

2026

ANNUAL BUDGET

CAPITAL IMPROVEMENT PLAN

THE VILLAGE OF
Winnetka

510 GREEN BAY ROAD, WINNETKA, IL 60093
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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January 01, 2025

Christopher P. Morrill

Executive Director

Village of
WINNETKA, IL

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December 2, 2025

Village President
Members of the Village Council, and
Village Manager

It is our privilege to present for your review and consideration the 2026 Annual Budget and Capital Improvement Plan. The 2026 Annual Budget and Capital Improvement Plan totals $116,208,338 (excluding depreciation and interfund transfers), which is an increase of $21,791,412, or 23.08%, compared to the 2025 budget. The operating budget assumes conservative yet realistic revenue estimates for 2026, and an operating expense budget increase of $5,296,904, or 7.4%, 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 2026 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 $9.67 million in budgeted grant revenue are fully dedicated to capital projects.

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 2026 budget continues that commitment by proposing a tax levy that is under tax cap. The proposed tax levy accounts for new construction within the community and includes an inflationary component of 1.45% which is under the tax cap limit of 2.9%.

    - 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 the fiscal year 2026, there are a number of economic and legislative factors that Council, staff, and residents need to keep in mind. On an organization-wide basis, operating revenue, operating expenses, and capital investment decisions are being shaped by a backdrop of modest growth, constrained inflation relief, and elevated uncertainty.

- Growth: U.S. real GDP growth is now projected to be more subdued. Forecasters expect growth in 2025 of approximately 1.7 % (2.8% in 2024) and into 2026 growth in the range of 1.4 % to 1.5 %.

- Inflation: Inflation (CPI U) has moderated but remains above the very low levels of pre-pandemic years. Most recently the annual inflation rate is 2.9% (Aug 2025) and core inflation remains near 3.1%.

- Unemployment / labor market: The labor market is cooling. The unemployment rate is currently around 4.3% (August/September 2025) and has held within a narrow range of roughly 4.0%–4.3% since mid-2024. In July, for the first time since April 2021, the number of unemployed people outnumbered job openings. As of August 2025, there were 7.2 million job openings compared to 7.4 million people unemployed. Last year at this time there were 8.0 million job openings and only 6.8 million unemployed.

- Interest rates / monetary policy: With inflation still above target and growth modest, the Federal Reserve is expected to continue gradual rate cuts, but the timing and magnitude are uncertain. The Federal Reserve recently (September 2025) lowered interest rates by 25 basis points and the federal funds rate currently stands at a range of 4.00% to 4.25%.

- Trade / tariffs / supply chains: Trade tensions and elevated effective tariff rates remain a drag on growth and contribute to cost pressures via supply chains.

The broader national economy will continue to face heightened economic risks due to a slower labor market, sticky inflation, tariffs, supply-chain interruptions and global shocks.

Heading into 2026, the State of Illinois is in a stronger fiscal position than in the past several years. The enacted budget for 2026 calls for General Fund revenues of approximately $55.5 billion, which is about a 2.9% increase over the prior year. Total expenditures are planned at roughly $55.0–55.2 billion, resulting in a modest surplus and continuation of balanced budgeting. Despite this improvement, structural challenges remain: limited growth in revenue-raising opportunities, persistently high pension obligations, and rising service and benefit costs suggest that budget stability may be short-lived. Additionally, the State is not immune from the challenges impacting the broader national economy. In light of these pressures, the Village should remain alert to the potential for the State to pass on more expenses in the form of unfunded mandates and/or restructure revenue sharing mechanisms — such as the Local Government Distributive Fund (LGDF) — thereby potentially shifting more financial burden to municipalities.

On a local level, the current year (2025) continues to be a good year to do business in Winnetka. Sales / Use taxes, a key indicator of local economic activity, are robust and have increased 9.62% through the first nine months of the year. Retail occupancy rates in the business district are at 99.57%. With significant construction activity including Chase Bank, One Winnetka and the Engel and Volkers projects, Staff anticipates a continued robust local business environment to continue throughout 2026.

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 2026 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 2026 budget includes funding for an increase of 4 sworn police officers to be hired in the 4th quarter of 2026. Additionally, the budget provided funding for the continuation of private contracted security services throughout 2026.

- **Stormwater Management / Flooding Initiatives –** The 2026 budget provides $8,438,965 for stormwater management / flooding initiatives. Stormwater continues to be a critical policy issue within the Village. With the completion of the storage components of the western stormwater project, for 2026, the Village will begin work on conveyance with the Willow Road stormwater / road reconstruction project. The Village is also focused on completing advanced engineering of the conveyance component of the western stormwater project. The budget also includes $100,000 for the completion of the engineering modeling of the eastern stormwater project.

- **Downtown Improvements –** The 2026 budget provides approximately $2.57 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 2026, 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 and concept design of the post office site, installing new EV charging stations and annual streetscape maintenance items. Staff will utilize a proposed 1% Home Rule Sales tax as a funding source for future downtown improvements.

- **Lead Service Line Replacement** – The 2026 budget contains $610,000 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 207 replacements (13.77%) with 1,296 lead services remaining. This is an unfunded mandate from the State of Illinois.

- **Utility Funding –** Staff contracted with 1898 & Co. to perform a comprehensive rate analysis for the Water Fund to identify new rates /rate structures necessary to generate the revenue needed to address projected costs over the next 10 years. Staff presented the findings of the study to Council at the September 9, 2025 Study session and have incorporated the Council recommended rate structure within the budget. The proposed increase to residential water rates included in this budget is 8.0%. Future anticipated rate increases in the Water Fund will be dedicated to funding the annual watermain replacement program, lead service line replacements, a portion of the thermal generation project and

other planned investments at the Water plant. In total, $28.3 million in capital is planned over the next five years in the water fund.

The projected future Water Fund rate increases are as follows:

- 2027 – 8.00%
- 2028 – 8.00%
- 2029 – 6.25%
- 2030 – 6.25%

For the Electric Fund, staff completed a comprehensive in-house rate analysis and proposes a 6.5% average rate increase for the 2026 budget. The electric rate increase is expected to generate almost $1.0 million in additional revenue for the fund. Future anticipated rate increases in the Electric fund are planned as we accumulate annual operating capacity to pay for almost $50 million in necessary capital improvements identified over the next five years.

One capital item of significance is a $27.6 million thermal generation project at the Electric plant which would bring online 10 MW of new power generation capacity at the plant. If approved by Council, the engineering and design work on this project would commence in 2026 with construction occurring from 2027 – 2030. Staff has determined a debt issuance of approximately $17 million will be necessary in 2027/2028 to fund this project.

The projected future Electric Fund rate increases are as follows:

- 2027 – 5.75%
- 2028 – 5.25%
- 2029 – 4.75%
- 2030 – 4.25%

The rate increases for the Water and Electric funds are sufficient to sustain over $7.0 million in water system improvements and $5.2 million in electric infrastructure improvements during FY2026.

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 completed these repairs and replacements conducted an I/I study of the remaining system not included in previous studies. The new study identified $10.3 million in necessary repairs over the next 9 years. Of this $10.3 million, $6.3 million in repairs were classified as critical or high importance. Proposed spending on repairs and annual sewer relining in FY2026 is $1,440,000 and will target critical repairs. Rate increases in

the Sanitary fund will mirror the water rates and are proposed to increase 8% in 2026.

The Refuse Fund is funded with a sustainable fee-based cost recovery approach. Staff proposes a 6.5% increase in residential refuse rates, and a 10.0% average rate increase for commercial collection for FY2026. The commercial increase is primarily due to increased recycling costs incurred from the Village's recycling provider. The proposed Refuse fund budget does not include any capital investments this year.

The Stormwater Fund is funded via a stormwater sewer charge. 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. This fee was implemented in 2014 and has not been increased since that time. For 2026 staff proposed to increase the fee by 5% to $22.92 per month.

- **Salaries and Benefits -** Salaries and benefits are budgeted to increase 8.9% across all funds compared to 2025. The FY2026 budget includes funding an increase of 5 Full-time Equivalent (FTE) positions:
    - + 4 Patrol Officers (Q4 2026)
    - + 1 Assistant Forester
    - + 1 Refuse (transition of meter reader position)
    - – 1 Meter Reader (position eliminated due to advanced metering project)

  For 2026, 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, 2025 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%. For 2026, public safety pension obligations are budgeted to increase approximately $425,000.

  The rate for IMRF pension contributions will increase in 2026, going from 9.03% to 9.67%, due to investment returns which results in approximately $190,732 in additional pension obligations payable in 2026.

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 2026 depending on insurance coverage (ex. PPO or HMO).

Budget Summary

Below is a summary of the 2026 budget with comparative data from the 2025 budget. Overall, operating revenues are budgeted to increase 3.7%, or $3,294,260 from the 2025 budget. This is the result of increases in service charges in the utility funds, projected increases in existing intergovernmental revenues (i.e., sales and income tax), property tax and the proposed 1% home rule sales tax.

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

					FY26 to FY25 Budget Change	
Operating Revenues	**2024 Actual**	**2025 Budget**	**2025 Estimate**	**2026 Budget**	**%**	**$'s**
Property Tax	$ 15,962,031	$ 15,932,270	$ 15,932,270	$ 16,301,422	2.3%	$ 369,152
Other Taxes	$ 590,772	$ 630,000	$ 675,000	$ 645,000	2.4%	$ 15,000
Licenses/Permits	$ 2,919,744	$ 3,959,500	$ 4,263,375	$ 3,051,250	-22.9%	$ (908,250)
Intergovernmental	$ 6,011,513	$ 5,802,540	$ 6,130,940	$ 6,603,525	13.8%	$ 800,985
Service Charges	$ 39,549,423	$ 44,800,770	$ 43,881,211	$ 46,927,123	4.7%	$ 2,126,353
Fines	$ 134,438	$ 130,500	$ 130,500	$ 130,500	0.0%	$ -
Interfund Services	$ 5,670,237	$ 6,113,475	$ 5,740,449	$ 6,127,319	0.2%	$ 13,844
Payment in Lieu	$ 1,650,398	$ 1,622,245	$ 1,622,245	$ 1,688,763	4.1%	$ 66,518
Other Revenue	$ 365,038	$ 196,299	$ 518,817	$ 198,585	1.2%	$ 2,286
Public Safety Pensions	$ 11,310,338	$ 7,994,892	$ 7,994,892	$ 8,689,591	8.7%	$ 694,699
Investment Income	$ 2,297,357	$ 1,475,371	$ 2,002,461	$ 1,589,044	7.7%	$ 113,673
	$ 86,461,289	**$ 88,657,862**	**$ 88,892,160**	**$ 91,952,122**	**3.7%**	**$ 3,294,260**
Operating Expenditures						
Salaries and Benefits	$ 33,752,953	$ 34,851,880	$ 34,543,782	$ 37,968,721	8.9%	$ 3,116,841
Services and Supplies	$ 24,485,508	$ 27,474,169	$ 26,919,333	$ 29,323,234	6.7%	$ 1,849,065
Insurance	$ 6,428,062	$ 6,451,720	$ 6,764,418	$ 6,699,575	3.8%	$ 247,855
Debt Service	$ 307,241	$ 803,105	$ 803,105	$ 799,730	-0.4%	$ (3,375)
Payment in Lieu	$ 1,650,398	$ 1,622,245	$ 1,622,245	$ 1,688,763	4.1%	$ 66,518
Contingency	$ -	$ 230,000	$ -	$ 250,000	8.7%	$ 20,000
	$ 66,624,162	**$ 71,433,119**	**$ 70,652,883**	**$ 76,730,023**	**7.4%**	**$ 5,296,904**
Net Operating Income	**$ 19,837,127**	**$ 17,224,743**	**$ 18,239,277**	**$ 15,222,099**	**-11.6%**	**$ (2,002,644)**
Other Sources / (Uses) of Funds						
Grant Revenue	$ 7,052,115	$ 5,855,499	$ 308,380	$ 9,669,223	na	$ 3,813,724
Capital Expenditures	$ (4,113,927)	$ (22,983,807)	$ (13,306,986)	$ (39,478,315)	71.8%	$ 16,494,508

Staffing levels total 166.25 full-time equivalent employees for 2026 which is an increase of 5 FTE's compared to 2025. Salary budgets are developed assuming each existing position is fully staffed throughout the year. New positions may be budgeted on a pro-rated basis depending on the position's projected start date.

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 2026, we estimate a typical residential customer will pay 4.93%, or $449 more per year ($37.42 monthly), for municipal services as the following increases are incorporated in the 2026 budget: property taxes 1.45% ($43), residential electric rate 6.5% ($219), water rate 8.0% ($104), sanitary sewer rate 8.0% ($39) and refuse charges 6.5% ($31).

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 2025 / budget year 2026) and typical utility use:

Homeowner Impact Analysis
Select Taxes and Fees

	2025	2026	Change 25 to 26 $'s	Change 25 to 26 %
Village Property Taxes *	$ 2,980	$ 3,024	$ 43	1.45%
Electric	$ 3,372	$ 3,591	$ 219	6.50%
Water	$ 1,300	$ 1,404	$ 104	8.00%
Sanitary Sewer	$ 486	$ 525	$ 39	8.00%
Refuse	$ 470	$ 500	$ 31	6.50%
Stormwater Utility Fee	$ 262	$ 275	$ 13	5.00%
Telecommunications Tax	$ 60	$ 60	$ -	0.00%
Natural Gas Tax	$ 80	$ 80	$ -	0.00%
Licenses - Cars (2) & Dog	$ 90	$ 90	$ -	0.00%
Total Taxes and Fees	$ 9,099	$ 9,548	$ 449	4.93%
			$37.42 / 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 2026 budget will be funded by the 2025 property tax levy. The proposed 2025 Property Tax Levy can be found at the end of this letter. The supplemental information section of this document 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, 2026, fund balance of $23,608,211 exceeds the policy target range (six months of operating expenses) by $8,256,812. 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 $15,351,399, 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 2026 General Fund revenues are budgeted at $37,119,809, up 13.1%, or $4,305,920, from the prior budget. The change in the year-to-year budget amount is due to grant revenue of $4,669,223. Other noteworthy changes in General Fund revenues include increases in sales tax (+$430,000) and property taxes (+$369,152) and a decrease in permit revenue (-$950,000).

Noteworthy revenue changes are displayed below:

Significant Revenue Sources Increase (Decrease) from Prior Fiscal Year	Change
Grants	$ 4,669,223
Sales Tax	$ 430,000
Property Tax	$ 369,152
Permit Revenue	$ (950,000)
Total	$ 4,518,375

General Fund departmental operating expenses (excluding capital, transfers, and contingency) are budgeted at $30,952,797, up 10.7%, or $2,980,783 from fiscal year 2025. All operating departments are projecting under budget for 2025. The following is a summary of General Fund operating expenses by department:

General Fund Summary Operational Expenditures	Actual 2024	Budget 2025 A	Estimate 2025	Budget 2026 B	% Change (A v B)
Administration *	3,900,768	4,464,681	4,395,090	5,201,015	16.5
Police Department	8,237,460	8,893,824	8,887,449	10,023,302	12.7
Fire Department	6,871,885	6,909,570	6,906,747	7,568,848	9.5
Comm. Development *	1,875,295	2,325,283	2,172,085	2,127,703	(8.5)
Public Works	3,561,871	3,525,787	3,259,334	3,947,474	12.0
Engineering	1,616,815	1,852,869	1,803,730	2,084,455	12.5
Total	26,064,094	27,972,014	27,424,435	30,952,797	10.7

* Legal retainer expenses previously budgeted in Community Development have been consolidated in Administration.

Annual General Fund Capital Outlay:

Over the past several years, the Village has budgeted $2.4 million to $3.5 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 FY2026, General Fund capital outlay is budgeted at $7,841,209 and consists of the following noteworthy projects: streets, sidewalks, bridges and trails ($6,404,029) and vehicle/equipment purchases ($1,437,180).

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 2026, there are three scheduled transfers to other funds:

- $1,000,000 in accumulated fund balance will be transferred to the Worker's Compensation Insurance Fund to increase fund balances in that fund that have been depleted from the settlement of several long-standing claims.
- $1,550,000 in accumulated fund balance will be transferred to the Facilities fund to be used for capital projects.
- $200,000 will be transferred to the Information Technology fund to shore up the fund balance in that fund.

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. The Village's annual budgeted State allotment of motor fuel tax funds totals $525,000, Planned 2026 spending in the MFT fund totals $4,090,912. Major projects include the Willow Road reconstruction project.

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

The Village establishes separate capital project funds for specific projects not financed through regular operations. The FY2026 Village Facilities Fund budget contains $1,776,105 in funding for facility improvements at Village Hall, the Police Department, Fire Departments and the Public Works Yards facility.

Significant projects in the Facilities Fund include:

- Village Hall Projects: $353,000
- The Yards (Solar Generation): $616,105
- The Yards (HVAC Phase III): $135,000
- The Yards (Overhead Doors): $70,000
- The Yards (Security Enhancements): $40,000
- Fire Department (HVAC Replacements): $317,000
- Police Department (Range Target Retrieval): $175,000

The Business District Revitalization Fund is funded by a proposed Home Rule Sales tax which replaces the previous annual transfer from the General Fund. Capital projects to be funded in 2026 total $2,570,000 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: $125,000
- Post Office Plaza Demolition / Concept Design: $1,195,000
- EV Charging Stations: $300,000

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 2025, Finance and the Water/Electric staff completed a comprehensive electric rate analysis to determine proposed rates for 2026 and projected revenue needs through 2030. 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. In FY2025 the Village extended its commitment with IMEA by 20 years. With the new contract extension the Village will purchase its wholesale power through IMEA through 2055. By participating in IMEA the Village is protected from supply concerns and the on-going fluctuations of the spot market.

For 2026, the Village will need to implement a 6.50% average rate increase to offset increased capital needs. Major capital improvements being undertaken by the Electric Fund in fiscal year 2026 include the rooftop solar project ($206,890), repair to the pier ($300,000), exterior brick repair at the plant ($100,000), advanced metering infrastructure ($410,000), structural wall repair ($375,000), and budget capacity for the design of a 10 MW Thermal Generation project. Other electric system improvements total $3,763,951 and includes new switchgear, breakers, cable pulling, directional boring, and underground connectors.

Water Fund:

The Water Fund completed a comprehensive rate study in fiscal year 2025. 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 recommended continuation of a watermain replacement cycle of 100 years and provided a 10-year recommendation on water rates to support this annual replacement target. Additionally, staff has identified several necessary capital improvements to the Water plant that are incorporated into the recommended rate structure as well.

Significant projects for 2026 include:

- Advanced Metering Infrastructure: $918,120
- Willow Road Watermain Project: $3,775,000
- Lead Service Line Replacements: $610,000
- Water Plant Capital: $1,300,622
- Vehicle Replacements: $235,000

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 FY2026 Willow Road water main replacement project will be performed in conjunction with the Willow Road Stormwater and roadway reconstruction projects.

Sanitary Sewer Fund:

The capital improvement activity budgeted in this fund for fiscal year 2025 includes annual sewer relining work ($1,440,000), advanced metering infrastructure ($696,585), and vehicle replacements ($403,456).

Stormwater Fund:

The Stormwater Fund is the only Village fund, 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, The Village shortened the payback period by 6 years, and freed up about $500,000 in annual debt service capacity. This refunding achieved savings of $3.5 million (NPV).

The current outstanding debt as of January 1, 2026, is listed in the table below:

Issuance Year / Purpose	Repaid By:	Par Amount	Par Outstanding 1/1/2026	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	$ 9,795,000	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. The Village has completed the storage component of this project and will begin the conveyance component in 2026. The Village will also complete the East-side stormwater analysis in 2026.

On September 24, 2025, the Village was notified that our North of Willow (tree streets) conveyance project was selected for FEMA's $715 million Flood Mitigation Assistance program. FEMA identified 197 nation-wide sub-applications with $21,224,515 in federal grant funding available to the Village. This grant funding is still in the process of review by FEMA and the budget anticipates formal notification to proceed in 2026/2027.

GFOA Recognition

The Village submitted its fiscal year 2025 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 2026.

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 November 4, 2024.

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 $4.9 million. The top ten employers in the Village represent 32.04% 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.

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
Chief Financial Officer

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

FUND	12/31/2024 Audited Fund Balance	2025 Estimated Revenue	2025 Estimated Expense*	12/31/2025 Estimated Fund Balance	2026 Budgeted Revenue	2026 Budgeted Expense*	12/31/2026 Projected Fund Balance	Fund Balance Policy Amount	Surplus / (Deficiency)	Explanation of Target Amount
General Fund	28,939,037	33,936,876	34,843,505	28,032,408	37,119,809	41,544,006	23,608,211	15,351,399	8,256,812	Six (6) months of operating expenses
Motor Fuel Tax Fund	3,193,454	620,595	1,787,088	2,026,961	4,173,172	4,090,912	2,109,221	262,500	1,846,721	Fifty percent (50%) of annual MFT revenue
Foreign Fire Tax Fund	226,009	115,000	185,000	156,009	108,500	200,000	64,509	-	64,509	None, current balance is policy amount
Village Facilities Fund	29,644	544,440	465,095	108,989	1,675,000	1,776,105	7,884	-	7,884	None, current balance is policy amount
Downtown Revitalization Fund	2,740,402	2,375,000	350,000	4,765,402	787,500	2,570,000	2,982,902	-	2,982,902	None, current balance is policy amount
Electric Fund**	7,726,824	23,005,500	21,566,609	9,165,715	24,473,665	25,449,796	8,189,584	6,324,662	1,864,922	Four (4) months of operating expenses
Water Fund**	6,237,014	8,147,137	7,953,772	6,430,379	9,981,100	11,821,255	4,590,224	1,594,171	2,996,053	Four (4) months of operating expenses
Refuse Fund**	1,803,027	2,785,671	2,926,264	1,662,434	2,985,041	3,301,248	1,346,227	1,094,583	251,644	Four (4) months of operating expenses
Stormwater Sewer Fund**	5,296,359	6,350,000	3,344,206	8,302,153	7,301,250	13,761,288	1,842,115	306,474	1,535,641	Four (4) months of operating expenses
Sanitary Sewer Fund**	2,743,632	1,758,250	2,133,660	2,368,222	1,895,062	3,836,835	426,449	420,598	5,851	Four (4) months of operating expenses
W.C. Insurance Fund**	(26,355)	613,508	1,136,800	(549,647)	1,566,700	481,800	535,253	410,600	124,653	Four (4) months of operating expenses + $250,000 deductible
Liability Insurance Fund**	420,626	535,020	717,500	238,146	880,500	838,375	280,271	279,458	813	Four (4) months of operating expenses + $100,000 claim
Health Insurance Fund**	947,512	4,616,421	4,546,398	1,017,535	4,966,869	5,213,700	770,704	770,000	704	Two months of IPBC invoices.
Information Technology Fund**	199,466	1,102,500	1,142,816	159,150	1,457,500	1,500,275	116,375	115,104	1,271	Four (4) months of operating expenses
Fleet Services Fund**	242,094	1,390,670	1,372,478	260,286	1,535,758	1,600,979	195,065	267,521	(72,456)	Four (4) months of operating expenses
Police Pension Fund	39,429,370	3,942,660	3,080,208	40,291,822	4,139,379	3,047,970	41,383,231	49,361,238	(7,978,007)	Funding pension at 100% (15 - year open amortization)
Fire Pension Fund	39,583,670	4,052,232	3,099,410	40,536,492	4,550,212	3,149,466	41,937,238	52,577,714	(10,640,476)	Funding pension at 100% (15 - year open amortization)
TOTAL	**$ 139,731,785**	**$ 95,891,480**	**$ 90,650,809**	**$ 144,972,456**	**$ 109,597,017**	**$ 124,184,009**	**$ 130,385,463**	**$ 129,136,022**	**$ 1,249,441**	

*** - 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 Annual Comprehensive Financial Report.

VILLAGE OF WINNETKA
Personnel Summary

Budgeted FTE Counts

Department	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Village Manager's Office	7.0	7.0	7.0	7.0	7.5	8.5	8.5
Finance Department	9.5	9.5	9.5	9.5	9.5	9.5	8.5
Police Department	35.5	35.5	35.5	35.5	36.0	38.0	42.0
Fire Department	27	27	27	27	27	27	27
Community Development	7	7	7	7	7.5	7.5	7.5
Public Works Department	16.35	11.8	12.15	12.15	12.65	11.5	11.5
Engineering Department	0	2.6	2.85	2.85	3.85	5.3	6.3
Electric Department	25.55	24.05	24.05	24.05	24.05	23.0	23.0
Water Department	9.2	10.45	10.45	10.45	10.45	11.25	11.25
Sanitary Sewer Department	2.95	3.3	3.3	3.3	3.3	3.6	3.6
Refuse Department	8	8	7.5	7.5	8.0	8.5	9.5
Stormwater Department	2.95	3.8	3.7	3.7	3.7	2.85	2.85
Information Technology	1	1	1	1	1	0	0
Fleet Services Department	3	3	3	3	3	4.75	4.75
Total	**155.0**	**154.0**	**154.0**	**154.0**	**157.5**	**161.25**	**166.25**

Village of Winnetka
Schedule of Property Tax Levy Calculations

Tax Levy Category	2024 Actual Tax Levy	2025 Proposed Tax Levy	$ - Change	% - Change
General Fund:				
Corporate	$13,602,577	$13,944,039	$341,462	2.510%
Other Funds:				
Police Pension	$1,135,073	$1,145,926	$10,853	0.956%
Fire Pension	$1,561,347	$1,592,170	$30,823	1.974%
Total Village-wide Tax Levy	$16,298,997	$16,682,135	$383,138	**2.35%**
Less: New Development @ 0.88		($146,803)	($146,803)	-0.88%
Existing Tax Payer Increase	$16,298,997	$16,535,332	$236,335	**1.450%**

Increase (Decrease) Based on Total Property Tax Bill

Total Property Taxes Paid 100.00%	Other Taxing Distr. 88.42%	Village 11.58%	1.45% Change / Village
$10,000	$8,842	$1,158	$17
$15,000	$13,263	$1,737	$25
$20,000	$17,684	$2,316	$34
$25,000	$22,105	$2,895	$42
$30,000	$26,526	$3,474	$50
$35,000	$30,947	$4,053	$59
$40,000	$35,368	$4,632	$67
$50,000	$44,210	$5,790	$84
$60,000	$53,052	$6,948	$101

Note: New development is typically calculated based on the new value identified in the Cook County Agency Tax Rate Report. This report has not been updated since last year so new development is estimated based on previous 10-year average of .88%.

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, Deputy Village Manager
		Village Manager's Office (VMO)	Village Manager, Deputy Village Manager
		Finance Department	Chief Financial Officer
		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	Chief Financial Officer
	Village Facilities Fund	VMO	Deputy Village Manager
		Public Works Department	Public Works Director
	Business District Revitalization Fund	VMO	Deputy 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	Deputy Village Manager
	Liability Insurance Fund	Finance Department	Chief Financial Officer
	Health Insurance Fund	VMO	Deputy Village Manager
	Information Technology Fund	Finance Dept.	Chief Financial Officer
	Fleet Services Fund	Public Works Department	Public Works Director
Fiduciary Funds	**Police, Fire, and IMRF Pension Funds**		
		Finance Department	Chief Financial Officer

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 & Sustainability Comm.
- Fire and Police Commission
- Historic Preservation Commission
- Plan Commission
- Police Pension Board
- Zoning Board of Appeals
- Planned Development Commission

Village Treasurer/ Collector
Timothy Sloth

Village Manager/ Village Clerk
Kristin Kazenas

Village Prosecutor
Wayne Addis

Village Attorney
Peter Friedman

Administration
Deputy Village Manager

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
- Sustainability

Finance
Timothy Sloth
Chief Financial Officer

Functions:
- Accounting
- Billing
- Budget Control
- Cashiering
- Collections
- Computer Operations
- Investments
- Purchasing

Fire
John Ripka
Fire Chief

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
Chief of Police

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
Director

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
Director/Village Engineer

Functions:
- Capital Infrastructure Construction & Rehabilitation
- Engineering
- Forestry
- GIS
- Stormwater Management

Water & Electric
Nick Narhi
Director

Functions:
- Electric Distribution
- Electric Generation
- Engineering
- Water Distribution
- Water Purification

Community Development
Scott Mangum
Director

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 $31.1 million and $32.4 million (excluding grants). Of this amount, approximately 50% is derived from the Village's property tax levy. Whenever possible, the Village attempts to secure consistent alternative revenue sources to limit 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 8% 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, Information Technology 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 $1.63 million per year.

The Village also leases its real estate holdings to various civic and private organizations. The rental income totals $325,881 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 $28.9 million (FY2024 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 2026, the General Fund will be transferring out a total of $2,750,000 including:

- $1,000,000 in accumulated fund balance will be transferred to the Worker's Compensation Insurance Fund to increase fund balances in that fund that have been depleted from the settlement of several long-standing claims.
- $1,550,000 in accumulated fund balance will be transferred to the Facilities fund to be used for capital projects.
- $200,000 will be transferred to the Information Technology fund to shore up the fund balance in that fund.

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	2024	2025	2025	2026	Change	Change
Operational Revenues		A		B	(A v B)	(A v B)
Property Tax	15,962,031	15,932,270	15,932,270	16,301,422	2.32%	369,152
- Transfer to BDR Fund	(1,100,000)	(1,100,000)	(1,100,000)	-	-100.00%	1,100,000
Sales Tax	2,262,852	2,145,000	2,620,000	2,575,000	20.05%	430,000
Use Tax	469,547	343,315	212,000	66,470	-80.64%	(276,845)
State Income Tax	2,164,191	2,185,000	2,275,345	2,239,055	2.47%	54,055
Natural Gas Tax	371,458	425,000	475,000	450,000	5.88%	25,000
Telecom Tax	219,313	205,000	200,000	195,000	-4.88%	(10,000)
Replacement Tax	252,310	334,225	175,000	168,000	-49.73%	(166,225)
Licenses	322,383	322,000	314,375	363,750	12.97%	41,750
Permits	2,597,361	2,737,500	3,017,005	2,687,500	-1.83%	(50,000)
Fines	134,438	130,500	130,500	130,500	0.00%	-
Service Charges	2,184,597	2,014,838	2,191,397	2,022,610	0.39%	7,772
Parking Passes	153,455	155,400	160,400	160,800	3.47%	5,400
Franchise Fees	294,741	295,000	265,000	260,000	-11.86%	(35,000)
Payments in Lieu of Taxes	1,650,398	1,622,245	1,622,245	1,688,763	4.10%	66,518
Administrative Charges	1,790,336	1,790,336	1,790,336	1,790,337	0.00%	1
Misc. Income	1,321,284	1,276,260	1,615,628	1,351,379	5.89%	75,119
Total	31,050,695	30,813,889	31,896,501	32,450,586	5.31%	1,636,697
Operational Expenditures						
Administration	3,900,768	4,464,681	4,395,090	5,201,015	16.49%	736,334
Police Department	8,237,460	8,893,824	8,887,449	10,023,302	12.70%	1,129,478
Fire Department	6,871,885	6,909,570	6,906,747	7,568,848	9.54%	659,278
Comm. Development	1,875,295	2,325,283	2,172,085	2,127,703	-8.50%	(197,580)
Public Works	3,561,871	3,525,787	3,259,334	3,947,474	11.96%	421,687
Engineering	1,616,815	1,852,869	1,803,730	2,084,455	12.50%	231,586
Total	26,064,094	27,972,014	27,424,435	30,952,797	10.66%	2,980,783
Fund Performance						
Operational Net Income	4,986,601	2,841,875	4,472,066	1,497,789	-47.30%	(1,344,086)
Grants / One-time Revenue	52,115	900,000	940,375	4,669,223	418.80%	3,769,223
Capital	(2,519,430)	(3,540,000)	(2,282,720)	(7,841,209)	121.50%	(4,301,209)
Transfers Out	(3,400,000)	(4,036,350)	(4,036,350)	(2,750,000)	-31.87%	1,286,350
Net Cash-Flow	(880,714)	(3,834,475)	(906,629)	(4,424,197)	15.38%	(589,722)
Capital Outlay						
Administration	3,710	250,000	64,620	-	-100.00%	(250,000)
Police Department	170,618	125,000	125,000	170,000	36.00%	45,000
Fire Department	46,900	365,000	28,100	435,000	19.18%	70,000
Public Works	633,804	700,000	70,000	874,180	24.88%	174,180
Engineering	1,664,398	2,100,000	1,995,000	6,362,029	202.95%	4,262,029
Total Capital	2,519,430	3,540,000	2,282,720	7,841,209	121.50%	4,301,209

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
Property Tax							
100-401.01	Property Tax General	15,403,618.00	15,932,270.00	15,932,270.00	16,301,422.00	2.31	369,152.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2025 - Corporate - general fund levy	1.0000	13,944,039.00	13,944,039.00
Manager	2025 Fire pension levy	1.0000	1,592,170.00	1,592,170.00
Manager	2025 Police pension levy	1.0000	1,145,926.00	1,145,926.00
Manager	97.75% Collection	1.0000	(380,713.00)	(380,713.00)
			Manager Totals	$16,301,422.00

	Property Tax Totals	$15,403,618.00	$15,932,270.00	$15,932,270.00	$16,301,422.00	2.32%	$369,152.00
Other Taxes							
100-411	Natural Gas Tax	475,000.00	425,000.00	475,000.00	450,000.00	5.88	25,000.00
100-412	Simplified Telecommunications Tax	205,000.00	205,000.00	200,000.00	195,000.00	(4.87)	(10,000.00)
	Other Taxes Totals	$680,000.00	$630,000.00	$675,000.00	$645,000.00	2.38%	$15,000.00
Licenses, Permits & Fees							
Licenses							
100-420.05	Licenses Vehicle	295,000.00	285,000.00	275,000.00	325,000.00	14.03	40,000.00
100-420.10	Licenses Dog	12,500.00	12,500.00	13,450.00	13,250.00	6.00	750.00
100-420.15	Licenses Liquor	19,500.00	19,500.00	20,925.00	20,500.00	5.12	1,000.00
100-420.25	Licenses Other	3,500.00	5,000.00	5,000.00	5,000.00	.00	.00
	Licenses Totals	$330,500.00	$322,000.00	$314,375.00	$363,750.00	12.97%	$41,750.00
Permits							
100-425.10	Permits Building Permits	2,325,000.00	3,437,500.00	3,625,000.00	2,387,500.00	(30.54)	(1,050,000.00)

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
	Level *Transaction*					*Number of Units*	*Cost Per Unit* *Total Amount*
	Manager General permit revenue					1.0000	2,387,500.00 2,387,500.00
							Manager Totals $2,387,500.00
100-425.15	Permits Sewer, Sidewalk, Streets & Misc.	75,000.00	75,000.00	75,000.00	75,000.00	.00	.00
	Permits Totals	$2,400,000.00	$3,512,500.00	$3,700,000.00	$2,462,500.00	(29.89%)	($1,050,000.00)
Fees							
100-425.95	Permits Compliance Fees	75,000.00	125,000.00	249,000.00	225,000.00	80.00	100,000.00
	Fees Totals	$75,000.00	$125,000.00	$249,000.00	$225,000.00	80.00%	$100,000.00
	Licenses, Permits & Fees Totals	$2,805,500.00	$3,959,500.00	$4,263,375.00	$3,051,250.00	(22.94%)	($908,250.00)
Intergovernmental Revenue							
100-430.10	Shared Revenue Replacement Tax	385,000.00	334,225.00	175,000.00	168,000.00	(49.73)	(166,225.00)
	Budget Transactions						
	Level *Transaction*					*Number of Units*	*Cost Per Unit* *Total Amount*
	Manager Replacement tax (97.5% of IML Estimate)					1.0000	168,000.00 168,000.00
							Manager Totals $168,000.00
100-430.15	Shared Revenue Sales Tax	1,875,000.00	2,145,000.00	2,620,000.00	2,575,000.00	20.04	430,000.00
100-430.20	Shared Revenue Local Use	525,350.00	343,315.00	212,000.00	66,470.00	(80.63)	(276,845.00)
	Budget Transactions						
	Level *Transaction*					*Number of Units*	*Cost Per Unit* *Total Amount*
	Manager Cannabis (per IML estimate 97.5% of $1.61 * 12,744)					1.0000	20,000.00 20,000.00
	Manager Local use (per IML estimate 97.5% of $3.74 * 12,744)					1.0000	46,470.00 46,470.00
							Manager Totals $66,470.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
100-430.25	Shared Revenue Income Tax	1,925,000.00	2,185,000.00	2,275,345.00	2,239,055.00	2.47	54,055.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Per IML estimates (97.5% of $180.20 * 12,744)	1.0000	2,239,055.00	2,239,055.00
			Manager Totals	$2,239,055.00

100-430.45	Shared Revenue Grants	.00	.00	8,380.00	4,669,223.00	.00	4,669,223.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Green Bay Trail Grant	1.0000	115,904.00	115,904.00
Manager	Willow Rd - STP	1.0000	4,321,125.00	4,321,125.00
Manager	Yards Solar Project Credits	1.0000	232,194.00	232,194.00
			Manager Totals	$4,669,223.00

100-430.50	Shared Revenue Wireless E911 Grant	165,000.00	175,000.00	175,000.00	175,000.00	.00	.00
	Intergovernmental Revenue Totals	$4,875,350.00	$5,182,540.00	$5,465,725.00	$9,892,748.00	90.89%	$4,710,208.00
Charges For Service							
Parking Fee							
100-442.05	Parking Fees Commuter	139,000.00	140,000.00	145,000.00	145,400.00	3.85	5,400.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Daily passes - non-resident - limit 5 per purchase	950.0000	3.00	2,850.00
Manager	Daily passes - resident - limit 10 per purchase	1,550.0000	3.00	4,650.00
Manager	Non-resident six month passes	195.0000	220.00	42,900.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
REVENUE								
	Manager Resident six month passes					950.0000	100.00	95,000.00
							Manager Totals	$145,400.00
100-442.10	Parking Fees Employee	15,400.00	15,400.00	15,400.00	15,400.00	.00	.00	
	Parking Fee Totals	$154,400.00	$155,400.00	$160,400.00	$160,800.00	3.47%	$5,400.00	
Other Charges for Service								
100-440.05	General Govt Fees CATV Franchise Fees	310,000.00	295,000.00	265,000.00	260,000.00	(11.86)	(35,000.00)	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Cable TV franchise fees					1.0000	260,000.00	260,000.00
							Manager Totals	$260,000.00
100-441.05	Public Safety Fees Special Police Service	303,544.00	329,783.00	329,783.00	337,556.00	2.35	7,773.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager 1 Indian Hill					1.0000	5,778.00	5,778.00
	Manager Grand Food parking lot					4.0000	1,681.00	6,724.00
	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	1,436.00	17,232.00
	Manager Woodley Road - January & April					2.0000	46,199.00	92,398.00
	Manager Woodley Road - July & October (3.5% inc. from prior period)					2.0000	47,712.00	95,424.00
							Manager Totals	$337,556.00
100-441.10	Public Safety Fees Special Fire Service	907,780.00	911,920.00	939,630.00	982,511.00	7.74	70,591.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Glencoe inspections	1.0000	33,156.00	33,156.00
Manager	Kenilworth Fire / EMS	1.0000	491,137.00	491,137.00
Manager	Northfield inspections	1.0000	33,156.00	33,156.00
Manager	Radio alarm fees	1.0000	135,420.00	135,420.00
Manager	Training tower maintenance	1.0000	30,000.00	30,000.00
Manager	Unincorporated New Trier Township Fire / EMS	1.0000	259,642.00	259,642.00
			Manager Totals	$982,511.00

100-441.15	Public Safety Fees Ambulance Fees	265,000.00	290,000.00	305,000.00	305,000.00	5.17	15,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	(GEMT) - State Reimbursement	1.0000	(125,000.00)	(125,000.00)
Manager	Ambulance billing	1.0000	180,000.00	180,000.00
Manager	Ground emergency medical transportation (GEMT)	1.0000	250,000.00	250,000.00
			Manager Totals	$305,000.00

100-441.25	Public Safety Fees False Alarm Fees	5,000.00	5,000.00	11,500.00	7,000.00	40.00	2,000.00
100-443.05	Rent Property	321,666.00	328,957.00	269,946.00	210,710.00	(35.94)	(118,247.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Harris Bank lease - Due in July	1.0000	3,000.00	3,000.00
Manager	Hofherr Meat	12.0000	300.00	3,600.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
REVENUE								
	Manager	NTHS lease - August payment				1.0000	100,000.00	100,000.00
	Manager	NTHS lease - February payment				1.0000	100,000.00	100,000.00
	Manager	Tala Coffee lease				12.0000	342.50	4,110.00
							Manager Totals	$210,710.00
100-443.10	Rent Cell Towers	84,516.00	84,516.00	110,476.00	115,171.00	36.27	30,655.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Public Safety Building cell tower - Due in September				1.0000	115,171.00	115,171.00
							Manager Totals	$115,171.00
100-444	State Highway Maintenance	64,662.00	64,662.00	64,662.00	64,662.00	.00	.00	
100-455	Administrative Charges	1,790,336.00	1,790,336.00	1,790,336.00	1,790,337.00	.00	1.00	
	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	44,000.04
	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	$1,790,336.04
	Other Charges for Service Totals		$4,052,504.00	$4,100,174.00	$4,086,333.00	$4,072,947.00	(0.66%)	($27,227.00)
	Charges For Service Totals		$4,206,904.00	$4,255,574.00	$4,246,733.00	$4,233,747.00	(0.51%)	($21,827.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
Fines & Forfeitures							
100-450.05	Fines Parking Violations	133,800.00	108,000.00	108,000.00	108,000.00	.00	.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Local administration	12.0000	1,500.00	18,000.00
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	.00
100-450.15	Fines Dog	2,500.00	2,500.00	2,500.00	2,500.00	.00	.00
100-450.20	Fines Police Seizure/Forfeitures	.00	.00	.00	.00	.00	.00
	Fines & Forfeitures Totals	$156,300.00	$130,500.00	$130,500.00	$130,500.00	0.00%	$0.00
Transfers							
100-490.05	Interfund Transfers In Payment in Lieu of Taxes	1,650,398.00	1,622,245.00	1,622,245.00	1,688,763.00	4.10	66,518.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Electric Fund ($.00824 * 1,021,725 kWh)	1.0000	1,021,725.00	1,021,725.00
Manager	Refuse Fund ($2,777,541 * 8%)	1.0000	222,203.00	222,203.00
Manager	Sanitary Sewer Fund ($1,809922 * 8%)	1.0000	134,068.00	134,068.00
Manager	Storm Fund ($2.126.250 X .01)	1.0000	21,263.00	21,263.00
Manager	Water Fund (2024 ACFR $7,237,604 x 4%)	1.0000	289,504.00	289,504.00
			Manager Totals	$1,688,763.00

100-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	.00	.00	.00
	Transfers Totals	$1,650,398.00	$1,622,245.00	$1,622,245.00	$1,688,763.00	4.10%	$66,518.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							
Other Revenue							
100-432.05	Reimbursements Public Safety Training	1,000.00	25,000.00	50,000.00	35,000.00	40.00	10,000.00
100-432.30	Reimbursements Reimbursements	66,033.00	82,299.00	90,000.00	50,085.00	(39.14)	(32,214.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Kenilworth - GIS	1.0000	25,085.00	25,085.00
Manager	Miscellaneous	1.0000	25,000.00	25,000.00
			Manager Totals	$50,085.00

100-470	Property Sales	.00	.00	61,145.00	.00	.00	.00
100-474.10	Other Miscellaneous Donations	.00	.00	.00	.00	.00	.00
100-474.90	Other Miscellaneous Income	25,000.00	47,500.00	248,422.00	75,000.00	57.89	27,500.00
100-474.95	Other Cash Over/Short	.00	.00	.00	.00	.00	.00
100-475	Disposal of Capital Assets	.00	.00	.00	.00	.00	.00
100-494	Deferred Inflows - Amortization	.00	.00	.00	.00	.00	.00
100-497	Source/Use of Reserves	.00	.00	.00	.00	.00	.00
	Other Revenue Totals	$92,033.00	$154,799.00	$449,567.00	$160,085.00	3.41%	$5,286.00
Interest Income							
100-460.05	Interest Interest on Investments	675,000.00	945,000.00	1,150,000.00	1,015,000.00	7.40	70,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	$29M avg cash balance x 3.5% avg rate	1.0000	1,015,000.00	1,015,000.00
			Manager Totals	$1,015,000.00

100-460.10	Interest Interest on Loans	1,607.00	1,461.00	1,461.00	1,294.00	(11.43)	(167.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
REVENUE							

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Tala loan repayment	1.0000	1,294.00	1,294.00
			Manager Totals	$1,294.00

100-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00	.00	.00
	Interest Income Totals	$676,607.00	$946,461.00	$1,151,461.00	$1,016,294.00	7.38%	$69,833.00
	REVENUE TOTALS	$30,546,710.00	$32,813,889.00	$33,936,876.00	$37,119,809.00	13.12%	$4,305,920.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **99 - Transfers**							
Division **01 - Department Wide**							
EXPENSE							
Transfers							
100.99.01-901	Interfund Transfers - Other Operating Transfers	4,500,000.00	5,136,350.00	5,136,350.00	2,750,000.00	(46.46)	(2,386,350.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to Facilities Fund	1.0000	1,550,000.00	1,550,000.00
Manager	Transfer to IT Fund	1.0000	200,000.00	200,000.00
Manager	Transfer to Work Comp Fund	1.0000	1,000,000.00	1,000,000.00
			Manager Totals	$2,750,000.00

Transfers Totals	$4,500,000.00	$5,136,350.00	$5,136,350.00	$2,750,000.00	(46.46%)	($2,386,350.00)
Division **01 - Department Wide** Totals	$4,500,000.00	$5,136,350.00	$5,136,350.00	$2,750,000.00	(46.46%)	($2,386,350.00)
Department **99 - Transfers** Totals	$4,500,000.00	$5,136,350.00	$5,136,350.00	$2,750,000.00	(46.46%)	($2,386,350.00)
EXPENSE TOTALS	$34,109,613.00	$36,648,364.00	$35,101,505.00	$41,862,245.00	14.23%	$5,213,881.00
Fund **100 - General Fund** Totals						
REVENUE TOTALS	$30,546,710.00	$32,813,889.00	$33,936,876.00	$37,358,270.00	13.85%	$4,544,381.00
EXPENSE TOTALS	$34,109,613.00	$36,648,364.00	$35,101,505.00	$41,862,245.00	14.23%	$5,213,881.00
Fund **100 - General Fund** Totals	($3,562,903.00)	($3,834,475.00)	($1,164,629.00)	($4,503,975.00)	17.46%	($669,500.00)

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.)
- Achieved historically low 1st floor vacancy rates of 0.43% (only one vacant retail space as of September 2025)
- Conducted entry level testing for Patrol Officer and Firemedic positions.
- Conducted promotional process for Sergeant position.
- Onboarded new Sustainability Coordinator.
- Recruited new Community Development Director.
- Successfully implemented succession planning for new Village Manager.
- Updated and re-designed Village website.

Staffing and Services Levels

Proposed FY 2026 Full-Time Equivalent (FTE) Employees: **8.5**

FY 2025 FTEs: **8.5**
FY 2024 FTEs: **7.5**
FY 2023 FTEs: **7.0**

Proposed FY 2026 Cost of Salaries and Benefits: **$1,993,198**
Projected FY 2025 Cost of Salaries and Benefits: **$1,787,003**
Budgeted FY 2025 Cost of Salaries and Benefits: **$1,693,347**
Actual FY 2024 Cost of Salaries and Benefits: **$1,547,654**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **17.7 %**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2026 Services and Supplies Budget: **$914,896**
Projected FY 2025 Services and Supplies Budget: **$679,100**
Budgeted FY 2025 Services and Supplies Budget: **$558,409**
Actual FY 2024 Cost of Services and Supplies: **$515,089**

FY 2025 Budget vs. FY 2026 Proposed Budget % Change: **63.8%**

Fiscal Year 2026 Proposed Department Objectives

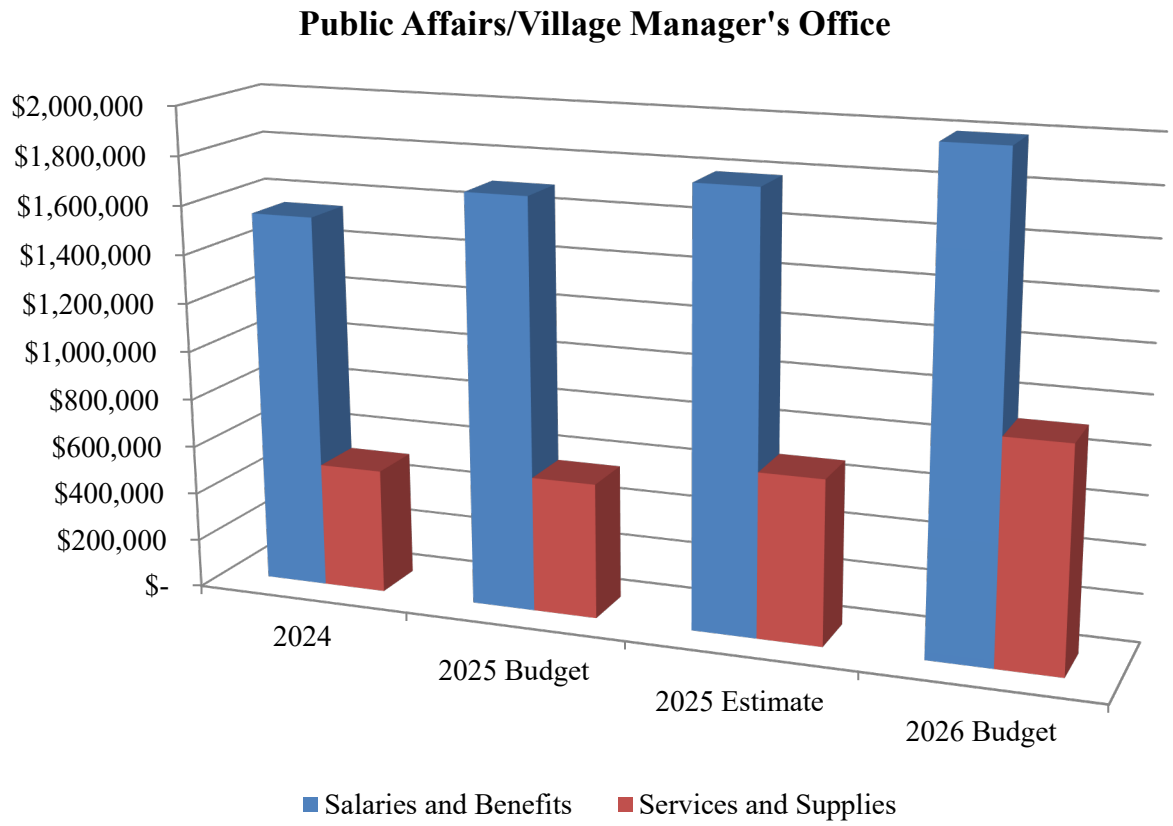
Objective	Action Steps	Timeframe
Act as an ombudsman to the local business community – building owners, store tenants, brokers, and developers—facilitating information, process, and programs.	• Evaluate best advertising opportunities that serve our unique business mix and their customer base • Use communication tools to promote business openings, promotions, and special events • Continue to support the Winnetka-Northfield-Glencoe Chamber of Commerce	12/31/26
Engage in dialogue with our stakeholders through all of our communication platforms.	• Increase engagement with the Village website and social media channels	12/31/26
Encourage business expansion and attract new businesses as well as seek potential opportunities for redevelopment.	• Strategically target businesses to relocate to Winnetka	12/31/26
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	12/31/26
Provide support to special events that welcome residents and visitors to our business districts	• Sponsor business district focused local events	12/31/26
Manage the Village-wide sustainability initiatives	• Create strategy for implementing the sustainability pillar of comprehensive plan.	12/31/26

Fiscal Year 2025 Department Objectives Review

Objective	December 31st, 2025 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

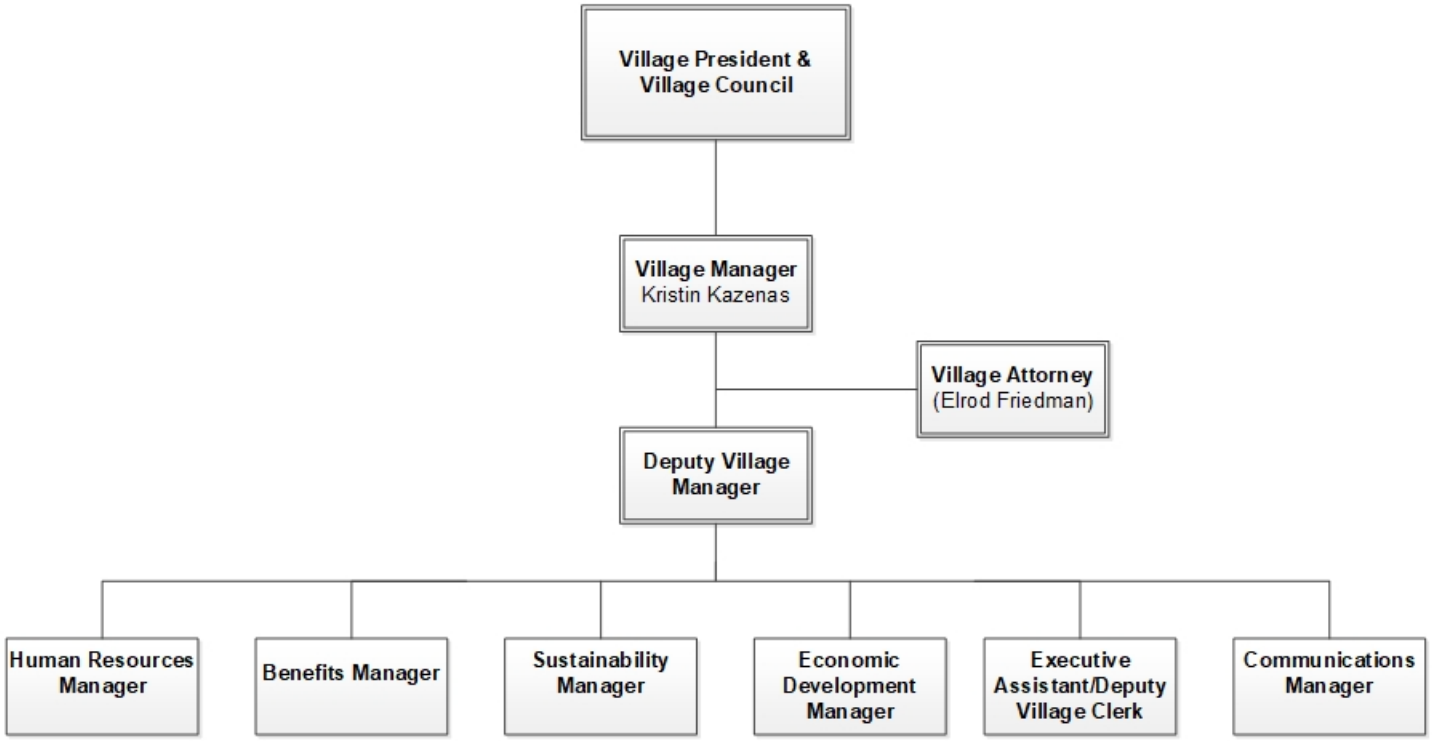
Financial Summary

Public Affairs/ Village Manager's Office	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 1,547,652	$ 1,693,347	$ 1,787,003	$ 1,993,198	17.7%	11.5%
Services and Supplies	$ 515,089	$ 558,409	$ 679,100	$ 914,896	63.8%	34.7%
Total Operating Exp.	$ 2,062,741	$ 2,251,756	$ 2,466,103	$ 2,908,094	29.1%	17.9%
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Department	$ 2,062,741	$ 2,251,756	$ 2,466,103	$ 2,908,094	29.1%	17.9%



Organizational Chart

Village of Winnetka
Village Manager's Office



Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	8,400.00	9,000.00	9,000.00	9,000.00	.00	.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	.00	(100.00)	(47,600.00)
100.20.01-556	Village Data Processing / Network Charge	.00	.00	.00	.00	.00	.00
100.20.01-580	Memberships & Publications	14,000.00	15,380.00	15,380.00	16,000.00	4.03	620.00
100.20.01-589	Village Sponsored Events	69,000.00	87,000.00	87,000.00	87,000.00	.00	.00
	Services & Charges Totals	$139,000.00	$158,980.00	$158,980.00	$112,000.00	(29.55%)	($46,980.00)
Supplies							
100.20.01-531	Office Supplies - General	8,600.00	9,500.00	10,000.00	10,800.00	13.68	1,300.00

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	7,000.00	7,000.00
			Manager Totals	$10,800.00

100.20.01-532	Computer Equipment	2,800.00	2,800.00	2,800.00	3,000.00	7.14	200.00
100.20.01-540	Other Operating Supplies	.00	.00	.00	.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **20 - Public Affairs**							
Division **01 - Department Wide**							
EXPENSE							
100.20.01-543	Public Property Maintenance	.00	.00	.00	.00	.00	.00
	Supplies Totals	$11,400.00	$12,300.00	$12,800.00	$13,800.00	12.20%	$1,500.00
	Services and Supplies Totals	$150,400.00	$171,280.00	$171,780.00	$125,800.00	(26.55%)	($45,480.00)
Capital Outlay							
100.20.01-615	Buildings & Structures	.00	.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	.00
	Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Transfers							
100.20.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00	.00	.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$150,400.00	$171,280.00	$171,780.00	$125,800.00	(26.55%)	($45,480.00)
	Department **20 - Public Affairs** Totals	$150,400.00	$171,280.00	$171,780.00	$125,800.00	(26.55%)	($45,480.00)
	EXPENSE TOTALS	$150,400.00	$171,280.00	$171,780.00	$125,800.00	(26.55%)	($45,480.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	683,056.00	807,808.00	1,001,005.00	929,276.00	15.03	121,468.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	210104 - Deputy Village Manager	Earnings		180,000.00
Manager	210105 - Strategic Development Manager	Earnings		100,386.00
Manager	210106 - Sustainability Manager	Earnings		136,250.00
Manager	210301 - Village Manager KK	Earnings		260,000.00
Manager	210401 - Executive Assistant	Earnings		97,366.00
Manager	211002 - Communications Manager	Earnings		150,200.00
Manager	219999 - VMO Budget Only	Earnings		5,074.00
			Manager Totals	$929,276.00

100.21.01-512	Overtime Salaries	4,500.00	4,500.00	6,000.00	6,000.00	33.33	1,500.00
100.21.01-513	Part Time Salaries	.00	.00	.00	.00	.00	.00
100.21.01-515	Sick Cashed In	6,114.00	.00	.00	1,214.00	.00	1,214.00
100.21.01-518	Other Compensation	12,940.00	12,940.00	18,640.00	21,880.00	69.08	8,940.00
	Employee Pay Totals	$706,610.00	$825,248.00	$1,025,645.00	$958,370.00	16.13%	$133,122.00
Benefits							
100.21.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.21.01-522	Fringe Benefits - Medical / Dental Insurance	79,820.00	93,476.00	107,935.00	151,412.00	61.97	57,936.00
100.21.01-528	Fringe Benefits - Life Insurance	464.00	547.00	547.00	547.00	.00	.00
100.21.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00	.00	.00
	Benefits Totals	$80,284.00	$94,023.00	$108,482.00	$151,959.00	61.62%	$57,936.00

Village of Winnetka
Budget Detail
Budget Year 2026

Pensions

100.21.01-523	Fringe Benefits - Medicare	10,245.00	12,002.00	16,880.00	13,898.00	15.79	1,896.00
100.21.01-524	Fringe Benefits - Social Security	33,802.00	39,990.00	46,554.00	52,619.00	31.58	12,629.00
100.21.01-525	Fringe Benefits - IMRF Pension Er Contribution	56,102.00	70,642.00	82,760.00	149,452.00	111.56	78,810.00
	Pensions Totals	$100,149.00	$122,634.00	$146,194.00	$215,969.00	76.11%	$93,335.00
	Salary and Benefits Totals	$887,043.00	$1,041,905.00	$1,280,321.00	$1,326,298.00	27.30%	$284,393.00

Services and Supplies

Services & Charges

100.21.01-551	Consulting Services	.00	.00	.00	.00	.00	.00
100.21.01-553	Legal Services	21,000.00	21,000.00	49,500.00	429,240.00	1,944.00	408,240.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Administrative adjudication	1.0000	5,400.00	5,400.00
Manager	Collective bargaining	1.0000	1,000.00	1,000.00
Manager	Elrod Friedman - Non-Retainer Legal Matters	1.0000	150,000.00	150,000.00
Manager	Elrod Friedman - Village Wide Annual Retainer	12.0000	19,220.00	230,640.00
Manager	Outside labor counsel	1.0000	15,000.00	15,000.00
Manager	Policy updates	1.0000	5,000.00	5,000.00
Manager	Village Prosecutor	12.0000	1,850.00	22,200.00
			Manager Totals	$429,240.00

100.21.01-555	GIS & Aerial Mapping	6,620.00	6,234.00	6,234.00	6,131.00	(1.65)	(103.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $100,338 X 6.11%	1.0000	6,131.00	6,131.00
			Manager Totals	$6,131.00

100.21.01-556	Village Data Processing / Network Charge	10,250.00	19,250.00	19,250.00	29,250.00	51.94	10,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Village Manager's Office charge	1.0000	29,250.00	29,250.00
			Manager Totals	$29,250.00

100.21.01-563	Telephone Service	415.00	.00	.00	.00	.00	.00	
100.21.01-564	Cell Phones & Radios	4,380.00	.00	.00	.00	.00	.00	
100.21.01-565	Postage	2,000.00	2,000.00	2,000.00	2,000.00	.00	.00	
100.21.01-566	Other Operating Services	36,400.00	38,380.00	50,000.00	38,380.00	.00	.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	.00	
100.21.01-580	Memberships & Publications	6,500.00	7,000.00	8,000.00	8,000.00	14.28	1,000.00	
100.21.01-581	Training & Travel	15,000.00	15,000.00	15,000.00	15,000.00	.00	.00	
100.21.01-589	Village Sponsored Events	.00	.00	.00	.00	.00	.00	
	Services & Charges Totals	$102,565.00	$108,864.00	$149,984.00	$528,001.00	385.01%	$419,137.00	
Supplies								
100.21.01-531	Office Supplies - General	21,040.00	22,100.00	22,100.00	22,100.00	.00	.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	2,000.00	2,000.00	.00	.00	
100.21.01-540	Other Operating Supplies	13,100.00	20,625.00	20,625.00	20,625.00	.00	.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	$36,140.00	$44,725.00	$44,725.00	$44,725.00	0.00%	$0.00
	Services and Supplies Totals	$138,705.00	$153,589.00	$194,709.00	$572,726.00	272.90%	$419,137.00
Capital Outlay							
100.21.01-635	Furniture & Fixtures	.00	.00	.00	.00	.00	.00
100.21.01-640	Office and Other Equipment	.00	.00	.00	.00	.00	.00
100.21.01-645	Technology	.00	.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	.00
	Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$1,025,748.00	$1,195,494.00	$1,475,030.00	$1,899,024.00	58.85%	$703,530.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	121,991.00	132,574.00	63,150.00	117,698.00	(11.22)	(14,876.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	210702 - Economic Development Manager	Earnings		117,698.00
			Manager Totals	$117,698.00

100.21.05-513	Part Time Salaries	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$121,991.00	$132,574.00	$63,150.00	$117,698.00	(11.22%)	($14,876.00)
Benefits							
100.21.05-522	Fringe Benefits - Medical / Dental Insurance	29,261.00	28,959.00	14,000.00	32,047.00	10.66	3,088.00
100.21.05-528	Fringe Benefits - Life Insurance	84.00	92.00	92.00	84.00	(8.69)	(8.00)
	Benefits Totals	$29,345.00	$29,051.00	$14,092.00	$32,131.00	10.60%	$3,080.00
Pensions							
100.21.05-523	Fringe Benefits - Medicare	1,769.00	1,922.00	1,000.00	1,707.00	(11.18)	(215.00)
100.21.05-524	Fringe Benefits - Social Security	7,563.00	8,220.00	4,500.00	7,297.00	(11.22)	(923.00)
100.21.05-525	Fringe Benefits - IMRF Pension Er Contribution	9,249.00	10,653.00	5,300.00	11,381.00	6.83	728.00
	Pensions Totals	$18,581.00	$20,795.00	$10,800.00	$20,385.00	(1.97%)	($410.00)
	Salary and Benefits Totals	$169,917.00	$182,420.00	$88,042.00	$170,214.00	(6.69%)	($12,206.00)
Services and Supplies							
Services & Charges							
100.21.05-551	Consulting Services	15,750.00	18,575.00	88,000.00	19,400.00	4.44	825.00

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	6,700.00	6,700.00
Manager	Signage	1.0000	5,000.00	5,000.00
			Manager Totals	$19,400.00

100.21.05-566	Other Operating Services	23,000.00	17,700.00	12,500.00	15,500.00	(12.42)	(2,200.00)	

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	5,000.00	5,000.00
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	$15,500.00

100.21.05-580	Memberships & Publications	19,995.00	28,495.00	28,495.00	12,200.00	(57.18)	(16,295.00)	

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 membership	1.0000	2,000.00	2,000.00
Manager	Chicago Northshore CVB membership	1.0000	7,200.00	7,200.00
Manager	Chicago Northshore CVB publications	1.0000	1,000.00	1,000.00
			Manager Totals	$12,200.00

100.21.05-581	Training & Travel	3,845.00	4,685.00	4,685.00	4,685.00	.00	.00	
100.21.05-589	Village Sponsored Events	30,000.00	26,000.00	26,000.00	46,500.00	78.84	20,500.00	
	Services & Charges Totals	$92,590.00	$95,455.00	$159,680.00	$98,285.00	2.96%	$2,830.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Supplies

100.21.05-531	Office Supplies - General	.00	.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	.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	0.00%	$0.00
Services and Supplies Totals	$93,590.00	$96,455.00	$160,680.00	$99,285.00	2.93%	$2,830.00
Division **05 - Economic Development** Totals	$263,507.00	$278,875.00	$248,722.00	$269,499.00	(3.36%)	($9,376.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **21 - Manager's Office**							
Division **09 - Human Resources**							
Salary and Benefits							
Employee Pay							
100.21.09-511	Regular Salaries	278,431.00	309,781.00	309,057.00	334,473.00	7.97	24,692.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	210803 - Human Resources Manager	Earnings		169,618.00
Manager	210804 - Benefits Manager	Earnings		164,855.00
			Manager Totals	$334,473.00

100.21.09-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
100.21.09-513	Part Time Salaries	25,000.00	25,750.00	.00	25,000.00	(2.91)	(750.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	210901 - Office Intern	Earnings		25,000.00
			Manager Totals	$25,000.00

100.21.09-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$303,431.00	$335,531.00	$309,057.00	$359,473.00	7.14%	$23,942.00
Benefits							
100.21.09-522	Fringe Benefits - Medical / Dental Insurance	39,910.00	49,424.00	49,424.00	54,675.00	10.62	5,251.00
100.21.09-528	Fringe Benefits - Life Insurance	194.00	215.00	215.00	228.00	6.04	13.00
100.21.09-582	Tuition Assistance	31,500.00	33,885.00	11,930.00	26,250.00	(22.53)	(7,635.00)
	Benefits Totals	$71,604.00	$83,524.00	$61,569.00	$81,153.00	(2.84%)	($2,371.00)
Pensions							

100.21.09-523	Fringe Benefits - Medicare	4,400.00	4,865.00	4,865.00	5,386.00	10.70	521.00
100.21.09-524	Fringe Benefits - Social Security	18,813.00	20,804.00	18,851.00	22,689.00	9.06	1,885.00
100.21.09-525	Fringe Benefits - IMRF Pension Er Contribution	20,466.00	24,298.00	24,298.00	27,985.00	15.17	3,687.00
	Pensions Totals	$43,679.00	$49,967.00	$48,014.00	$56,060.00	12.19%	$6,093.00
	Salary and Benefits Totals	$418,714.00	$469,022.00	$418,640.00	$496,686.00	5.90%	$27,664.00

Services and Supplies

Services & Charges

100.21.09-551	Consulting Services	2,000.00	2,000.00	2,000.00	2,000.00	.00	.00
100.21.09-553	Legal Services	28,500.00	28,500.00	28,500.00	28,500.00	.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	47,854.00	54,455.00	58,620.00	54,455.00	.00	.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
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	2,465.00	4,156.00	2,465.00	.00	.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		16,315.00	20,715.00	20,715.00	20,715.00	.00	.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
			Manager Totals	$20,715.00

	Services & Charges Totals	$96,936.00	$108,135.00	$113,991.00	$108,135.00	0.00%	$0.00
Supplies							
100.21.09-531	Office Supplies - General	.00	.00	.00	.00	.00	.00
100.21.09-532	Computer Equipment	.00	.00	.00	.00	.00	.00
100.21.09-540	Other Operating Supplies	28,140.00	28,950.00	37,940.00	8,950.00	(69.08)	(20,000.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Budget Transactions

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

Supplies Totals	$28,140.00	$28,950.00	$37,940.00	$8,950.00	(69.08%)	($20,000.00)
Services and Supplies Totals	$125,076.00	$137,085.00	$151,931.00	$117,085.00	(14.59%)	($20,000.00)
Division **09 - Human Resources** Totals	$543,790.00	$606,107.00	$570,571.00	$613,771.00	1.26%	$7,664.00

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.

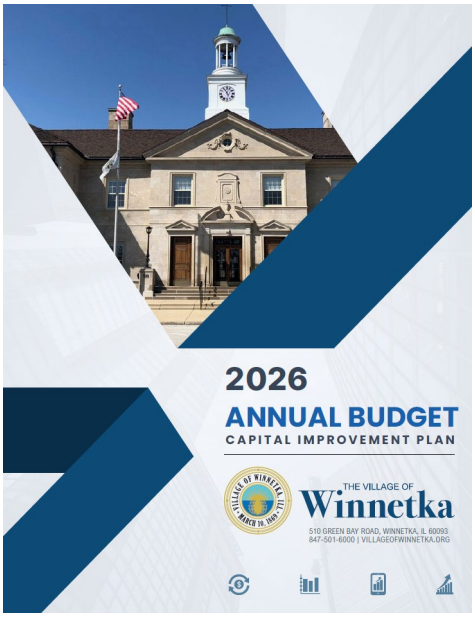
Staffing and Services Levels

Proposed FY 2026 Full-Time Equivalent (FTE) Employees: **8.5**

FY 2025 FTEs: **9.5**
FY 2024 FTEs: **9.5**
FY 2023 FTEs: **9.5**

Proposed FY 2026 Cost of Salaries and Benefits: **$1,530,358**
Projected FY 2025 Cost of Salaries and Benefits: **$1,450,021**
Budgeted FY 2025 Cost of Salaries and Benefits: **$1,543,039**
Actual FY 2024 Cost of Salaries and Benefits: **$1,380,478**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **0.8%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2026 Cost of Services and Supplies: **$512,563**
Projected FY 2025 Cost of Services and Supplies: **$478,966**
Budgeted FY 2025 Cost of Services and Supplies: **$439,886**
Actual FY 2024 Cost of Services and Supplies: **$457,545**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **16.5%**

GFOA Certificate of Achievement FOR EXCELLENCE IN Financial Reporting

Fiscal Year 2026 Proposed Department Objectives

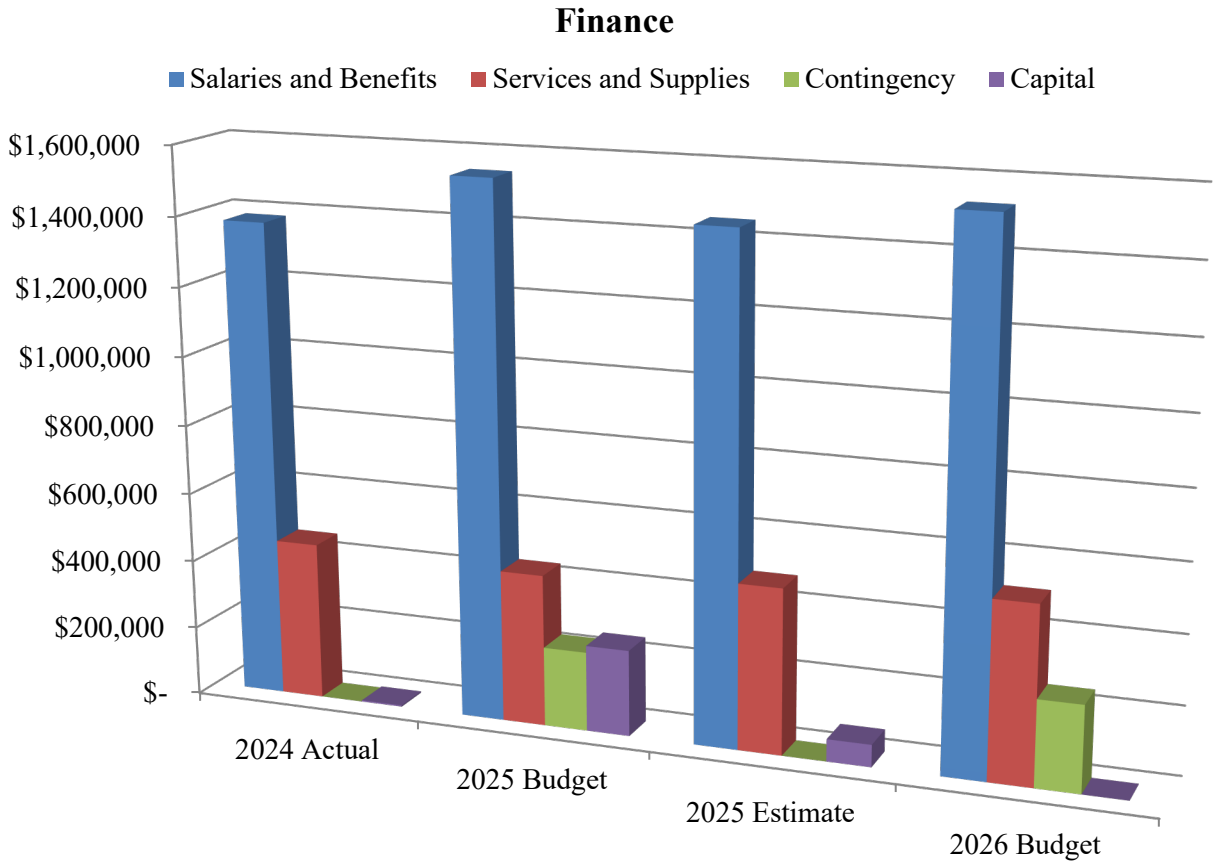
Objective	Action Steps	Timeframe
Safeguard Village financial and technological assets.	• Fully implement cyber security initiatives. • Perform a department review of internal controls and standard operating procedures.	12/31/26
Earn industry recognition for policies, procedures, and documentation.	• 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.	12/31/26
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.	12/31/26
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.	12/31/26

Fiscal Year 2025 Department Objectives Review

Objective	December 31st, 2025 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

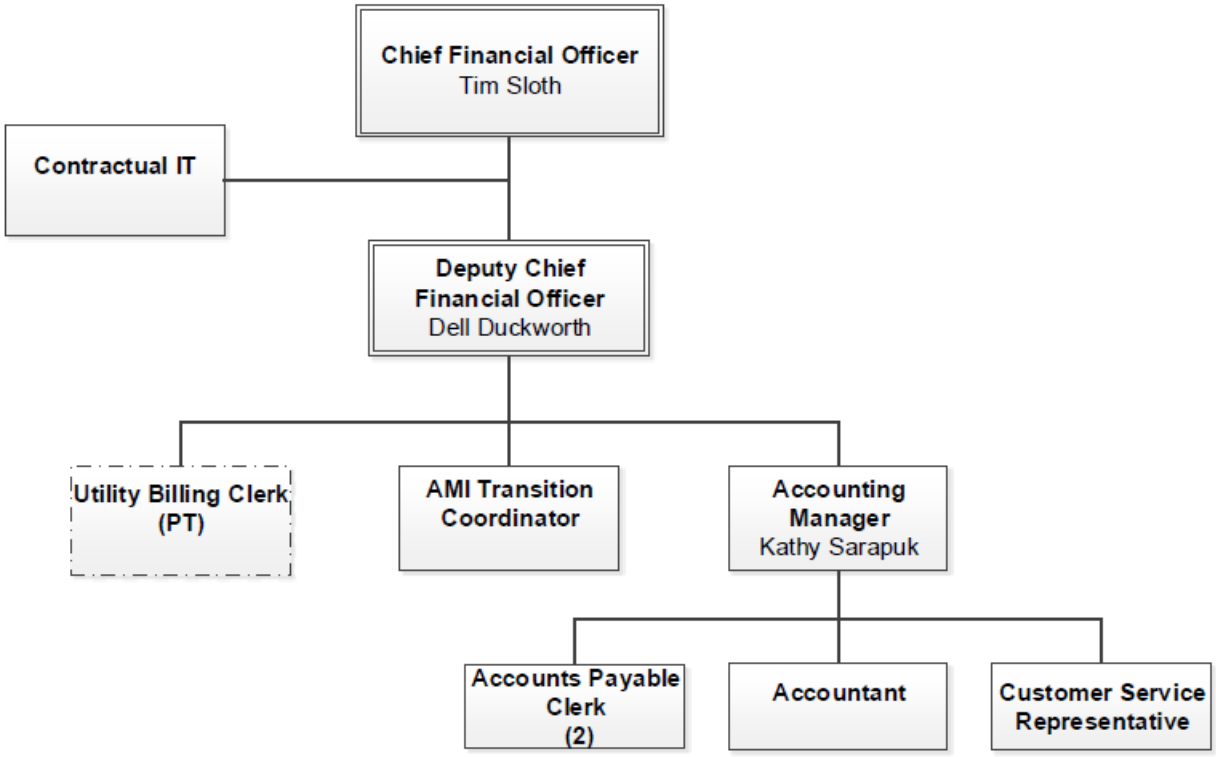
Financial Summary

Finance	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 1,380,478	$ 1,543,039	$ 1,450,021	$ 1,530,358	-0.8%	5.5%
Services and Supplies	$ 457,545	$ 439,886	$ 478,966	$ 512,563	16.5%	7.0%
Contingency	$ -	$ 230,000	$ -	$ 250,000	8.7%	na
Total Operating Exp.	$ 1,838,023	$ 2,212,925	$ 1,928,987	$ 2,292,921	3.6%	18.9%
Capital Outlay	$ 3,710	$ 250,000	$ 64,620	$ -	na	na
Total Department	$ 1,841,733	$ 2,462,925	$ 1,993,607	$ 2,292,921	-6.9%	15.0%



Organizational Chart

Village of Winnetka
Finance Department



Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	1,055,024.00	1,070,478.00	1,027,500.00	1,049,748.00	(1.93)	(20,730.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	220102 - Chief Financial Officer	Earnings		208,137.00
Manager	220202 - Assistant Finance Director	Earnings		168,501.00
Manager	220401 - Accounting Manager	Earnings		131,264.00
Manager	220601 - Accountant	Earnings		116,690.00
Manager	220901 - Accounts Payable Clerk	Earnings		103,583.00
Manager	220902 - Accounts Payable Clerk	Earnings		103,571.00
Manager	221002 - Customer Service Representative	Earnings		99,870.00
Manager	221103 - AMI Transition Coordinator	Earnings		93,536.00
Manager	229999 - Finance Budget Only	Earnings		24,596.00
			Manager Totals	$1,049,748.00

100.22.01-512	**Overtime Salaries**	20,000.00	20,000.00	10,000.00	10,000.00	(50.00)	(10,000.00)
100.22.01-513	Part Time Salaries	57,120.00	56,844.00	56,844.00	75,757.00	33.27	18,913.00
100.22.01-515	Sick Cashed In	10,283.00	9,612.00	6,720.00	13,313.00	38.50	3,701.00
100.22.01-518	Other Compensation	3,500.00	3,500.00	5,000.00	5,000.00	42.85	1,500.00
	Employee Pay Totals	$1,145,927.00	$1,160,434.00	$1,106,064.00	$1,153,818.00	(0.57%)	($6,616.00)
Benefits							
100.22.01-521	Fringe Benefits - Worker's Compensation	17,500.00	17,500.00	17,500.00	19,000.00	8.57	1,500.00
100.22.01-522	Fringe Benefits - Medical / Dental Insurance	180,321.00	160,002.00	143,675.00	144,782.00	(9.51)	(15,220.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **22 - Finance**							
Division **01 - Department Wide**							
EXPENSE							
100.22.01-528	Fringe Benefits - Life Insurance	709.00	732.00	732.00	686.00	(6.28)	(46.00)
100.22.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00	.00	.00
100.22.01-582	Tuition Assistance	.00	.00	.00	.00	.00	.00
	Benefits Totals	$198,530.00	$178,234.00	$161,907.00	$164,468.00	(7.72%)	($13,766.00)
Pensions							
100.22.01-523	Fringe Benefits - Medicare	16,616.00	16,827.00	15,550.00	16,730.00	(.57)	(97.00)
100.22.01-524	Fringe Benefits - Social Security	68,180.00	69,182.00	66,000.00	68,992.00	(.27)	(190.00)
100.22.01-525	Fringe Benefits - IMRF Pension Er Contribution	94,876.00	118,362.00	100,500.00	126,350.00	6.74	7,988.00
	Pensions Totals	$179,672.00	$204,371.00	$182,050.00	$212,072.00	3.77%	$7,701.00
	Salary and Benefits Totals	$1,524,129.00	$1,543,039.00	$1,450,021.00	$1,530,358.00	(0.82%)	($12,681.00)
Services and Supplies							
Services & Charges							
100.22.01-551	Consulting Services	55,700.00	79,700.00	120,000.00	128,500.00	61.22	48,800.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Audit	1.0000	38,500.00	38,500.00
Manager	Meter reading	1.0000	75,000.00	75,000.00
Manager	Vehicle sticker distribution and website	1.0000	15,000.00	15,000.00
			Manager Totals	$128,500.00

100.22.01-553	Legal Services	.00	.00	.00	.00	.00	.00
100.22.01-555	GIS & Aerial Mapping	1,880.00	1,796.00	1,796.00	1,766.00	(1.67)	(30.00)

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	GIS Charge - $100,338 X 1.91%	1.0000	1,766.00	1,766.00
			Manager Totals	$1,766.00

100.22.01-556	Village Data Processing / Network Charge	199,000.00	239,000.00	239,000.00	259,000.00	8.36	20,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Annual network charge	1.0000	259,000.00	259,000.00
			Manager Totals	$259,000.00

100.22.01-563	Telephone Service	553.00	.00	.00	.00	.00	.00
100.22.01-564	Cell Phones & Radios	3,600.00	.00	.00	.00	.00	.00
100.22.01-566	Other Operating Services	19,900.00	22,250.00	21,500.00	26,500.00	19.10	4,250.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Capital planning software renewal	1.0000	2,500.00	2,500.00
Manager	Utility bill printing service	1.0000	7,500.00	7,500.00
Manager	Utility billing lockbox	1.0000	16,500.00	16,500.00
			Manager Totals	$26,500.00

100.22.01-574	Vehicle Maint Service Charge	10,375.00	17,695.00	17,695.00	19,162.00	8.29	1,467.00

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	Vehicle service charge	1.0000	19,162.00	19,162.00
			Manager Totals	$19,162.00

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
100.22.01-580	Memberships & Publications	2,545.00	2,545.00	3,500.00	3,135.00	23.18	590.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Financial periodical subscriptions	1.0000	500.00	500.00
Manager	GFOA	1.0000	300.00	300.00
Manager	IAPPO	1.0000	45.00	45.00
Manager	IGFOA	1.0000	150.00	150.00
Manager	IL CPA	1.0000	110.00	110.00
Manager	Legal ads	1.0000	1,500.00	1,500.00
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	Other memberships	1.0000	300.00	300.00
			Manager Totals	$3,135.00

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
100.22.01-581	Training & Travel	2,900.00	4,500.00	3,200.00	6,500.00	44.44	2,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	GFOA national conference (Chief Financial Officer)	1.0000	2,500.00	2,500.00
Manager	IGFOA state conference (Accounting Manager)	1.0000	750.00	750.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	Local conferences and events	1.0000	1,000.00	1,000.00
Manager	Tyler/New World conference (Deputy CFO)	1.0000	2,250.00	2,250.00
			Manager Totals	$6,500.00

100.22.01-592	Credit Card Service Fees	.00	.00	.00	.00	.00	.00	
	Services & Charges Totals	$296,453.00	$367,486.00	$406,691.00	$444,563.00	20.97%	$77,077.00	
Supplies								
100.22.01-531	Office Supplies - General	62,150.00	62,150.00	67,150.00	62,750.00	.96	600.00	

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	Other supplies	1.0000	2,500.00	2,500.00
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	Staff uniforms	1.0000	2,500.00	2,500.00
			Manager Totals	$62,750.00

100.22.01-532	Computer Equipment	250.00	250.00	125.00	250.00	.00	.00	
100.22.01-537	Uniforms	.00	.00	.00	.00	.00	.00	
100.22.01-540	Other Operating Supplies	1,000.00	10,000.00	5,000.00	5,000.00	(50.00)	(5,000.00)	
100.22.01-542	Vehicles, Parts and Equipment	.00	.00	.00	.00	.00	.00	
	Supplies Totals	$63,400.00	$72,400.00	$72,275.00	$68,000.00	(6.08%)	($4,400.00)	
	Services and Supplies Totals	$359,853.00	$439,886.00	$478,966.00	$512,563.00	16.52%	$72,677.00	
Capital Outlay								

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **22 - Finance**							
Division **01 - Department Wide**							
EXPENSE							
100.22.01-635	Furniture & Fixtures	.00	.00	.00	.00	.00	.00
100.22.01-640	Office and Other Equipment	.00	.00	.00	.00	.00	.00
100.22.01-645	Technology	.00	250,000.00	64,620.00	.00	(100.00)	(250,000.00)
	Capital Outlay Totals	$0.00	$250,000.00	$64,620.00	$0.00	(100.00%)	($250,000.00)
Contingency							
100.22.01-593	Contingency	300,000.00	230,000.00	.00	250,000.00	8.69	20,000.00
	Contingency Totals	$300,000.00	$230,000.00	$0.00	$250,000.00	8.70%	$20,000.00
	Division **01 - Department Wide** Totals	$2,183,982.00	$2,462,925.00	$1,993,607.00	$2,292,921.00	(6.90%)	($170,004.00)
	Department **22 - Finance** Totals	$2,183,982.00	$2,462,925.00	$1,993,607.00	$2,292,921.00	(6.90%)	($170,004.00)

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

- Contracted P4 Security Solutions to assist with overnight security patrols.
- Completed the renovation of the Police Department Classroom.
- Increased the number of Automated License Plate Readers in the Village.
- Incorporated additional strategies for the Walk Your Bike campaign.
- Awarded a grant of $26,740 for body-worn camera expenses.
- Awarded a grant of $12,717 for additional Taser ECW devices.
- Purchased and deployed Meridian vehicle mitigation barriers for community events.
- Partnered with Human Resources to establish a new Police Officer eligibility list.
- Coordinated with Human Resources to establish a new Sergeant promotional list.
- Hired four new Police Officers.
- Hired a full-time Police Social Worker.
- The two recently promoted Patrol Sergeants successfully completed the newly established Supervisor Field Training program.
- Completed additional Peer Support Program initiatives in conjunction with our Wellness Program.
- Extended contract with a private security company to address security issues at Cherry Street Beach.
- Initiated contract with private crossing guard vendor to assist with District 36 crossings.
- 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 2026 Full-Time Equivalent Employees: **42.0**

FY 2025 FTEs: **38.0**
FY 2024 FTEs: **36.0**
FY 2023 FTEs: **35.5**



Proposed FY 2026 Cost of Salaries and Benefits: **$7,555,153**
Projected FY 2025 Cost of Salaries and Benefits: **$6,593,875**
Budgeted FY 2025 Cost of Salaries and Benefits: **$6,608,000**
Actual FY 2024 Cost of Salaries and Benefits: **$6,652,295**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **14.6%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2026 Cost of Services and Supplies: **$2,468,149**
Projected FY 2025 Cost of Services and Supplies: **$2,293,574**
Budgeted FY 2025 Cost of Services and Supplies: **$2,285,824**
Actual FY 2024 Cost of Services and Supplies: **$1,585,165**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **8.00%**

Fiscal Year 2026 Proposed Department Objectives

Objective	Action Steps	Notes
Increase the Village's supply of vehicle mitigation barriers with contracted vendor.	• Purchase additional equipment as needed.	12/26
Increase number of license plate readers throughout the Village	• Receive permit approval. • Install reader	10/26
Upgrade the department's in-house "Use-of Force" training range and curriculum.	• Identify preferred vendor. • Contract with preferred vendor. • Replace the range target retrieval system. • Update the department's Use-of-Force training curriculum	12/26
Onboard new patrol officers.	• Attend police academy. • Complete field training program. • Proceed to independent patrol.	12/26
Staff additional detective position within Investigations Division.	• Establish selection process. • Identify preferred candidate. • Assign and onboard candidate.	06/26
Onboard new patrol officers and community service officers.	• Attend police academy. • Complete field training program. • Proceed to independent patrol.	07/25
Continue Wellness Program initiatives.	• Identify priority initiatives. • Establish policy and begin training	Ongoing objectives
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

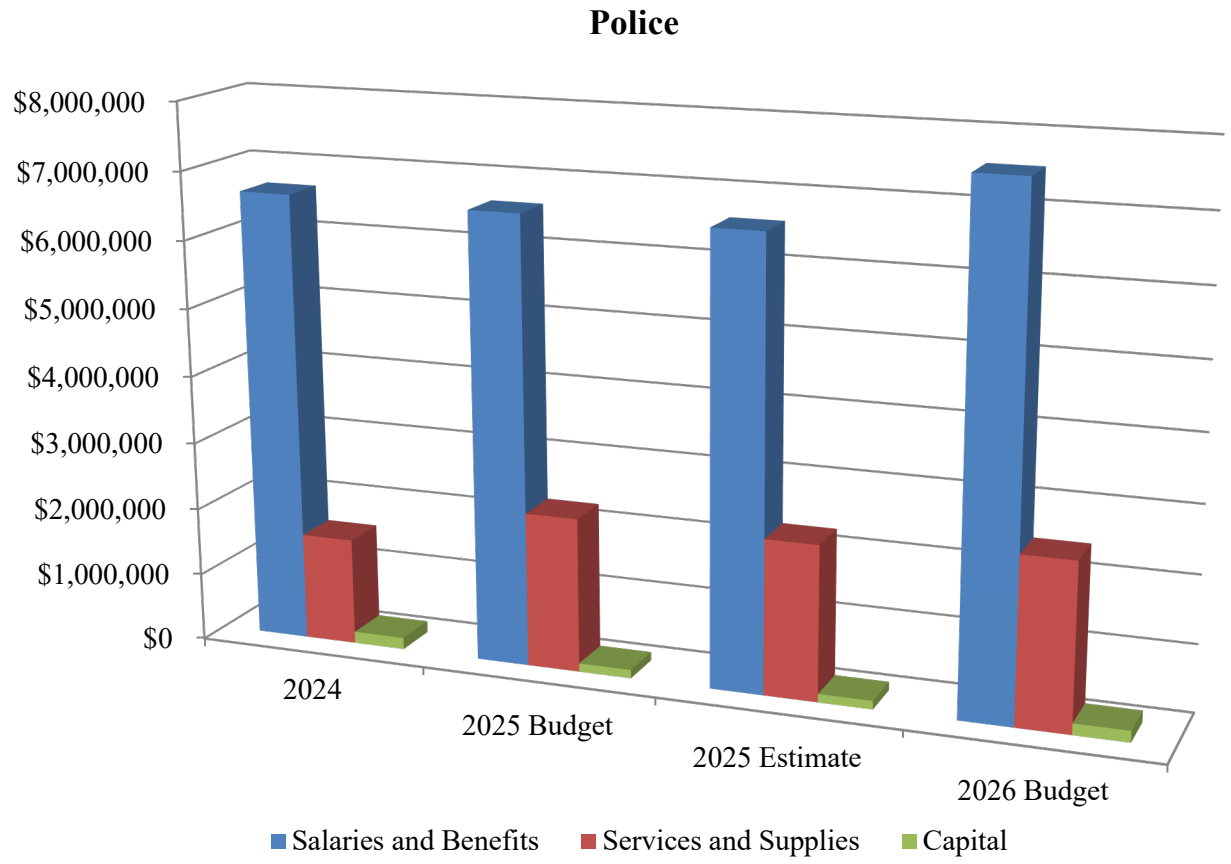


Fiscal Year 2025 Department Objectives Review

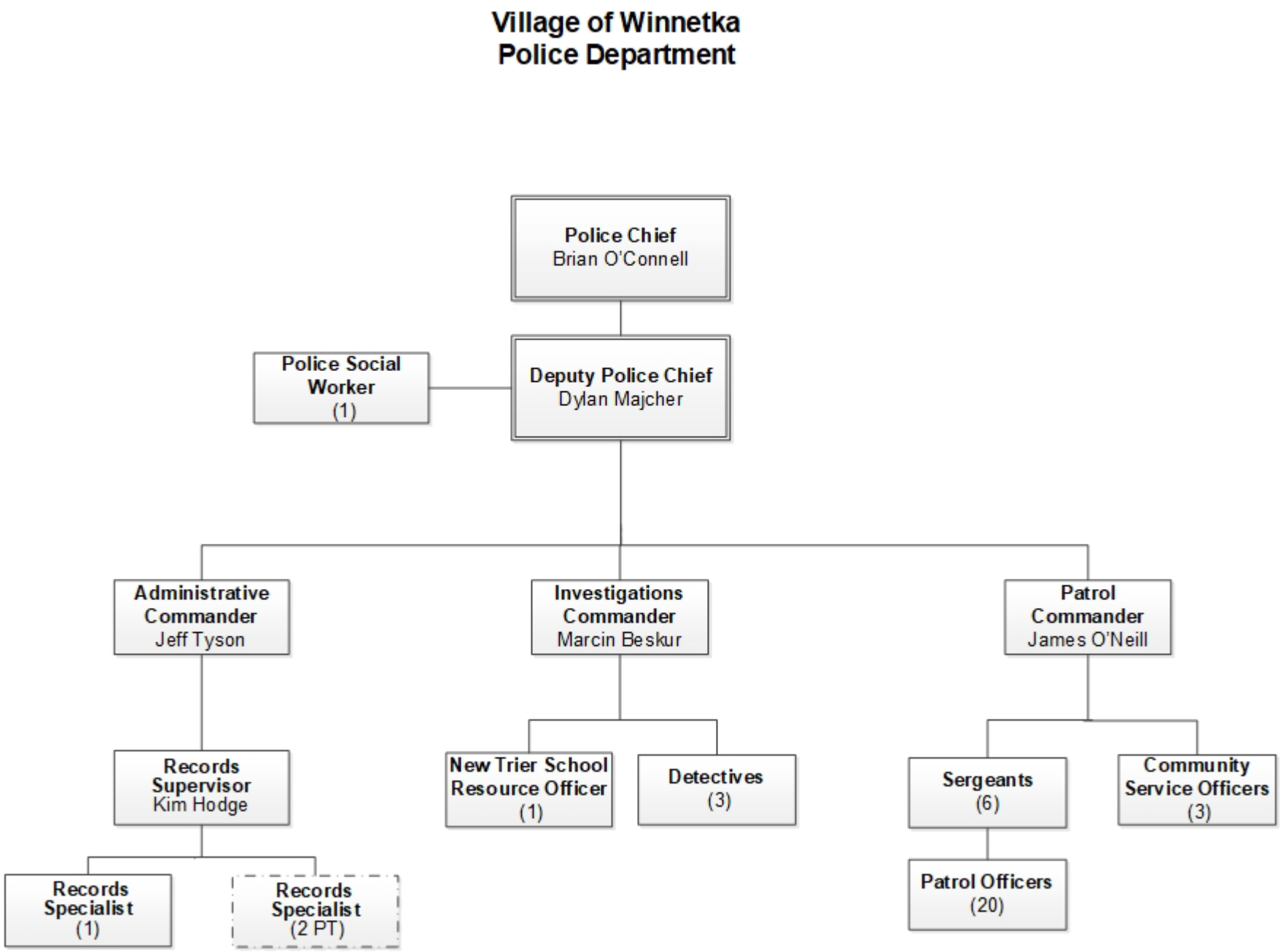
Objective	Action Steps	December 31, 2025 Notes
Partner with private security company for community safety	• Identify preferred vendor. • Establish department policy. • Enter contractual agreement. • Collaborate with selected vendors for security and safety strategies. • Create communication campaign to educate residents of partnership.	Completed
Increase number of license plate readers throughout the Village	• Receive permit approval. • Install cameras.	Completed
Onboard new patrol officers.	• Hire four patrol officers • Attend police academy • Begin field training (ongoing)	12/25
Initiated contract with private crossing guard vendor to assist with District 36 crossings.	• Identify preferred vendor. • Contract with preferred vendor. • Establish protocols and implement programs at District 36 schools.	09/25
Further wellness program initiatives	• Identify additional training opportunities. • Attend wellness training.	10/25
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

Financial Summary

Police	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 6,652,295	$ 6,608,000	$ 6,593,875	$ 7,555,153	14.3%	14.6%
Services and Supplies	$ 1,585,165	$ 2,285,824	$ 2,293,574	$ 2,468,149	8.0%	7.6%
Total Operating Exp.	$ 8,237,460	$ 8,893,824	$ 8,887,449	$ 10,023,302	12.7%	12.8%
Capital Outlay	$ 170,618	$ 125,000	$ 125,000	$ 170,000	36.0%	0.0%
Total Department	$ 8,408,078	$ 9,018,824	$ 9,012,449	$ 10,193,302	13.0%	13.1%



Organizational Chart



Department Metrics

Annual Activity Summary	2024	2023	2022	% Change
				(2023-2024)
Calls for Service	21,129	21,401	18,736	-1.27%
Crime Reports	241	281	311	-14.23%
Custodial Arrests	153	187	148	-18.18%
Ordinance Citations	181	228	153	-20.61%
Traffic - Citations & Warnings	2,022	2,592	1,776	-21.99%
Parking Citations	2,163	2,668	2,747	-18.93%
Total Traffic Crashes	308	279	287	10.39%
Other Department Services	9,780	10,156	9,363	-3.70%
Department Training (hours)	4,588	5,411	5,867	-15.21%

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
100.26.01-513	Part Time Salaries	.00	.00	.00	.00	.00	.00
100.26.01-518	Other Compensation	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
100.26.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.26.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.26.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00	.00	.00
100.26.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00	.00	.00
100.26.01-582	Tuition Assistance	.00	.00	.00	.00	.00	.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.26.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00	.00	.00
100.26.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00	.00	.00
100.26.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.26.01-526	Fringe Benefits - Police Pension Er Contribution	.00	.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							
100.26.01-553	Legal Services	.00	.00	.00	.00	.00	.00
100.26.01-554	Social Work	.00	15,000.00	6,200.00	.00	(100.00)	(15,000.00)
100.26.01-555	GIS & Aerial Mapping	21,225.00	20,059.00	20,059.00	19,726.00	(1.66)	(333.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	GIS Charge - $100,338.00 X 19.66%	1.0000	19,726.00	19,726.00
			Manager Totals	$19,726.00

100.26.01-556	Village Data Processing / Network Charge	199,000.00	225,000.00	225,000.00	235,000.00	4.44	10,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Network support and computer charges	1.0000	235,000.00	235,000.00
			Manager Totals	$235,000.00

100.26.01-557	Technology Licensing & Maintenance	85,550.00	83,200.00	83,200.00	77,950.00	(6.31)	(5,250.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Automated license plate readers	7.0000	3,100.00	21,700.00
Manager	E-ticketing system	1.0000	1,500.00	1,500.00
Manager	Evidence.com professional licenses (year 3 of 4)	3.0000	550.00	1,650.00
Manager	Evidence.com professional licenses Admin (year 1 of 2)	4.0000	700.00	2,800.00
Manager	Pace Scheduling Software (5-year contract thru 2030)	1.0000	18,500.00	18,500.00
Manager	Property and evidence software subscription	1.0000	1,500.00	1,500.00
Manager	STARCOM subscription fees	1.0000	29,000.00	29,000.00
Manager	Training records management software	1.0000	1,300.00	1,300.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
							Manager Totals	$77,950.00
100.26.01-562	Dispatch Services	560,061.00	582,463.00	582,463.00	605,762.00	4.00	23,299.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Consolidated dispatch contract (year 3 of 10)				1.0000	605,762.00	605,762.00
							Manager Totals	$605,762.00
100.26.01-563	Telephone Service	7,835.00	.00	.00	.00	.00	.00	
100.26.01-564	Cell Phones & Radios	29,080.00	1,200.00	1,200.00	2,000.00	66.66	800.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Radio maintenance				1.0000	2,000.00	2,000.00
							Manager Totals	$2,000.00
100.26.01-566	Other Operating Services	54,450.00	575,000.00	575,000.00	557,600.00	(3.02)	(17,400.00)	
	Budget Transactions							
	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	500.00	500.00
	Manager	Contractual private security services				2.0000	250,000.00	500,000.00
	Manager	Crossing guard services				1.0000	27,000.00	27,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Investigations software subscriptions				1.0000	10,000.00	10,000.00
	Manager	Lexipol policy manual subscription				1.0000	12,600.00	12,600.00
	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	$557,600.00
100.26.01-568	Utilities		48,950.00	48,950.00	65,500.00	69,900.00	42.79	20,950.00
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Water, electric, and stormwater fees				1.0000	69,900.00	69,900.00
							Manager Totals	$69,900.00
100.26.01-570	Repair & Maintenance - Buildings		73,600.00	81,800.00	81,800.00	129,300.00	58.06	47,500.00
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Building furnishings				1.0000	10,000.00	10,000.00
	Manager	Building repairs and maintenance				1.0000	70,000.00	70,000.00
	Manager	Custodial services				1.0000	26,050.00	26,050.00
	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	4,000.00	4,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Janitor and miscellaneous supplies				1.0000	7,500.00	7,500.00
	Manager	Laundry and floor mat service				1.0000	4,000.00	4,000.00
	Manager	Pest control services				1.0000	1,750.00	1,750.00
							Manager Totals	$129,300.00
100.26.01-574	Vehicle Maint Service Charge	130,355.00	174,356.00	174,356.00	212,540.00	21.90	38,184.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Fleet services assessment				1.0000	212,540.00	212,540.00
							Manager Totals	$212,540.00
100.26.01-575	Rental - Office Equipment	5,000.00	5,000.00	5,000.00	10,000.00	100.00	5,000.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Copier rental				1.0000	10,000.00	10,000.00
							Manager Totals	$10,000.00
100.26.01-580	Memberships & Publications	43,656.00	44,676.00	44,676.00	47,321.00	5.92	2,645.00	
	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	19,116.00	19,116.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	ILEAS membership				1.0000	120.00	120.00
	Manager	NEMRT memberships				35.0000	95.00	3,325.00
	Manager	NIPAS fees				1.0000	7,000.00	7,000.00
	Manager	NIPSTA memberships				35.0000	166.00	5,810.00
	Manager	NORTAF fees				1.0000	6,600.00	6,600.00
	Manager	Peer support network membership				45.0000	30.00	1,350.00
	Manager	Professional memberships				1.0000	1,000.00	1,000.00
							Manager Totals	$47,321.00
100.26.01-581	Training & Travel		82,820.00	101,810.00	101,810.00	123,400.00	21.20	21,590.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Books, periodicals, and videos	1.0000	900.00	900.00
Manager	FBI Academy	1.0000	5,000.00	5,000.00
Manager	Field training program software	1.0000	1,800.00	1,800.00
Manager	Fitness supplies and maintenance	1.0000	5,500.00	5,500.00
Manager	Motorcycle officer training	1.0000	1,000.00	1,000.00
Manager	Police law institute training	35.0000	110.00	3,850.00
Manager	Police training academy	3.0000	8,200.00	24,600.00
Manager	Professional conferences	4.0000	3,500.00	14,000.00
Manager	Range supplies maintenance and ammo	1.0000	30,000.00	30,000.00
Manager	Staff and command	2.0000	5,000.00	10,000.00
Manager	Training and expenses	1.0000	25,000.00	25,000.00
Manager	Training publication subscription fees	35.0000	50.00	1,750.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
							Manager Totals	$123,400.00
	Services & Charges Totals	$1,341,582.00	$1,958,514.00	$1,966,264.00	$2,090,499.00	6.74%	$131,985.00	
Supplies								
100.26.01-532	Computer Equipment	2,500.00	2,500.00	2,500.00	2,500.00	.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	127,050.00	161,860.00	161,860.00	183,750.00	13.52	21,890.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	AEDs and supplies	2.0000	2,500.00	5,000.00
Manager	Body armor (civilian personnel)	3.0000	1,300.00	3,900.00
Manager	Body armor (sworn personnel)	11.0000	1,800.00	19,800.00
Manager	Body worn camera and electronic control devices (year 4 of 5)	1.0000	65,000.00	65,000.00
Manager	Body worn cameras and equipment supplemental (year 1 of 2)	7.0000	2,800.00	19,600.00
Manager	Community relations supplies	1.0000	4,000.00	4,000.00
Manager	Crime scene supplies	1.0000	2,000.00	2,000.00
Manager	Crossing guard supplies	1.0000	500.00	500.00
Manager	Drone equipment and maintenance	1.0000	10,500.00	10,500.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
	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	4,000.00	4,000.00
	Manager	Pistols				4.0000	750.00	3,000.00
	Manager	Police radio equipment				1.0000	2,000.00	2,000.00
	Manager	Property and evidence storage supplies				1.0000	1,500.00	1,500.00
	Manager	Task force uniforms and supplies				1.0000	2,500.00	2,500.00
	Manager	Traffic safety equipment				1.0000	1,000.00	1,000.00
	Manager	Uniform, patches				1.0000	1,000.00	1,000.00
	Manager	Uniforms, new CSOs				1.0000	3,000.00	3,000.00
	Manager	Uniforms, new officers				6.0000	4,500.00	27,000.00
	Manager	Uniforms, promotions				1.0000	1,000.00	1,000.00
	Manager	Uniforms, specialty assignment				1.0000	5,000.00	5,000.00
							Manager Totals	$183,750.00
100.26.01-540	Other Operating Supplies	26,500.00	28,800.00	28,800.00	30,000.00	4.16	1,200.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Administration and miscellaneous supplies	1.0000	5,000.00	5,000.00
Manager	Paper and office supplies	1.0000	5,000.00	5,000.00
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
Manager	Printing expenses	1.0000	6,000.00	6,000.00
Manager	Prisoner food and services	1.0000	500.00	500.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Police**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Records supplies				1.0000	2,000.00	2,000.00
	Manager	Recruitment supplies				1.0000	2,000.00	2,000.00
	Manager	Social services supplies				1.0000	1,000.00	1,000.00
							Manager Totals	$30,000.00
100.26.01-542	Vehicles, Parts and Equipment	80,750.00	103,900.00	103,900.00	116,400.00	12.03	12,500.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Bicycle equipment and maintenance				1.0000	900.00	900.00
	Manager	Miscellaneous squad supplies				1.0000	500.00	500.00
	Manager	Motorcycle maintenance and repair				1.0000	2,500.00	2,500.00
	Manager	Radar unit maintenance and certification				1.0000	7,500.00	7,500.00
	Manager	Squad car camera system (year 3 of 5)				1.0000	27,500.00	27,500.00
	Manager	Squad car camera system add vehicle (year 1 of 3)				1.0000	5,000.00	5,000.00
	Manager	Squad equipment installation and repairs				1.0000	70,000.00	70,000.00
	Manager	Vehicle cleaning and decontamination				1.0000	2,500.00	2,500.00
							Manager Totals	$116,400.00
		Supplies Totals	$236,800.00	$297,060.00	$297,060.00	$332,650.00	11.98%	$35,590.00
		Services and Supplies Totals	$1,578,382.00	$2,255,574.00	$2,263,324.00	$2,423,149.00	7.43%	$167,575.00
Capital Outlay								
100.26.01-615	Buildings & Structures		.00	.00	.00	.00	.00	.00
100.26.01-620	Improvements Other Than Buildings		.00	.00	.00	.00	.00	.00
100.26.01-625	Heavy Machinery		.00	.00	.00	.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **01 - Department Wide**							
EXPENSE							
100.26.01-630	Motor Vehicles	165,000.00	125,000.00	125,000.00	170,000.00	36.00	45,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2026 Chevrolet Tahoe	1.0000	70,000.00	70,000.00
Manager	2026 Ford Explorer Hybrid	2.0000	50,000.00	100,000.00
			Manager Totals	$170,000.00

100.26.01-635	Furniture & Fixtures	.00	.00	.00	.00	.00	.00
100.26.01-640	Office and Other Equipment	.00	.00	.00	.00	.00	.00
100.26.01-645	Technology	.00	.00	.00	.00	.00	.00
	Capital Outlay Totals	$165,000.00	$125,000.00	$125,000.00	$170,000.00	36.00%	$45,000.00
Insurance and Other Chargebacks							
100.26.01-530	Liability Insurance	30,250.00	30,250.00	30,250.00	45,000.00	48.76	14,750.00
	Insurance and Other Chargebacks Totals	$30,250.00	$30,250.00	$30,250.00	$45,000.00	48.76%	$14,750.00
	Division **01 - Department Wide** Totals	$1,773,632.00	$2,410,824.00	$2,418,574.00	$2,638,149.00	9.43%	$227,325.00

Village of Winnetka
Budget Detail
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	898,086.00	930,480.00	964,814.00	1,007,048.00	8.22	76,568.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260101 - Police Chief	Earnings		203,426.00
Manager	260201 - Deputy Police Chief	Earnings		189,766.00
Manager	260301 - Commander	Earnings		169,445.00
Manager	260302 - Commander	Earnings		172,833.00
Manager	260303 - Commander	Earnings		159,296.00
Manager	261102 - Social Worker	Earnings		112,282.00
			Manager Totals	$1,007,048.00

100.26.10-512	Overtime Salaries	2,000.00	.00	28,000.00	20,000.00	.00	20,000.00
100.26.10-515	Sick Cashed In	12,696.00	8,639.00	7,937.00	10,379.00	20.14	1,740.00
100.26.10-516	Holiday Salaries	.00	2,519.00	2,519.00	.00	(100.00)	(2,519.00)
100.26.10-518	Other Compensation	8,580.00	16,750.00	16,750.00	24,500.00	46.26	7,750.00
	Employee Pay Totals	$921,362.00	$958,388.00	$1,020,020.00	$1,061,927.00	10.80%	$103,539.00
Benefits							
100.26.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.26.10-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.26.10-522	Fringe Benefits - Medical / Dental Insurance	149,522.00	165,009.00	162,850.00	182,863.00	10.82	17,854.00
100.26.10-528	Fringe Benefits - Life Insurance	548.00	485.00	485.00	686.00	41.44	201.00
	Benefits Totals	$150,070.00	$165,494.00	$163,335.00	$183,549.00	10.91%	$18,055.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **10 - Administration**							
EXPENSE							
Pensions							
100.26.10-523	Fringe Benefits - Medicare	13,360.00	13,896.00	14,200.00	15,399.00	10.81	1,503.00
100.26.10-524	Fringe Benefits - Social Security	14,475.00	6,180.00	5,630.00	6,961.00	12.63	781.00
100.26.10-525	Fringe Benefits - IMRF Pension Er Contribution	16,542.00	8,712.00	8,600.00	10,858.00	24.63	2,146.00
100.26.10-526	Fringe Benefits - Police Pension Er Contribution	276,813.00	175,551.00	86,875.00	244,930.00	39.52	69,379.00
100.26.10-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00
	Pensions Totals	$321,190.00	$204,339.00	$115,305.00	$278,148.00	36.12%	$73,809.00
	Salary and Benefits Totals	$1,392,622.00	$1,328,221.00	$1,298,660.00	$1,523,624.00	14.71%	$195,403.00
	Division **10 - Administration** Totals	$1,392,622.00	$1,328,221.00	$1,298,660.00	$1,523,624.00	14.71%	$195,403.00

Village of Winnetka
Budget Detail
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **13 - Community Service Officers**							
Salary and Benefits							
Employee Pay							
100.26.13-511	Regular Salaries	179,802.00	250,632.00	252,750.00	263,425.00	5.10	12,793.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260901 - Community Service Officer	Earnings		96,721.00
Manager	260902 - Community Service Officer	Earnings		93,530.00
Manager	260903 - Community Service Officer	Earnings		73,174.00
			Manager Totals	$263,425.00

100.26.13-512	Overtime Salaries	6,000.00	6,000.00	7,500.00	7,500.00	25.00	1,500.00
100.26.13-513	Part Time Salaries	101,396.00	47,832.00	25,000.00	.00	(100.00)	(47,832.00)
100.26.13-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
100.26.13-518	Other Compensation	2,600.00	.00	2,520.00	2,520.00	.00	2,520.00
	Employee Pay Totals	$289,798.00	$304,464.00	$287,770.00	$273,445.00	(10.19%)	($31,019.00)
Benefits							
100.26.13-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.26.13-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.26.13-522	Fringe Benefits - Medical / Dental Insurance	21,298.00	41,529.00	31,600.00	34,836.00	(16.11)	(6,693.00)
100.26.13-528	Fringe Benefits - Life Insurance	123.00	171.00	171.00	178.00	4.09	7.00
	Benefits Totals	$21,421.00	$41,700.00	$31,771.00	$35,014.00	(16.03%)	($6,686.00)
Pensions							
100.26.13-523	Fringe Benefits - Medicare	4,202.00	4,416.00	7,625.00	3,965.00	(10.21)	(451.00)
100.26.13-524	Fringe Benefits - Social Security	17,968.00	18,878.00	16,145.00	16,954.00	(10.19)	(1,924.00)
100.26.13-525	Fringe Benefits - IMRF Pension Er Contribution	24,416.00	26,951.00	23,685.00	26,198.00	(2.79)	(753.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **13 - Community Service Officers**							
Salary and Benefits							
100.26.13-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.26.13-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00
	Pensions Totals	$46,586.00	$50,245.00	$47,455.00	$47,117.00	(6.23%)	($3,128.00)
	Salary and Benefits Totals	$357,805.00	$396,409.00	$366,996.00	$355,576.00	(10.30%)	($40,833.00)
Services and Supplies							
Supplies							
100.26.13-540	Other Operating Supplies	.00	.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		$357,805.00	$396,409.00	$366,996.00	$355,576.00	(10.30%)	($40,833.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	139,971.00	159,853.00	162,755.00	178,438.00	11.62	18,585.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260813 - Records Specialist	Earnings		73,202.00
Manager	260814 - Records Supervisor	Earnings		105,236.00
			Manager Totals	$178,438.00

100.26.14-512	Overtime Salaries	3,500.00	3,500.00	1,000.00	3,500.00	.00	.00
100.26.14-513	Part Time Salaries	45,013.00	51,357.00	49,385.00	95,903.00	86.73	44,546.00
100.26.14-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
100.26.14-516	Holiday Salaries	.00	.00	.00	.00	.00	.00
100.26.14-518	Other Compensation	1,440.00	.00	1,050.00	2,100.00	.00	2,100.00
	Employee Pay Totals	$189,924.00	$214,710.00	$214,190.00	$279,941.00	30.38%	$65,231.00
Benefits							
100.26.14-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.26.14-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.26.14-522	Fringe Benefits - Medical / Dental Insurance	31,331.00	30,997.00	11,085.00	11,725.00	(62.17)	(19,272.00)
100.26.14-528	Fringe Benefits - Life Insurance	98.00	112.00	112.00	119.00	6.25	7.00
	Benefits Totals	$31,429.00	$31,109.00	$11,197.00	$11,844.00	(61.93%)	($19,265.00)
Pensions							
100.26.14-523	Fringe Benefits - Medicare	2,753.00	3,114.00	3,114.00	4,060.00	30.37	946.00
100.26.14-524	Fringe Benefits - Social Security	11,776.00	13,312.00	13,312.00	17,356.00	30.37	4,044.00

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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	16,141.00	19,073.00	19,073.00	23,341.00	22.37	4,268.00
100.26.14-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.26.14-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00
	Pensions Totals	$30,670.00	$35,499.00	$35,499.00	$44,757.00	26.08%	$9,258.00
	Salary and Benefits Totals	$252,023.00	$281,318.00	$260,886.00	$336,542.00	19.63%	$55,224.00
	Division **14 - General & Criminal Records** Totals	$252,023.00	$281,318.00	$260,886.00	$336,542.00	19.63%	$55,224.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	320,934.00	357,167.00	409,915.00	481,488.00	34.80	124,321.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260403 - Police Officer	Earnings		90,766.00
Manager	260406 - Police Officer	Earnings		124,479.00
Manager	260411 - Police Officer	Earnings		125,279.00
Manager	260419 - Police Officer	Earnings		125,279.00
Manager	269998 - PD Budget Only Sworn	Earnings		15,685.00
			Manager Totals	$481,488.00

100.26.16-512	Overtime Salaries	45,000.00	45,000.00	125,000.00	125,000.00	177.77	80,000.00
100.26.16-515	Sick Cashed In	.00	7,633.00	4,854.00	6,661.00	(12.73)	(972.00)
100.26.16-516	Holiday Salaries	6,172.00	6,843.00	8,750.00	8,882.00	29.79	2,039.00
100.26.16-518	Other Compensation	3,975.00	8,100.00	8,100.00	10,840.00	33.82	2,740.00
	Employee Pay Totals	$376,081.00	$424,743.00	$556,619.00	$632,871.00	49.00%	$208,128.00
Benefits							
100.26.16-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.26.16-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.26.16-522	Fringe Benefits - Medical / Dental Insurance	87,444.00	86,538.00	86,065.00	118,430.00	36.85	31,892.00
100.26.16-528	Fringe Benefits - Life Insurance	224.00	249.00	249.00	261.00	4.81	12.00
	Benefits Totals	$87,668.00	$86,787.00	$86,314.00	$118,691.00	36.76%	$31,904.00
Pensions							

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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **16 - Investigations**							
EXPENSE							
100.26.16-523	Fringe Benefits - Medicare	5,452.00	6,158.00	7,680.00	9,177.00	49.02	3,019.00
100.26.16-524	Fringe Benefits - Social Security	.00	.00	.00	.00	.00	.00
100.26.16-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.26.16-526	Fringe Benefits - Police Pension Er Contribution	138,223.00	70,418.00	118,021.00	138,111.00	96.13	67,693.00
100.26.16-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00
	Pensions Totals	$143,675.00	$76,576.00	$125,701.00	$147,288.00	92.34%	$70,712.00
	Salary and Benefits Totals	$607,424.00	$588,106.00	$768,634.00	$898,850.00	52.84%	$310,744.00
	Division **16 - Investigations** Totals	$607,424.00	$588,106.00	$768,634.00	$898,850.00	52.84%	$310,744.00

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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	2,144,145.00	2,567,067.00	2,303,620.00	2,607,074.00	1.55	40,007.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	260401 - Police Officer	Earnings		101,874.00
Manager	260402 - Police Officer	Earnings		98,088.00
Manager	260404 - Police Officer	Earnings		124,479.00
Manager	260405 - Police Officer	Earnings		101,521.00
Manager	260407 - Police Officer	Earnings		119,119.00
Manager	260408 - Police Officer	Earnings		120,907.00
Manager	260409 - Police Officer	Earnings		124,479.00
Manager	260410 - Police Officer	Earnings		112,380.00
Manager	260413 - Police Officer	Earnings		107,224.00
Manager	260414 - Police Officer	Earnings		87,697.00
Manager	260415 - Police Officer	Earnings		93,753.00
Manager	260416 - Police Officer	Earnings		93,753.00
Manager	260417 - Police Officer	Earnings		93,523.00
Manager	260418 - Police Officer	Earnings		124,479.00
Manager	260420 - Police Officer	Earnings		90,766.00
Manager	260421 - Police Officer	Earnings		90,766.00
Manager	260422 - Police Officer	Earnings		11,048.00
Manager	260423 - Police Officer	Earnings		11,048.00
Manager	260424 - Police Officer	Earnings		11,048.00

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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **17 - Uniformed Patrol**							
EXPENSE							
Manager	260425 - Police Officer			Earnings			11,048.00
Manager	260501 - Sergeant			Earnings			147,797.00
Manager	260502 - Sergeant			Earnings			149,970.00
Manager	260503 - Sergeant			Earnings			149,970.00
Manager	260504 - Sergeant			Earnings			149,970.00
Manager	260505 - Sergeant			Earnings			141,980.00
Manager	260506 - Sergeant			Earnings			128,364.00
Manager	269998 - PD Budget Only Sworn			Earnings			10,023.00
						Manager Totals	$2,607,074.00
100.26.17-512	Overtime Salaries	250,000.00	250,000.00	500,000.00	300,000.00	20.00	50,000.00
100.26.17-515	Sick Cashed In	3,252.00	1,393.00	1,282.00	.00	(100.00)	(1,393.00)
100.26.17-516	Holiday Salaries	46,802.00	58,701.00	62,355.00	54,653.00	(6.89)	(4,048.00)
100.26.17-518	Other Compensation	23,425.00	59,860.00	59,860.00	69,680.00	16.40	9,820.00
	Employee Pay Totals	$2,467,624.00	$2,937,021.00	$2,927,117.00	$3,031,407.00	3.21%	$94,386.00
Benefits							
100.26.17-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.26.17-521	Fringe Benefits - Worker's Compensation	75,000.00	75,000.00	75,000.00	95,000.00	26.66	20,000.00
100.26.17-522	Fringe Benefits - Medical / Dental Insurance	414,191.00	441,102.00	337,640.00	496,982.00	12.66	55,880.00
100.26.17-528	Fringe Benefits - Life Insurance	1,391.00	1,644.00	1,644.00	1,605.00	(2.37)	(39.00)
	Benefits Totals	$490,582.00	$517,746.00	$414,284.00	$593,587.00	14.65%	$75,841.00
Pensions							
100.26.17-523	Fringe Benefits - Medicare	35,783.00	42,739.00	40,858.00	43,958.00	2.85	1,219.00
100.26.17-524	Fringe Benefits - Social Security	.00	.00	.00	.00	.00	.00

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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Police**							
Division **17 - Uniformed Patrol**							
EXPENSE							
100.26.17-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.26.17-526	Fringe Benefits - Police Pension Er Contribution	921,100.00	516,440.00	516,440.00	763,760.00	47.88	247,320.00
100.26.17-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00
	Pensions Totals	$956,883.00	$559,179.00	$557,298.00	$807,718.00	44.45%	$248,539.00
	Salary and Benefits Totals	$3,915,089.00	$4,013,946.00	$3,898,699.00	$4,432,712.00	10.43%	$418,766.00
	Division **17 - Uniformed Patrol** Totals	$3,915,089.00	$4,013,946.00	$3,898,699.00	$4,432,712.00	10.43%	$418,766.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.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	$8,298,595.00	$9,018,824.00	$9,012,449.00	$10,185,453.00	12.94%	$1,166,629.00

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

- Completed review of all Department Standard Operating Guidelines and began implementation of new and updated policies through Lexipol Policy and Procedure program.
- Implemented a new Regional Training Officer position through IGA's with NIPSTA, Glencoe, Wilmette, and Northfield Fire Departments.
- Led the coordination of a severe weather tabletop exercise with New Trier Township municipalities and Cook County Emergency Management with Department Head team.
- Purchased and placed new battery-operated extrication equipment in service on Engine 28.
- Updated Village Emergency Operations Plan, Continuity of Operations Plan, Continuity of Government Plan, and Recovery Plan and certified with Cook County Emergency Management.

Staffing and Services Levels

Proposed 2026 Full-Time Equivalent (FTE) Employees: **27.0**
FY 2025 FTEs: **27.0**
FY 2024 FTEs: **27.0**
FY 2023 FTEs: **27.0**

Proposed FY 2026 Cost of Salaries and Benefits: **$6,450,332**
Projected FY 2025 Cost of Salaries and Benefits: **$5,996,109**
Budgeted FY 2025 Cost of Salaries and Benefits: **$5,999,754**
Actual FY 2024 Cost of Salaries and Benefits: **$6,170,096**
FY2025 Budget vs. FY2026 Proposed Budget % Change**: -7.5%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2026 Cost of Services and Supplies: **$1,118,516**
Projected FY 2025 Cost of Services and Supplies: **$910,638**
Budgeted FY 2025 Cost of Services and Supplies: **$909,816**
Actual FY 2024 Cost of Services and Supplies: **$701,789**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **22.9%**

Fiscal Year 2026 Proposed Department Objectives

Objective	Action Steps	Timeframe
Replace Reserve Ambulance 28	• Monitor build process • Outfit cabinets and compartments • Place vehicle in-service	February 2026
Strengthen Lake Michigan response capabilities	• Increase departmental water rescue training • Evaluate additional resource options	October 2026
Complete Pediatric Advance Life Support Training for Department paramedics	• Schedule Training and Instructor • Complete training and certification process of department paramedics	June 2026
Complete implementation of Lexipol Policy and Procedure Manuals	• Finalize updates to Policy and Procedure Manuals • Complete phased release of all updated policies and procedures.	December 2026
Conduct Village of Winnetka Emergency Operation Center Exercise	• Create emergency scenario with Cook County EMRS • Coordinate drill with Department Head Team in Winnetka EOC	April 2026
In conjunction with Human Resources, create new promotional lists for Captain and Lieutenant	• Select vendor to administer testing process • Administer test • Post certified results	May 2026
In conjunction with Human Resources, create new Firemedic hiring list	• Select vendor to administer application process and test • Administer test • Post certified results	October 2026





Fiscal Year 2025 Department Objectives Review

Objective	Anticipated Completion Status
Update Village EOP and certify plan with Cook County Emergency Management	November 2025
Implement and expand regional training program	In progress
Replace hydraulic extrication equipment with battery operated	Completed
Complete Advanced Cardiac Life Support Training for Department paramedics	Completed
Continue PFAS free firefighting gear replacement	Completed

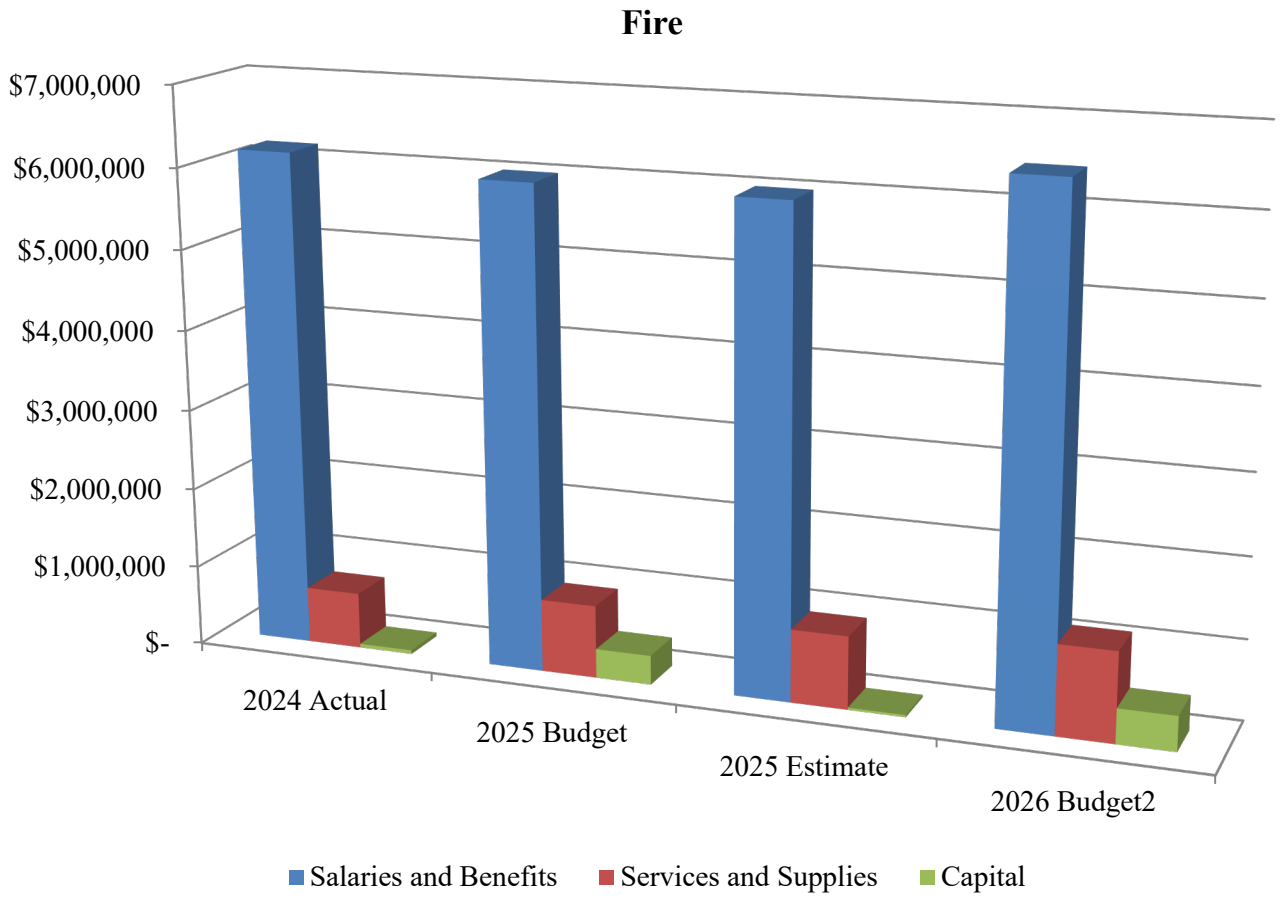




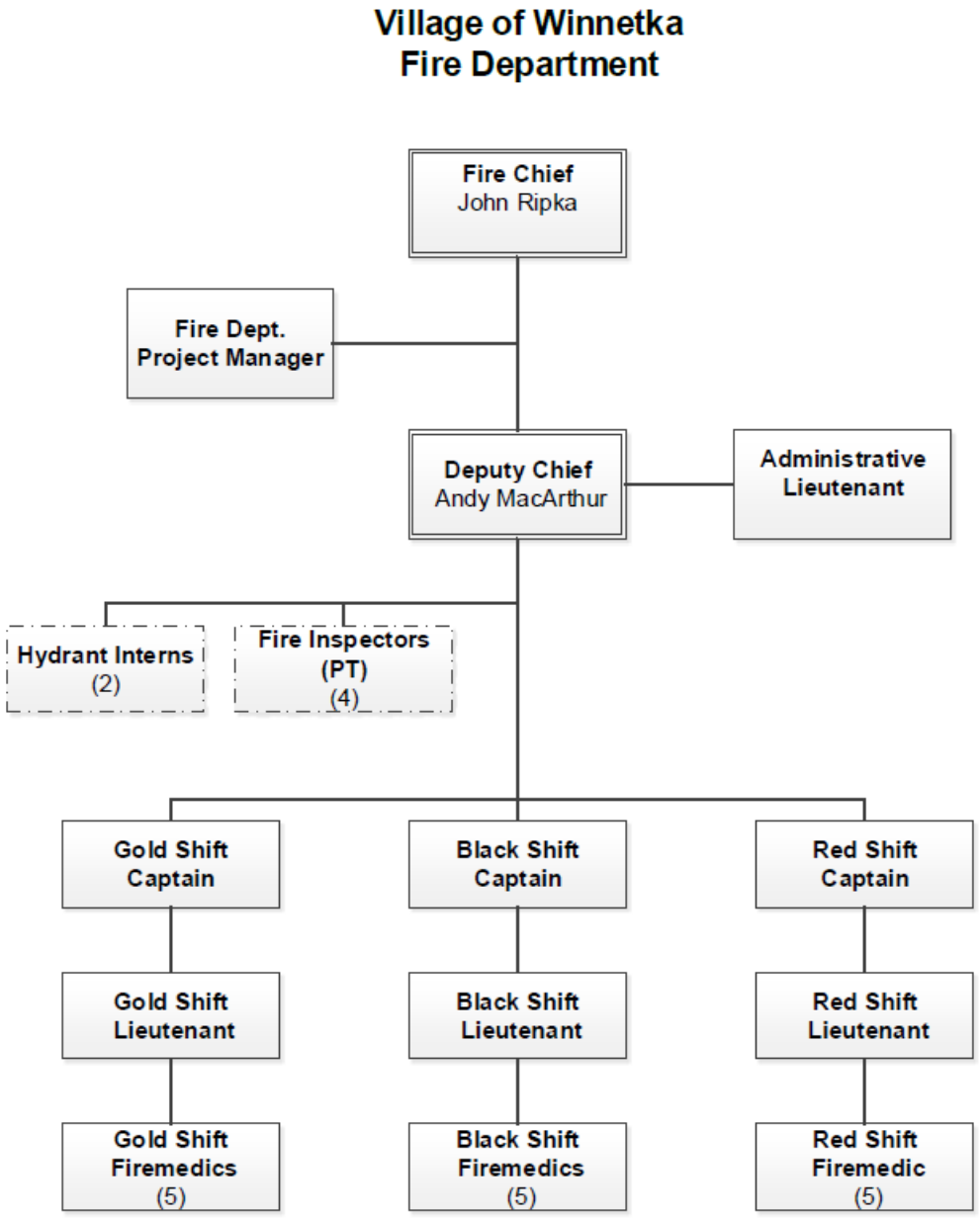


Financial Summary

Fire	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 6,170,096	$ 5,999,754	$ 5,996,109	$ 6,450,332	7.5%	7.6%
Services and Supplies	$ 701,789	$ 909,816	$ 910,638	$ 1,118,516	22.9%	22.8%
Total Operating Exp.	$ 6,871,885	$ 6,909,570	$ 6,906,747	$ 7,568,848	9.5%	9.6%
Capital Outlay	$ 46,900	$ 365,000	$ 28,100	$ 435,000	19.2%	1448.0%
Total Department	$ 6,918,785	$ 7,274,570	$ 6,934,847	$ 8,003,848	10.0%	15.4%



Organizational Chart



Department Metrics

Emergency Response by Situation Type	Actual 2022	Actual 2023	Actual 2024	Projected 2025
Fire / Explosion (NFIRS 100-170)	32	24	26	35
Rescue Call (NFIRS 300-381)	762	747	750	795
Hazardous Condition (NFIRS 400-480)	73	89	119	115
Service Call (NFIRS 500-571)	257	212	283	230
Good Intent Call (NFIRS 600-672)	634	639	790	775
False Call (NFIRS 700-751)	468	495	597	630
	2,231	2,206	2,568	2,580
Fire Prevention				
Inspections	748	617	653	660
Plan Reviews	165	90	59	65
Consultations	225	86	106	110
Complaint/Legal/Other	12	27	36	40
	1,150	820	854	875
Training Hours	6,722	7,471	7,502	7539
Hydrant Inspections(inc. Kenilworth)	792	792	792	792

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Benefits							
100.28.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.28.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00	.00	.00
100.28.01-582	Tuition Assistance	.00	.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	.00
100.28.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00	.00	.00
100.28.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.28.01-527	Fringe Benefits - Fire Pension Er Contribution	.00	.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	9,830.00	9,295.00	9,295.00	9,141.00	(1.65)	(154.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $100,338 @ 9.11%	1.0000	9,141.00	9,141.00
			Manager Totals	$9,141.00

100.28.01-556	Village Data Processing / Network Charge	67,500.00	89,500.00	89,500.00	99,500.00	11.17	10,000.00
100.28.01-568	Utilities	27,300.00	27,300.00	44,270.00	47,595.00	74.34	20,295.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Station 28 utilities	1.0000	47,000.00	47,000.00
Manager	Training tower utilities	1.0000	595.00	595.00
			Manager Totals	$47,595.00

100.28.01-570	Repair & Maintenance - Buildings	48,000.00	58,000.00	58,000.00	76,000.00	31.03	18,000.00

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	Facilities maintenance, repairs, and improvements	1.0000	16,000.00	16,000.00
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	12,000.00	12,000.00
Manager	Training tower repairs	1.0000	15,000.00	15,000.00
			Manager Totals	$76,000.00

100.28.01-574	Vehicle Maint Service Charge	51,835.00	80,282.00	80,282.00	104,025.00	29.57	23,743.00
	Services & Charges Totals	$204,465.00	$264,377.00	$281,347.00	$336,261.00	27.19%	$71,884.00
Supplies							
100.28.01-533	Medical Supplies	.00	.00	.00	.00	.00	.00
	Supplies Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **01 - Department Wide**							
EXPENSE							
	Services and Supplies Totals	$204,465.00	$264,377.00	$281,347.00	$336,261.00	27.19%	$71,884.00
Capital Outlay							
100.28.01-615	Buildings & Structures	75,000.00	.00	28,100.00	.00	.00	.00
100.28.01-620	Improvements Other Than Buildings	.00	.00	.00	.00	.00	.00
100.28.01-625	Heavy Machinery	.00	.00	.00	.00	.00	.00
100.28.01-630	Motor Vehicles	.00	365,000.00	.00	435,000.00	19.17	70,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CARRYOVER: Ambulance 28R (R-113-2022)	1.0000	365,000.00	365,000.00
Manager	Replacement of fire prevention vehicle (2811)	1.0000	70,000.00	70,000.00
			Manager Totals	$435,000.00

100.28.01-635	Furniture & Fixtures	.00	.00	.00	.00	.00	.00
100.28.01-640	Office and Other Equipment	.00	.00	.00	.00	.00	.00
100.28.01-645	Technology	.00	.00	.00	.00	.00	.00
	Capital Outlay Totals	$75,000.00	$365,000.00	$28,100.00	$435,000.00	19.18%	$70,000.00
Insurance and Other Chargebacks							
100.28.01-530	Liability Insurance	30,250.00	30,250.00	30,250.00	45,000.00	48.76	14,750.00
	Insurance and Other Chargebacks Totals	$30,250.00	$30,250.00	$30,250.00	$45,000.00	48.76%	$14,750.00
	Division **01 - Department Wide** Totals	$309,715.00	$659,627.00	$339,697.00	$816,261.00	23.75%	$156,634.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.10-511	Regular Salaries	462,125.00	472,323.00	439,852.00	502,957.00	6.48	30,634.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	280101 - Fire Chief	Earnings		209,024.00
Manager	280201 - Deputy Fire Chief	Earnings		189,765.00
Manager	280603 - Fire Dept. Project Manager	Earnings		104,168.00
			Manager Totals	$502,957.00

100.28.10-513	Part Time Salaries	16,000.00	25,374.00	20,000.00	44,713.00	76.21	19,339.00
100.28.10-515	Sick Cashed In	4,418.00	4,572.00	4,660.00	.00	(100.00)	(4,572.00)
100.28.10-518	Other Compensation	7,300.00	5,800.00	8,400.00	25,300.00	336.20	19,500.00
	Employee Pay Totals	$489,843.00	$508,069.00	$472,912.00	$572,970.00	12.77%	$64,901.00
Benefits							
100.28.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.28.10-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.28.10-522	Fringe Benefits - Medical / Dental Insurance	60,592.00	53,971.00	68,448.00	96,141.00	78.13	42,170.00
100.28.10-528	Fringe Benefits - Life Insurance	311.00	243.00	243.00	357.00	46.91	114.00
	Benefits Totals	$60,903.00	$54,214.00	$68,691.00	$96,498.00	77.99%	$42,284.00
Pensions							
100.28.10-523	Fringe Benefits - Medicare	7,103.00	7,367.00	7,100.00	8,306.00	12.74	939.00
100.28.10-524	Fringe Benefits - Social Security	5,926.00	7,188.00	7,200.00	9,231.00	28.42	2,043.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **10 - Administration**							
EXPENSE							
100.28.10-525	Fringe Benefits - IMRF Pension Er Contribution	6,956.00	8,178.00	8,175.00	10,073.00	23.17	1,895.00
100.28.10-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.28.10-527	Fringe Benefits - Fire Pension Er Contribution	213,714.00	193,378.00	193,378.00	197,592.00	2.17	4,214.00
	Pensions Totals	$233,699.00	$216,111.00	$215,853.00	$225,202.00	4.21%	$9,091.00
	Salary and Benefits Totals	$784,445.00	$778,394.00	$757,456.00	$894,670.00	14.94%	$116,276.00
Services and Supplies							
Services & Charges							
100.28.10-553	Legal Services	.00	.00	.00	.00	.00	.00
100.28.10-556	Village Data Processing / Network Charge	.00	.00	.00	.00	.00	.00
100.28.10-557	Technology Licensing & Maintenance	28,018.00	39,821.00	39,821.00	38,826.00	(2.49)	(995.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual ESO licensing - FIRE/EMS/Scheduler/Codes	1.0000	20,070.60	20,070.60
Manager	Canva	1.0000	150.00	150.00
Manager	Lexipol Cordico Wellness	1.0000	4,460.00	4,460.00
Manager	Lexipol FirePolicy	1.0000	10,000.00	10,000.00
Manager	Vector Solutions	1.0000	4,145.00	4,145.00
			Manager Totals	$38,825.60

100.28.10-564	Cell Phones & Radios	.00	.00	.00	.00	.00	.00
100.28.10-575	Rental - Office Equipment	4,800.00	4,800.00	4,800.00	6,000.00	25.00	1,200.00

Budget Transactions

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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **28 - Fire**								
Division **10 - Administration**								
EXPENSE								
	Manager	Copier rental				12.0000	500.00	6,000.00
							Manager Totals	$6,000.00
100.28.10-580	Memberships & Publications	7,580.00	8,880.00	8,880.00	9,685.00	9.06	805.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	IFSAP membership				1.0000	60.00	60.00
	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	250.00	500.00
	Manager	MABAS Dues - Division 3 and Illinois				1.0000	7,500.00	7,500.00
	Manager	Metropolitan Fire Chiefs Association membership				2.0000	100.00	200.00
	Manager	NFPA membership				3.0000	225.00	675.00
	Manager	WIF membership				2.0000	100.00	200.00
							Manager Totals	$9,685.00
100.28.10-581	Training & Travel	.00	.00	.00	.00	.00	.00	
	Services & Charges Totals	$40,398.00	$53,501.00	$53,501.00	$54,511.00	1.89%	$1,010.00	
Supplies								
100.28.10-531	Office Supplies - General	7,000.00	7,000.00	7,000.00	7,860.00	12.28	860.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Annual report printing				1.0000	1,100.00	1,100.00
	Manager	Office supplies and miscellaneous				1.0000	5,000.00	5,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **28 - Fire**								
Division **10 - Administration**								
EXPENSE								
	Manager Postage					1.0000	1,000.00	1,000.00
	Manager Staff meeting per diem					20.0000	38.00	760.00
							Manager Totals	$7,860.00
100.28.10-532	Computer Equipment	3,000.00	3,000.00	3,000.00	3,000.00	.00	.00	
100.28.10-542	Vehicles, Parts and Equipment	1,500.00	1,500.00	1,500.00	1,500.00	.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	$11,500.00	$11,500.00	$11,500.00	$12,360.00	7.48%	$860.00	
	Services and Supplies Totals	$51,898.00	$65,001.00	$65,001.00	$66,871.00	2.88%	$1,870.00	
	Division **10 - Administration** Totals	$836,343.00	$843,395.00	$822,457.00	$961,541.00	14.01%	$118,146.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **12 - Training**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.12-512	Overtime Salaries	70,000.00	70,000.00	80,000.00	75,000.00	7.14	5,000.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	289999 - FD Budget Only	Earnings		75,000.00
			Manager Totals	$75,000.00

100.28.12-514	Sick Salaries	.00	.00	.00	.00	.00	.00
100.28.12-518	Other Compensation	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$70,000.00	$70,000.00	$80,000.00	$75,000.00	7.14%	$5,000.00
Benefits							
100.28.12-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.28.12-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.28.12-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00	.00	.00
100.28.12-528	Fringe Benefits - Life Insurance	.00	.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	1,015.00	1,015.00	1,250.00	1,087.00	7.09	72.00
100.28.12-524	Fringe Benefits - Social Security	.00	.00	.00	.00	.00	.00
100.28.12-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.28.12-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.28.12-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **12 - Training**							
EXPENSE							
	Pensions Totals	$1,015.00	$1,015.00	$1,250.00	$1,087.00	7.09%	$72.00
	Salary and Benefits Totals	$71,015.00	$71,015.00	$81,250.00	$76,087.00	7.14%	$5,072.00
Services and Supplies							
Services & Charges							
100.28.12-581	Training & Travel	54,984.00	66,944.00	47,334.00	74,244.00	10.90	7,300.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Advanced Technician Firefighter (ATF)	1.0000	1,000.00	1,000.00
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 Apparatus Engineer (FAE)	2.0000	1,000.00	2,000.00
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	1,600.00	3,200.00
Manager	IFSAP Annual Conference / Training	1.0000	800.00	800.00
Manager	MABAS Annual Conference	2.0000	800.00	1,600.00
Manager	NIPSTA annual dues	24.0000	166.00	3,984.00
Manager	Officer development	1.0000	4,200.00	4,200.00
Manager	Professional Development	1.0000	3,000.00	3,000.00
Manager	Public education	2.0000	1,000.00	2,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **28 - Fire**								
Division **12 - Training**								
EXPENSE								
Manager	Technical rescue					2.0000	2,000.00	4,000.00
Manager	Training materials & supplies					1.0000	3,000.00	3,000.00
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					2.0000	4,125.00	8,250.00
Manager	WIF International Conference					2.0000	2,000.00	4,000.00
							Manager Totals	$74,244.00
	Services & Charges Totals	$54,984.00	$66,944.00	$47,334.00	$74,244.00	10.90%	$7,300.00	
	Services and Supplies Totals	$54,984.00	$66,944.00	$47,334.00	$74,244.00	10.90%	$7,300.00	
	Division **12 - Training** Totals	$125,999.00	$137,959.00	$128,584.00	$150,331.00	8.97%	$12,372.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **15 - Communications**							
EXPENSE							
Salary and Benefits							
Benefits							
100.28.15-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.28.15-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.28.15-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00	.00	.00
100.28.15-528	Fringe Benefits - Life Insurance	.00	.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	.00
100.28.15-524	Fringe Benefits - Social Security	.00	.00	.00	.00	.00	.00
100.28.15-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.28.15-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.28.15-527	Fringe Benefits - Fire Pension Er Contribution	.00	.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	183,690.00	198,294.00	198,294.00	270,590.00	36.45	72,296.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Emergency 24 subscriber fees	185.0000	72.00	13,320.00
Manager	Radio alarm network billing fees	185.0000	12.00	2,220.00
Manager	Radio alarm network radios and install costs	6.0000	1,140.00	6,840.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **28 - Fire**								
Division **15 - Communications**								
EXPENSE								
	Manager	Radio network inspection & maintenance (triennual)				1.0000	32,000.00	32,000.00
	Manager	Radio network maintenance				185.0000	66.00	12,210.00
	Manager	RED Center monthly fees				12.0000	17,000.00	204,000.00
							Manager Totals	$270,590.00
100.28.15-563	Telephone Service	5,703.00	.00	.00	.00	.00	.00	
100.28.15-564	Cell Phones & Radios	19,400.00	13,900.00	13,900.00	49,500.00	256.11	35,600.00	

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 - dual band (2811)	1.0000	10,000.00	10,000.00
Manager	Radio upgrades - dual band (BAT28, E28, T28)	3.0000	10,000.00	30,000.00
			Manager Totals	$49,500.00

Services & Charges Totals	$208,793.00	$212,194.00	$212,194.00	$320,090.00	50.85%	$107,896.00
Services and Supplies Totals	$208,793.00	$212,194.00	$212,194.00	$320,090.00	50.85%	$107,896.00
Division **15 - Communications** Totals	$208,793.00	$212,194.00	$212,194.00	$320,090.00	50.85%	$107,896.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **19 - Life Safety**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.19-511	Regular Salaries	.00	.00	.00	.00	.00	.00
100.28.19-512	Overtime Salaries	12,500.00	12,500.00	5,550.00	12,500.00	.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	158,598.00	167,227.00	140,000.00	173,940.00	4.01	6,713.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	280701 - Fire Inspector - Part-Time	Earnings		48,718.00
Manager	280702 - Fire Inspector - Part-Time	Earnings		37,290.00
Manager	280704 - Fire Inspector - Part-Time	Earnings		45,479.00
Manager	280706 - Fire Inspector - Part-Time	Earnings		42,453.00
			Manager Totals	$173,940.00

100.28.19-517	Special Compensation	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$171,098.00	$179,727.00	$145,550.00	$186,440.00	3.74%	$6,713.00
Benefits							
100.28.19-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.28.19-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **19 - Life Safety**							
EXPENSE							
100.28.19-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00	.00	.00
100.28.19-528	Fringe Benefits - Life Insurance	.00	.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	2,480.00	2,607.00	2,607.00	2,703.00	3.68	96.00
100.28.19-524	Fringe Benefits - Social Security	9,833.00	10,368.00	10,368.00	10,785.00	4.02	417.00
100.28.19-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.28.19-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.28.19-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00
	Pensions Totals	$12,313.00	$12,975.00	$12,975.00	$13,488.00	3.95%	$513.00
	Salary and Benefits Totals	$183,411.00	$192,702.00	$158,525.00	$199,928.00	3.75%	$7,226.00
Services and Supplies							
Services & Charges							
100.28.19-573	Outside Repair & Maintenance - Vehicles	.00	.00	.00	.00	.00	.00
100.28.19-581	Training & Travel	3,000.00	3,000.00	3,000.00	4,200.00	40.00	1,200.00

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	IFIA Fire & Life Safety Conference	2.0000	600.00	1,200.00
Manager	Professional Development	1.0000	1,000.00	1,000.00
			Manager Totals	$4,200.00

Services & Charges Totals	$3,000.00	$3,000.00	$3,000.00	$4,200.00	40.00%	$1,200.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **19 - Life Safety**							
EXPENSE							
Supplies							
100.28.19-540	Other Operating Supplies	11,250.00	11,250.00	11,250.00	11,250.00	.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

Supplies Totals	$11,250.00	$11,250.00	$11,250.00	$11,250.00	0.00%	$0.00
Services and Supplies Totals	$14,250.00	$14,250.00	$14,250.00	$15,450.00	8.42%	$1,200.00
Division **19 - Life Safety** Totals	$197,661.00	$206,952.00	$172,775.00	$215,378.00	4.07%	$8,426.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **20 - Firefighting**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.20-511	Regular Salaries	2,566,145.00	2,615,802.00	2,540,000.00	2,802,445.00	7.13	186,643.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	280301 - Firefighter	Earnings		120,999.00
Manager	280302 - Firefighter	Earnings		99,345.00
Manager	280303 - Firefighter	Earnings		120,999.00
Manager	280304 - Firefighter	Earnings		116,288.00
Manager	280305 - Firefighter	Earnings		120,999.00
Manager	280306 - Firefighter	Earnings		111,056.00
Manager	280307 - Firefighter	Earnings		110,913.00
Manager	280308 - Firefighter	Earnings		110,913.00
Manager	280309 - Firefighter	Earnings		120,999.00
Manager	280310 - Firefighter	Earnings		124,510.00
Manager	280311 - Firefighter	Earnings		124,510.00
Manager	280312 - Firefighter	Earnings		124,510.00
Manager	280313 - Firefighter	Earnings		114,943.00
Manager	280314 - Firefighter	Earnings		124,510.00
Manager	280315 - Firefighter	Earnings		111,137.00
Manager	280401 - Captain	Earnings		158,566.00
Manager	280402 - Captain	Earnings		153,636.00
Manager	280403 - Captain	Earnings		158,566.00
Manager	280501 - Lieutenant	Earnings		144,060.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **28 - Fire**								
Division **20 - Firefighting**								
EXPENSE								
	Manager 280502 - Lieutenant			Earnings				144,060.00
	Manager 280503 - Lieutenant			Earnings				130,099.00
	Manager 280504 - Lieutenant			Earnings				144,060.00
	Manager 289999 - FD Budget Only			Earnings				12,767.00
							Manager Totals	$2,802,445.00
100.28.20-512	Overtime Salaries	32,000.00	32,000.00	19,750.00	32,000.00	.00	.00	
100.28.20-514	Sick Salaries	190,000.00	190,000.00	267,000.00	200,000.00	5.26	10,000.00	
100.28.20-515	Sick Cashed In	17,310.00	12,012.00	12,497.00	5,197.00	(56.73)	(6,815.00)	
100.28.20-516	Holiday Salaries	89,880.00	104,163.00	104,163.00	97,907.00	(6.00)	(6,256.00)	
100.28.20-517	Special Compensation	.00	.00	.00	.00	.00	.00	
100.28.20-518	Other Compensation	49,290.00	50,450.00	50,450.00	48,950.00	(2.97)	(1,500.00)	
	Employee Pay Totals	$2,944,625.00	$3,004,427.00	$2,993,860.00	$3,186,499.00	6.06%	$182,072.00	
Benefits								
100.28.20-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00	
100.28.20-521	Fringe Benefits - Worker's Compensation	75,000.00	75,000.00	75,000.00	95,000.00	26.66	20,000.00	
100.28.20-522	Fringe Benefits - Medical / Dental Insurance	458,460.00	453,668.00	474,750.00	503,765.00	11.04	50,097.00	
100.28.20-528	Fringe Benefits - Life Insurance	1,794.00	1,827.00	1,827.00	1,936.00	5.96	109.00	
	Benefits Totals	$535,254.00	$530,495.00	$551,577.00	$600,701.00	13.23%	$70,206.00	
Pensions								
100.28.20-523	Fringe Benefits - Medicare	42,696.00	43,564.00	43,564.00	46,375.00	6.45	2,811.00	
100.28.20-524	Fringe Benefits - Social Security	.00	.00	10.00	.00	.00	.00	
100.28.20-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00	.00	.00	
100.28.20-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **20 - Firefighting**							
EXPENSE							
100.28.20-527	Fringe Benefits - Fire Pension Er Contribution	1,546,702.00	1,358,867.00	1,358,867.00	1,395,346.00	2.68	36,479.00
	Pensions Totals	$1,589,398.00	$1,402,431.00	$1,402,441.00	$1,441,721.00	2.80%	$39,290.00
	Salary and Benefits Totals	$5,069,277.00	$4,937,353.00	$4,947,878.00	$5,228,921.00	5.91%	$291,568.00
Services and Supplies							
Services & Charges							
100.28.20-566	Other Operating Services	15,000.00	15,000.00	15,000.00	40,000.00	166.66	25,000.00

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	Staffing analysis	1.0000	25,000.00	25,000.00
			Manager Totals	$40,000.00

	Services & Charges Totals	$15,000.00	$15,000.00	$15,000.00	$40,000.00	166.67%	$25,000.00
Supplies							
100.28.20-542	Vehicles, Parts and Equipment	37,500.00	10,000.00	10,000.00	10,000.00	.00	.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	149,400.00	207,500.00	207,500.00	190,000.00	(8.43)	(17,500.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Apparatus repairs	1.0000	20,000.00	20,000.00
Manager	Boat operation fuel/maintenance	1.0000	5,000.00	5,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **28 - Fire**								
Division **20 - Firefighting**								
EXPENSE								
Manager	Drone maintenance, repair, & supplies					1.0000	10,500.00	10,500.00
Manager	Engine & truck pump tests & repairs					1.0000	15,000.00	15,000.00
Manager	Fire extinguisher service					1.0000	2,000.00	2,000.00
Manager	Fire hose replacement					1.0000	7,500.00	7,500.00
Manager	Fire hose testing					1.0000	6,000.00	6,000.00
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	4,000.00	4,000.00
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	Nozzle - EV					1.0000	5,000.00	5,000.00
Manager	Nozzles					1.0000	10,000.00	10,000.00
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	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	Water Rescue equipment and repairs					1.0000	6,000.00	6,000.00
							Manager Totals	$190,000.00
	Supplies Totals	$186,900.00	$217,500.00	$217,500.00	$200,000.00	(8.05%)	($17,500.00)	
	Services and Supplies Totals	$201,900.00	$232,500.00	$232,500.00	$240,000.00	3.23%	$7,500.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **20 - Firefighting**							
EXPENSE							
Division **20 - Firefighting** Totals		$5,271,177.00	$5,169,853.00	$5,180,378.00	$5,468,921.00	5.78%	$299,068.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **60 - Public Relations**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.60-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Benefits							
100.28.60-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.28.60-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.28.60-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00	.00	.00
100.28.60-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00	.00	.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
100.28.60-523	Fringe Benefits - Medicare	.00	.00	.00	.00	.00	.00
100.28.60-524	Fringe Benefits - Social Security	.00	.00	.00	.00	.00	.00
100.28.60-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.28.60-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.28.60-527	Fringe Benefits - Fire Pension Er Contribution	.00	.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							
100.28.60-581	Training & Travel	.00	.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 **60 - Public Relations** Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **62 - Ambulance**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.62-511	Regular Salaries	.00	.00	.00	.00	.00	.00
100.28.62-512	Overtime Salaries	20,000.00	20,000.00	50,000.00	50,000.00	150.00	30,000.00
100.28.62-514	Sick Salaries	.00	.00	.00	.00	.00	.00
100.28.62-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
100.28.62-516	Holiday Salaries	.00	.00	.00	.00	.00	.00
100.28.62-518	Other Compensation	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$20,000.00	$20,000.00	$50,000.00	$50,000.00	150.00%	$30,000.00
Benefits							
100.28.62-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.28.62-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.28.62-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00	.00	.00
100.28.62-528	Fringe Benefits - Life Insurance	.00	.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	290.00	290.00	1,000.00	726.00	150.34	436.00
100.28.62-524	Fringe Benefits - Social Security	.00	.00	.00	.00	.00	.00
100.28.62-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.28.62-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.28.62-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00
	Pensions Totals	$290.00	$290.00	$1,000.00	$726.00	150.34%	$436.00
	Salary and Benefits Totals	$20,290.00	$20,290.00	$51,000.00	$50,726.00	150.00%	$30,436.00
Services and Supplies							

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **28 - Fire**							
Division **62 - Ambulance**							
EXPENSE							
Services & Charges							
100.28.62-566	Other Operating Services	50.00	50.00	50.00	50.00	.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	14,000.00	14,000.00	17,462.00	9,000.00	(35.71)	(5,000.00)

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 Totals	$9,000.00

	Services & Charges Totals	$14,050.00	$14,050.00	$17,512.00	$9,050.00	(35.59%)	($5,000.00)
Supplies							
100.28.62-533	Medical Supplies	8,250.00	8,250.00	8,250.00	9,550.00	15.75	1,300.00

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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **28 - Fire**								
Division **62 - Ambulance**								
EXPENSE								
	Manager Medical supplies					1.0000	3,500.00	3,500.00
	Manager Medical supplies - Oxygen					12.0000	150.00	1,800.00
	Manager Medical training equipment					1.0000	1,250.00	1,250.00
							Manager Totals	$9,550.00
100.28.62-542	Vehicles, Parts and Equipment	1,500.00	2,000.00	2,000.00	2,000.00	.00	.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	$9,750.00	$10,250.00	$10,250.00	$11,550.00	12.68%	$1,300.00	
	Services and Supplies Totals	$23,800.00	$24,300.00	$27,762.00	$20,600.00	(15.23%)	($3,700.00)	
Insurance and Other Chargebacks								
100.28.62-530	Liability Insurance	.00	.00	.00	.00	.00	.00	
	Insurance and Other Chargebacks Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
	Division **62 - Ambulance** Totals	$44,090.00	$44,590.00	$78,762.00	$71,326.00	59.96%	$26,736.00	
	Department **28 - Fire** Totals	$6,993,778.00	$7,274,570.00	$6,934,847.00	$8,003,848.00	10.03%	$729,278.00	

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

- Overseen the beginning of the construction phases for One Winnetka & Chase Bank planned development projects, in addition to the somewhat smaller scale Engel and Volkers and 933 Green Bay commercial developments.
- Continued 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 entitlement approvals for the Hubbard Woods Metra Station Improvements and Grace Presbyterian Church projects.
- Assisted Village Council with adopting an updated Affordable Housing Plan.
- Assisted Village Council with consideration of potential significant mixed-use projects in Indian Hill (Dial Development Plan), and Hubbard Woods (Tower Court Condos).
- Assisted the Village Manager's office with economic development activities.

Staffing and Services Levels

Proposed FY 2026 Full-Time Equivalent (FTE) Employees: **7.5**

FY 2025 FTEs: **7.5**
FY 2024 FTEs: **7.5**
FY 2023 FTEs: **7.0**

Proposed FY 2026 Cost of Salaries and Benefits: **$1,264,877**
Projected FY 2025 Cost of Salaries and Benefits: **$1,122,050**
Budgeted FY 2025 Cost of Salaries and Benefits: **$1,160,238**
Actual FY 2024 Cost of Salaries and Benefits: **$1,066,689**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **9.0%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2026 Cost of Services and Supplies: **$862,826**
Projected FY 2025 Cost of Services and Supplies: **$1,050,035**
Budgeted FY 2025 Cost of Services and Supplies: **$1,165,045**
Actual FY 2024 Cost of Services and Supplies: **$808,605**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **25.9%**

Fiscal Year 2026 Proposed Department Objectives

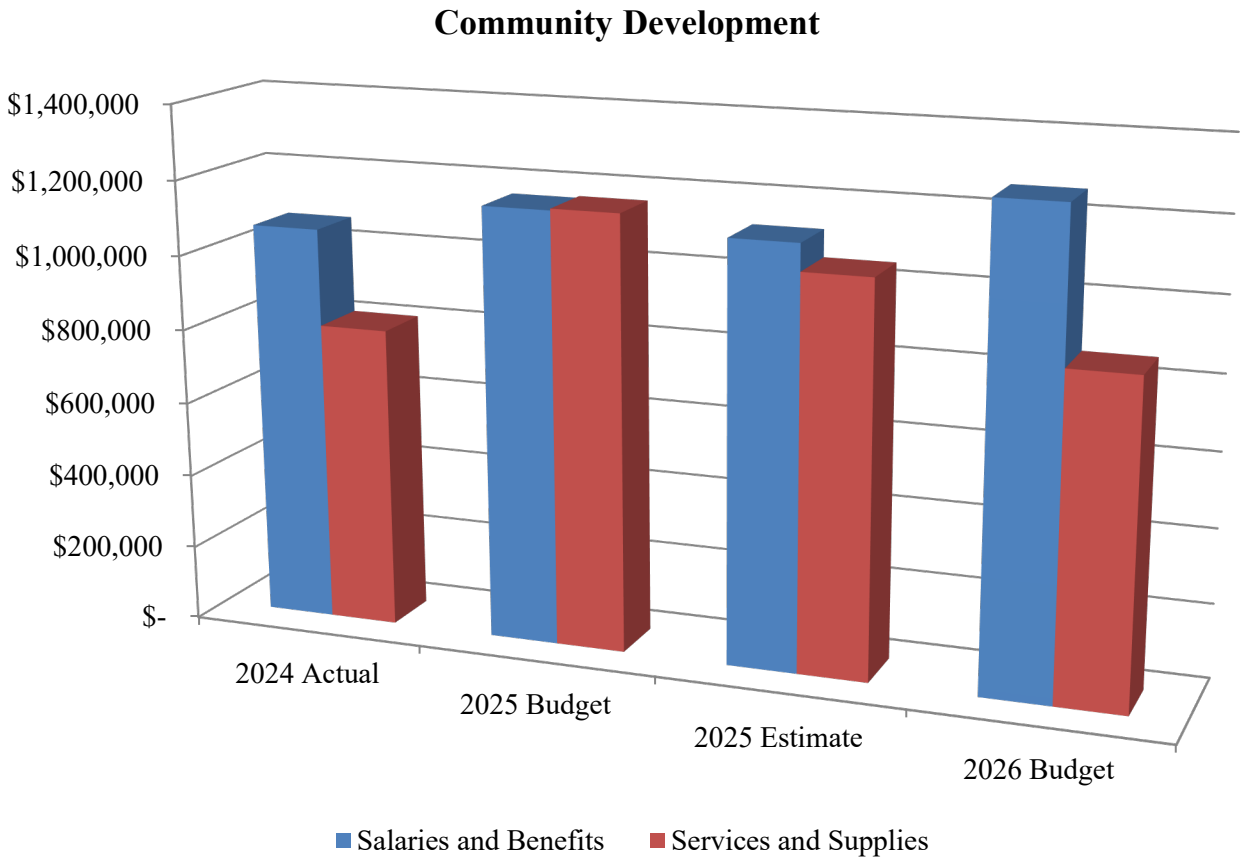
Objective	Action Steps	Timeframe
Assist the Village Council with the implementation of the Downtown Master Plan	• Assist the Village's planning and engineering consultants with implementation of the Downtown Streetscape and Signage Master Plan with a focus on Hubbard Woods. • Assist the Village Council with consideration of reuse options for Village-owned property with a focus on direct public engagement for the Post Office site.	12/31/26
Implementation of Comprehensive Plan initiatives	• With the assistance of a consultant begin updating the Village's development regulations and processes (e.g., rewrite zoning ordinance, sign regulations, etc.).	12/31/26
Facilitate the redevelopment of privately-owned parcels in and near the Village's three commercial business districts.	• Continue to assist property owners and developers with redevelopment possibilities.	12/31/26
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.	12/31/26
Assist Manager's Office in furthering economic development activities	• Coordinate building related activities in commercial districts with Economic Development Coordinator.	12/31/26
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.	12/31/26
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.	12/31/26

Fiscal Year 2025 Department Objectives Review

Objective	December 31st, 2025 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
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

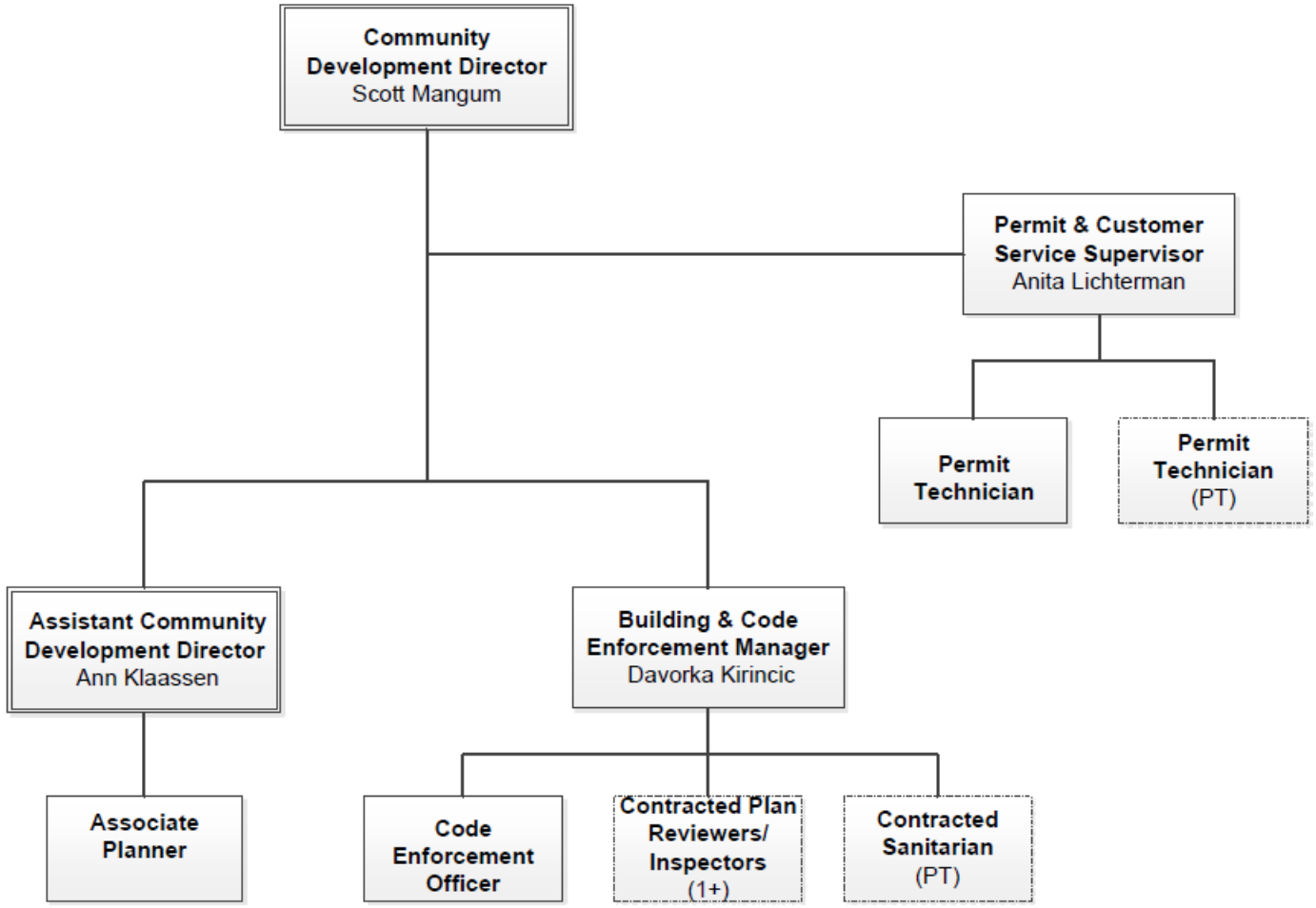
Financial Summary

Community Development	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 1,066,690	$ 1,160,238	$ 1,122,050	$ 1,264,877	9.0%	12.7%
Services and Supplies	$ 808,605	$ 1,165,045	$ 1,050,035	$ 862,826	-25.9%	-17.8%
Total Operating Exp.	$ 1,875,295	$ 2,325,283	$ 2,172,085	$ 2,127,703	-8.5%	-2.0%
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Department	$ 1,875,295	$ 2,325,283	$ 2,172,085	$ 2,127,703	-8.5%	-2.0%



Organizational Chart

Village of Winnetka
Community Development Department



Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Community Development**							
Division **01 - Department Wide**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.29.01-511	Regular Salaries	813,123.00	840,990.00	917,277.00	896,721.00	6.62	55,731.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	290101 - Community Development Director	Earnings		200,272.00
Manager	290201 - Assistant Comm. Dev. Director	Earnings		163,770.00
Manager	290202 - Building & Code Enf. Mgr.	Earnings		147,231.00
Manager	290702 - Permit & Customer Service Supvr.	Earnings		115,313.00
Manager	291101 - Associate Planner	Earnings		110,419.00
Manager	291201 - Code Enforcement Officer	Earnings		78,391.00
Manager	291301 - Permit Technician	Earnings		71,825.00
Manager	299999 - CD Budget only	Earnings		9,500.00
			Manager Totals	$896,721.00

100.29.01-512	Overtime Salaries	8,425.00	8,425.00	8,000.00	9,900.00	17.50	1,475.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	299999 - CD Budget only	Earnings		9,900.00
			Manager Totals	$9,900.00

100.29.01-513	Part Time Salaries	25,000.00	30,708.00	.00	53,472.00	74.13	22,764.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Community Development**							
Division **01 - Department Wide**							
EXPENSE							
	Position Transactions						
	Level *Position* *Type* *Code* *Total Amount*						
	Manager 291401 - Permit Technician (Part-Time) Earnings 53,472.00						
	Manager Totals $53,472.00						
100.29.01-515	Sick Cashed In	.00	.00	1,299.00	.00	.00	.00
100.29.01-518	Other Compensation	3,500.00	3,500.00	5,000.00	5,000.00	42.85	1,500.00
	Position Transactions						
	Level *Position* *Type* *Code* *Total Amount*						
	Manager 290101 - Community Development Director Earnings 5,000.00						
	Manager Totals $5,000.00						
	Employee Pay Totals	$850,048.00	$883,623.00	$931,576.00	$965,093.00	9.22%	$81,470.00
Benefits							
100.29.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.29.01-521	Fringe Benefits - Worker's Compensation	12,500.00	12,500.00	12,500.00	24,950.00	99.60	12,450.00
100.29.01-522	Fringe Benefits - Medical / Dental Insurance	111,654.00	117,891.00	103,250.00	108,904.00	(7.62)	(8,987.00)
100.29.01-528	Fringe Benefits - Life Insurance	541.00	569.00	569.00	586.00	2.98	17.00
100.29.01-529	Fringe Benefits - Allowances	.00	.00	.00	.00	.00	.00
100.29.01-582	Tuition Assistance	.00	.00	.00	.00	.00	.00
	Benefits Totals	$124,695.00	$130,960.00	$116,319.00	$134,440.00	2.66%	$3,480.00
Pensions							
100.29.01-523	Fringe Benefits - Medicare	12,325.00	12,812.00	13,230.00	13,993.00	9.21	1,181.00
100.29.01-524	Fringe Benefits - Social Security	50,854.00	53,052.00	56,575.00	58,026.00	9.37	4,974.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Community Development**							
Division **01 - Department Wide**							
EXPENSE							
100.29.01-525	Fringe Benefits - IMRF Pension Er Contribution	70,366.00	79,791.00	84,350.00	93,325.00	16.96	13,534.00
	Pensions Totals	$133,545.00	$145,655.00	$154,155.00	$165,344.00	13.52%	$19,689.00
	Salary and Benefits Totals	$1,108,288.00	$1,160,238.00	$1,202,050.00	$1,264,877.00	9.02%	$104,639.00
Services and Supplies							
Services & Charges							
100.29.01-551	Consulting Services	580,100.00	677,600.00	550,000.00	660,700.00	(2.49)	(16,900.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CARRYOVER: Comprehensive Plan Implementation - Zoning Rewrite	1.0000	75,000.00	75,000.00
Manager	CARRYOVER: General Planning Assistance - Contingency Planning	1.0000	30,000.00	30,000.00
Manager	Contracted Planning Services	1.0000	116,000.00	116,000.00
Manager	Fire Safety Consultants (Pass-through)	1.0000	50,000.00	50,000.00
Manager	Health Inspections Professionals	1.0000	16,700.00	16,700.00
Manager	MGT OW Compliance Inspector	1.0000	100,000.00	100,000.00
Manager	Online Plan Submittal and Review Functionality	1.0000	30,000.00	30,000.00
Manager	Recording Secretary	1.0000	12,000.00	12,000.00
Manager	SAFEbuilt - Plan Review/Inspectional Services	1.0000	206,000.00	206,000.00
Manager	Winnetka Historical Society - Prelim Hist/Architectural Review	1.0000	25,000.00	25,000.00
			Manager Totals	$660,700.00

100.29.01-553	Legal Services	289,660.00	329,760.00	368,000.00	8,000.00	(97.57)	(321,760.00)

Budget Transactions

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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Community Development**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Legal notices				1.0000	5,000.00	5,000.00
	Manager	Recording fees				1.0000	3,000.00	3,000.00
							Manager Totals	$8,000.00
100.29.01-555	GIS & Aerial Mapping	3,445.00	3,265.00	3,265.00	3,211.00	(1.65)	(54.00)	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	GIS Charge - $100,338 X 3.20%				1.0000	3,211.00	3,211.00
							Manager Totals	$3,211.00
100.29.01-556	Village Data Processing / Network Charge	69,750.00	79,000.00	79,000.00	119,000.00	50.63	40,000.00	
100.29.01-563	Telephone Service	415.00	.00	.00	.00	.00	.00	
100.29.01-564	Cell Phones & Radios	3,300.00	.00	.00	.00	.00	.00	
100.29.01-574	Vehicle Maint Service Charge	7,140.00	8,220.00	8,220.00	11,860.00	44.28	3,640.00	
100.29.01-575	Rental - Office Equipment	9,500.00	9,500.00	8,500.00	9,500.00	.00	.00	
100.29.01-580	Memberships & Publications	3,750.00	4,300.00	4,300.00	5,705.00	32.67	1,405.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	AA of Code Enforcement (Permit Coord)				3.0000	100.00	300.00
	Manager	ABCI				3.0000	35.00	105.00
	Manager	APA/AICP (Dir., Asst. Dir., BC&E Mgr, Planners)				5.0000	800.00	4,000.00
	Manager	IACE Officers				4.0000	50.00	200.00
	Manager	International Code Council (Dir., Permit Coord.)				6.0000	135.00	810.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Community Development**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Landmark Illinois (Planners)				2.0000	50.00	100.00
	Manager	NW Building Officials and Code Admin				1.0000	115.00	115.00
	Manager	SBOC				1.0000	75.00	75.00
							Manager Totals	$5,705.00
100.29.01-581	Training & Travel	10,500.00	10,500.00	8,000.00	12,250.00	16.66	1,750.00	
	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	4,750.00	4,750.00
							Manager Totals	$12,250.00
100.29.01-591	Rebates	10,000.00	10,000.00	.00	.00	(100.00)	(10,000.00)	
100.29.01-592	Credit Card Service Fees	.00	.00	.00	.00	.00	.00	
	Services & Charges Totals	$987,560.00	$1,132,145.00	$1,029,285.00	$830,226.00	(26.67%)	($301,919.00)	
Supplies								
100.29.01-531	Office Supplies - General	11,000.00	11,000.00	8,000.00	11,000.00	.00	.00	
100.29.01-532	Computer Equipment	4,500.00	4,500.00	2,250.00	4,500.00	.00	.00	
100.29.01-540	Other Operating Supplies	17,400.00	17,400.00	10,500.00	17,100.00	(1.72)	(300.00)	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Boot Allowance (CEO)				1.0000	200.00	200.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Community Development**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Code Series Update - Electronic Purchase				1.0000	2,000.00	2,000.00
	Manager	General operating supplies				1.0000	13,400.00	13,400.00
	Manager	HPC programs				1.0000	1,500.00	1,500.00
							Manager Totals	$17,100.00
		Supplies Totals	$32,900.00	$32,900.00	$20,750.00	$32,600.00	(0.91%)	($300.00)
		Services and Supplies Totals	$1,020,460.00	$1,165,045.00	$1,050,035.00	$862,826.00	(25.94%)	($302,219.00)
Insurance and Other Chargebacks								
100.29.01-530	Liability Insurance		.00	.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	$2,128,748.00	$2,325,283.00	$2,252,085.00	$2,127,703.00	(8.50%)	($197,580.00)
		Department **29 - Community Development** Totals	$2,128,748.00	$2,325,283.00	$2,252,085.00	$2,127,703.00	(8.50%)	($197,580.00)

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.

Current Year Department Accomplishments

- Maintained Village's infrastructure.
- Purchased replacement dump trucks and new Bobcat put into service.
- Managed multi-year contracts for custodial services, holiday lighting, concrete flatwork and pavement marking and recessing.
- Completed necessary facility repairs and improvements including second phase of the Yards HVAC replacement as well as various other projects including the installation of AV cabinets at Village Hall, design of Hubbard Woods garage rehabilitation, completion of Spruce Street access concept study, replacement of electric gate and overhead doors at the Yards, and installation of ADA actuators at the Public Safety buildings.
- Completed Second phase of the Village-wide Facilities Study focusing on identifying long-term capital and maintenance projects at the Yards,
- Completed third year of enhanced pavement marking program, including installing long-lasting thermoplastic paint in various areas of the community.
- Completed department reorganization study.
- Expanded facility maintenance responsibilities with new reclassified Internal Service Manager position.
- 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.
- Completed pavement patching program utilizing Municipal Patterning Imitative contracts
- Consolidated maintenance contracts such as garage door maintenance, fire alarm, elevator, HVAC with Public Safety to achieve economy of scale.
- Implemented inaugural "touch-a-truck" event at Village Hall and participated directly in the 4th of July parade
- Implemented new snow & ice materials management program to more accurately track, manage and "right size" the use of salt during snow and ice control events.

Staffing and Services Levels

Proposed FY 2026 Full-Time Equivalent (FTE) Employees: **11.5**

FY 2025 FTEs: **11.5**
FY 2024 FTEs: **12.65**
FY 2023 FTEs: **12.15**

Proposed FY 2026 Cost of Salaries and Benefits: **$1,991,973**
Projected FY 2025 Cost of Salaries and Benefits: **$1,654,098**
Budgeted FY 2025 Cost of Salaries and Benefits: **$1,781,749**
Actual FY 2024 Cost of Salaries and Benefits: **$1,896,063**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **11.8%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2026 Cost of Services and Supplies: **$1,955,501**
Projected FY 2025 Cost of Services and Supplies: $**1,605,236**
Budgeted FY 2025 Cost of Services and Supplies: **$1,744,038**
Actual FY 2024 Cost of Services and Supplies: **$1,664,808**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **12.1%**





Fiscal Year 2026 Proposed Department Objectives

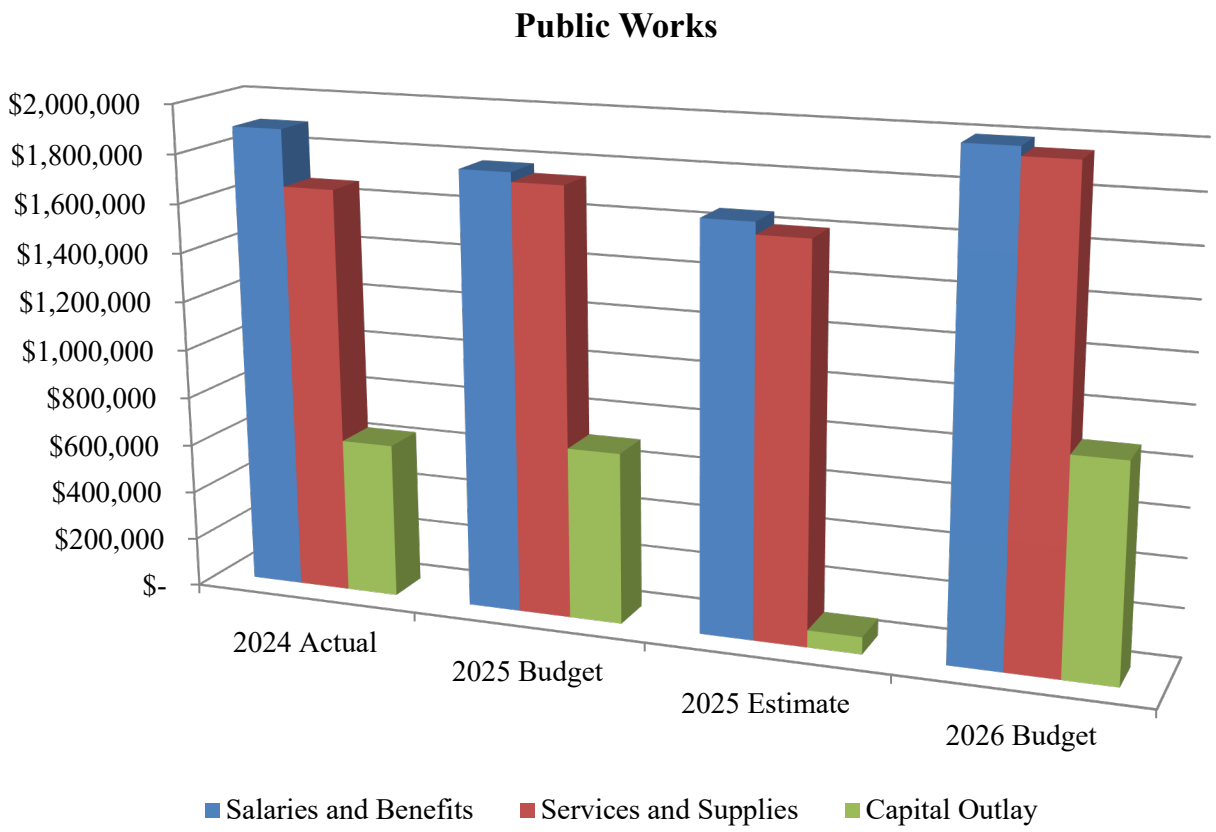
Objective	Action Steps	Timeframe
Maintain and enhance the Village's infrastructure.	• Continue street signage maintenance program. • Update GIS information on Village signage as maintenance and replacement program is implemented. • Continue data collection and GIS reporting for road striping program. • Continuing regular walking of the community to identify street, sidewalk and signage defects for repair.	12/31/26
Maintain and improve landscaping initiatives throughout the Village.	• Implement new contract in spring 2026	4/30/26
Ensure that equipment and vehicles are maintained for reliability and operational needs.	• Receive delivery PW-13 dump truck (FY25 Carry over) • Receive delivery PW-25 dump truck (FY25 Carry over) • Replace PW-03 Crew Cab Truck • Replace PW-15 Dump Truck • Replace PW 39 – Asphalt roller • Replace PW 45 - Multihog	12/31/26
Continue enhancement and finetuning of Village's Snow and Ice Control Program	• Test new hyperlocal weather forecaster service. • Monitor and benchmark salt usage based on new management program. • Update Snow and Ice Control Plan • Review staffing and make adjustments as necessary	12/31/26
Update and Formalize Cross-Training Program to ensure operational continuity	• Continue crosstraining program between Streets and Sewers to ensure interoperability between Divisions • Continue integration of 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.	12/31/26
Enhance department's operational procedures and implement paperless processes	• Negotiate Contract Renewal with Local 150 • Implement Customer Request Management •	12/31/26

Fiscal Year 2025 Department Objectives Review

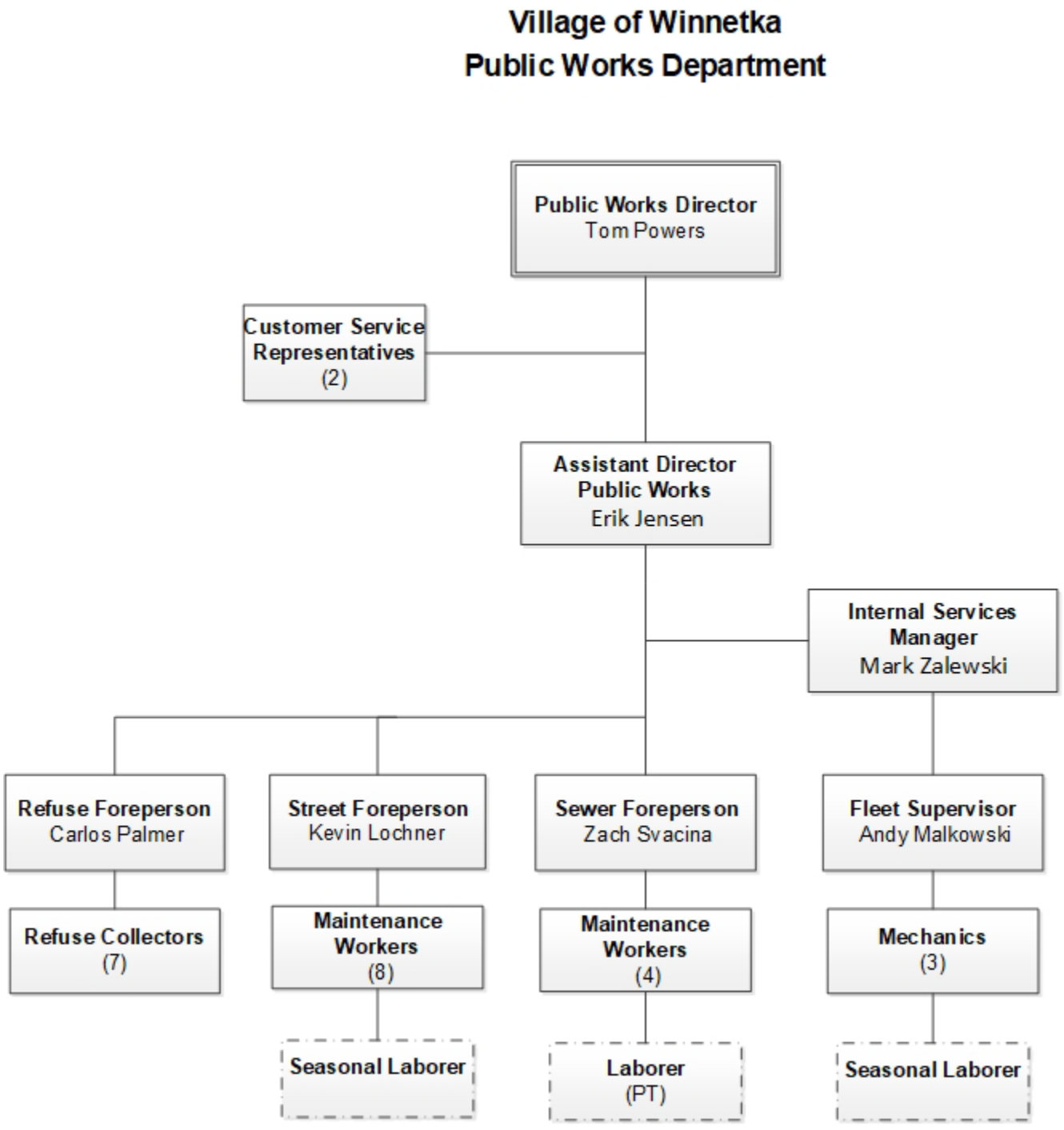
Objective	December 31st, 2025 Anticipated Completion Status
Maintain and enhance the Village's infrastructure	• Continued the enhanced pavement marking program • Replace Street signage on as-needed basis • Completed various facility projects to ensure reliability and security of facilities systems • Continued data collection efforts for streets infrastructure • Continued use of both in-house and contractual staff to complete roadway, curb and sidewalk repairs • Completed various studies to determine cost-effective and logically sequenced plans for facility repairs and renovations.
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 • Identify opportunities to improve landscaping where cost-effective to improve aesthetics and incorporate native species.
Continue enhancement and finetuning of Village's Snow and Ice Control Program	• Updated Snow and Ice Plan • Implemented new divisional Departmental communication monitors • Benchmark salt usage .
Update and Formalize Cross-Training Program to ensure operational continuity	• 3 number of employees were formally cross trained. 3 employees were sent to multi-disciplinary Road Scholars program
Enhance department's operational procedures and implement paperless processes	• Ongoing

Financial Summary

Public Works	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 1,896,063	$ 1,781,749	$ 1,654,098	$ 1,991,973	11.8%	20.4%
Services and Supplies	$ 1,665,808	$ 1,744,038	$ 1,605,236	$ 1,955,501	12.1%	21.8%
Total Operating Exp.	$ 3,561,871	$ 3,525,787	$ 3,259,334	$ 3,947,474	12.0%	21.1%
Capital Outlay	$ 264,933	$ 776,110	$ 709,100	$ 700,000	-9.8%	-1.3%
Total Department	$ 3,826,804	$ 4,301,897	$ 3,968,434	$ 4,647,474	8.0%	17.1%



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 108 sign replacement and repairs from traffic damage, vandalism, or age.
- Responded to approximately 13 individual snow and ice events with a total accumulation to date of approximately 12 inches.
- Completed 83 hot mix asphalt roadway repair patches utilizing 329 tons of material
- Hauled 200 cubic yards of yard waste materials.
- Special training initiatives included the Illinois Public Service Institute and Illinois Roads School Program to develop existing employees and talent.
- Completed multiple in-house concrete repair projects including 60 feet of in-house curb replacement and management of small concrete repair program.

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
100.30.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.30.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00	.00	.00
100.30.01-582	Tuition Assistance	.00	.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	.00
100.30.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00	.00	.00
100.30.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.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	.00	.00	.00	.00
100.30.01-552	Engineering Services	.00	.00	.00	.00	.00	.00
100.30.01-553	Legal Services	.00	.00	.00	.00	.00	.00
100.30.01-555	GIS & Aerial Mapping	16,774.00	15,865.00	15,865.00	15,603.00	(1.65)	(262.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $100,338 X 15.55%	1.0000	15,603.00	15,603.00
			Manager Totals	$15,603.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	60,000.00	97,750.00	97,750.00	107,750.00	10.23	10,000.00
100.30.01-557	Technology Licensing & Maintenance	3,238.00	4,650.00	3,825.00	4,650.00	.00	.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 (HazComm Software - PW Share)	1.0000	3,050.00	3,050.00
			Manager Totals	$4,650.00

100.30.01-559	Drainage	.00	.00	.00	.00	.00	.00
100.30.01-562	Dispatch Services	5,500.00	5,800.00	5,800.00	7,900.00	36.20	2,100.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	M&T weather notification service	1.0000	5,800.00	5,800.00
Manager	Zimmerman Forecasting	6.0000	350.00	2,100.00
			Manager Totals	$7,900.00

100.30.01-563	Telephone Service	1,400.00	1,400.00	.00	1,400.00	.00	.00
100.30.01-564	Cell Phones & Radios	500.00	4,000.00	4,000.00	4,000.00	.00	.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Public Works**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Replacement Radios (Motorola 3300e)				1.0000	4,000.00	4,000.00
							Manager Totals	$4,000.00
100.30.01-567	Operations & Maintenance	.00	.00	.00	.00	.00	.00	
100.30.01-568	Utilities	173,520.00	173,520.00	170,550.00	216,005.00	24.48	42,485.00	
	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	180,485.00	180,485.00
							Manager Totals	$216,005.00
100.30.01-570	Repair & Maintenance - Buildings	237,825.00	104,000.00	95,080.00	134,515.00	29.34	30,515.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Break Room Chair Replacement				1.0000	13,500.00	13,500.00
	Manager	FOB System Maintenance (Parts, etc.)				1.0000	2,000.00	2,000.00
	Manager	Maintenance Contract - Fire Alarm Monitoring				1.0000	735.00	735.00
	Manager	Maintenance Contract - Fire Alarm System				1.0000	4,500.00	4,500.00
	Manager	Maintenance Contract - Fire Extinguishers				1.0000	2,000.00	2,000.00
	Manager	Maintenance Contract - Garage Door Maintenance				80.0000	105.00	8,400.00
	Manager	Maintenance Contract - HVAC Maintenance				1.0000	10,300.00	10,300.00
	Manager	Maintenance Contract - Mat Cleaning				26.0000	210.00	5,460.00
	Manager	Maintenance Contract - Pest Control				5.0000	200.00	1,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Public Works**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Maintenance Contract - RPZ Testing				1.0000	5,320.00	5,320.00
	Manager	Maintenance Contract - Yards Janitorial				1.0000	23,500.00	23,500.00
	Manager	Miscellaneous Repairs - HVAC				1.0000	5,000.00	5,000.00
	Manager	Plant/Grounds Maintenance (Misc. Repairs)				1.0000	50,000.00	50,000.00
	Manager	Replacement Filter bottle filling stations				4.0000	200.00	800.00
	Manager	Window Washing/Gutters				1.0000	2,000.00	2,000.00
							Manager Totals	$134,515.00
100.30.01-574	Vehicle Maint Service Charge	259,155.00	399,181.00	399,181.00	437,396.00	9.57	38,215.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Vehicle Service Charges				1.0000	437,396.00	437,396.00
							Manager Totals	$437,396.00
100.30.01-575	Rental - Office Equipment	2,000.00	3,600.00	4,200.00	4,500.00	25.00	900.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Office Equipment				1.0000	4,500.00	4,500.00
							Manager Totals	$4,500.00
100.30.01-580	Memberships & Publications	2,490.00	2,625.00	2,625.00	2,825.00	7.61	200.00	
	Budget Transactions							

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **01 - Department Wide**							
EXPENSE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	APWA, NIPSTA, Notary	1.0000	2,300.00	2,300.00
Manager	ASCE (Civil Engineering)	1.0000	250.00	250.00
Manager	IPWMAN Annual Dues	1.0000	75.00	75.00
Manager	PE/ CFM License	1.0000	200.00	200.00
			Manager Totals	$2,825.00

100.30.01-581	Training & Travel	9,450.00	17,600.00	17,130.00	24,465.00	39.00	6,865.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CDL Training (As Needed)	1.0000	10,000.00	10,000.00
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	1,575.00	3,150.00
Manager	Safety Training	1.0000	3,500.00	3,500.00
Manager	Software Training	2.0000	345.00	690.00
Manager	Supervisor Training	1.0000	2,500.00	2,500.00
Manager	Teambuilding Workshop	1.0000	1,625.00	1,625.00
			Manager Totals	$24,465.00

100.30.01-583	Property Insurance	.00	.00	.00	.00	.00	.00
	Services & Charges Totals	$771,852.00	$829,991.00	$816,006.00	$961,009.00	15.79%	$131,018.00
Supplies							
100.30.01-531	Office Supplies - General	15,804.00	15,336.00	15,336.00	16,870.00	10.00	1,534.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	Department Meeting supplies and refreshments	12.0000	100.00	1,200.00
Manager	First aid kit supplies	1.0000	1,200.00	1,200.00
Manager	Per Diem Meetings and Special Events	35.0000	42.00	1,470.00
Manager	Touch a Truck Supplies	1.0000	1,000.00	1,000.00
Manager	Various Office Supplies	1.0000	12,000.00	12,000.00
			Manager Totals	$16,870.00

100.30.01-532	Computer Equipment	600.00	1,200.00	475.00	750.00	(37.50)	(450.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Player for Department Communication Monitors	1.0000	150.00	150.00
Manager	Replacement Computer Monitors and Components	1.0000	600.00	600.00
			Manager Totals	$750.00

100.30.01-537	Uniforms	500.00	500.00	300.00	525.00	5.00	25.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Supplies and misc. requirements	1.0000	525.00	525.00
			Manager Totals	$525.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **01 - Department Wide**							
EXPENSE							
100.30.01-540	Other Operating Supplies	5,000.00	4,700.00	3,000.00	3,500.00	(25.53)	(1,200.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	AED purchase and maintenance	3.0000	500.00	1,500.00
Manager	Supplies	1.0000	2,000.00	2,000.00
			Manager Totals	$3,500.00

100.30.01-543	Public Property Maintenance	435,660.00	421,225.00	380,860.00	446,370.00	5.96	25,145.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Cenotaph Annual Maintenance	1.0000	30,000.00	30,000.00
Manager	Custodial Services - VH and Train Stations	1.0000	42,120.00	42,120.00
Manager	Exterior Door Replacements (Basement Doors)	1.0000	10,500.00	10,500.00
Manager	Fire Alarm System Maintenance Contractor	1.0000	2,600.00	2,600.00
Manager	Health equipment replacement - Wellness	1.0000	2,000.00	2,000.00
Manager	Historical Elements Refurbishment/ Repair / Maintenance	1.0000	5,000.00	5,000.00
Manager	Holiday Lighting	1.0000	48,000.00	48,000.00
Manager	Hot Water Heater Replacement (Elm Street Train Station)	1.0000	3,500.00	3,500.00
Manager	HVAC Maintenance Contract - Post Office	1.0000	400.00	400.00
Manager	HVAC Maintenance Contract - Village Hall	1.0000	10,800.00	10,800.00
Manager	Irrigation Maintenance Contract	1.0000	5,075.00	5,075.00
Manager	Irrigation Miscellaneous Repairs	1.0000	4,000.00	4,000.00
Manager	Moffat Mall Fountain maintenance	1.0000	2,000.00	2,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Public Works**								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Mulch Purchases for Landscaping				1.0000	10,000.00	10,000.00
	Manager	Physical Plant / Grounds Maintenance (Misc. Repairs)				1.0000	75,000.00	75,000.00
	Manager	RPZ Inspection and Testing				1.0000	1,425.00	1,425.00
	Manager	Train Station - Pest Control Contract				5.0000	200.00	1,000.00
	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	3,500.00	3,500.00
	Manager	Village Hall - Generator Maintenance				1.0000	1,745.00	1,745.00
	Manager	Village Hall - Pest Control Contract				5.0000	140.00	700.00
	Manager	Village Hall Window Washing				1.0000	1,350.00	1,350.00
	Manager	Village-Wide Landscaping Contract				1.0000	175,000.00	175,000.00
	Manager	Villlage Hall and Post Office - Fire Alarm Monitoring				2.0000	735.00	1,470.00
							Manager Totals	$446,370.00
100.30.01-544	Street Maintenance		40,000.00	40,000.00	40,000.00	21,000.00	(47.50)	(19,000.00)
	Budget Transactions							
	Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Pavement Marking Contract					1.0000	21,000.00	21,000.00
								Manager Totals	$21,000.00
100.30.01-548	Other Small Tools & Equipment		.00	.00	.00	4,000.00	.00	4,000.00	
	Budget Transactions							
	Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **26 - Public Works**								
Division **01 - Department Wide**								
EXPENSE								
	Manager Small Tools (Facilities Division)					1.0000	4,000.00	4,000.00
							Manager Totals	$4,000.00
100.30.01-549	Fuel	.00	.00	.00	.00	.00	.00	
	Supplies Totals	$497,564.00	$482,961.00	$439,971.00	$493,015.00	2.08%	$10,054.00	
	Services and Supplies Totals	$1,269,416.00	$1,312,952.00	$1,255,977.00	$1,454,024.00	10.74%	$141,072.00	
Capital Outlay								
100.30.01-615	Buildings & Structures	501,000.00	150,000.00	70,000.00	42,000.00	(72.00)	(108,000.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CARRYOVER: Spruce Street Access Design	1.0000	42,000.00	42,000.00
			Manager Totals	$42,000.00

100.30.01-620	Improvements Other Than Buildings	.00	.00	.00	.00	.00	.00	
100.30.01-625	Heavy Machinery	275,110.00	550,000.00	.00	832,180.00	51.30	282,180.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CARRYOVER: Unit 13 - Roll-Off Dump Truck	1.0000	328,000.00	328,000.00
Manager	CARRYOVER: Unit 25 - Roll-Off Dump Truck	1.0000	220,030.00	220,030.00
Manager	Unit 03 - Pick-Up	1.0000	63,000.00	63,000.00
Manager	Unit 39: Asphalt Roller	1.0000	66,150.00	66,150.00
Manager	Unit 45: Multi-Hog Tractor	1.0000	155,000.00	155,000.00
			Manager Totals	$832,180.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **01 - Department Wide**							
EXPENSE							
100.30.01-630	Motor Vehicles	.00	.00	.00	.00	.00	.00
100.30.01-635	Furniture & Fixtures	.00	.00	.00	.00	.00	.00
100.30.01-640	Office and Other Equipment	.00	.00	.00	.00	.00	.00
100.30.01-645	Technology	.00	.00	.00	.00	.00	.00
100.30.01-650	Infrastructure	.00	.00	.00	.00	.00	.00
	Capital Outlay Totals	$776,110.00	$700,000.00	$70,000.00	$874,180.00	24.88%	$174,180.00
Insurance and Other Chargebacks							
100.30.01-530	Liability Insurance	60,280.00	60,280.00	60,280.00	75,000.00	24.41	14,720.00
	Insurance and Other Chargebacks Totals	$60,280.00	$60,280.00	$60,280.00	$75,000.00	24.42%	$14,720.00
Transfers							
100.30.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00	.00	.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$2,105,806.00	$2,073,232.00	$1,386,257.00	$2,403,204.00	15.92%	$329,972.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	543,423.00	278,384.00	278,384.00	331,990.00	19.25	53,606.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300101 - Public Works Director	Earnings		148,040.00
Manager	300202 - Assistant Public Works Dir	Earnings		41,186.00
Manager	300204 - Internal Services Manager	Earnings		77,736.00
Manager	301602 - PW Customer Service Rep	Earnings		15,946.00
Manager	301603 - PW Customer Service Rep	Earnings		31,923.00
Manager	309999 - PW Budget Only	Earnings		17,159.00
			Manager Totals	$331,990.00

100.30.10-512	Overtime Salaries	1,000.00	1,000.00	1,000.00	1,000.00	.00	.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	309999 - PW Budget Only	Earnings		1,000.00
			Manager Totals	$1,000.00

100.30.10-513	Part Time Salaries	24,000.00	.00	.00	.00	.00	.00
100.30.10-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
100.30.10-518	Other Compensation	8,496.00	4,050.00	6,990.00	8,205.00	102.59	4,155.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **10 - Administration**							
EXPENSE							

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300101 - Public Works Director	Earnings		8,205.00
			Manager Totals	$8,205.00

	Employee Pay Totals	$576,919.00	$283,434.00	$286,374.00	$341,195.00	20.38%	$57,761.00
Benefits							
100.30.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.30.10-521	Fringe Benefits - Worker's Compensation	75,000.00	75,000.00	75,000.00	79,000.00	5.33	4,000.00
100.30.10-522	Fringe Benefits - Medical / Dental Insurance	81,601.00	34,944.00	34,944.00	41,451.00	18.62	6,507.00
100.30.10-528	Fringe Benefits - Life Insurance	333.00	185.00	185.00	204.00	10.27	19.00
100.30.10-582	Tuition Assistance	.00	.00	.00	.00	.00	.00
	Benefits Totals	$156,934.00	$110,129.00	$110,129.00	$120,655.00	9.56%	$10,526.00
Pensions							
100.30.10-523	Fringe Benefits - Medicare	8,351.00	4,111.00	4,111.00	4,950.00	20.40	839.00
100.30.10-524	Fringe Benefits - Social Security	34,001.00	17,031.00	17,031.00	19,130.00	12.32	2,099.00
100.30.10-525	Fringe Benefits - IMRF Pension Er Contribution	44,180.00	24,269.00	24,269.00	65,094.00	168.21	40,825.00
100.30.10-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.30.10-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00
	Pensions Totals	$86,532.00	$45,411.00	$45,411.00	$89,174.00	96.37%	$43,763.00
	Salary and Benefits Totals	$820,385.00	$438,974.00	$441,914.00	$551,024.00	25.53%	$112,050.00
Services and Supplies							
Services & Charges							
100.30.10-551	Consulting Services	.00	.00	.00	.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **10 - Administration**							
EXPENSE							
100.30.10-564	Cell Phones & Radios	2,160.00	2,640.00	.00	2,640.00	.00	.00
100.30.10-581	Training & Travel	2,500.00	2,500.00	1,350.00	3,500.00	40.00	1,000.00

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	2,000.00	2,000.00
Manager	Misc. Training	1.0000	500.00	500.00
			Manager Totals	$3,500.00

Services & Charges Totals	$4,660.00	$5,140.00	$1,350.00	$6,140.00	19.46%	$1,000.00
Supplies						
100.30.10-532 Computer Equipment	.00	.00	.00	.00	.00	.00
100.30.10-537 Uniforms	3,650.00	2,845.00	2,190.00	3,095.00	8.78	250.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Hats and Misc. Uniform Items	1.0000	525.00	525.00
Manager	Safety Boots	4.0000	250.00	1,000.00
Manager	Uniform Shirts	1.0000	1,045.00	1,045.00
Manager	Winter PPE	1.0000	525.00	525.00
			Manager Totals	$3,095.00

Supplies Totals	$3,650.00	$2,845.00	$2,190.00	$3,095.00	8.79%	$250.00
Services and Supplies Totals	$8,310.00	$7,985.00	$3,540.00	$9,235.00	15.65%	$1,250.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **10 - Administration**							
EXPENSE							
Division **10 - Administration** Totals		$828,695.00	$446,959.00	$445,454.00	$560,259.00	25.35%	$113,300.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	802,719.00	814,457.00	709,077.00	851,267.00	4.51	36,810.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	301401 - Maintenance Worker	Earnings		107,948.00
Manager	301402 - Maintenance Worker	Earnings		104,917.00
Manager	301406 - Maintenance Worker	Earnings		82,670.00
Manager	301407 - Maintenance Worker	Earnings		107,957.00
Manager	301408 - Maintenance Worker	Earnings		107,957.00
Manager	301409 - Maintenance Worker	Earnings		73,667.00
Manager	301411 - Maintenance Worker	Earnings		80,559.00
Manager	301412 - Maintenance Worker	Earnings		69,948.00
Manager	302001 - PW Foreperson Street	Earnings		115,644.00
			Manager Totals	$851,267.00

100.30.22-512	Overtime Salaries	75,000.00	94,630.00	94,630.00	109,000.00	15.18	14,370.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	309999 - PW Budget Only	Earnings		109,000.00
			Manager Totals	$109,000.00

100.30.22-513	Part Time Salaries	10,400.00	25,616.00	.00	24,750.00	(3.38)	(866.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **22 - Street Maintenance**							
EXPENSE							

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	301414 - Street Department - Seasonal	Earnings		24,750.00
			Manager Totals	$24,750.00

100.30.22-515	Sick Cashed In	.00	2,967.00	3,372.00	.00	(100.00)	(2,967.00)
100.30.22-518	Other Compensation	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$888,119.00	$937,670.00	$807,079.00	$985,017.00	5.05%	$47,347.00
Benefits							
100.30.22-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.30.22-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.30.22-522	Fringe Benefits - Medical / Dental Insurance	171,995.00	172,331.00	172,331.00	194,958.00	13.12	22,627.00
100.30.22-528	Fringe Benefits - Life Insurance	543.00	509.00	509.00	610.00	19.84	101.00
	Benefits Totals	$172,538.00	$172,840.00	$172,840.00	$195,568.00	13.15%	$22,728.00
Pensions							
100.30.22-523	Fringe Benefits - Medicare	11,791.00	13,596.00	13,596.00	13,922.00	2.39	326.00
100.30.22-524	Fringe Benefits - Social Security	50,413.00	55,617.00	55,617.00	56,353.00	1.32	736.00
100.30.22-525	Fringe Benefits - IMRF Pension Er Contribution	69,438.00	73,813.00	73,813.00	92,854.00	25.79	19,041.00
100.30.22-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.30.22-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00
	Pensions Totals	$131,642.00	$143,026.00	$143,026.00	$163,129.00	14.06%	$20,103.00
	Salary and Benefits Totals	$1,192,299.00	$1,253,536.00	$1,122,945.00	$1,343,714.00	7.19%	$90,178.00
Services and Supplies							

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **22 - Street Maintenance**							
EXPENSE							
Services & Charges							
100.30.22-563	Telephone Service	.00	.00	.00	.00	.00	.00
100.30.22-564	Cell Phones & Radios	4,860.00	.00	.00	.00	.00	.00
100.30.22-571	Repair & Maintenance - Streets	214,000.00	200,000.00	143,590.00	224,000.00	12.00	24,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Asphalt Paving Services (Contractual)	1.0000	60,000.00	60,000.00
Manager	Business District Sign Maintenance	1.0000	2,500.00	2,500.00
Manager	Cold Patch (Commodities)	1.0000	25,000.00	25,000.00
Manager	Concrete Paving Services (Contractual)	1.0000	30,000.00	30,000.00
Manager	Graffiti Removal	1.0000	2,000.00	2,000.00
Manager	Hot Mix Asphalt (Commodities)	1.0000	40,000.00	40,000.00
Manager	Pavement Marking Supplies	1.0000	5,000.00	5,000.00
Manager	Pedestrian RRFB	1.0000	5,000.00	5,000.00
Manager	Sign Shop Materials (Commodities)	1.0000	15,000.00	15,000.00
Manager	Sign Shop Printer Maintenance	1.0000	1,500.00	1,500.00
Manager	Special Event Rentals and Materials	1.0000	3,000.00	3,000.00
Manager	Streets Misc. Construction Supplies	1.0000	30,000.00	30,000.00
Manager	Traffic Control Supplies (cones, barricades, etc.)	1.0000	5,000.00	5,000.00
			Manager Totals	$224,000.00

100.30.22-581	Training & Travel	.00	.00	.00	.00	.00	.00
	Services & Charges Totals	$218,860.00	$200,000.00	$143,590.00	$224,000.00	12.00%	$24,000.00
Supplies							

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **26 - Public Works**							
Division **22 - Street Maintenance**							
EXPENSE							
100.30.22-532	Computer Equipment	.00	.00	.00	.00	.00	.00
100.30.22-537	Uniforms	9,765.00	8,685.00	8,265.00	9,693.00	11.60	1,008.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Safety Boots	9.0000	250.00	2,250.00
Manager	Uniform Hats	9.0000	37.00	333.00
Manager	Uniform Rental	9.0000	400.00	3,600.00
Manager	Uniform T-Shirts	9.0000	180.00	1,620.00
Manager	Winter Outerwear	9.0000	210.00	1,890.00
			Manager Totals	$9,693.00

100.30.22-540	Other Operating Supplies	1,260.00	1,260.00	1,260.00	1,324.00	5.07	64.00

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	32.00	288.00
Manager	PPE - Hearing Protection	1.0000	190.00	190.00
Manager	PPE - Safety Glasses	9.0000	22.00	198.00
Manager	PPE - Safety Gloves	9.0000	42.00	378.00
			Manager Totals	$1,324.00

100.30.22-542	Vehicles, Parts and Equipment	10,000.00	16,000.00	12,710.00	34,000.00	112.50	18,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	Arrow Board and Trailer	1.0000	9,000.00	9,000.00
Manager	Misc. Parts and Tool Repairs	1.0000	5,000.00	5,000.00
Manager	Trailer Replacement	1.0000	20,000.00	20,000.00
			Manager Totals	$34,000.00

100.30.22-548	Other Small Tools & Equipment	5,000.00	5,000.00	5,000.00	5,000.00	.00	.00

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	$26,025.00	$30,945.00	$27,235.00	$50,017.00	61.63%	$19,072.00
Services and Supplies Totals	$244,885.00	$230,945.00	$170,825.00	$274,017.00	18.65%	$43,072.00
Capital Outlay						
100.30.22-650 Infrastructure	.00	.00	.00	.00	.00	.00
Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Division **22 - Street Maintenance** Totals	$1,437,184.00	$1,484,481.00	$1,293,770.00	$1,617,731.00	8.98%	$133,250.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **30 - Public Works**							
Division **25 - Snow Removal**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.25-511	Regular Salaries	.00	.00	.00	.00	.00	.00
100.30.25-512	Overtime Salaries	85,000.00	85,000.00	85,000.00	85,000.00	.00	.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	309999 - PW Budget Only	Earnings		85,000.00
			Manager Totals	$85,000.00

100.30.25-518	Other Compensation	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$85,000.00	$85,000.00	$85,000.00	$85,000.00	0.00%	$0.00
Benefits							
100.30.25-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
100.30.25-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.30.25-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00	.00	.00
100.30.25-528	Fringe Benefits - Life Insurance	.00	.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	.00	1,232.00	1,232.00	1,232.00	.00	.00
100.30.25-524	Fringe Benefits - Social Security	.00	3,007.00	3,007.00	2,786.00	(7.34)	(221.00)
100.30.25-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	.00	8,217.00	.00	8,217.00
100.30.25-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
100.30.25-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **30 - Public Works**							
Division **25 - Snow Removal**							
EXPENSE							
	Pensions Totals	$0.00	$4,239.00	$4,239.00	$12,235.00	188.63%	$7,996.00
	Salary and Benefits Totals	$85,000.00	$89,239.00	$89,239.00	$97,235.00	8.96%	$7,996.00
Services and Supplies							
Services & Charges							
100.30.25-573	Outside Repair & Maintenance - Vehicles	.00	.00	.00	.00	.00	.00
	Services & Charges Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Supplies							
100.30.25-536	Salt and Snow Removal Supplies and Equipment	185,466.00	131,876.00	114,614.00	143,225.00	8.60	11,349.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Bag deicing products	1.0000	2,000.00	2,000.00
Manager	Bulk Road Salt (500 tons x $85.49 per ton)	500.0000	89.45	44,725.00
Manager	Bulk Road Salt State Cont. (100 ton x$100 per ton)	100.0000	100.00	10,000.00
Manager	Contract hauling	1.0000	10,000.00	10,000.00
Manager	Organic De- Icing Liquids	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	1.0000	12,500.00	12,500.00
			Manager Totals	$143,225.00

Supplies Totals	$185,466.00	$131,876.00	$114,614.00	$143,225.00	8.61%	$11,349.00
Services and Supplies Totals	$185,466.00	$131,876.00	$114,614.00	$143,225.00	8.61%	$11,349.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **30 - Public Works**							
Division **25 - Snow Removal**							
EXPENSE							
Division **25 - Snow Removal** Totals		$270,466.00	$221,115.00	$203,853.00	$240,460.00	8.75%	$19,345.00

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, and the management of the Village's GIS system.

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 Elder Park Emergency Stormwater Outfall repair work in coordination with the Winnetka Park District.
- Completed the Sanitary Sewer Evaluation Study I/I and proposed the multi-year capital program to implement the recommendations.
- Completed the structural repair of the Elm Street Bridge.
- Continued the design of the reconstruction of Willow Road with the coordination of IDOT; construction is anticipated to commence in 2026, subject to the final approval of negotiations with IDOT on the Jurisdiction Transfer of Willow Road, and the availability of funding for the project.
- 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 2026 Full-Time Equivalent (FTE) Employees: **6.3**

FY 2025 FTEs: **5.3**
FY 2024 FTEs: **3.85**
FY 2023 FTEs: **2.85**

Proposed FY 2026 Cost of Salaries and Benefits: **$1,013,882**
Projected FY 2025 Cost of Salaries and Benefits: **$909,635**
Budgeted FY 2025 Cost of Salaries and Benefits: **$944,774**
Actual FY 2024 Cost of Salaries and Benefits: **$873,823**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **7.3%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2026 Cost of Services and Supplies: **$1,070,573**
Projected FY 2025 Cost of Services and Supplies: **$894,095**
Budgeted FY 2025 Cost of Services and Supplies: **$908,095**
Actual FY 2024 Cost of Services and Supplies: **$742,992**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **17.9%**

Fiscal Year 2026 Proposed Department Objectives

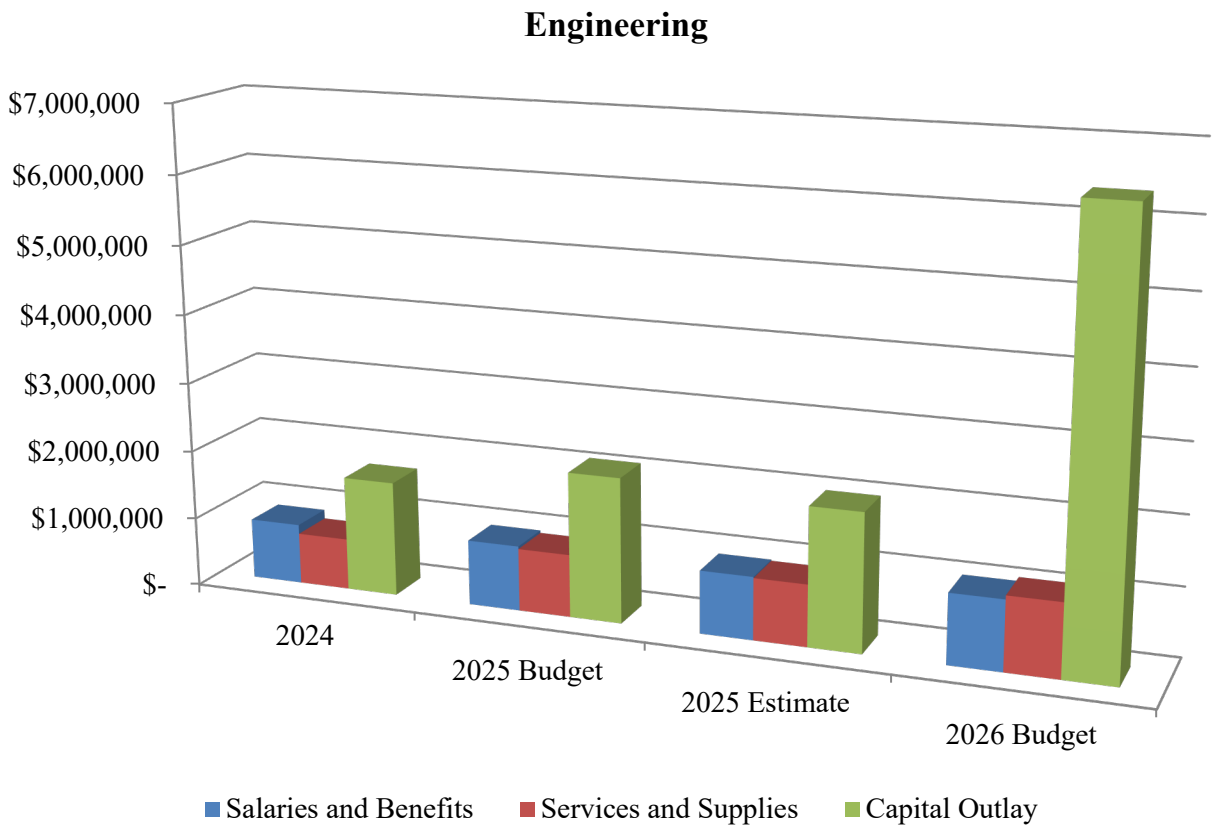
Objective	Action Steps	Timeframe
Implement the fiscal year 2026 capital improvement program to maintain and enhance the Village's infrastructure.	• Design and construct 2026 Street and watermain rehabilitation programs. • Complete the design for the reconstruction of Willow Road (Western Village Limits to Providence Ave). • Commence the construction of Willow Road in first quarter of 2026 (subject to approval of Jurisdiction Transfer by IDOT and the availability of project funding) • Complete the East Winnetka Stormwater Management Study in the first quarter of 2026. • Advance the design for the first phases of improvements of the Green Bay Trail with the coordination of the IDOT Grant.	12/31/26
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. • Reconstruct the front parking lot of the Public Works Yard.	10/30/26
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.	10/31/26
Provide Engineering permit review, design, and code enforcement investigations.	• Perform 500 development plan reviews to ensure compliance with Village Forestry, Drainage and Floodplain Codes.	12/31/26

Fiscal Year 2025 Department Objectives Review

Objective	December 31st, 2025 Anticipated Completion Status
Implement the fiscal year 2025 capital improvement program to maintain and enhance the Village's infrastructure.	Completed
Completed the Final Sanitary Sewer Evaluation Study I/I	Completed
Completed the structural repair of the Elm Street Bridge.	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

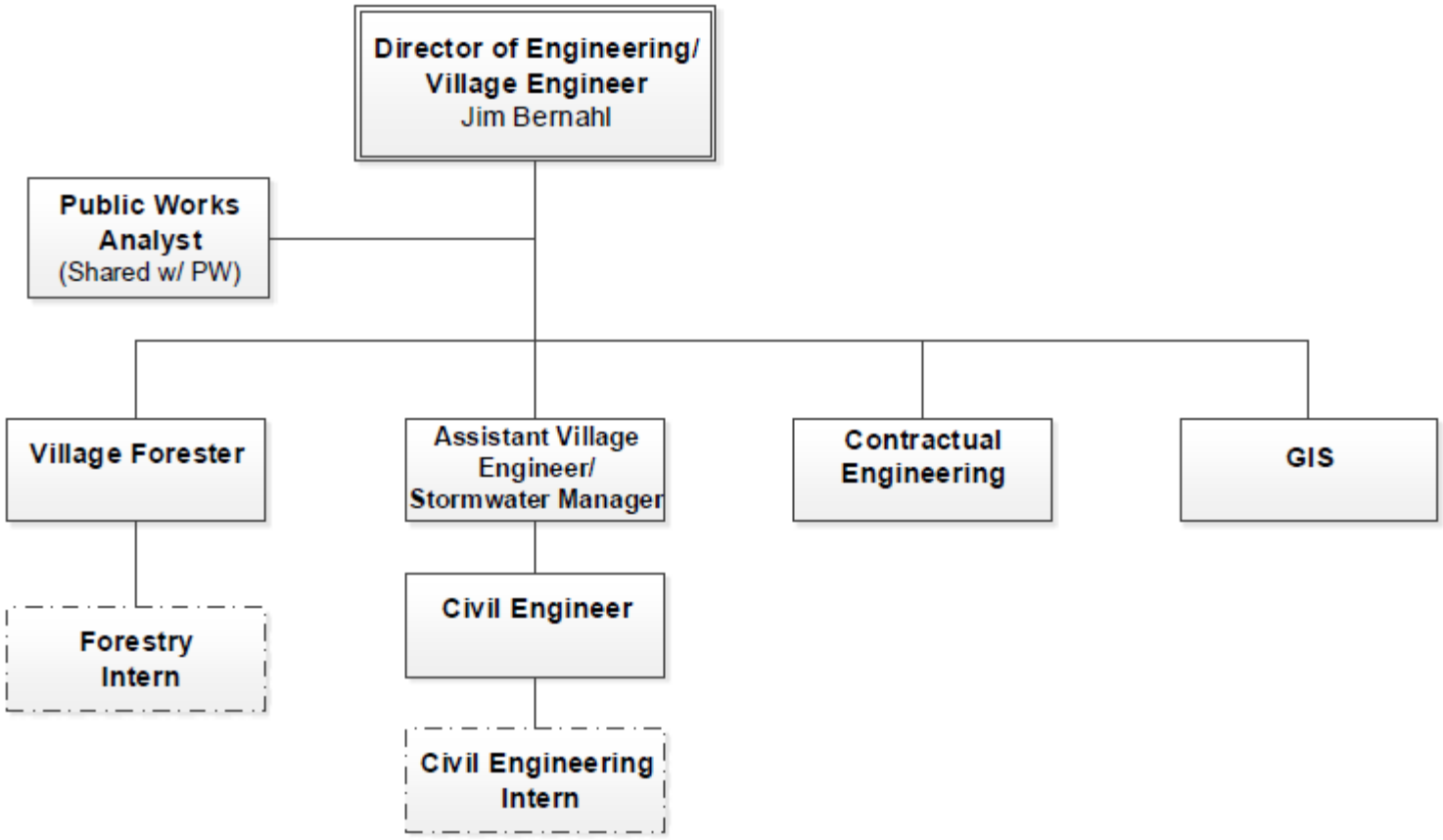
Financial Summary

Engineering	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Salaries and Benefits	$ 873,823	$ 944,774	$ 909,635	$ 1,013,882	7.3%	11.5%
Services and Supplies	$ 742,992	$ 908,095	$ 894,095	$ 1,070,573	17.9%	19.7%
Insurance	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Operating Exp.	$ 1,616,815	$ 1,852,869	$ 1,803,730	$ 2,084,455	NA	NA
Capital Outlay	$ 1,664,398	$ 2,100,000	$ 1,995,000	$ 6,362,028	203.0%	218.9%
Total Department	$ 3,281,213	$ 3,952,869	$ 3,798,730	$ 8,446,483	NA	NA



Organizational Chart

Village of Winnetka
Engineering Department



Department Metrics

- Completed design and construction of the annual Street Reconstruction program under which 8,360 lineal feet or 1.58 miles were reconstructed or resurfaced.
- Replaced 70 linear feet of existing 54-inch stormwater outfall pipe at Elder Park as part of an emergency repair.
- Replaced approximately 8,150 lineal feet of deteriorated curbs throughout the Village.
- Replaced approximately 21,350 square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Performed 480 development plan reviews and 450 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 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **01 - Department Wide**							
Services and Supplies							
Services & Charges							
100.35.01-552	Engineering Services	50,500.00	45,500.00	45,500.00	235,500.00	417.58	190,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CRS (Annual), RLAA, NPDES, MWRD I/I, Swr Relining, CAD/Surveying	1.0000	35,000.00	35,000.00
Manager	Green Bay Trail Design Services for IDOT Grant	1.0000	200,000.00	200,000.00
Manager	Sidwell digital maps	1.0000	500.00	500.00
			Manager Totals	$235,500.00

100.35.01-555	GIS & Aerial Mapping	35,774.00	36,558.00	36,558.00	34,603.00	(5.34)	(1,955.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2026 Aerial Mapping	1.0000	19,000.00	19,000.00
Manager	GIS Charge - $100,338 x 15.55%	1.0000	15,603.00	15,603.00
			Manager Totals	$34,603.00

100.35.01-556	Village Data Processing / Network Charge	28,500.00	28,500.00	28,500.00	49,500.00	73.68	21,000.00
100.35.01-557	Technology Licensing & Maintenance	5,700.00	5,800.00	5,800.00	5,900.00	1.72	100.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	DLT subscription renewal - Autocad - 4 License	1.0000	2,800.00	2,800.00
Manager	ESRI Annual Renewal - 2026	1.0000	3,100.00	3,100.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **01 - Department Wide**							
Services and Supplies							
						Manager Totals	$5,900.00
100.35.01-564	Cell Phones & Radios	4,000.00	.00	.00	.00	.00	.00
100.35.01-574	Vehicle Maint Service Charge	8,305.00	12,382.00	12,382.00	11,168.00	(9.80)	(1,214.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	PW 2 - Engineering Vehicle	1.0000	11,168.00	11,168.00
			Manager Totals	$11,168.00

100.35.01-581	Training & Travel	10,550.00	10,700.00	9,000.00	12,700.00	18.69	2,000.00

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	Project Manager Training Class (Julio)	1.0000	2,000.00	2,000.00
			Manager Totals	$12,700.00

	Services & Charges Totals	$143,329.00	$139,440.00	$137,740.00	$349,371.00	150.55%	$209,931.00

Supplies

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **01 - Department Wide**							
Services and Supplies							
100.35.01-531	Office Supplies - General	2,000.00	4,000.00	4,000.00	4,000.00	.00	.00

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	1,872.00	.00	1,872.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Yard Scanner - Engr Share - $156 x 12 months	1.0000	1,872.00	1,872.00
			Manager Totals	$1,872.00

100.35.01-537	Uniforms	2,700.00	3,555.00	3,555.00	3,930.00	10.54	375.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Safety Boots	6.0000	175.00	1,050.00
Manager	Safety Glasses (Prescription)	2.0000	120.00	240.00
Manager	Uniform Shirts	6.0000	240.00	1,440.00
Manager	Winter PPE	6.0000	200.00	1,200.00
			Manager Totals	$3,930.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **01 - Department Wide**							
Services and Supplies							
100.35.01-542	Vehicles, Parts and Equipment	.00	.00	.00	.00	.00	.00
	Supplies Totals	$4,700.00	$7,555.00	$7,555.00	$9,802.00	29.74%	$2,247.00
	Services and Supplies Totals	$148,029.00	$146,995.00	$145,295.00	$359,173.00	144.34%	$212,178.00
Capital Outlay							
100.35.01-615	Buildings & Structures	.00	.00	.00	.00	.00	.00
100.35.01-620	Improvements Other Than Buildings	.00	.00	.00	.00	.00	.00
100.35.01-650	Infrastructure	120,000.00	150,000.00	150,000.00	125,000.00	(16.66)	(25,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Sidewalk replacement	1.0000	125,000.00	125,000.00
			Manager Totals	$125,000.00

Capital Outlay Totals	$120,000.00	$150,000.00	$150,000.00	$125,000.00	(16.67%)	($25,000.00)
Division **01 - Department Wide** Totals	$268,029.00	$296,995.00	$295,295.00	$484,173.00	63.02%	$187,178.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **10 - Administration**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.35.10-511	Regular Salaries	104,713.00	154,839.00	154,839.00	130,622.00	(15.64)	(24,217.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	350101 - Director of Engineering	Earnings		127,022.00
Manager	359999 - Engineering Budget Only	Earnings		3,600.00
			Manager Totals	$130,622.00

100.35.10-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
100.35.10-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
100.35.10-518	Other Compensation	4,720.00	7,552.00	7,552.00	7,111.00	(5.83)	(441.00)
	Employee Pay Totals	$109,433.00	$162,391.00	$162,391.00	$137,733.00	(15.18%)	($24,658.00)
Benefits							
100.35.10-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
100.35.10-522	Fringe Benefits - Medical / Dental Insurance	16,227.00	23,166.00	23,166.00	20,830.00	(10.08)	(2,336.00)
100.35.10-528	Fringe Benefits - Life Insurance	93.00	107.00	107.00	88.00	(17.75)	(19.00)
	Benefits Totals	$16,320.00	$23,273.00	$23,273.00	$20,918.00	(10.12%)	($2,355.00)
Pensions							
100.35.10-523	Fringe Benefits - Medicare	1,587.00	2,355.00	2,355.00	1,997.00	(15.20)	(358.00)
100.35.10-524	Fringe Benefits - Social Security	5,662.00	8,363.00	8,363.00	7,321.00	(12.45)	(1,042.00)
100.35.10-525	Fringe Benefits - IMRF Pension Er Contribution	9,048.00	14,235.00	14,235.00	12,945.00	(9.06)	(1,290.00)
	Pensions Totals	$16,297.00	$24,953.00	$24,953.00	$22,263.00	(10.78%)	($2,690.00)
	Salary and Benefits Totals	$142,050.00	$210,617.00	$210,617.00	$180,914.00	(14.10%)	($29,703.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **10 - Administration**							
EXPENSE							
Division **10 - Administration** Totals		$142,050.00	$210,617.00	$210,617.00	$180,914.00	(14.10%)	($29,703.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **21 - Engineering**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.35.21-511	Regular Salaries	175,368.00	372,298.00	393,595.00	404,229.00	8.57	31,931.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	350201 - Assistant Village Engineer	Earnings		138,455.00
Manager	350301 - Civil Engineer	Earnings		129,368.00
Manager	350502 - Engineering Intern	Earnings		18,649.00
Manager	350702 - Project Manager	Earnings		117,757.00
			Manager Totals	$404,229.00

100.35.21-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
100.35.21-513	Part Time Salaries	67,100.00	65,136.00	.00	.00	(100.00)	(65,136.00)
100.35.21-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
100.35.21-518	Other Compensation	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$242,468.00	$437,434.00	$393,595.00	$404,229.00	(7.59%)	($33,205.00)
Benefits							
100.35.21-522	Fringe Benefits - Medical / Dental Insurance	41,068.00	50,023.00	55,023.00	52,067.00	4.08	2,044.00
100.35.21-528	Fringe Benefits - Life Insurance	98.00	247.00	247.00	253.00	2.42	6.00
	Benefits Totals	$41,166.00	$50,270.00	$55,270.00	$52,320.00	4.08%	$2,050.00
Pensions							
100.35.21-523	Fringe Benefits - Medicare	3,517.00	6,342.00	6,342.00	5,861.00	(7.58)	(481.00)
100.35.21-524	Fringe Benefits - Social Security	15,032.00	27,120.00	27,120.00	25,062.00	(7.58)	(2,058.00)
100.35.21-525	Fringe Benefits - IMRF Pension Er Contribution	13,885.00	30,937.00	30,937.00	34,129.00	10.31	3,192.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **21 - Engineering**							
EXPENSE							
	Pensions Totals	$32,434.00	$64,399.00	$64,399.00	$65,052.00	1.01%	$653.00
	Salary and Benefits Totals	$316,068.00	$552,103.00	$513,264.00	$521,601.00	(5.52%)	($30,502.00)
Services and Supplies							
Services & Charges							
100.35.21-552	Engineering Services	75,300.00	76,500.00	65,000.00	66,500.00	(13.07)	(10,000.00)

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	Required bridge inspections	1.0000	5,500.00	5,500.00
Manager	Soil/material testing - year 4 of 5	1.0000	25,000.00	25,000.00
Manager	Surveying and drafting supplies	1.0000	500.00	500.00
			Manager Totals	$66,500.00

100.35.21-580	Memberships & Publications	3,800.00	3,800.00	3,800.00	4,600.00	21.05	800.00

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	4,000.00	4,000.00
Manager	PE License - 3 employees	3.0000	100.00	300.00
			Manager Totals	$4,600.00

	Services & Charges Totals	$79,100.00	$80,300.00	$68,800.00	$71,100.00	(11.46%)	($9,200.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **21 - Engineering**							
EXPENSE							
Supplies							
100.35.21-540	Other Operating Supplies	3,500.00	3,500.00	3,500.00	3,500.00	.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	$3,500.00	$3,500.00	0.00%	$0.00
Services and Supplies Totals	$82,600.00	$83,800.00	$72,300.00	$74,600.00	(10.98%)	($9,200.00)
Division **21 - Engineering** Totals	$398,668.00	$635,903.00	$585,564.00	$596,201.00	(6.24%)	($39,702.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **23 - Pavement Reconstruction**							
EXPENSE							
Services and Supplies							
Services & Charges							
100.35.23-571	Repair & Maintenance - Streets	28,500.00	28,500.00	28,500.00	28,500.00	.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	$28,500.00	$28,500.00	$28,500.00	$28,500.00	0.00%	$0.00
Services and Supplies Totals	$28,500.00	$28,500.00	$28,500.00	$28,500.00	0.00%	$0.00
Capital Outlay						
100.35.23-650 Infrastructure	1,780,000.00	1,950,000.00	1,845,000.00	6,237,029.00	219.84	4,287,029.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Green Bay Trail	1.0000	115,904.00	115,904.00
Manager	Street & alley reconstruction/rehabilitation	1.0000	507,162.00	507,162.00
Manager	Street & alley reconstruction/rehabilitation - Willow	1.0000	1,292,838.00	1,292,838.00
Manager	Willow Rd Storm Project Roadway	1.0000	4,321,125.00	4,321,125.00
			Manager Totals	$6,237,029.00

Capital Outlay Totals	$1,780,000.00	$1,950,000.00	$1,845,000.00	$6,237,029.00	219.85%	$4,287,029.00
Division **23 - Pavement Reconstruction** Totals	$1,808,500.00	$1,978,500.00	$1,873,500.00	$6,265,529.00	216.68%	$4,287,029.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **26 - Forestry**							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.35.26-511	Regular Salaries	118,144.00	122,279.00	122,279.00	197,506.00	61.52	75,227.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	350401 - Village Forester	Earnings		122,748.00
Manager	350402 - Assistant Village Forester	Earnings		74,758.00
			Manager Totals	$197,506.00

100.35.26-512	Overtime Salaries	.00	.00	3,700.00	4,000.00	.00	4,000.00
100.35.26-513	Part Time Salaries	9,600.00	9,600.00	9,600.00	9,936.00	3.50	336.00
100.35.26-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$127,744.00	$131,879.00	$135,579.00	$211,442.00	60.33%	$79,563.00
Benefits							
100.35.26-522	Fringe Benefits - Medical / Dental Insurance	29,261.00	28,959.00	28,959.00	64,094.00	121.32	35,135.00
100.35.26-528	Fringe Benefits - Life Insurance	83.00	86.00	86.00	170.00	97.67	84.00
	Benefits Totals	$29,344.00	$29,045.00	$29,045.00	$64,264.00	121.26%	$35,219.00
Pensions							
100.35.26-523	Fringe Benefits - Medicare	1,852.00	1,912.00	1,912.00	3,066.00	60.35	1,154.00
100.35.26-524	Fringe Benefits - Social Security	7,920.00	8,176.00	8,176.00	13,109.00	60.33	4,933.00
100.35.26-525	Fringe Benefits - IMRF Pension Er Contribution	10,007.00	11,042.00	11,042.00	19,486.00	76.47	8,444.00
	Pensions Totals	$19,779.00	$21,130.00	$21,130.00	$35,661.00	68.77%	$14,531.00
	Salary and Benefits Totals	$176,867.00	$182,054.00	$185,754.00	$311,367.00	71.03%	$129,313.00
Services and Supplies							

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **100 - General Fund**							
Department **35 - Engineering**							
Division **26 - Forestry**							
EXPENSE							
Supplies							
100.35.26-532	Computer Equipment	1,000.00	1,000.00	200.00	1,000.00	.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	580,800.00	647,800.00	647,800.00	607,300.00	(6.25)	(40,500.00)

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 2 of 4) 2025-2028	1.0000	35,000.00	35,000.00
Manager	Emerald Ash Borer treatment	1.0000	19,000.00	19,000.00
Manager	Floral program (hanging baskets/ground planters) - (Year 3 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 and tree removals)	1.0000	30,000.00	30,000.00
Manager	New tree watering (Year 1 of 3) - 2026-2028	1.0000	35,000.00	35,000.00
Manager	Supplemental tree maintenance (Year 2 of 5) - 2025-2029	1.0000	85,000.00	85,000.00
Manager	Tree and stump removals (Year 2 of 5) 2025-2029	1.0000	90,000.00	90,000.00
Manager	Tree planting (Year 1 of 3) 2026 - 2027	1.0000	70,000.00	70,000.00
Manager	Tree pruning - stormwater project	1.0000	25,000.00	25,000.00
Manager	Tree trimming program (Year 2 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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **100 - General Fund**								
Department **35 - Engineering**								
Division **26 - Forestry**								
EXPENSE								
							Manager Totals	$607,300.00
	Supplies Totals	$581,800.00	$648,800.00	$648,000.00	$608,300.00	(6.24%)	($40,500.00)	
	Services and Supplies Totals	$581,800.00	$648,800.00	$648,000.00	$608,300.00	(6.24%)	($40,500.00)	
Capital Outlay								
100.35.26-630	Motor Vehicles	.00	.00	.00	.00	.00	.00	
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
	Division **26 - Forestry** Totals	$758,667.00	$830,854.00	$833,754.00	$919,667.00	10.69%	$88,813.00	
	Department **35 - Engineering** Totals	$3,375,914.00	$3,952,869.00	$3,798,730.00	$8,446,484.00	113.68%	$4,493,615.00	

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

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

Fiscal Year 2026 Proposed Department Objectives

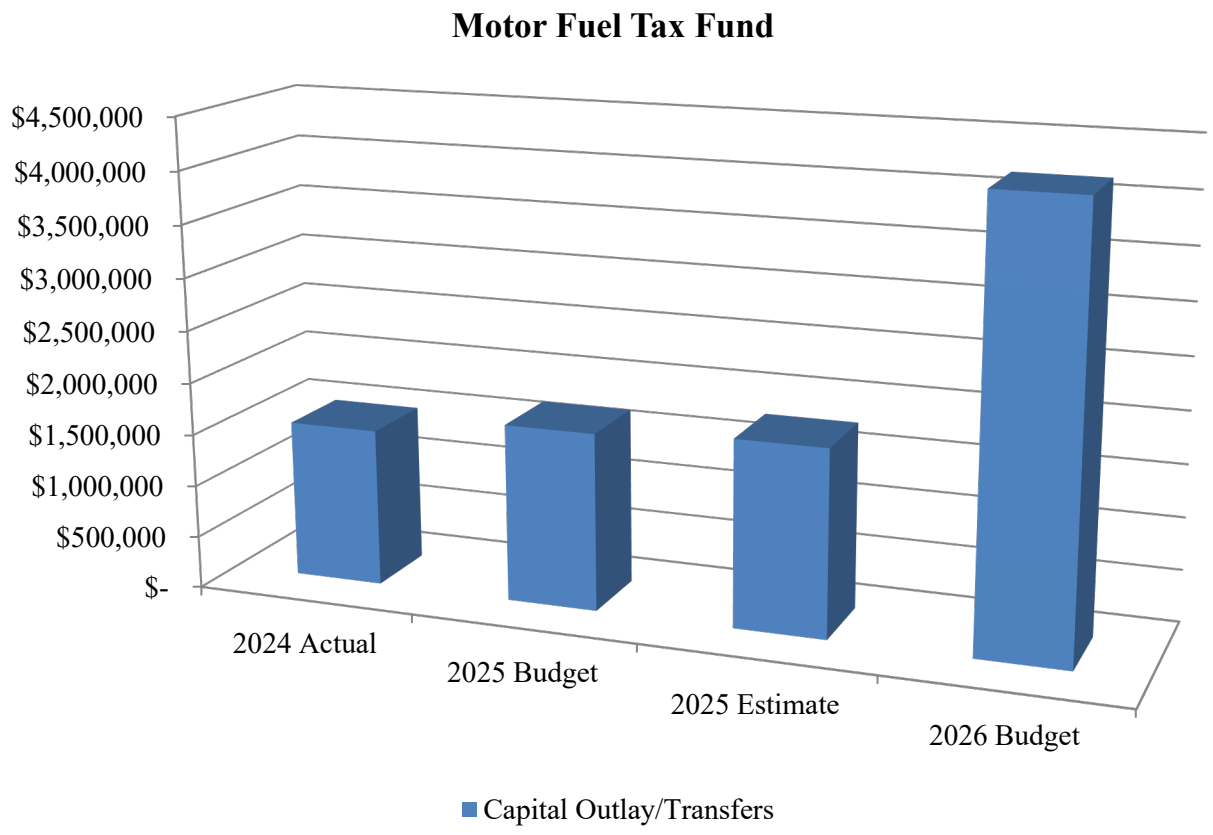
Objective	Action Steps	Timeframe
Improve roadways, bridges, and sidewalks within the village.	• Finalize the design of the Willow Rd. roadway improvements in coordination with IDOT as part of jurisdictional transfer negotiations. • Begin construction of the Willow Road rehabilitation project in 1st quarter of 2026.	12/31/26
Traffic Signal Improvements Program	• The upgrade and modernization of the various existing traffic signals owned by the Village. • Implement intersection and traffic signal improvements as part of the Willow Road reconstruction project.	12/31/26

Fiscal Year 2025 Department Objectives Review

Objective	December 31st, 2025 Anticipated Completion Status
Improve roadways, bridges, and sidewalks within the Village.	• Finalize the design of the Willow Road Roadway improvements project to be coordinated with IDOT. (Ongoing)

Financial Summary

Motor Fuel Tax Fund	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 679,531	$ 570,000	$ 620,595	$ 4,173,172	632.1%	572.4%
Expenses	$ -	$ -	$ -	$ -	0.0%	0.0%
Net Operating Income (loss)	$ 679,531	$ 570,000	$ 620,595	$ 4,173,172	632.1%	572.4%
Capital Outlay/Transfers	$ 1,510,379	$ 1,700,000	$ 1,787,088	$ 4,090,912	140.6%	128.9%
Total Fund Expense	$ 1,510,379	$ 1,700,000	$ 1,787,088	$ 4,090,912	140.6%	128.9%
Net Fund Income (loss)	$ (830,848)	$ (1,130,000)	$ (1,166,493)	$ 82,260	-107.3%	-107.1%



Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	270,000.00	275,000.00	.00	.00
200-430.36	Shared Revenue MFT Transportation Renewal Allmt	225,000.00	250,000.00	293,595.00	250,000.00	.00	.00
200-430.45	Shared Revenue Grants	332,000.00	.00	.00	.00	.00	.00
	Intergovernmental Revenue Totals	$832,000.00	$525,000.00	$563,595.00	$525,000.00	0.00%	$0.00
Transfers							
200-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	3,603,172.00	.00	3,603,172.00
	Transfers Totals	$0.00	$0.00	$0.00	$3,603,172.00	+++	$3,603,172.00
Interest Income							
200-460.05	Interest Interest on Investments	45,000.00	45,000.00	57,000.00	45,000.00	.00	.00
	Interest Income Totals	$45,000.00	$45,000.00	$57,000.00	$45,000.00	0.00%	$0.00
	REVENUE TOTALS	$877,000.00	$570,000.00	$620,595.00	$4,173,172.00	632.14%	$3,603,172.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **200 - Motor Fuel Tax**							
Department **12 - Special Revenue**							
Division **01 - Department Wide**							
EXPENSE							
Capital Outlay							
200.12.01-650	Infrastructure	300,000.00	300,000.00	387,088.00	4,090,912.00	1,263.63	3,790,912.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Willow Road Stormwater Engineering	1.0000	255,675.00	255,675.00
Manager	Willow Road Stormwater Road Reconstruction	1.0000	3,835,237.00	3,835,237.00
			Manager Totals	$4,090,912.00

Capital Outlay Totals	$300,000.00	$300,000.00	$387,088.00	$4,090,912.00	1263.64%	$3,790,912.00
Transfers						
200.12.01-901 Interfund Transfers - Other Operating Transfers	1,400,000.00	1,400,000.00	1,400,000.00	.00	(100.00)	(1,400,000.00)
Transfers Totals	$1,400,000.00	$1,400,000.00	$1,400,000.00	$0.00	(100.00%)	($1,400,000.00)
Division **01 - Department Wide** Totals	$1,700,000.00	$1,700,000.00	$1,787,088.00	$4,090,912.00	140.64%	$2,390,912.00
Department **12 - Special Revenue** Totals	$1,700,000.00	$1,700,000.00	$1,787,088.00	$4,090,912.00	140.64%	$2,390,912.00
EXPENSE TOTALS	$1,700,000.00	$1,700,000.00	$1,787,088.00	$4,090,912.00	140.64%	$2,390,912.00
Fund **200 - Motor Fuel Tax** Totals						
REVENUE TOTALS	$877,000.00	$570,000.00	$620,595.00	$4,173,172.00	632.14%	$3,603,172.00
EXPENSE TOTALS	$1,700,000.00	$1,700,000.00	$1,787,088.00	$4,090,912.00	140.64%	$2,390,912.00
Fund **200 - Motor Fuel Tax** Totals	($823,000.00)	($1,130,000.00)	($1,166,493.00)	$82,260.00	(107.28%)	$1,212,260.00

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. Through the Illinois Municipal League, 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 maintenance, use, and benefit of the Village's Fire Department.

Current Year Department Accomplishments

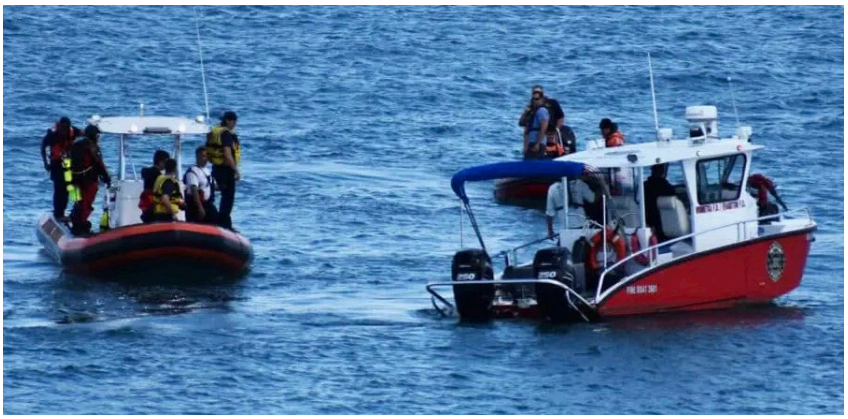
- The Foreign Fire Insurance Board provided funding for Fireboat 2681 maintenance.
- The Foreign Fire Insurance Board provided funding for firefighter turnout gear.
- The Foreign Fire Insurance Board provided funding for new EMS equipment.
- The Foreign Fire Insurance Board provided funding for new gas detection equipment.
- The Foreign Fire Insurance Board provided funding for firefighter fitness equipment and clothing.

Fiscal Year 2026 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 • Follow Village policy for the procurement of items	12/31/26

Fiscal Year 2025 Department Objectives Review

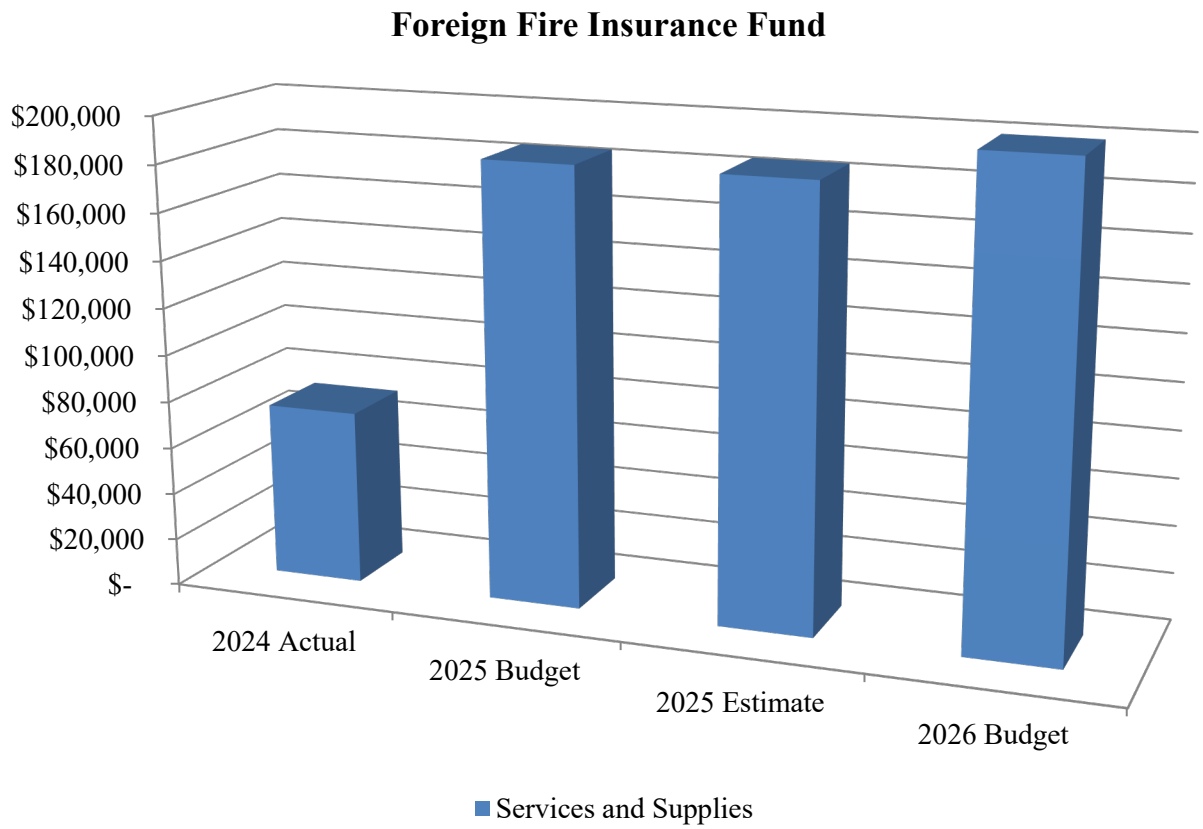
Objective	December 31st, 2025 Anticipated Completion Status
Provided funding for Firefighting, Haz Mat, EMS and Dive Team equipment, and firefighter turn out gear.	Completed





Financial Summary

Foreign Fire Insurance Fund	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 118,852	$ 98,000	$ 115,000	$ 108,500	10.7%	-5.7%
Expenses	$ (73,806)	$ (185,000)	$ (185,000)	$(200,000)	8.1%	8.1%
Net Operating Income (loss)	$ 45,046	$ (87,000)	$ (70,000)	$ (91,500)	5.2%	30.7%
Operating Expense Detail						
Services and Supplies	$ (73,806)	$ (185,000)	$ (185,000)	$(200,000)	$ 0	8.1%
	$ (73,806)	$ (185,000)	$ (185,000)	$(200,000)		



Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **220 -Foreign Fire Tax**							
REVENUE							
Intergovernmental Revenue							
220-430.40	Shared Revenue Foreign Fire Insurance	95,000.00	95,000.00	110,000.00	105,000.00	10.52	10,000.00
	Intergovernmental Revenue Totals	$95,000.00	$95,000.00	$110,000.00	$105,000.00	10.53%	$10,000.00
Interest Income							
220-460.05	Interest Interest on Investments	3,000.00	3,000.00	5,000.00	3,500.00	16.66	500.00
	Interest Income Totals	$3,000.00	$3,000.00	$5,000.00	$3,500.00	16.67%	$500.00
	REVENUE TOTALS	$98,000.00	$98,000.00	$115,000.00	$108,500.00	10.71%	$10,500.00
EXPENSE							
Department **12 - Special Revenue**							
Division **01 - Department Wide**							
Services and Supplies							
Supplies							
220.12.01-540	Other Operating Supplies	35,000.00	35,000.00	35,000.00	50,000.00	42.85	15,000.00
220.12.01-546	Firefighting Equipment and Supplies	50,000.00	150,000.00	150,000.00	150,000.00	.00	.00
	Supplies Totals	$85,000.00	$185,000.00	$185,000.00	$200,000.00	8.11%	$15,000.00
	Services and Supplies Totals	$85,000.00	$185,000.00	$185,000.00	$200,000.00	8.11%	$15,000.00
	Division **01 - Department Wide** Totals	$85,000.00	$185,000.00	$185,000.00	$200,000.00	8.11%	$15,000.00
	Department **12 - Special Revenue** Totals	$85,000.00	$185,000.00	$185,000.00	$200,000.00	8.11%	$15,000.00
	EXPENSE TOTALS	$85,000.00	$185,000.00	$185,000.00	$200,000.00	8.11%	$15,000.00
	Fund **220 - Foreign Fire Tax** Totals						
	REVENUE TOTALS	$98,000.00	$98,000.00	$115,000.00	$108,500.00	10.71%	$10,500.00
	EXPENSE TOTALS	$85,000.00	$185,000.00	$185,000.00	$200,000.00	8.11%	$15,000.00
	Fund **220 - Foreign Fire Tax** Totals	$13,000.00	($87,000.00)	($70,000.00)	($91,500.00)	5.17%	($4,500.00)

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 2026, the Village will continue evaluating a schedule for future improvement projects as well as implementing improvements identified in the first phase of the facilities study.

Fiscal Year 2026 Proposed Department Objectives

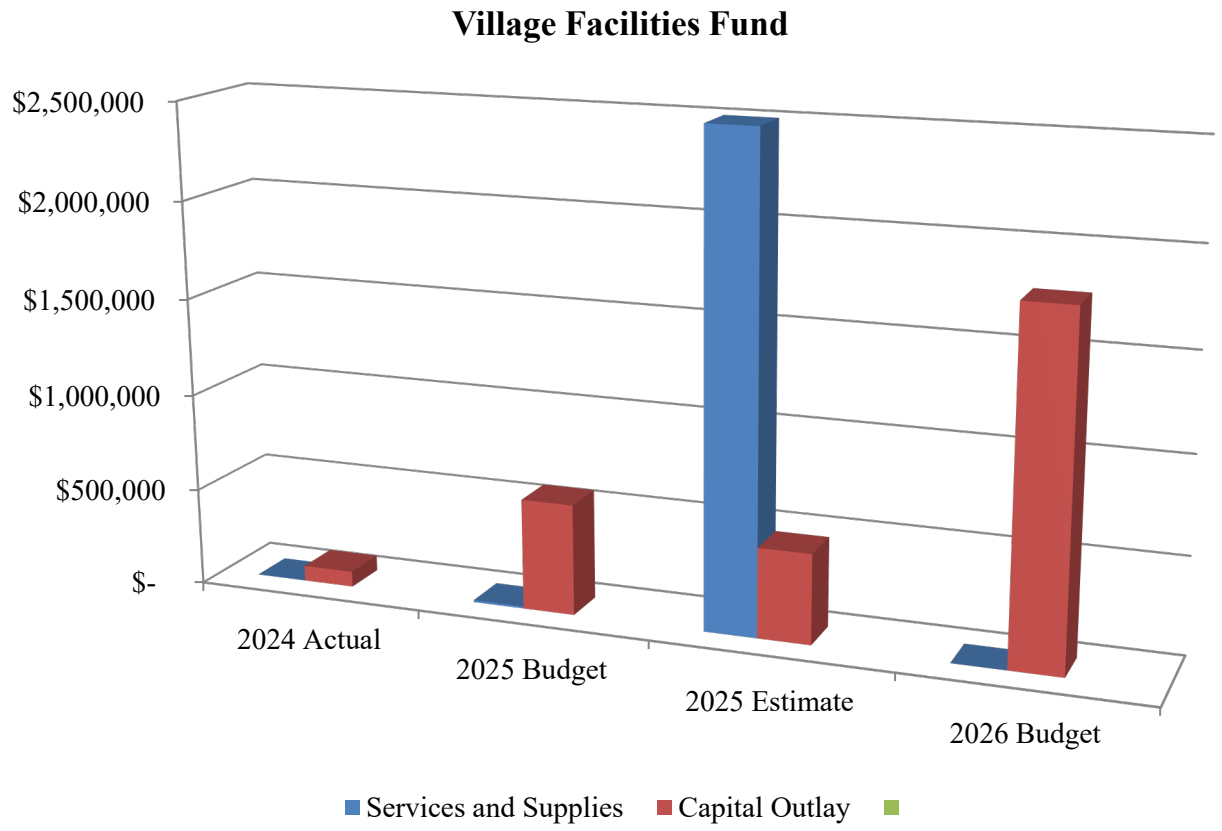
Objective	Action Steps	Timeframe
Coordinate ongoing improvements of Village facilities.	Complete identified capital projects as scheduled. Projects include: • Facilities Assessment Phase III • Police and Fire HVAC/Exhaust improvements • Council Chamber Seating Replacement Phase 2 of 2 • Village Mural refinishing • Yards -HVAC Improvements Phase 3 • Yard Overhead Door replacement Phase II • Design work for 2027 capital improvements	12/31/26
Expand the role of the Internal Services manager to assist with facility management throughout the village.	• Begin implementation of maintenance activities identified in the Facility Assessment Phs I • Assist Public Safety with facility issues • Develop plan to assist W&E with core and shell issues	12/31/26

Fiscal Year 2025 Department Objectives Review

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

Financial Summary

Village Facilities Fund	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 104,746	$ 542,440	$ 544,440	$1,675,000	208.8%	207.7%
Expenses	$ (676)	$ (10,000)	$ (2,500)	$ -	-100.0%	na
Net Operating Income (loss)	$ 104,070	$ 532,440	$ 541,940	$1,675,000	214.6%	209.1%
Operating Expense Detail						
Services and Supplies	$ 676	$ 10,000	$ 2,500	$ -	-100.0%	na
	$ 676	$ 10,000	$ 2,500	$ -		
Capital Outlay	$ 79,751	$ 570,940	$ 462,595	$1,776,105	211.1%	NA
Total Fund Expense	$ 80,427	$ 580,940	$ 465,095	$1,776,105	205.7%	281.9%
Net Fund Income (loss)	$ 24,319	$ (38,500)	$ 79,345	$ (101,105)	162.6%	-227.4%



Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **410 -Village Facilities Fund**							
REVENUE							
Transfers							
410-490.10	Interfund Transfers In Other Transfers	100,000.00	540,940.00	540,940.00	1,672,500.00	209.18	1,131,560.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer from Electric Fund	1.0000	70,000.00	70,000.00
Manager	Transfer from General Fund	1.0000	1,550,000.00	1,550,000.00
Manager	Transfer from Refuse Fund	1.0000	17,500.00	17,500.00
Manager	Transfer from Sanitary Sewer Fund	1.0000	35,000.00	35,000.00
			Manager Totals	$1,672,500.00

Transfers Totals	$100,000.00	$540,940.00	$540,940.00	$1,672,500.00	209.18%	$1,131,560.00
Interest Income						
410-460.05 Interest Interest on Investments	1,500.00	1,500.00	3,500.00	2,500.00	66.66	1,000.00
Interest Income Totals	$1,500.00	$1,500.00	$3,500.00	$2,500.00	66.67%	$1,000.00
REVENUE TOTALS	$101,500.00	$542,440.00	$544,440.00	$1,675,000.00	208.79%	$1,132,560.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	10,000.00	2,500.00	.00	(100.00)	(10,000.00)
	Services & Charges Totals	$5,000.00	$10,000.00	$2,500.00	$0.00	(100.00%)	($10,000.00)
	Services and Supplies Totals	$5,000.00	$10,000.00	$2,500.00	$0.00	(100.00%)	($10,000.00)
Capital Outlay							
410.15.01-615	Buildings & Structures	81,300.00	570,940.00	462,595.00	1,776,105.00	211.08	1,205,165.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CARRYOVER - Village Hall Mural Refinishing	1.0000	38,000.00	38,000.00
Manager	Public Safety - Generator Replacement (Controls)	1.0000	50,000.00	50,000.00
Manager	Public Safety - HVAC and Exhaust Replacements (Roof/Bas	1.0000	317,000.00	317,000.00
Manager	Public Safety - PD lockeroom	1.0000	20,000.00	20,000.00
Manager	Public Safety - PD Range target retrieval and safety system	1.0000	175,000.00	175,000.00
Manager	Village Hall - 2nd Floor Kitchenette	1.0000	25,000.00	25,000.00
Manager	Village Hall - C. Chambers Seat Replace- Phase 2 of 2	1.0000	20,000.00	20,000.00
Manager	Village Hall - Security, HVAC Projects, Fire Alarm Design	1.0000	270,000.00	270,000.00
Manager	Yards - Annual Overhead Door Replacements	1.0000	70,000.00	70,000.00
Manager	Yards - Fob Expansion	1.0000	40,000.00	40,000.00
Manager	Yards - HVAC Replacements Phase 3 of 3	1.0000	135,000.00	135,000.00
Manager	Yards - Solar Generation Project	1.0000	616,105.00	616,105.00
			Manager Totals	$1,776,105.00

	Capital Outlay Totals	$81,300.00	$570,940.00	$462,595.00	$1,776,105.00	211.08%	$1,205,165.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **410 -Village Facilities Fund**							
Department **15 - Capital Project**							
Division **01 - Department Wide**							
EXPENSE							
	Division **01 - Department Wide** Totals	$86,300.00	$580,940.00	$465,095.00	$1,776,105.00	205.73%	$1,195,165.00
	Department **15 - Capital Project** Totals	$86,300.00	$580,940.00	$465,095.00	$1,776,105.00	205.73%	$1,195,165.00
	EXPENSE TOTALS	$86,300.00	$580,940.00	$465,095.00	$1,776,105.00	205.73%	$1,195,165.00
	Fund **410 - Village Facilities Fund** Totals						
	REVENUE TOTALS	$101,500.00	$542,440.00	$544,440.00	$1,675,000.00	208.79%	$1,132,560.00
	EXPENSE TOTALS	$86,300.00	$580,940.00	$465,095.00	$1,776,105.00	205.73%	$1,195,165.00
	Fund **410 - Village Facilities Fund** Totals	$15,200.00	($38,500.00)	$79,345.00	($101,105.00)	162.61%	($62,605.00)

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 funds are utilized by the Community Development and Engineering Departments as well as the Village Manager's Office, all of which coordinate infrastructure and projects that benefit the commercial areas.

Current Year Department Accomplishments

- Completed the concept designs for streetscape improvements in the Hubbard Woods Business District.
- Continue the coordination with the Village of Kenilworth about the joint streetscape improvement project in Indian Hill Business.
- Advance the Phase 1 engineering study for streetscape improvement in the Hubbard Woods Business District in coordination with IDOT. This study is expected to be completed in the fall of 2026.
- Installed a new electric vehicle charging station in the Village-owned portion of the Indian Hill Metra Parking lot.

Fiscal Year 2026 Proposed Department Objectives

Objective	Action Steps	Timeframe
Implement targeted streetscape projects within the Elm Street Business District.	• Refine the program and develop a specific conceptual design for the community plaza for the Post Office site. • Demolish the post office building and complete the temporary site restoration.	12/31/26
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. • Award contract to begin Phase II design work for proposed streetscape improvements and initiate the Jurisdiction Transfer process with IDOT for the Green Bay Road within the Hubbard Woods Business District. • Complete the design and perform the repair work in Hubbard Woods Parking Garage	12/31/26
Implement other public improvements throughout the three business districts.	• Install additional EV charging stations in the Village's business districts and public parking lots. • Continue to engage in necessary repairs to existing streetscape elements (e.g., sidewalks, pavers, etc.) within the three business districts.	12/31/26

Fiscal Year 2025 Department Objectives Review

Objective	December 31st, 2025 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 a concept design framework for streetscape improvements between Winnetka Avenue and Kenilworth Avenue.	Ongoing
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 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 1,762,459	$ 2,870,499	$ 2,375,000	$ 787,500	-72.6%	-66.8%
Expenses	$ -	$ -	$ -	$ -	na	na
Net Operating Income (loss)	$ 1,762,459	$ 2,870,499	$ 2,375,000	$ 787,500	-72.6%	-66.8%
Operating Expense Detail						
Services and Supplies	$ -	$ -	$ -	$ -	na	na
	$ -	$ -	$ -	$ -		
Capital Outlay	$ 121,940	$ 2,914,500	$ 350,000	$ 2,570,000	-11.8%	634.3%
Total Fund Expense	$ 121,940	$ 2,914,500	$ 350,000	$ 2,570,000	-11.8%	634.3%
Net Fund Income (loss)	$ 1,640,519	$ (44,001)	$ 2,025,000	$ (1,782,500)	3951.0%	-188.0%

Village of Winnetka
Budget Detail
Budget Year 2025

Account Number	Description	2023 Adopted Budget	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	.00
	Property Tax Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Intergovernmental Revenue							
420-430.15	Shared Revenue Sales Tax	.00	.00	.00	750,000.00	.00	750,000.00
420-430.45	Shared Revenue Grants	855,499.00	555,499.00	.00	.00	(100.00)	(555,499.00)
	Intergovernmental Revenue Totals	$855,499.00	$555,499.00	$0.00	$750,000.00	35.01%	$194,501.00
Transfers							
420-490.10	Interfund Transfers In Other Transfers	1,650,000.00	2,300,000.00	2,300,000.00	.00	(100.00)	(2,300,000.00)
	Transfers Totals	$1,650,000.00	$2,300,000.00	$2,300,000.00	$0.00	(100.00%)	($2,300,000.00)
Interest Income							
420-460.05	Interest Interest on Investments	15,000.00	15,000.00	75,000.00	37,500.00	150.00	22,500.00
	Interest Income Totals	$15,000.00	$15,000.00	$75,000.00	$37,500.00	150.00%	$22,500.00
	REVENUE TOTALS	$2,520,499.00	$2,870,499.00	$2,375,000.00	$787,500.00	(72.57%)	($2,082,999.00)

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	.00	.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
Capital Outlay							
420.15.01-620	Improvements Other Than Buildings	701,000.00	810,000.00	300,000.00	650,000.00	(19.75)	(160,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CARRYOVER Hubbard Woods Streetscape - Phase 1 Engineering Report	1.0000	25,000.00	25,000.00
Manager	CARRYOVER Post Office Plaza -Program Refinement & Concept Design	1.0000	250,000.00	250,000.00
Manager	Hubbard Woods Streetscape - Construction Design/JT	1.0000	100,000.00	100,000.00
Manager	Post Office Concept Plan Refinement	1.0000	275,000.00	275,000.00
			Manager Totals	$650,000.00

420.15.01-650	Infrastructure	759,500.00	2,104,500.00	50,000.00	1,920,000.00	(8.76)	(184,500.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CARRYOVER Hubbard Woods -Major Repairs Construction	1.0000	725,000.00	725,000.00
Manager	CARRYOVER Hubbard Woods Decorative sign including design	1.0000	25,000.00	25,000.00
Manager	CARRYOVER Hubbard Woods Parking Structure - Decorative lighting	1.0000	50,000.00	50,000.00
Manager	EV Charging Station	1.0000	300,000.00	300,000.00
Manager	Hubbard Woods - Major Repair Design	1.0000	100,000.00	100,000.00

Manager	Post Office Demolition and Site Improvement				1.0000	670,000.00	670,000.00
Manager	PW sidewalk, grate, paver & other repair projects				1.0000	50,000.00	50,000.00
						Manager Totals	$1,920,000.00
Capital Outlay Totals		$1,460,500.00	$2,914,500.00	$350,000.00	$2,570,000.00	(11.82%)	($344,500.00)
Division **01 - Department Wide** Totals		$1,460,500.00	$2,914,500.00	$350,000.00	$2,570,000.00	(11.82%)	($344,500.00)
Department **15 - Capital Project** Totals		$1,460,500.00	$2,914,500.00	$350,000.00	$2,570,000.00	(11.82%)	($344,500.00)
EXPENSE TOTALS		$1,460,500.00	$2,914,500.00	$350,000.00	$2,570,000.00	(11.82%)	($344,500.00)
Fund **420 - Downtown Revitalization Fund** Totals							
REVENUE TOTALS		$2,520,499.00	$2,870,499.00	$2,375,000.00	$787,500.00	(72.57%)	($2,082,999.00)
EXPENSE TOTALS		$1,460,500.00	$2,914,500.00	$350,000.00	$2,570,000.00	(11.82%)	($344,500.00)
Fund **420 - Downtown Revitalization Fund** Totals		$1,059,999.00	($44,001.00)	$2,025,000.00	($1,782,500.00)	3951.04%	($1,738,499.00)
Net Grand Totals							
REVENUE GRAND TOTALS		$2,520,499.00	$2,870,499.00	$2,375,000.00	$787,500.00	(72.57%)	($2,082,999.00)
EXPENSE GRAND TOTALS		$1,460,500.00	$2,914,500.00	$350,000.00	$2,570,000.00	(11.82%)	($344,500.00)
Net Grand Totals		$1,059,999.00	($44,001.00)	$2,025,000.00	($1,782,500.00)	3951.04%	($1,738,499.00)

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 provided 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, dry ice cleaning and pole inspections.
- Performed preventative maintenance at the Electric Plant which included thermography assessments, breaker maintenance and oil sampling.
- Completed improvements at the Electric Plant including replacement masonry repairs, physical security improvement and dredging of the cooling ponds.
- Executed a renewal of the Power Sales Contract and Capacity Purchase Agreement with IMEA through 2055.
- 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 4,980 JULIE requests.
- Responded to 5 dispatch events requiring Electric Plant generation.
- Responded to 10 emergent outage events.

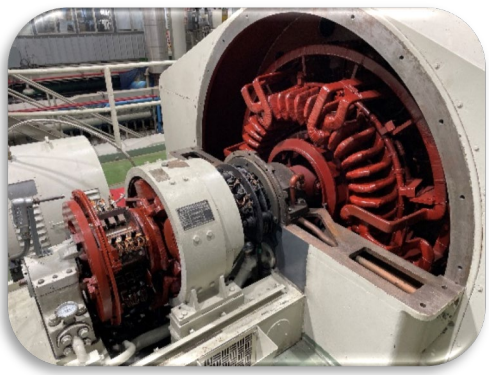
Staffing and Services Levels

Proposed FY 2026 Full-Time Equivalent (FTE) Employees: **23.0**

FY 2025 FTEs: **23.0**
FY 2024 FTEs: **24.05**
FY 2023 FTEs: **24.05**

Proposed FY 2026 Cost of Salaries and Benefits: **$4,837,480**
Projected FY 2025 Cost of Salaries and Benefits: **$4,256,831**
Budgeted FY 2025 Cost of Salaries and Benefits: **$4,262,391**
Actual FY 2024 Cost of Salaries and Benefits: **$4,035,717**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **13.5%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2026 Cost of Services and Supplies: **$13,114,750**
Projected FY 2025 Cost of Services and Supplies: **$12,672,154**
Budgeted FY 2025 Cost of Services and Supplies: **$12,348,558**
Actual FY 2024 Cost of Services and Supplies: **$12,332,142**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **6.2%**

Fiscal Year 2026 Proposed Department Objectives

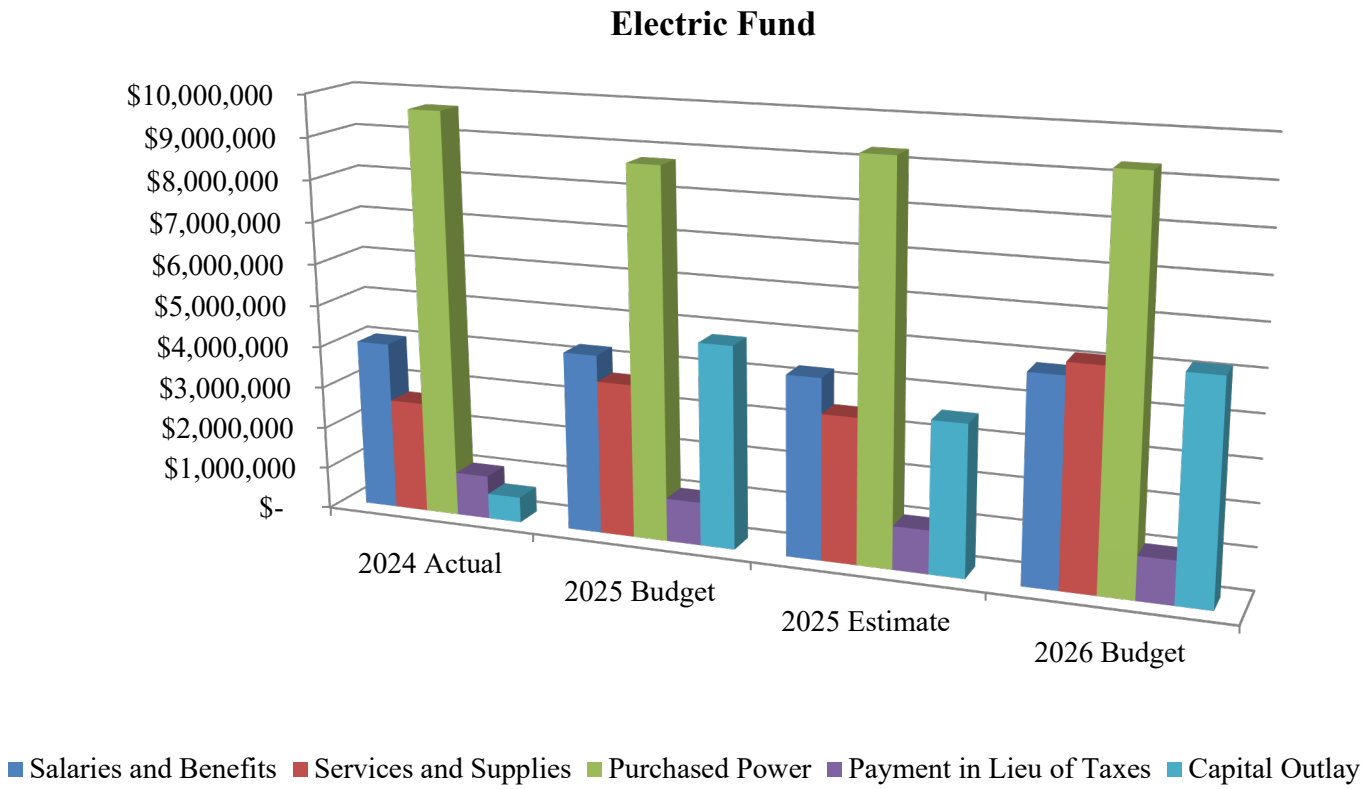
Objective	Action Steps	Timeframe
Install new service connections	• Install new electric services to the distribution system resulting from new construction and/or customer upgrades. • Install new electric meters resulting from new construction and/or customer upgrades. • Complete service upgrades to Planned Developments: One Winnetka	12/31/26 12/31/26 12/31/26
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	9/01/26 12/31/26 12/31/26 12/31/26 12/31/26
Perform infrastructure upgrades to improve reliability and modernize the electric distribution system	• Continue Automated Metering Infrastructure (AMI) rollout (Yr. 2 of 3) with backend install and electric meter changeouts. • Install underground switchgear and cable to remove reliance on overhead lines • Replace a 2000 Line Truck with a new 2026 custom truck	12/31/26 12/31/26 3/1/2026
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 – Design and permitting	12/31/26 12/31/26 12/31/26 12/31/26 12/31/29
Invest in Power Generation improvements to secure the long-term reliability of Winnetka's system	• Start the design and permitting of generation replacement of units in FY2029 • Continue to maintain existing plant assets with the goal of running through 2035	12/31/2028 12/31/2026
Increase sustainability within the Village	• Continue to award the full amount of IMEA eligible Energy Efficiency and EV rebates • Develop and fund additional Energy Efficiency programs to administer customers • Oversee installation of large-scale rooftop solar array at the Village Yards • Adhere to the Village's Climate Action Plan (CAP) • Improved efficiency by replacing additional streetlights w/ LEDs	12/31/26 12/31/26 12/31/27 12/31/26
Make improvements to the distribution system's substations to increase reliability and security	• Replace two (2) 15kV 1200-amp circuit breakers • Physical security improvements • Replacement of select electromechanical relays with microprocessor-based relays.	12/31/26 12/31/26 12/31/26

Fiscal Year 2025 Department Objectives Review

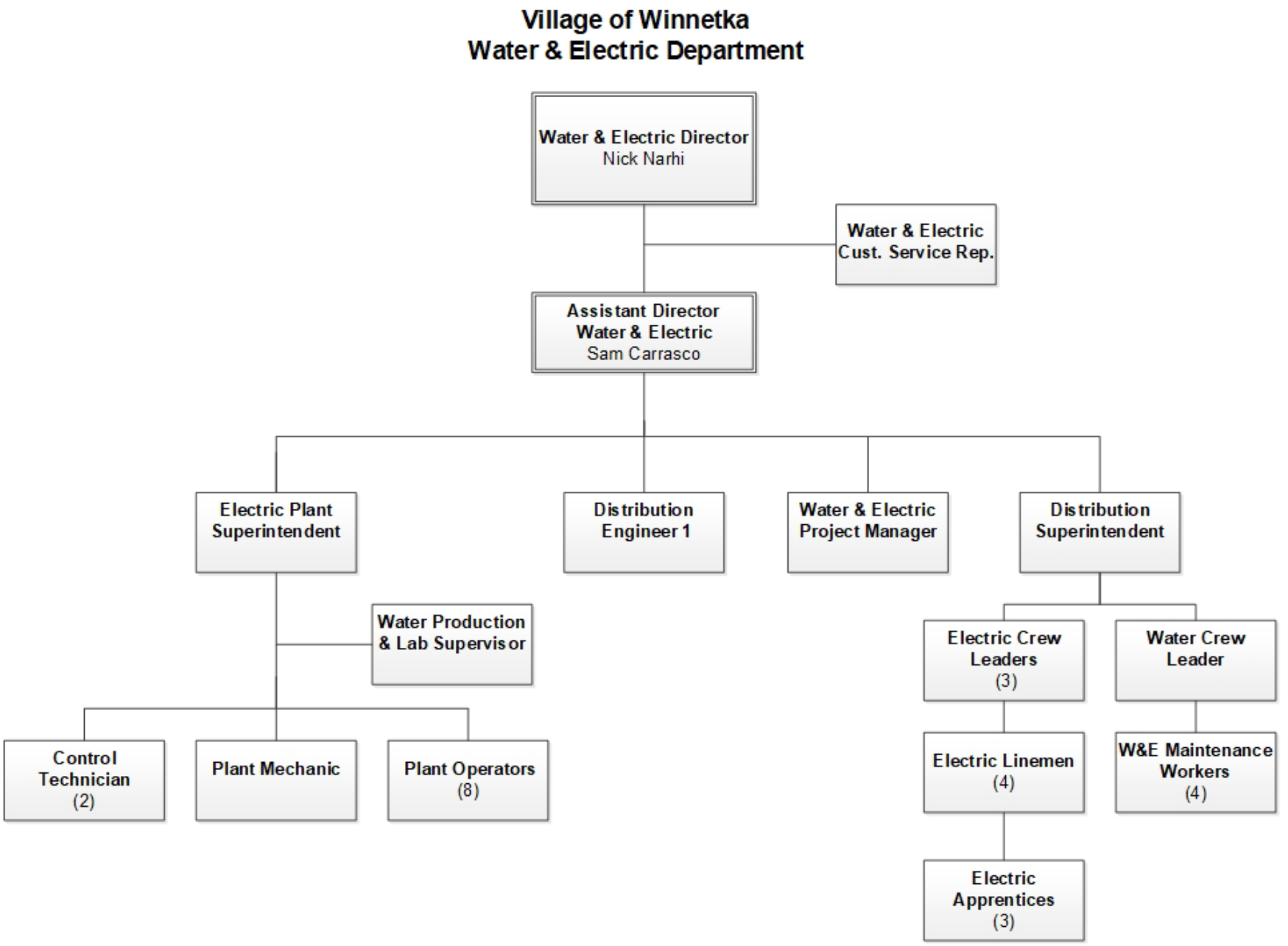
Objective	December 31st, 2025 Anticipated Completion Status
Install new service connections.	• Service upgrades to Skokie School and Crow Island School complete. • Service upgrade to Chase Bank Complete. • Service complete to 205 Sheridan Road • Completed 40 new customer connections YTD.
Perform preventative maintenance programs to maintain the reliability of the electric distribution system.	FY2025 Complete. • Arc Flash Hazard Analysis • 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
Invest in maintenance and improvements at the Electric Plant.	FY2025 Complete/On-going • Masonry repairs to Electric Plant ongoing. • Design of plant retaining wall ongoing. • Pond dredging of the cooling ponds complete. • Generation Replacement Study 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.
Improve energy efficiency of street lighting.	Complete

Financial Summary

Electric Fund	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 21,435,268	$ 23,509,854	$ 23,005,500	$ 24,473,665	4.1%	6.4%
Expenses	$ (17,405,247)	$ (17,690,754)	$ (18,008,790)	$ (20,293,955)	14.7%	12.7%
Net Operating Income (loss)	$ 4,030,021	$ 5,819,100	$ 4,996,710	$ 4,179,710	-28.2%	-16.4%
Operating Expense Detail						
Salaries and Benefits	$ 4,035,717	$ 4,262,391	$ 4,256,831	$ 4,837,480	13.5%	13.6%
Services and Supplies	$ 2,658,069	$ 3,648,801	$ 3,433,092	$ 5,135,068	40.7%	49.6%
Purchased Power	$ 9,674,073	$ 8,754,967	$ 9,294,272	$ 9,299,682	6.2%	0.1%
Payment in Lieu of Taxes	$ 1,037,388	$ 1,024,595	$ 1,024,595	$ 1,021,725	-0.3%	-0.3%
	$ 17,405,247	$ 17,690,754	$ 18,008,790	$ 20,293,955		
Capital Outlay	$ 607,184	$ 4,795,698	$ 3,557,819	$ 5,155,841	7.5%	44.9%
Total Fund Expense	$ 18,012,431	$ 22,486,452	$ 21,566,609	$ 25,449,796	13.2%	18.0%
Net Fund Income (loss)	$ 3,422,837	$ 1,023,402	$ 1,438,891	$ (976,131)	-195.4%	-167.8%



Organizational Chart



Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
REVENUE							
Intergovernmental Revenue							
500-430.45	Shared Revenue Grants	.00	.00	.00	.00	.00	.00
	Intergovernmental Revenue Totals	$0.00	$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	.00
500-445.05	Electric Service Residential	13,018,398.00	13,683,721.00	13,200,000.00	14,564,689.00	6.43	880,968.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2026 Sales 72,148,615 kWh's @ $0.1846	1.0000	13,318,634.14	13,318,634.14
Manager	Monthly 1-ph meter charge 4,248 @ $23.90	12.0000	101,527.20	1,218,326.40
Manager	Monthly 3-ph meter charge 70 @ $33.01	12.0000	2,310.70	27,728.40
			Manager Totals	$14,564,688.94

500-445.10	Electric Service Large Resident	495,780.00	514,106.00	460,000.00	590,085.00	14.77	75,979.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2026 kW demand sales 5,421 kW @ $18.62	1.0000	100,939.02	100,939.02
Manager	CY2026 Sales 3,567,530 kWh's @ $0.1360	1.0000	485,184.08	485,184.08
Manager	Monthly 3-ph meter charge 10 @ $33.01	12.0000	330.10	3,961.20
			Manager Totals	$590,084.30

500-445.15	Electric Service Space Heating	352,263.00	360,234.00	360,000.00	387,658.00	7.61	27,424.00

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
REVENUE							

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2026 Sales 2,148,324 kWh's @ $0.1588	1.0000	341,153.85	341,153.85
Manager	Monthly 1-ph meter charge 133 @ $28.04	12.0000	3,729.32	44,751.84
Manager	Monthly 3-ph meter charge 4 @ $36.49	12.0000	145.96	1,751.52
			Manager Totals	$387,657.21

500-445.20	Electric Service Commercial	3,355,056.00	3,598,626.00	3,200,000.00	3,711,370.00	3.13	112,744.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2026 kW demand sales 52,627 @ $22.06	1.0000	1,160,951.62	1,160,951.62
Manager	CY2026 Sales 16,991,283 kWh's	1.0000	2,274,037.00	2,274,037.00
Manager	Monthly 1-ph meter charge 274 @ $44.80	12.0000	12,275.20	147,302.40
Manager	Monthly 3-ph meter charge 202 @ $53.25	12.0000	10,756.50	129,078.00
			Manager Totals	$3,711,369.02

500-445.30	Electric Service School & Government	3,022,887.00	3,325,294.00	3,200,000.00	3,479,235.00	4.62	153,941.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2026 (<1000kW) 11,507,475 kWh sales	1.0000	1,156,323.48	1,156,323.48
Manager	CY2026 (<1000kW) 38,568 kW demand sales @ $14.49	1.0000	748,618.27	748,618.27
Manager	Monthly 1-ph meter charge 26 @ $71.16 (<1000kW)	12.0000	1,850.16	22,201.92
Manager	Monthly 3-ph meter charge 48 @ $80.91 (<1000kW)	12.0000	3,833.68	46,004.16
Manager	NTHS CY2026 8,414,691 kWh sales	1.0000	1,051,892.03	1,051,892.03
Manager	NTHS CY2026 kW demand sales	1.0000	440,364.80	440,364.80
Manager	NTHS Monthly 3-ph meter charge 7 @ $164.64 (>1000kW)	12.0000	1,152.48	13,829.76

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **500 - Electric Fund**								
REVENUE								
							Manager Totals	$3,479,234.42
500-445.40	Electric Service Water Heating	3,153.00	3,111.00	2,400.00	3,126.00	.48	15.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	CY2026 Sales 12,351 kWh's @ $0.1890				1.0000	2,334.34	2,334.34
	Manager	Monthly 1-ph meter charge 5 @ $13.19				12.0000	65.95	791.40
							Manager Totals	$3,125.74
500-445.50	Electric Service Street Lighting	74,409.00	59,340.00	92,000.00	63,346.00	6.75	4,006.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	CY2026 Sales 346,452 kWh's				1.0000	63,345.12	63,345.12
							Manager Totals	$63,345.12
500-445.55	Electric Service Steam Sold to Water Plants	8,725.00	8,725.00	8,600.00	8,725.00	.00	.00	
500-445.60	Electric Service Penalties	58,687.00	58,687.00	90,000.00	88,000.00	49.94	29,313.00	
500-445.65	Electric Service Fees - Turn Off / Turn On	2,500.00	2,500.00	.00	2,500.00	.00	.00	
500-445.70	Electric Service Miscellaneous	.00	.00	300,000.00	15,000.00	.00	15,000.00	
500-445.80	Electric Service Undergrounding	1,043,996.00	1,555,679.00	1,600,000.00	1,220,100.00	(21.57)	(335,579.00)	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	One Winnetka Electrical Work				1.0000	110,000.00	110,000.00
	Manager	Service relocations				3.0000	8,700.00	26,100.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **500 - Electric Fund**								
REVENUE								
	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	$1,220,100.00
	Utilities- Electric, Water, Sewer, Refuse Totals		$21,435,854.00	$23,170,023.00	$22,513,000.00	$24,133,834.00	4.16%	$963,811.00
Other Charges for Service								
500-443.10	Rent Cell Towers		257,305.00	272,831.00	245,000.00	272,831.00	.00	.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		$257,305.00	$272,831.00	$245,000.00	$272,831.00	0.00%	$0.00
	Charges For Service Totals		$21,693,159.00	$23,442,854.00	$22,758,000.00	$24,406,665.00	4.11%	$963,811.00
Transfers								
500-490.10	Interfund Transfers In Other Transfers		1,250,000.00	.00	.00	.00	.00	.00
	Transfers Totals		$1,250,000.00	$0.00	$0.00	$0.00	+++	$0.00
Other Revenue								
500-470	Property Sales		10,000.00	10,000.00	12,500.00	10,000.00	.00	.00
500-474.90	Other Miscellaneous Income		12,000.00	12,000.00	30,000.00	12,000.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
REVENUE							
	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	25,000.00	.00	.00	.00
500-494	Deferred Inflows - Amortization	.00	.00	.00	.00	.00	.00
	Other Revenue Totals	$22,000.00	$22,000.00	$67,500.00	$22,000.00	0.00%	$0.00
Interest Income							
500-460.05	Interest Interest on Investments	45,000.00	45,000.00	180,000.00	45,000.00	.00	.00
	Interest Income Totals	$45,000.00	$45,000.00	$180,000.00	$45,000.00	0.00%	$0.00
	REVENUE TOTALS	$23,010,159.00	$23,509,854.00	$23,005,500.00	$24,473,665.00	4.10%	$963,811.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
500.40.01-518	Other Compensation	.00	.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	.00
500.40.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
500.40.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00	.00	.00
500.40.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00	.00	.00
500.40.01-582	Tuition Assistance	.00	.00	.00	.00	.00	.00
	Benefits Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Pensions							
500.40.01-523	Fringe Benefits - Medicare	.00	.00	.00	.00	.00	.00
500.40.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00	.00	.00
500.40.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.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							
500.40.01-550	Administrative Charges	855,600.00	855,600.00	855,600.00	855,600.00	.00	.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Management & financial services	12.0000	71,300.00	855,600.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **40 - Electric General**								
Division **01 - Department Wide**								
EXPENSE								
							Manager Totals	$855,600.00
500.40.01-551	Consulting Services	263,000.00	316,500.00	282,500.00	51,500.00	(83.72)	(265,000.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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 - System protection & relaying	1.0000	8,000.00	8,000.00
Manager	Professional services- Electric building assessments	1.0000	25,000.00	25,000.00
			Manager Totals	$51,500.00

500.40.01-552	Engineering Services	15,000.00	15,000.00	7,500.00	15,000.00	.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	8,988.00	.00	.00	.00	
500.40.01-555	GIS & Aerial Mapping	10,955.00	14,825.00	14,825.00	14,579.00	(1.65)	(246.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	GIS Charge - $100,338 X 14.53%	1.0000	14,579.00	14,579.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **40 - Electric General**								
Division **01 - Department Wide**								
EXPENSE								
							Manager Totals	$14,579.00
500.40.01-556	Village Data Processing / Network Charge	94,500.00	139,000.00	139,000.00	208,759.00	50.18	69,759.00	

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Computer charges	1.0000	208,759.00	208,759.00
			Manager Totals	$208,759.00

500.40.01-557	Technology Licensing & Maintenance	12,635.00	26,310.00	26,310.00	26,310.00	.00	.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
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	.00	.00	548.00	.00	.00	.00	
500.40.01-563	Telephone Service	4,899.00	.00	1,145.00	.00	.00	.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
500.40.01-564	Cell Phones & Radios	1,964.00	.00	.00	.00	.00	.00
500.40.01-568	Utilities	146,407.00	146,407.00	146,407.00	146,407.00	.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	66,900.00	47,900.00	25,000.00	47,400.00	(1.04)	(500.00)

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	Fire panels monitoring services	5.0000	900.00	4,500.00
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	$47,400.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
500.40.01-574	Vehicle Maint Service Charge	.00	.00	.00	.00	.00	.00
500.40.01-575	Rental - Office Equipment	5,100.00	2,500.00	2,500.00	2,500.00	.00	.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	735.00	735.00	.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	16,605.00	20,655.00	17,560.00	20,655.00	.00	.00

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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **40 - Electric General**								
Division **01 - Department Wide**								
EXPENSE								
	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	.00
		Services & Charges Totals	$1,494,300.00	$1,585,432.00	$1,528,618.00	$1,389,445.00	(12.36%)	($195,987.00)
Supplies								
500.40.01-531	Office Supplies - General		6,000.00	7,500.00	7,500.00	7,500.00	.00	.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	1,400.00	2,651.00	600.00	(57.14)	(800.00)
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	SCADA monitors				2.0000	300.00	600.00
							Manager Totals	$600.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
500.40.01-537	Uniforms	3,540.00	3,100.00	3,800.00	3,100.00	.00	.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	5,000.00	5,000.00	5,000.00	5,000.00	.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

500.40.01-542	Vehicles, Parts and Equipment	.00	.00	1,359.00	.00	.00	.00
500.40.01-548	Other Small Tools & Equipment	15,200.00	13,750.00	13,750.00	11,000.00	(20.00)	(2,750.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	General tools & equipment	1.0000	5,000.00	5,000.00
Manager	Thermal imaging camera	2.0000	3,000.00	6,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **40 - Electric General**								
Division **01 - Department Wide**								
EXPENSE								
							Manager Totals	$11,000.00
	Supplies Totals	$34,340.00	$30,750.00	$34,060.00	$27,200.00	(11.54%)	($3,550.00)	
	Services and Supplies Totals	$1,528,640.00	$1,616,182.00	$1,562,678.00	$1,416,645.00	(12.35%)	($199,537.00)	
Capital Outlay								
500.40.01-615	Buildings & Structures	.00	375,000.00	62,155.00	621,890.00	65.83	246,890.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CARRYOVER - Structural wall at plant (50% with water fund)	1.0000	375,000.00	375,000.00
Manager	Professional Services - W&E Plant retaining wall (50% of total)	1.0000	40,000.00	40,000.00
Manager	Yards solar deployment (30% of total)	1.0000	206,890.00	206,890.00
			Manager Totals	$621,890.00

500.40.01-625	Heavy Machinery	.00	.00	.00	.00	.00	.00	
500.40.01-630	Motor Vehicles	168,130.00	32,500.00	27,687.00	276,800.00	751.69	244,300.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Replacement of 2000 Line Truck #55 (Resolution R-65-2022)	1.0000	276,800.00	276,800.00
			Manager Totals	$276,800.00

	Capital Outlay Totals	$168,130.00	$407,500.00	$89,842.00	$898,690.00	120.54%	$491,190.00	
Insurance and Other Chargebacks								
500.40.01-530	Liability Insurance	219,395.00	219,395.00	219,395.00	250,000.00	13.94	30,605.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **01 - Department Wide**							
EXPENSE							
	Insurance and Other Chargebacks Totals	$219,395.00	$219,395.00	$219,395.00	$250,000.00	13.95%	$30,605.00
Depreciation Expense							
500.40.01-800	Depreciation	.00	.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	.00
500.40.01-901	Interfund Transfers - Other Operating Transfers	.00	.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	.00	.00	.00	.00	.00
	Contingency Totals	$115,000.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$2,031,165.00	$2,243,077.00	$1,871,915.00	$2,565,335.00	14.37%	$322,258.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	370,954.00	362,857.00	415,523.00	444,852.00	22.59	81,995.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500101 - Water & Electric Director	Earnings		135,220.00
Manager	500202 - Assistant W&E Director	Earnings		118,513.00
Manager	501302 - Distribution Engineer	Earnings		90,236.00
Manager	501305 - Water Electric Project Manager	Earnings		37,762.00
Manager	502102 - W&E Customer Service Rep	Earnings		63,121.00
			Manager Totals	$444,852.00

500.40.10-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
500.40.10-513	Part Time Salaries	.00	4,800.00	2,400.00	4,968.00	3.50	168.00
500.40.10-515	Sick Cashed In	3,702.00	.00	2,999.00	.00	.00	.00
500.40.10-518	Other Compensation	2,345.00	2,345.00	3,350.00	3,350.00	42.85	1,005.00
	Employee Pay Totals	$377,001.00	$370,002.00	$424,272.00	$453,170.00	22.48%	$83,168.00
Benefits							
500.40.10-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
500.40.10-521	Fringe Benefits - Worker's Compensation	100,000.00	100,000.00	100,000.00	100,000.00	.00	.00
500.40.10-522	Fringe Benefits - Medical / Dental Insurance	55,793.00	52,537.00	71,940.00	80,743.00	53.68	28,206.00
500.40.10-528	Fringe Benefits - Life Insurance	249.00	242.00	242.00	305.00	26.03	63.00
	Benefits Totals	$156,042.00	$152,779.00	$172,182.00	$181,048.00	18.50%	$28,269.00
Pensions							

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **40 - Electric General**							
Division **10 - Administration**							
EXPENSE							
500.40.10-523	Fringe Benefits - Medicare	5,542.00	5,365.00	6,026.00	6,660.00	24.13	1,295.00
500.40.10-524	Fringe Benefits - Social Security	20,611.00	21,305.00	21,305.00	26,785.00	25.72	5,480.00
500.40.10-525	Fringe Benefits - IMRF Pension Er Contribution	42,884.00	41,203.00	41,203.00	34,014.00	(17.44)	(7,189.00)
500.40.10-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
500.40.10-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00
	Pensions Totals	$69,037.00	$67,873.00	$68,534.00	$67,459.00	(0.61%)	($414.00)
	Salary and Benefits Totals	$602,080.00	$590,654.00	$664,988.00	$701,677.00	18.80%	$111,023.00
	Division **10 - Administration** Totals	$602,080.00	$590,654.00	$664,988.00	$701,677.00	18.80%	$111,023.00

Village of Winnetka
Budget Detail
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	2,550.00	2,550.00	2,550.00	77,550.00	2,941.17	75,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Energy Efficiency Program	1.0000	75,000.00	75,000.00
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	$77,550.00

Supplies Totals	$2,550.00	$2,550.00	$2,550.00	$77,550.00	2941.18%	$75,000.00
Services and Supplies Totals	$2,550.00	$2,550.00	$2,550.00	$77,550.00	2941.18%	$75,000.00
Division **60 - Public Relations** Totals	$2,550.00	$2,550.00	$2,550.00	$77,550.00	2941.18%	$75,000.00
Department **40 - Electric General** Totals	$2,635,795.00	$2,836,281.00	$2,539,453.00	$3,344,562.00	17.92%	$508,281.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	1,172,543.00	1,111,717.00	1,108,976.00	1,140,532.00	2.59	28,815.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500302 - Electrical Plant Superintendent	Earnings		164,618.00
Manager	500702 - Mechanic	Earnings		148,347.00
Manager	501001 - WE Plant Operator	Earnings		63,517.00
Manager	501002 - WE Plant Operator	Earnings		73,460.00
Manager	501003 - WE Plant Operator	Earnings		62,061.00
Manager	501004 - WE Plant Operator	Earnings		70,924.00
Manager	501005 - WE Plant Operator	Earnings		79,027.00
Manager	501006 - WE Plant Operator	Earnings		79,027.00
Manager	501007 - WE Plant Operator	Earnings		73,460.00
Manager	501008 - WE Plant Operator	Earnings		76,523.00
Manager	501201 - Electrical Control Technician	Earnings		120,019.00
Manager	501202 - Electrical Control Technician	Earnings		129,549.00
			Manager Totals	$1,140,532.00

500.41.27-512	Overtime Salaries	20,000.00	20,000.00	70,000.00	60,400.00	202.00	40,400.00
500.41.27-513	Part Time Salaries	42,399.00	58,769.00	25,000.00	.00	(100.00)	(58,769.00)
500.41.27-515	Sick Cashed In	12,942.00	.00	27,911.00	.00	.00	.00
500.41.27-516	Holiday Salaries	.00	.00	.00	.00	.00	.00
500.41.27-518	Other Compensation	.00	.00	.00	.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **27 - Electric Plant**							
EXPENSE							
	Employee Pay Totals	$1,247,884.00	$1,190,486.00	$1,231,887.00	$1,200,932.00	0.88%	$10,446.00
Benefits							
500.41.27-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
500.41.27-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
500.41.27-522	Fringe Benefits - Medical / Dental Insurance	212,819.00	184,873.00	184,873.00	205,296.00	11.04	20,423.00
500.41.27-528	Fringe Benefits - Life Insurance	730.00	615.00	615.00	763.00	24.06	148.00
	Benefits Totals	$213,549.00	$185,488.00	$185,488.00	$206,059.00	11.09%	$20,571.00
Pensions							
500.41.27-523	Fringe Benefits - Medicare	18,096.00	17,261.00	17,261.00	17,412.00	.87	151.00
500.41.27-524	Fringe Benefits - Social Security	76,188.00	72,412.00	72,412.00	72,212.00	(.27)	(200.00)
500.41.27-525	Fringe Benefits - IMRF Pension Er Contribution	129,788.00	144,115.00	144,115.00	113,876.00	(20.98)	(30,239.00)
500.41.27-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
500.41.27-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00
	Pensions Totals	$224,072.00	$233,788.00	$233,788.00	$203,500.00	(12.96%)	($30,288.00)
	Salary and Benefits Totals	$1,685,505.00	$1,609,762.00	$1,651,163.00	$1,610,491.00	0.05%	$729.00
Services and Supplies							
Services & Charges							
500.41.27-560	Purchased Power	10,001,230.00	8,754,967.00	9,294,272.00	9,299,682.00	6.22	544,715.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CY2026 purchases 123,995,758 kWh's @ $0.0750/kWh	1.0000	9,299,682.00	9,299,682.00
			Manager Totals	$9,299,682.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **27 - Electric Plant**							
EXPENSE							
500.41.27-564	Cell Phones & Radios	2,946.00	1,800.00	1,300.00	1,800.00	.00	.00

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	135,200.00	134,800.00	64,704.00	132,300.00	(1.85)	(2,500.00)

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	Annual fire system testing	1.0000	6,000.00	6,000.00
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	EP roof valley between turbine and boiler rooms	1.0000	30,000.00	30,000.00
Manager	EP control room A/C unit	1.0000	1,500.00	1,500.00
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	Plant common area improvements	1.0000	15,000.00	15,000.00
Manager	Repair windows	1.0000	10,000.00	10,000.00
Manager	Replacement of standby generator	1.0000	18,000.00	18,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **41 - Electric Plant**								
Division **27 - Electric Plant**								
EXPENSE								
							Manager Totals	$132,300.00
500.41.27-572	Repair & Maintenance - Landscape	1,980.00	500.00	.00	500.00	.00	.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	27,500.00	23,000.00	16,800.00	23,000.00	.00	.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	.00	
	Services & Charges Totals	$10,168,856.00	$8,915,067.00	$9,377,076.00	$9,457,282.00	6.08%	$542,215.00	
Supplies								
500.41.27-537	Uniforms	12,475.00	11,140.00	31,307.00	11,755.00	5.52	615.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	Flame resistant uniform (Supt.)	1.0000	400.00	400.00
Manager	Flame resistant uniform rental (12 persons/12 sets)	54.0000	120.00	6,480.00
Manager	Safety shoes	13.0000	175.00	2,275.00
Manager	Winter flame resistant clothing	13.0000	200.00	2,600.00
			Manager Totals	$11,755.00

500.41.27-540	Other Operating Supplies	2,000.00	2,500.00	1,500.00	3,100.00	24.00	600.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Office supplies	1.0000	600.00	600.00
Manager	PPE - hard hats, safety glasses, hearing protection, respiratory	1.0000	2,500.00	2,500.00
			Manager Totals	$3,100.00

500.41.27-548	Other Small Tools & Equipment	11,000.00	7,500.00	7,500.00	7,500.00	.00	.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	$25,475.00	$21,140.00	$40,307.00	$22,355.00	5.75%	$1,215.00
Services and Supplies Totals	$10,194,331.00	$8,936,207.00	$9,417,383.00	$9,479,637.00	6.08%	$543,430.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **27 - Electric Plant**							
EXPENSE							
Capital Outlay							
500.41.27-615	Buildings & Structures	400,000.00	1,060,000.00	760,000.00	400,000.00	(62.26)	(660,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CARRYOVER - Pier repair	1.0000	300,000.00	300,000.00
Manager	Electric Plant exterior brick repair	1.0000	100,000.00	100,000.00
			Manager Totals	$400,000.00

500.41.27-625	Heavy Machinery	.00	75,000.00	.00	992,708.00	1,223.61	917,708.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	#8 Boiler Feed Pump Overhaul	1.0000	250,000.00	250,000.00
Manager	10 Mw Thermal Generation	1.0000	583,908.00	583,908.00
Manager	CARRYOVER - Hotwell Pump Overhaul	1.0000	100,000.00	100,000.00
Manager	Generator Field Breaker	1.0000	58,800.00	58,800.00
			Manager Totals	$992,708.00

Capital Outlay Totals	$400,000.00	$1,135,000.00	$760,000.00	$1,392,708.00	22.71%	$257,708.00
Division **27 - Electric Plant** Totals	$12,279,836.00	$11,680,969.00	$11,828,546.00	$12,482,836.00	6.86%	$801,867.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
500.41.28-512	Overtime Salaries	.00	.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							
500.41.28-567	Operations & Maintenance	609,650.00	285,850.00	257,265.00	480,350.00	68.04	194,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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 refractory repair	1.0000	150,000.00	150,000.00
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 2026

Account Number	Description		2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	137,000.00	137,000.00
	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	$480,350.00
		Services & Charges Totals	$609,650.00	$285,850.00	$257,265.00	$480,350.00	68.04%	$194,500.00	
		Services and Supplies Totals	$609,650.00	$285,850.00	$257,265.00	$480,350.00	68.04%	$194,500.00	
Capital Outlay									
500.41.28-625	Heavy Machinery		725,000.00	.00	.00	.00	.00	.00	
		Capital Outlay Totals	$725,000.00	$0.00	$0.00	$0.00	+++	$0.00	
		Division **28 - Boilers & Turbines** Totals	$1,334,650.00	$285,850.00	$257,265.00	$480,350.00	68.04%	$194,500.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **29 - Diesels**							
Salary and Benefits							
Employee Pay							
500.41.29-511	Regular Salaries	.00	.00	.00	.00	.00	.00
500.41.29-512	Overtime Salaries	.00	.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							
500.41.29-567	Operations & Maintenance	27,500.00	113,000.00	96,150.00	316,500.00	180.08	203,500.00

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	20,000.00	20,000.00
Manager	Engine tunning	2.0000	15,000.00	30,000.00
Manager	Generator refurbishment assessment	2.0000	26,000.00	52,000.00
Manager	Keep warm pumps for water and oil	2.0000	2,500.00	5,000.00
Manager	Maintenance of raw water pumps	1.0000	1,500.00	1,500.00
Manager	NESHAP engine testing	1.0000	15,000.00	15,000.00
Manager	Replacement end bearing (parts only)	1.0000	3,500.00	3,500.00
Manager	Replacement fuel injector pump	6.0000	5,000.00	30,000.00
Manager	Stack repair (50% with turbine account)	1.0000	137,000.00	137,000.00
			Manager Totals	$316,500.00

Services & Charges Totals	$27,500.00	$113,000.00	$96,150.00	$316,500.00	180.09%	$203,500.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **41 - Electric Plant**							
Division **29 - Diesels**							
Salary and Benefits							
	Services and Supplies Totals	$27,500.00	$113,000.00	$96,150.00	$316,500.00	180.09%	$203,500.00
Capital Outlay							
500.41.29-625	Heavy Machinery	.00	.00	.00	.00	.00	.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **29 - Diesels** Totals	$27,500.00	$113,000.00	$96,150.00	$316,500.00	180.09%	$203,500.00
	Department **41 - Electric Plant** Totals	$13,641,986.00	$12,079,819.00	$12,181,961.00	$13,279,686.00	9.93%	$1,199,867.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	654,438.00	642,762.00	582,500.00	752,710.00	17.10	109,948.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Earnings		55,472.00
Manager	500901 - Crew Leader	Earnings		69,832.00
Manager	500902 - Crew Leader	Earnings		85,350.00
Manager	500903 - Crew Leader	Earnings		69,839.00
Manager	501101 - Line Worker	Earnings		66,507.00
Manager	501102 - Line Worker	Earnings		64,640.00
Manager	501103 - Line Worker	Earnings		66,507.00
Manager	501104 - Line Worker	Earnings		63,688.00
Manager	501105 - Line Worker	Earnings		66,005.00
Manager	501701 - Apprentice	Earnings		48,270.00
Manager	501702 - Apprentice	Earnings		50,878.00
Manager	501703 - Apprentice	Earnings		45,722.00
			Manager Totals	$752,710.00

500.42.30-512	Overtime Salaries	188,000.00	188,000.00	125,000.00	210,000.00	11.70	22,000.00
500.42.30-513	Part Time Salaries	.00	.00	.00	.00	.00	.00
500.42.30-515	Sick Cashed In	1,102.00	5,708.00	13,812.00	40,315.00	606.28	34,607.00
500.42.30-516	Holiday Salaries	.00	.00	.00	.00	.00	.00
500.42.30-518	Other Compensation	.00	.00	.00	.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **30 - General Distribution**							
EXPENSE							
	Employee Pay Totals	$843,540.00	$836,470.00	$721,312.00	$1,003,025.00	19.91%	$166,555.00
Benefits							
500.42.30-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
500.42.30-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
500.42.30-522	Fringe Benefits - Medical / Dental Insurance	117,515.00	101,523.00	101,523.00	160,333.00	57.92	58,810.00
500.42.30-528	Fringe Benefits - Life Insurance	442.00	409.00	409.00	492.00	20.29	83.00
	Benefits Totals	$117,957.00	$101,932.00	$101,932.00	$160,825.00	57.78%	$58,893.00
Pensions							
500.42.30-523	Fringe Benefits - Medicare	12,230.00	12,128.00	12,128.00	14,543.00	19.91	2,415.00
500.42.30-524	Fringe Benefits - Social Security	44,686.00	44,697.00	44,697.00	53,531.00	19.76	8,834.00
500.42.30-525	Fringe Benefits - IMRF Pension Er Contribution	91,496.00	65,376.00	65,376.00	88,781.00	35.80	23,405.00
	Pensions Totals	$148,412.00	$122,201.00	$122,201.00	$156,855.00	28.36%	$34,654.00
	Salary and Benefits Totals	$1,109,909.00	$1,060,603.00	$945,445.00	$1,320,705.00	24.52%	$260,102.00
Services and Supplies							
Services & Charges							
500.42.30-564	Cell Phones & Radios	6,256.00	1,700.00	1,200.00	1,700.00	.00	.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	351,225.00	281,450.00	281,450.00	311,450.00	10.65	30,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund	**500 - Electric Fund**						
Department	**42 - Electric Distribution**						
Division	**30 - General Distribution**						
EXPENSE							

Budget Transactions

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	Electric System-wide scan for asset management	1.0000	30,000.00	30,000.00
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	$311,450.00

500.42.30-570	Repair & Maintenance - Buildings	.00	.00	.00	.00	.00	.00
500.42.30-572	Repair & Maintenance - Landscape	.00	.00	48.00	.00	.00	.00
500.42.30-574	Vehicle Maint Service Charge	149,570.00	210,653.00	210,653.00	208,760.00	(.89)	(1,893.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2026 Fleet service charge	1.0000	208,760.00	208,760.00
			Manager Totals	$208,760.00

500.42.30-577	Rental - Other	.00	.00	.00	.00	.00	.00
500.42.30-578	Street Lights	98,924.00	63,380.00	93,000.00	67,386.00	6.32	4,006.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **42 - Electric Distribution**								
Division **30 - General Distribution**								
EXPENSE								
	Manager	CY2026 Street light kWh payment				1.0000	63,345.12	63,345.12
	Manager	Replacement bulbs & parts				1.0000	3,500.00	3,500.00
	Manager	Replacement street light footing covers				10.0000	54.00	540.00
							Manager Totals	$67,385.12
500.42.30-579	Traffic Signals		27,800.00	10,800.00	13,633.00	10,800.00	.00	.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		20,952.00	30,428.00	22,821.00	30,428.00	.00	.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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **42 - Electric Distribution**								
Division **30 - General Distribution**								
EXPENSE								
	Manager — Lineman training					3.0000	2,000.00	6,000.00
							Manager Totals	$30,428.00
500.42.30-583	Property Insurance	.00	.00	.00	.00	.00	.00	
	Services & Charges Totals	$654,727.00	$598,411.00	$622,805.00	$630,524.00	5.37%	$32,113.00	
Supplies								
500.42.30-537	Uniforms	21,950.00	20,630.00	26,796.00	20,630.00	.00	.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	19,438.00	10,338.00	10,200.00	10,338.00	.00	.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Commercial Drivers Licenses (CDL)	5.0000	30.00	150.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **42 - Electric 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 — Personal Protective Equipment					1.0000	1,000.00	1,000.00
	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	22,000.00	21,656.00	.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	28,425.00	38,000.00	38,000.00	22,000.00	(42.10)	(16,000.00)	
	Budget Transactions							
	Level / *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	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	$22,000.00
500.42.30-590	Old M & J Account	.00	.00	.00	.00	.00	.00	
	Supplies Totals	$91,469.00	$90,624.00	$96,996.00	$74,624.00	(17.66%)	($16,000.00)	
	Services and Supplies Totals	$746,196.00	$689,035.00	$719,801.00	$705,148.00	2.34%	$16,113.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **30 - General Distribution**							
EXPENSE							
Capital Outlay							
500.42.30-615	Buildings & Structures	.00	.00	.00	.00	.00	.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **30 - General Distribution** Totals	$1,856,105.00	$1,749,638.00	$1,665,246.00	$2,025,853.00	15.79%	$276,215.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	754,534.00	743,987.00	660,000.00	860,116.00	15.60	116,129.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Earnings		42,420.00
Manager	500901 - Crew Leader	Earnings		85,350.00
Manager	500902 - Crew Leader	Earnings		69,831.00
Manager	500903 - Crew Leader	Earnings		85,359.00
Manager	501101 - Line Worker	Earnings		81,287.00
Manager	501102 - Line Worker	Earnings		79,004.00
Manager	501103 - Line Worker	Earnings		81,287.00
Manager	501104 - Line Worker	Earnings		77,841.00
Manager	501105 - Line Worker	Earnings		80,673.00
Manager	501701 - Apprentice	Earnings		58,997.00
Manager	501702 - Apprentice	Earnings		62,184.00
Manager	501703 - Apprentice	Earnings		55,883.00
			Manager Totals	$860,116.00

500.42.31-512	Overtime Salaries	.00	.00	68,235.00	.00	.00	.00
500.42.31-515	Sick Cashed In	1,070.00	6,664.00	14,500.00	.00	(100.00)	(6,664.00)
	Employee Pay Totals	$755,604.00	$750,651.00	$742,735.00	$860,116.00	14.58%	$109,465.00
Benefits							
500.42.31-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **31 - Underground System**							
EXPENSE							
500.42.31-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
500.42.31-522	Fringe Benefits - Medical / Dental Insurance	138,750.00	119,269.00	119,269.00	185,325.00	55.38	66,056.00
500.42.31-528	Fringe Benefits - Life Insurance	507.00	469.00	469.00	561.00	19.61	92.00
	Benefits Totals	$139,257.00	$119,738.00	$119,738.00	$185,886.00	55.24%	$66,148.00
Pensions							
500.42.31-523	Fringe Benefits - Medicare	10,955.00	10,885.00	10,885.00	12,473.00	14.58	1,588.00
500.42.31-524	Fringe Benefits - Social Security	46,456.00	46,382.00	46,382.00	52,996.00	14.25	6,614.00
500.42.31-525	Fringe Benefits - IMRF Pension Er Contribution	86,524.00	73,716.00	73,716.00	77,963.00	5.76	4,247.00
	Pensions Totals	$143,935.00	$130,983.00	$130,983.00	$143,432.00	9.50%	$12,449.00
	Salary and Benefits Totals	$1,038,796.00	$1,001,372.00	$993,456.00	$1,189,434.00	18.78%	$188,062.00
Services and Supplies							
Supplies							
500.42.31-547	Distribution Material	120,520.00	115,520.00	115,520.00	115,520.00	.00	.00

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	Miscellaneous material	1.0000	15,000.00	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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **42 - Electric Distribution**								
Division **31 - Underground System**								
EXPENSE								
	Manager — Transformer pads three phase					5.0000	400.00	2,000.00
							Manager Totals	$115,520.00
	Supplies Totals	$120,520.00	$115,520.00	$115,520.00	$115,520.00	0.00%	$0.00	
	Services and Supplies Totals	$120,520.00	$115,520.00	$115,520.00	$115,520.00	0.00%	$0.00	
Capital Outlay								
500.42.31-610	Capital Salaries	.00	.00	.00	.00	.00	.00	
500.42.31-660	Distribution System	559,376.00	1,127,751.00	1,073,367.00	978,644.00	(13.22)	(149,107.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	15kV 3-1/c 350 MCM Cable (Resolution R-59-25)	1.0000	233,107.00	233,107.00
Manager	Cable devices	1.0000	43,000.00	43,000.00
Manager	CARRYOVER - Underground switchgear at Indian Hill Train Station	1.0000	54,384.00	54,384.00
Manager	Circuit B - Underground switchgear & conduit	1.0000	210,695.00	210,695.00
Manager	Conduit installation - system reinforcement	1.0000	91,000.00	91,000.00
Manager	Underground conductors	1.0000	346,458.00	346,458.00
			Manager Totals	$978,644.00

Capital Outlay Totals	$559,376.00	$1,127,751.00	$1,073,367.00	$978,644.00	(13.22%)	($149,107.00)
Division **31 - Underground System** Totals	$1,718,692.00	$2,244,643.00	$2,182,343.00	$2,283,598.00	1.74%	$38,955.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
500.42.33-512	Overtime Salaries	.00	.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	71,000.00	71,000.00	71,000.00	.00	.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	$71,000.00	$71,000.00	$71,000.00	0.00%	$0.00
	Services and Supplies Totals	$26,000.00	$71,000.00	$71,000.00	$71,000.00	0.00%	$0.00
Capital Outlay							
500.42.33-610	Capital Salaries	.00	.00	.00	.00	.00	.00
500.42.33-660	Distribution System	.00	.00	.00	.00	.00	.00
	Capital Outlay Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **33 - Overhead System** Totals	$26,000.00	$71,000.00	$71,000.00	$71,000.00	0.00%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	1,250.00	11,421.00	.00	11,421.00
500.42.34-512	Overtime Salaries	.00	.00	125.00	.00	.00	.00
	Employee Pay Totals	$0.00	$0.00	$1,375.00	$11,421.00	+++	$11,421.00
Benefits							
500.42.34-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
500.42.34-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
500.42.34-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	180.00	1,584.00	.00	1,584.00
500.42.34-528	Fringe Benefits - Life Insurance	.00	.00	.00	8.00	.00	8.00
	Benefits Totals	$0.00	$0.00	$180.00	$1,592.00	+++	$1,592.00
Pensions							
500.42.34-523	Fringe Benefits - Medicare	.00	.00	19.00	165.00	.00	165.00
500.42.34-524	Fringe Benefits - Social Security	.00	.00	82.00	618.00	.00	618.00
500.42.34-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.00	123.00	1,377.00	.00	1,377.00
	Pensions Totals	$0.00	$0.00	$224.00	$2,160.00	+++	$2,160.00
	Salary and Benefits Totals	$0.00	$0.00	$1,779.00	$15,173.00	+++	$15,173.00
Services and Supplies							
Supplies							
500.42.34-547	Distribution Material	4,500.00	2,500.00	3,189.00	2,500.00	.00	.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 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	$2,500.00	$3,189.00	$2,500.00	0.00%	$0.00	
	Services and Supplies Totals	$4,500.00	$2,500.00	$3,189.00	$2,500.00	0.00%	$0.00	
Capital Outlay								
500.42.34-610	Capital Salaries	.00	.00	.00	.00	.00	.00	
500.42.34-660	Distribution System	409,924.00	618,957.00	575,000.00	270,000.00	(56.37)	(348,957.00)	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	500 KVA 3 Ph 120/208V	2.0000	20,000.00	40,000.00
Manager	Single Phase Transformers	10.0000	8,000.00	80,000.00
Manager	Three Phase Transformers	5.0000	30,000.00	150,000.00
			Manager Totals	$270,000.00

Capital Outlay Totals	$409,924.00	$618,957.00	$575,000.00	$270,000.00	(56.38%)	($348,957.00)	
Division **34 - Line Transformers & Devices** Totals	$414,424.00	$621,457.00	$579,968.00	$287,673.00	(53.71%)	($333,784.00)	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
500.42.35-512	Overtime Salaries	.00	.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	16,000.00	8,000.00	16,000.00	.00	.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	.00
	Supplies Totals	$8,500.00	$16,000.00	$8,000.00	$16,000.00	0.00%	$0.00
	Services and Supplies Totals	$8,500.00	$16,000.00	$8,000.00	$16,000.00	0.00%	$0.00
Capital Outlay							
500.42.35-610	Capital Salaries	.00	.00	.00	.00	.00	.00
500.42.35-660	Distribution System	200,000.00	425,000.00	41,860.00	410,000.00	(3.52)	(15,000.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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 2	1.0000	410,000.00	410,000.00
			Manager Totals	$410,000.00

Capital Outlay Totals	$200,000.00	$425,000.00	$41,860.00	$410,000.00	(3.53%)	($15,000.00)
Division **35 - Meters** Totals	$208,500.00	$441,000.00	$49,860.00	$426,000.00	(3.40%)	($15,000.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
500.42.36-512	Overtime Salaries	.00	.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	26,500.00	21,200.00	6,500.00	(75.47)	(20,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Other miscellaneous repairs	1.0000	5,000.00	5,000.00
Manager	Yards fiber room A/C unit	1.0000	1,500.00	1,500.00
			Manager Totals	$6,500.00

500.42.36-572	Repair & Maintenance - Landscape	1,080.00	500.00	.00	500.00	.00	.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	$27,000.00	$21,200.00	$7,000.00	(74.07%)	($20,000.00)
Supplies							

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
Division **36 - Substation**							
EXPENSE							
500.42.36-547	Distribution Material	184,300.00	254,319.00	178,023.00	176,900.00	(30.44)	(77,419.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CARRY OVER - TR71/TR3 LTC maintenance	2.0000	35,000.00	70,000.00
Manager	Consumables	1.0000	12,000.00	12,000.00
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	Miscellaneous material	1.0000	20,000.00	20,000.00
Manager	PLC Spare Transformer relocation	1.0000	20,000.00	20,000.00
Manager	RTU spare parts	1.0000	15,000.00	15,000.00
Manager	Transformer oil testing	1.0000	4,500.00	4,500.00
			Manager Totals	$176,900.00

Supplies Totals	$184,300.00	$254,319.00	$178,023.00	$176,900.00	(30.44%)	($77,419.00)
Services and Supplies Totals	$185,380.00	$281,319.00	$199,223.00	$183,900.00	(34.63%)	($97,419.00)

Capital Outlay

500.42.36-610	Capital Salaries	.00	.00	.00	.00	.00	.00
500.42.36-615	Buildings & Structures	.00	.00	.00	.00	.00	.00
500.42.36-660	Distribution System	453,100.00	135,500.00	217,750.00	190,090.00	40.28	54,590.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **500 - Electric Fund**								
Department **42 - Electric Distribution**								
Division **36 - Substation**								
EXPENSE								
Manager	15kV 1200 amp Circuit Breaker					2.0000	53,045.00	106,090.00
Manager	CARRYOVER - PLC Transformer - Installation services					1.0000	84,000.00	84,000.00
							Manager Totals	$190,090.00
	Capital Outlay Totals	$453,100.00	$135,500.00	$217,750.00	$190,090.00	40.29%	$54,590.00	
	Division **36 - Substation** Totals	$638,480.00	$416,819.00	$416,973.00	$373,990.00	(10.28%)	($42,829.00)	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **42 - Electric Distribution**							
EXPENSE							
Division **37 - New Bus-Cable Pulling & Conduit**							
Capital Outlay							
500.42.37-660	Distribution System	874,962.00	945,990.00	800,000.00	1,015,709.00	7.36	69,719.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Directional boring & conduit installation	1.0000	1,015,709.00	1,015,709.00
			Manager Totals	$1,015,709.00

Capital Outlay Totals	$874,962.00	$945,990.00	$800,000.00	$1,015,709.00	7.37%	$69,719.00
Division **37 - New Bus-Cable Pulling & Conduit** Totals	$874,962.00	$945,990.00	$800,000.00	$1,015,709.00	7.37%	$69,719.00
Department **42 - Electric Distribution** Totals	$5,737,163.00	$6,490,547.00	$5,765,390.00	$6,483,823.00	(0.10%)	($6,724.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **88 - Depreciation**							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
500.88.01-800	Depreciation	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00	.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	$1,700,000.00	$1,700,000.00	$1,700,000.00	$1,700,000.00	0.00%	$0.00
Division **01 - Department Wide** Totals	$1,700,000.00	$1,700,000.00	$1,700,000.00	$1,700,000.00	0.00%	$0.00
Department **88 - Depreciation** Totals	$1,700,000.00	$1,700,000.00	$1,700,000.00	$1,700,000.00	0.00%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **99 - Transfers**							
Division **01 - Department Wide**							
EXPENSE							
Transfers							
500.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	1,037,388.00	1,024,595.00	1,024,595.00	1,021,725.00	(.28)	(2,870.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Payment in lieu of taxes ($0.00824 x 123,995,758 kWh)	1.0000	1,021,725.00	1,021,725.00
			Manager Totals	$1,021,725.00

500.99.01-901	Interfund Transfers - Other Operating Transfers	.00	55,210.00	55,210.00	1,320,000.00	2,290.87	1,264,790.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to Facilities fund	1.0000	70,000.00	70,000.00
Manager	Transfer to Water fund	1.0000	1,250,000.00	1,250,000.00
			Manager Totals	$1,320,000.00

Transfers Totals	$1,037,388.00	$1,079,805.00	$1,079,805.00	$2,341,725.00	116.87%	$1,261,920.00
Division **01 - Department Wide** Totals	$1,037,388.00	$1,079,805.00	$1,079,805.00	$2,341,725.00	116.87%	$1,261,920.00
Department **99 - Transfers** Totals	$1,037,388.00	$1,079,805.00	$1,079,805.00	$2,341,725.00	116.87%	$1,261,920.00
EXPENSE TOTALS	$24,752,332.00	$24,186,452.00	$23,266,609.00	$27,149,796.00	12.25%	$2,963,344.00
Fund **500 - Electric Fund** Totals						
REVENUE TOTALS	$23,010,159.00	$23,509,854.00	$23,005,500.00	$24,473,665.00	4.10%	$963,811.00
EXPENSE TOTALS	$24,752,332.00	$24,186,452.00	$23,266,609.00	$27,149,796.00	12.25%	$2,963,344.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **500 - Electric Fund**							
Department **99 - Transfers**							
Division **01 - Department Wide**							
EXPENSE							
Fund **500 - Electric Fund** Totals		($1,742,173.00)	($676,598.00)	($261,109.00)	($2,676,131.00)	295.53%	($1,999,533.00)

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.
- Complete the installation of a freestanding bulk water filling station to increase revenue and compliance
- Completed a Water Rate Study to investigate rates for the next 10 fiscal years
- Responded to 34 water main breaks year-to-date.
- Responded to 3 service line leaks year-to-date.
- Replaced ~115 lead service lines on the system with new copper service lines year-to-date.
- Completed watermain replacement projects on Foxdale Avenue and Cherry Street.

Staffing and Services Levels

Proposed FY 2026 Full-Time Equivalent (FTE) Employees: **11.25**

FY 2025 FTEs: **11.25**
FY 2024 FTEs: **10.45**
FY 2023 FTEs: **10.45**

Proposed FY 2026 Cost of Salaries and Benefits: $**2,137,711**
Projected FY 2025 Cost of Salaries and Benefits: **$2,067,634**
Budgeted FY 2025 Cost of Salaries and Benefits: **$2,157,470**
Actual FY 2024 Cost of Salaries and Benefits: **$1,895,619**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **.9%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2026 Cost of Services and Supplies: **$2,355,298**
Projected FY 2025 Cost of Services and Supplies: **$2,293,650**
Budgeted FY 2025 Cost of Services and Supplies: **$2,580,940**
Actual FY 2024 Cost of Services and Supplies: **$3,178,821**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **8.7%**

Fiscal Year 2026 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.	12/31/26 12/31/26 12/31/26
Perform preventative maintenance programs to maintain the reliability of water system	• Perform leak detection on the distribution system in Fall 2026. • 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 2026. • Perform inspection and maintenance on the Village's raw water intakes	12/01/26 10/15/26 11/15/26 12/31/26 12/31/26 12/31/26 6/1/26
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. • Continue Automated Metering Infrastructure (AMI) rollout (Yr. 2 of 3) with backend install and water meter changeouts	1/01/26 12/31/26
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 • Filter valve upgrades • Transmission main replacement or rehabilitation	12/31/26 12/31/26 12/31/26 12/31/26
Perform service improvements to increase reliability in the water distribution system	• Replace approximately (6) valves at different locations on water distribution system. • Replace (2) fire hydrants at different locations on system. • Main replacement on Willow Road in coordination with Stormwater • Main reconfiguration on Willow & Green Bay Road	12/31/26 12/31/26 12/31/26 12/31/26

Fiscal Year 2025 Department Objectives Review

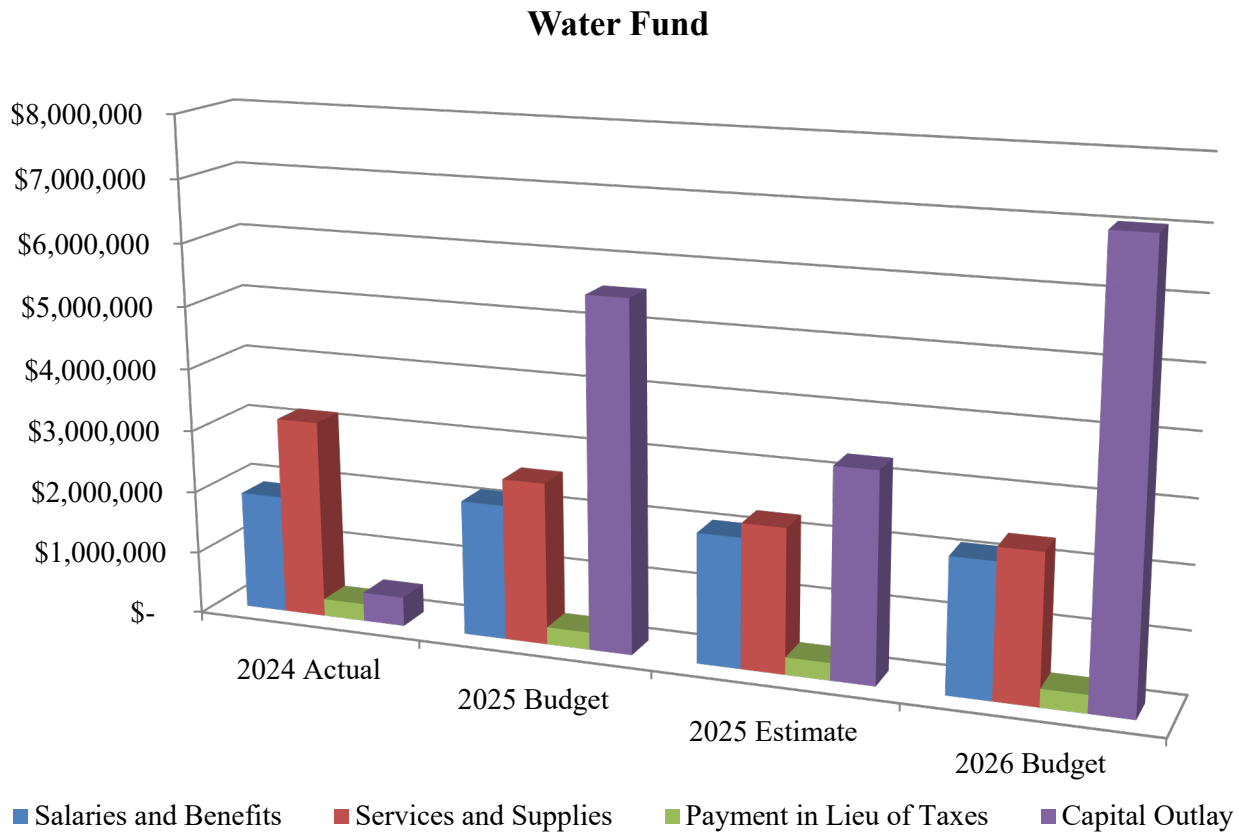
Objective	December 31st, 2025 Anticipated Completion Status
Adherence to regulatory requirements.	Ongoing
Install new service connections.	Ongoing
Perform preventative maintenance programs to maintain the reliability of water system.	In progress
Invest in maintenance and improvements at the Water Plant and Reservoir	In progress / Complete • High Lift Pump (HLP) Control modernization • Filter Control modernization • Fiber optic communication backhauls and RTU upgrades • Plant retaining wall design • Water Plant station power transformer replacement
Perform service improvements to increase reliability in the water distribution system	Complete



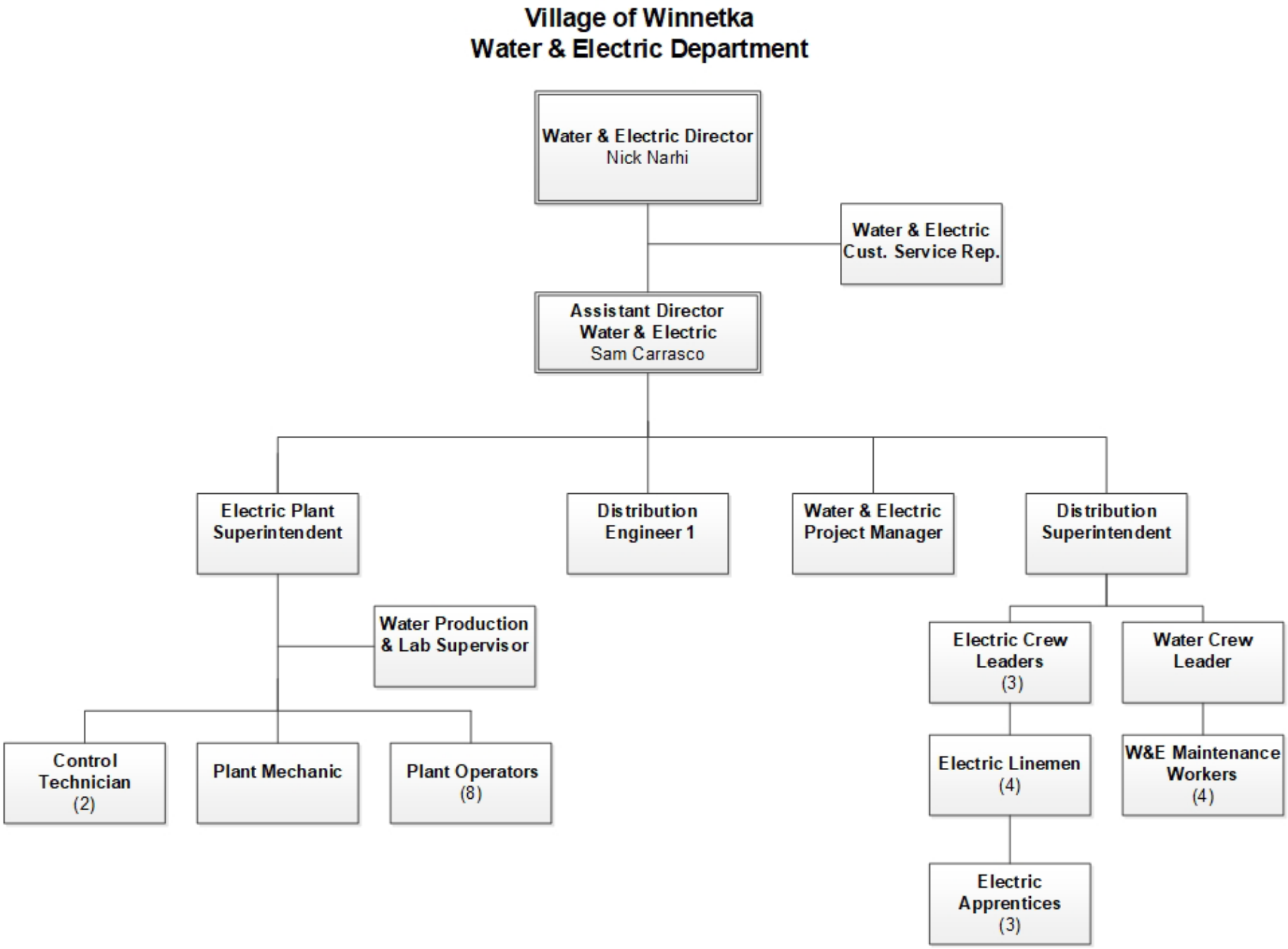


Financial Summary

Water Fund	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 7,568,292	$ 8,171,879	$ 8,147,137	$ 9,981,100	22.1%	22.5%
Expenses	$ (4,101,000)	$ (5,014,970)	$ (4,637,844)	$ (4,782,513)	-4.6%	3.1%
Net Operating Income (loss)	$ 3,467,292	$ 3,156,909	$ 3,509,293	$ 5,198,587	64.7%	48.1%
Operating Expense Detail						
Salaries and Benefits	$ 1,895,619	$ 2,157,470	$ 2,067,634	$ 2,137,711	-0.9%	3.4%
Services and Supplies	$ 1,928,821	$ 2,580,940	$ 2,293,650	$ 2,355,298	-8.7%	2.7%
Payment in Lieu of Taxes	$ 276,560	$ 276,560	$ 276,560	$ 289,504	4.7%	4.7%
	$ 4,101,000	$ 5,014,970	$ 4,637,844	$ 4,782,513		
Capital Outlay / Transfers Out	$ 1,716,172	$ 5,567,058	$ 3,315,928	$ 7,038,742	26.4%	112.3%
Total Fund Expense	$ 5,817,172	$ 10,582,028	$ 7,953,772	$ 11,821,255	11.7%	48.6%
Net Fund Income (loss)	$ 1,751,120	$ (2,410,149)	$ 193,365	$ (1,840,155)	-23.6%	-1051.6%



Organizational Chart



Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
REVENUE							
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
520-446.05	Water Svrc Fees Winnetka	5,472,720.00	5,702,137.00	5,635,000.00	6,253,085.00	9.66	550,948.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2026 Sales 79,426 kcu.ft	1.0000	6,253,085.00	6,253,085.00
			Manager Totals	$6,253,085.00

520-446.10	Water Svrc Fees Northfield	1,121,102.00	1,026,947.00	1,017,565.00	1,065,900.00	3.79	38,953.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2026 Sales 39,084 kcu.ft @ $26.41 (4/12)	1.0000	355,740.00	355,740.00
Manager	CY2026 Sales 39,084 kcuft @ $27.68 (8/12)	1.0000	710,160.00	710,160.00
			Manager Totals	$1,065,900.00

520-446.20	Water Svrc Fees Unincorporated	982,068.00	992,102.00	950,000.00	962,115.00	(3.02)	(29,987.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2026 Sales 8,221 kcu.ft	1.0000	962,115.00	962,115.00
			Manager Totals	$962,115.00

520-446.30	Water Svrc Fees Special	100,508.00	120,468.00	120,000.00	145,000.00	20.36	24,532.00

Budget Transactions

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
REVENUE							
Level	*Transaction*					*Number of Units*	*Cost Per Unit* / *Total Amount*
Manager	CY2026 Sales 2,476 kcu.ft					1.0000	145,000.00 / 145,000.00
						Manager Totals	$145,000.00
520-446.60	Water Svrc Fees Penalties	17,225.00	17,225.00	20,000.00	30,000.00	74.16	12,775.00
520-446.65	Water Svrc Fees Fees - Turn Off / Turn On	.00	.00	.00	.00	.00	.00
520-446.70	Water Svrc Fees Miscellaneous	.00	.00	41,572.00	.00	.00	.00
520-446.81	Water Svrc Fees Construction-Water Use	3,000.00	4,000.00	.00	.00	(100.00)	(4,000.00)
520-446.82	Water Svrc Fees Fees - Water Connection	214,000.00	214,000.00	188,000.00	175,000.00	(18.22)	(39,000.00)
520-446.83	Water Svrc Fees Fees - Lead Srvc Replacement	.00	.00	.00	.00	.00	.00
	Utilities- Electric, Water, Sewer, Refuse Totals	$7,910,623.00	$8,076,879.00	$7,972,137.00	$8,631,100.00	6.86%	$554,221.00
	Charges For Service Totals	$7,910,623.00	$8,076,879.00	$7,972,137.00	$8,631,100.00	6.86%	$554,221.00
Transfers							
520-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	1,250,000.00	.00	1,250,000.00
Budget Transactions							
Level	*Transaction*					*Number of Units*	*Cost Per Unit* / *Total Amount*
Manager	Transfer from Electric Fund					1.0000	1,250,000.00 / 1,250,000.00
						Manager Totals	$1,250,000.00
	Transfers Totals	$0.00	$0.00	$0.00	$1,250,000.00	+++	$1,250,000.00
Other Revenue							
520-470	Property Sales	.00	.00	.00	.00	.00	.00
520-474.10	Other Miscellaneous Donations	.00	.00	.00	.00	.00	.00
520-474.90	Other Miscellaneous Income	.00	.00	.00	.00	.00	.00
	Other Revenue Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
REVENUE							
Interest Income							
520-460.05	Interest Interest on Investments	95,000.00	95,000.00	175,000.00	100,000.00	5.26	5,000.00
	Interest Income Totals	$95,000.00	$95,000.00	$175,000.00	$100,000.00	5.26%	$5,000.00
	REVENUE TOTALS	$8,005,623.00	$8,171,879.00	$8,147,137.00	$9,981,100.00	22.14%	$1,809,221.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	29,218.00	29,218.00	.00	(100.00)	(29,218.00)
520.60.01-512	Overtime Salaries	.00	.00	550.00	500.00	.00	500.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	509999 - WE Budget Only	Earnings		500.00
			Manager Totals	$500.00

520.60.01-513	Part Time Salaries	.00	.00	.00	.00	.00	.00
520.60.01-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
520.60.01-516	Holiday Salaries	.00	.00	.00	.00	.00	.00
520.60.01-518	Other Compensation	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$0.00	$29,218.00	$29,768.00	$500.00	(98.29%)	($28,718.00)
Benefits							
520.60.01-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
520.60.01-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
520.60.01-522	Fringe Benefits - Medical / Dental Insurance	.00	10,232.00	10,232.00	.00	(100.00)	(10,232.00)
520.60.01-528	Fringe Benefits - Life Insurance	.00	18.00	18.00	.00	(100.00)	(18.00)
520.60.01-582	Tuition Assistance	.00	.00	.00	.00	.00	.00
	Benefits Totals	$0.00	$10,250.00	$10,250.00	$0.00	(100.00%)	($10,250.00)
Pensions							
520.60.01-523	Fringe Benefits - Medicare	.00	424.00	424.00	8.00	(98.11)	(416.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	509999 - WE Budget Only	Tax	MEDICARE - Medicare	8.00
			Manager Totals	$8.00

520.60.01-524	Fringe Benefits - Social Security	.00	1,812.00	1,812.00	14.00	(99.22)	(1,798.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	509999 - WE Budget Only	Tax	FICA - FICA Social Security	14.00
			Manager Totals	$14.00

520.60.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	2,638.00	2,638.00	55.00	(97.91)	(2,583.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	509999 - WE Budget Only	Benefit	IMRF BUDGET - IMRF for Budget Only	55.00
			Manager Totals	$55.00

Pensions Totals	$0.00	$4,874.00	$4,874.00	$77.00	(98.42%)	($4,797.00)
Salary and Benefits Totals	$0.00	$44,342.00	$44,892.00	$577.00	(98.70%)	($43,765.00)

Services and Supplies

Services & Charges

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							
520.60.01-550	Administrative Charges	562,800.00	562,800.00	562,800.00	562,800.00	.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	440,000.00	322,000.00	108,000.00	38,000.00	(88.19)	(284,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Professional services - IEPA permitting	1.0000	8,000.00	8,000.00
Manager	Professional services - Regulatory reporting	1.0000	15,000.00	15,000.00
Manager	Professional services - Water building assesments	1.0000	15,000.00	15,000.00
			Manager Totals	$38,000.00

520.60.01-552	Engineering Services	500.00	2,500.00	1,000.00	2,500.00	.00	.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	10,955.00	14,825.00	9,600.00	14,579.00	(1.65)	(246.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	GIS Charge - $100,338 X 14.53%	1.0000	14,579.00	14,579.00
			Manager Totals	$14,579.00

520.60.01-556	Village Data Processing / Network Charge	67,500.00	92,500.00	92,500.00	112,500.00	21.62	20,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Computer charges	1.0000	112,500.00	112,500.00
			Manager Totals	$112,500.00

520.60.01-557	Technology Licensing & Maintenance	3,085.00	5,910.00	5,910.00	5,910.00	.00	.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 (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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							
520.60.01-559	Drainage	.00	.00	.00	.00	.00	.00
520.60.01-561	Safety	.00	.00	.00	.00	.00	.00
520.60.01-563	Telephone Service	14,744.00	.00	15,000.00	.00	.00	.00
520.60.01-564	Cell Phones & Radios	2,764.00	1,200.00	1,200.00	1,200.00	.00	.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	.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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	32,500.00	21,500.00	9,500.00	8,500.00	(60.46)	(13,000.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	Building maintenance	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 Totals	$8,500.00

520.60.01-572	Repair & Maintenance - Landscape	1,980.00	500.00	.00	500.00	.00	.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
			Manager Totals	$500.00

520.60.01-574	Vehicle Maint Service Charge	50,435.00	61,125.00	61,125.00	85,765.00	40.31	24,640.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2026 Fleet maintenance	1.0000	85,765.00	85,765.00
			Manager Totals	$85,765.00

520.60.01-575	Rental - Office Equipment	.00	.00	.00	.00	.00	.00
520.60.01-576	Rental - Machinery	.00	.00	.00	.00	.00	.00
520.60.01-577	Rental - Other	.00	.00	.00	.00	.00	.00
520.60.01-580	Memberships & Publications	400.00	400.00	400.00	400.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							
520.60.01-581	Training & Travel	10,675.00	9,425.00	9,425.00	9,425.00	.00	.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

520.60.01-583	Property Insurance	.00	.00	.00	.00	.00	.00
	Services & Charges Totals	$1,394,852.00	$1,291,199.00	$1,072,974.00	$1,038,593.00	(19.56%)	($252,606.00)
Supplies							
520.60.01-531	Office Supplies - General	7,400.00	7,400.00	7,400.00	7,400.00	.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	.00	(100.00)	(400.00)
520.60.01-537	Uniforms	.00	.00	.00	.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							
520.60.01-540	Other Operating Supplies	1,250.00	1,250.00	2,800.00	1,250.00	.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
			Manager Totals	$1,250.00

520.60.01-542	Vehicles, Parts and Equipment	.00	20,000.00	12,000.00	.00	(100.00)	(20,000.00)
	Supplies Totals	$9,050.00	$29,050.00	$22,600.00	$8,650.00	(70.22%)	($20,400.00)
	Services and Supplies Totals	$1,403,902.00	$1,320,249.00	$1,095,574.00	$1,047,243.00	(20.68%)	($273,006.00)
Capital Outlay							
520.60.01-615	Buildings & Structures	75,000.00	375,000.00	5,000.00	415,000.00	10.66	40,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CARRYOVER - Structural wall at plant (50% with elect	1.0000	375,000.00	375,000.00
Manager	Professional Services - W&E Plant retaining wall (50% of total)	1.0000	40,000.00	40,000.00
			Manager Totals	$415,000.00

520.60.01-625	Heavy Machinery	172,500.00	.00	.00	60,000.00	.00	60,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Purchase of new Bobcat Skid Steer	1.0000	60,000.00	60,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							
						Manager Totals	$60,000.00
520.60.01-630	Motor Vehicles	168,130.00	32,500.00	27,688.00	175,000.00	438.46	142,500.00
Budget Transactions							
Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Purchase of Large Dump Truck				1.0000	175,000.00	175,000.00
						Manager Totals	$175,000.00
	Capital Outlay Totals	$415,630.00	$407,500.00	$32,688.00	$650,000.00	59.51%	$242,500.00
Insurance and Other Chargebacks							
520.60.01-530	Liability Insurance	122,945.00	122,945.00	122,945.00	125,000.00	1.67	2,055.00
	Insurance and Other Chargebacks Totals	$122,945.00	$122,945.00	$122,945.00	$125,000.00	1.67%	$2,055.00
Depreciation Expense							
520.60.01-800	Depreciation	.00	.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	.00
520.60.01-710	Interest	.00	.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	.00
520.60.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00	.00	.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **01 - Department Wide**							
EXPENSE							
Contingency							
520.60.01-593	Contingency	45,000.00	.00	.00	.00	.00	.00
	Contingency Totals	$45,000.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$1,987,477.00	$1,895,036.00	$1,296,099.00	$1,822,820.00	(3.81%)	($72,216.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	221,672.00	234,582.00	260,860.00	246,085.00	4.90	11,503.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500101 - Water & Electric Director	Earnings		66,601.00
Manager	500202 - Assistant W&E Director	Earnings		58,372.00
Manager	501302 - Distribution Engineer	Earnings		44,444.00
Manager	501305 - Water Electric Project Manager	Earnings		76,668.00
			Manager Totals	$246,085.00

520.60.10-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
520.60.10-513	Part Time Salaries	.00	4,800.00	2,500.00	4,968.00	3.50	168.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	501303 - W&E Engineering Intern	Earnings		4,968.00
			Manager Totals	$4,968.00

520.60.10-515	Sick Cashed In	1,823.00	.00	1,477.00	.00	.00	.00
520.60.10-518	Other Compensation	1,155.00	1,155.00	1,650.00	1,650.00	42.85	495.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 60 - Water General							
Division **10 - Administration**							
EXPENSE							

Level	Position	Type		
Manager	500101 - Water & Electric Director	Earnings		1,650.00
			Manager Totals	$1,650.00

	Employee Pay Totals	$224,650.00	$240,537.00	$266,487.00	$252,703.00	5.06%	$12,166.00
Benefits							
520.60.10-521	Fringe Benefits - Worker's Compensation	75,000.00	75,000.00	75,000.00	55,000.00	(26.66)	(20,000.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	509999 - WE Budget Only	Earnings		55,000.00
			Manager Totals	$55,000.00

520.60.10-522	Fringe Benefits - Medical / Dental Insurance	38,484.00	36,261.00	36,261.00	40,105.00	10.60	3,844.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500101 - Water & Electric Director	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	10,379.00
Manager	500101 - Water & Electric Director	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	37.00
Manager	500101 - Water & Electric Director	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	159.00
Manager	500202 - Assistant W&E Director	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	37.00
Manager	500202 - Assistant W&E Director	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	10,379.00
Manager	500202 - Assistant W&E Director	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	159.00
Manager	501302 - Distribution Engineer	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	3,635.00
Manager	501302 - Distribution Engineer	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	159.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 60 - Water General								
Division **10 - Administration**								
EXPENSE								

Manager	501305 - Water Electric Project Manager	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	76.00
Manager	501305 - Water Electric Project Manager	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	14,761.00
Manager	501305 - Water Electric Project Manager	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	324.00
			Manager Totals	$40,105.00

520.60.10-528	Fringe Benefits - Life Insurance	149.00	157.00	157.00	170.00	8.28	13.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500101 - Water & Electric Director	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	46.00
Manager	500202 - Assistant W&E Director	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	40.00
Manager	501302 - Distribution Engineer	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	31.00
Manager	501305 - Water Electric Project Manager	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	53.00
			Manager Totals	$170.00

	Benefits Totals	$113,633.00	$111,418.00	$111,418.00	$95,275.00	(14.49%)	($16,143.00)	

Pensions

520.60.10-523	Fringe Benefits - Medicare	3,296.00	3,488.00	3,488.00	3,711.00	6.39	223.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500101 - Water & Electric Director	Tax	MEDICARE - Medicare	1,035.00
Manager	500202 - Assistant W&E Director	Tax	MEDICARE - Medicare	847.00
Manager	501302 - Distribution Engineer	Tax	MEDICARE - Medicare	645.00
Manager	501303 - W&E Engineering Intern	Tax	MEDICARE - Medicare	72.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 60 - Water General								
Division **10 - Administration**								
EXPENSE								
	Manager 501305 - Water Electric Project Manager			Tax	MEDICARE - Medicare			1,112.00
							Manager Totals	$3,711.00
520.60.10-525	Fringe Benefits - IMRF Pension Er Contribution	28,956.00	24,966.00	24,966.00	19,362.00	(22.44)	(5,604.00)	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500101 - Water & Electric Director	Benefit	IMRF TIER 2 - IMRF Tier 2	4,015.00
Manager	500202 - Assistant W&E Director	Benefit	IMRF TIER 2 - IMRF Tier 2	3,990.00
Manager	501302 - Distribution Engineer	Benefit	IMRF TIER 2 - IMRF Tier 2	3,943.00
Manager	501305 - Water Electric Project Manager	Benefit	IMRF TIER 2 - IMRF Tier 2	7,414.00
			Manager Totals	$19,362.00

Pensions Totals	$32,252.00	$28,454.00	$28,454.00	$23,073.00	(18.91%)	($5,381.00)
Salary and Benefits Totals	$370,535.00	$380,409.00	$406,359.00	$371,051.00	(2.46%)	($9,358.00)
Division **10 - Administration** Totals	$370,535.00	$380,409.00	$406,359.00	$371,051.00	(2.46%)	($9,358.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
520.60.21-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
520.60.21-515	Sick Cashed In	.00	.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	.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	.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	$2,358,012.00	$2,275,445.00	$1,702,458.00	$2,193,871.00	(3.58%)	($81,574.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	644,548.00	620,858.00	557,850.00	593,854.00	(4.34)	(27,004.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500502 - Water Production & Lab Supervisor	Earnings		107,730.00
Manager	501001 - WE Plant Operator	Earnings		51,968.00
Manager	501002 - WE Plant Operator	Earnings		60,104.00
Manager	501003 - WE Plant Operator	Earnings		50,777.00
Manager	501004 - WE Plant Operator	Earnings		58,029.00
Manager	501005 - WE Plant Operator	Earnings		64,658.00
Manager	501006 - WE Plant Operator	Earnings		64,658.00
Manager	501007 - WE Plant Operator	Earnings		60,104.00
Manager	501008 - WE Plant Operator	Earnings		62,610.00
Manager	509999 - WE Budget Only	Earnings		13,216.00
			Manager Totals	$593,854.00

520.61.40-512	Overtime Salaries	20,000.00	20,000.00	40,000.00	37,000.00	85.00	17,000.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	509999 - WE Budget Only	Earnings		37,000.00
			Manager Totals	$37,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 61 - Water Plant							
Division **40 - Water Plant**							
EXPENSE							
520.61.40-515	Sick Cashed In	.00	.00	369.00	.00	.00	.00
520.61.40-516	Holiday Salaries	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$664,548.00	$640,858.00	$598,219.00	$630,854.00	(1.56%)	($10,004.00)
Benefits							
520.61.40-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
520.61.40-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
520.61.40-522	Fringe Benefits - Medical / Dental Insurance	114,646.00	104,240.00	104,240.00	119,559.00	14.69	15,319.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500502 - Water Production & Lab Supervisor	Benefit	DENTAL BUDGET - Dental Budget Only	483.00
Manager	500502 - Water Production & Lab Supervisor	Benefit	VISION BUDGET - VISION BUDGET ONLY	113.00
Manager	500502 - Water Production & Lab Supervisor	Benefit	HEALTH BUDGET - Health Budget Only	31,451.00
Manager	501001 - WE Plant Operator	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	14,153.00
Manager	501001 - WE Plant Operator	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	217.00
Manager	501001 - WE Plant Operator	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	51.00
Manager	501002 - WE Plant Operator	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	14,153.00
Manager	501002 - WE Plant Operator	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	51.00
Manager	501002 - WE Plant Operator	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	217.00
Manager	501003 - WE Plant Operator	Benefit	VISION BUDGET - VISION BUDGET ONLY	51.00
Manager	501003 - WE Plant Operator	Benefit	DENTAL BUDGET - Dental Budget Only	217.00
Manager	501003 - WE Plant Operator	Benefit	HEALTH BUDGET - Health Budget Only	14,153.00
Manager	501005 - WE Plant Operator	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	14,153.00
Manager	501005 - WE Plant Operator	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	217.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 61 - Water Plant								
Division **40 - Water Plant**								
EXPENSE								

Manager	501005 - WE Plant Operator	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		51.00
Manager	501006 - WE Plant Operator	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		9,914.00
Manager	501006 - WE Plant Operator	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		51.00
Manager	501006 - WE Plant Operator	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		217.00
Manager	501007 - WE Plant Operator	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		14,153.00
Manager	501007 - WE Plant Operator	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		217.00
Manager	501007 - WE Plant Operator	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		51.00
Manager	501008 - WE Plant Operator	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		4,957.00
Manager	501008 - WE Plant Operator	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		51.00
Manager	501008 - WE Plant Operator	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		217.00
				Manager Totals	$119,559.00

520.61.40-528	Fringe Benefits - Life Insurance	424.00	409.00	409.00	405.00	(.97)	(4.00)	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500502 - Water Production & Lab Supervisor	Benefit	LIFE BUDGET ONLY - LIFE BUDGET ONLY	84.00
Manager	501001 - WE Plant Operator	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	33.00
Manager	501002 - WE Plant Operator	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	41.00
Manager	501003 - WE Plant Operator	Benefit	LIFE BUDGET ONLY - LIFE BUDGET ONLY	38.00
Manager	501004 - WE Plant Operator	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	40.00
Manager	501005 - WE Plant Operator	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	43.00
Manager	501006 - WE Plant Operator	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	43.00
Manager	501007 - WE Plant Operator	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	41.00
Manager	501008 - WE Plant Operator	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	42.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 61 - Water Plant							
Division **40 - Water Plant**							
EXPENSE							
					Manager Totals		$405.00
	Benefits Totals	$115,070.00	$104,649.00	$104,649.00	$119,964.00	14.63%	$15,315.00
Pensions							
520.61.40-523	Fringe Benefits - Medicare	9,637.00	9,294.00	9,294.00	9,149.00	(1.56)	(145.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500502 - Water Production & Lab Supervisor	Tax	MEDICARE - Medicare	1,562.00
Manager	501001 - WE Plant Operator	Tax	MEDICARE - Medicare	754.00
Manager	501002 - WE Plant Operator	Tax	MEDICARE - Medicare	872.00
Manager	501003 - WE Plant Operator	Tax	MEDICARE - Medicare	736.00
Manager	501004 - WE Plant Operator	Tax	MEDICARE - Medicare	841.00
Manager	501005 - WE Plant Operator	Tax	MEDICARE - Medicare	938.00
Manager	501006 - WE Plant Operator	Tax	MEDICARE - Medicare	938.00
Manager	501007 - WE Plant Operator	Tax	MEDICARE - Medicare	872.00
Manager	501008 - WE Plant Operator	Tax	MEDICARE - Medicare	908.00
Manager	509999 - WE Budget Only	Tax	MEDICARE - Medicare	728.00
			Manager Totals	$9,149.00

520.61.40-524	Fringe Benefits - Social Security	40,431.00	38,808.00	38,808.00	37,246.00	(4.02)	(1,562.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500502 - Water Production & Lab Supervisor	Tax	FICA - FICA Social Security	6,679.00

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Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 61 - Water Plant								
Division **40 - Water Plant**								
EXPENSE								
Manager	501001 - WE Plant Operator			Tax	FICA - FICA Social Security			3,222.00
Manager	501002 - WE Plant Operator			Tax	FICA - FICA Social Security			3,726.00
Manager	501003 - WE Plant Operator			Tax	FICA - FICA Social Security			3,148.00
Manager	501004 - WE Plant Operator			Tax	FICA - FICA Social Security			3,598.00
Manager	501005 - WE Plant Operator			Tax	FICA - FICA Social Security			4,009.00
Manager	501006 - WE Plant Operator			Tax	FICA - FICA Social Security			4,009.00
Manager	501007 - WE Plant Operator			Tax	FICA - FICA Social Security			3,726.00
Manager	501008 - WE Plant Operator			Tax	FICA - FICA Social Security			3,882.00
Manager	509999 - WE Budget Only			Tax	FICA - FICA Social Security			1,247.00
							Manager Totals	$37,246.00
520.61.40-525	Fringe Benefits - IMRF Pension Er Contribution	55,114.00	68,327.00	68,327.00	114,641.00	67.78	46,314.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500502 - Water Production & Lab Supervisor	Benefit	IMRF BUDGET - IMRF for Budget Only	10,418.00
Manager	501001 - WE Plant Operator	Benefit	IMRF - IMRF Pension	5,025.00
Manager	501002 - WE Plant Operator	Benefit	IMRF TIER 2 - IMRF Tier 2	5,375.00
Manager	501003 - WE Plant Operator	Benefit	IMRF BUDGET - IMRF for Budget Only	4,910.00
Manager	501004 - WE Plant Operator	Benefit	IMRF TIER 2 - IMRF Tier 2	5,369.00
Manager	501005 - WE Plant Operator	Benefit	IMRF - IMRF Pension	6,252.00
Manager	501006 - WE Plant Operator	Benefit	IMRF - IMRF Pension	6,252.00
Manager	501007 - WE Plant Operator	Benefit	IMRF - IMRF Pension	5,812.00
Manager	501008 - WE Plant Operator	Benefit	IMRF TIER 2 - IMRF Tier 2	5,375.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 61 - Water Plant							
Division **40 - Water Plant**							
EXPENSE							

Manager	509999 - WE Budget Only	Benefit	IMRF BUDGET - IMRF for Budget Only		4,853.00
Manager	509999 - WE Budget Only	Earnings			55,000.00
				Manager Totals	$114,641.00

520.61.40-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
520.61.40-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00
	Pensions Totals	$105,182.00	$116,429.00	$116,429.00	$161,036.00	38.31%	$44,607.00
	Salary and Benefits Totals	$884,800.00	$861,936.00	$819,297.00	$911,854.00	5.79%	$49,918.00
Services and Supplies							
Services & Charges							
520.61.40-564	Cell Phones & Radios	462.00	462.00	462.00	462.00	.00	.00
520.61.40-567	Operations & Maintenance	216,100.00	347,921.00	265,705.00	347,900.00	.00	(21.00)

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	2.0000	6,000.00	12,000.00
Manager	Chlorine safety equipment	1.0000	5,000.00	5,000.00
Manager	Dehumidifier maintenace	1.0000	15,000.00	15,000.00
Manager	Emergency interconnect meter	1.0000	7,500.00	7,500.00
Manager	Filter valves	7.0000	7,500.00	52,500.00
Manager	HLP VFD replacement	1.0000	41,900.00	41,900.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 61 - Water Plant								
Division **40 - Water Plant**								
EXPENSE								
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	22,000.00	22,000.00
Manager	Operations commodities					1.0000	22,000.00	22,000.00
Manager	RTU upgrades					1.0000	15,000.00	15,000.00
Manager	SCADA servers					2.0000	10,000.00	20,000.00
Manager	Turbidity meters					8.0000	6,000.00	48,000.00
Manager	Water Plant MWRD					1.0000	28,000.00	28,000.00
							Manager Totals	$347,900.00
520.61.40-570	Repair & Maintenance - Buildings	56,850.00	63,350.00	48,000.00	154,970.00	144.62	91,620.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Building custodial services	12.0000	210.00	2,520.00
Manager	Building maintenance	1.0000	5,000.00	5,000.00
Manager	Concrete repairs	1.0000	50,000.00	50,000.00
Manager	Front door replacement	1.0000	12,500.00	12,500.00
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	Plant common area improvements	1.0000	15,000.00	15,000.00
Manager	Screen house and wet well cleaning	1.0000	55,000.00	55,000.00
Manager	Tuckpointing	1.0000	6,500.00	6,500.00
			Manager Totals	$154,970.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 61 - Water Plant							
Division **40 - Water Plant**							
EXPENSE							
520.61.40-581	Training & Travel	8,354.00	9,458.00	4,600.00	9,900.00	4.67	442.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Annual AWWA Conference @Springfield	2.0000	1,200.00	2,400.00
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	2,500.00	2,500.00
			Manager Totals	$9,900.00

	Services & Charges Totals	$281,766.00	$421,191.00	$318,767.00	$513,232.00	21.85%	$92,041.00
Supplies							
520.61.40-535	Lab & Chemicals	188,970.00	202,174.00	198,000.00	216,932.00	7.29	14,758.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Lab supplies	1.0000	17,632.00	17,632.00
Manager	Pace labs	1.0000	20,800.00	20,800.00
Manager	Purification chemicals	1.0000	178,500.00	178,500.00
			Manager Totals	$216,932.00

520.61.40-537	Uniforms	650.00	650.00	.00	685.00	5.38	35.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 61 - Water Plant								
Division **40 - Water Plant**								
EXPENSE								
Manager	Flame resistant uniform (WPLS)					1.0000	375.00	375.00
Manager	Safety shoes (WPLS)					1.0000	180.00	180.00
Manager	Winter flame resistant clothing (WPLS)					1.0000	130.00	130.00
							Manager Totals	$685.00
520.61.40-548	Other Small Tools & Equipment	3,250.00	3,000.00	3,000.00	3,000.00	.00	.00	
	Supplies Totals	$192,870.00	$205,824.00	$201,000.00	$220,617.00	7.19%	$14,793.00	
	Services and Supplies Totals	$474,636.00	$627,015.00	$519,767.00	$733,849.00	17.04%	$106,834.00	
Capital Outlay								
520.61.40-610	Capital Salaries	.00	.00	.00	.00	.00	.00	
520.61.40-615	Buildings & Structures	.00	.00	.00	.00	.00	.00	
520.61.40-620	Improvements Other Than Buildings	.00	843,000.00	478,847.00	885,622.00	5.05	42,622.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Construction Services - WP Mains Replacement					1.0000	500,000.00	500,000.00
Manager	Design of of Zebra Mussell Control System					1.0000	90,000.00	90,000.00
Manager	Effluent Valves Upgrade					1.0000	150,513.00	150,513.00
Manager	Professional services - Replacement plan for WP mains					1.0000	53,600.00	53,600.00
Manager	WP station power transformer 1500 KVA (R-03-2025)					1.0000	91,509.00	91,509.00
							Manager Totals	$885,622.00
520.61.40-625	Heavy Machinery	.00	.00	.00	.00	.00	.00	
	Capital Outlay Totals	$0.00	$843,000.00	$478,847.00	$885,622.00	5.06%	$42,622.00	
	Division **40 - Water Plant** Totals	$1,359,436.00	$2,331,951.00	$1,817,911.00	$2,531,325.00	8.55%	$199,374.00	
	Department **61 - Water Plant** Totals	$1,359,436.00	$2,331,951.00	$1,817,911.00	$2,531,325.00	8.55%	$199,374.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	207,893.00	257,735.00	245,940.00	268,871.00	4.32	11,136.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Earnings		53,841.00
Manager	501601 - Water Distribution Supervisor	Earnings		66,507.00
Manager	502401 - W & E Maintenance Worker	Earnings		35,047.00
Manager	502402 - W & E Maintenance Worker	Earnings		34,204.00
Manager	502403 - W & E Maintenance Worker	Earnings		43,181.00
Manager	502404 - W & E Maintenance Worker	Earnings		36,091.00
			Manager Totals	$268,871.00

520.62.30-512	Overtime Salaries	154,000.00	154,000.00	85,000.00	118,300.00	(23.18)	(35,700.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	509999 - WE Budget Only	Earnings		118,300.00
			Manager Totals	$118,300.00

520.62.30-513	Part Time Salaries	.00	.00	.00	.00	.00	.00
520.62.30-515	Sick Cashed In	1,070.00	1,208.00	9,199.00	.00	(100.00)	(1,208.00)
520.62.30-516	Holiday Salaries	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$362,963.00	$412,943.00	$340,139.00	$387,171.00	(6.24%)	($25,772.00)

Village of Winnetka
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **30 - General Distribution**							
EXPENSE							
Benefits							
520.62.30-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
520.62.30-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
520.62.30-522	Fringe Benefits - Medical / Dental Insurance	41,502.00	56,534.00	56,534.00	47,828.00	(15.39)	(8,706.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	7,271.00
Manager	500601 - Distribution Superintendent	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	160.00
Manager	500601 - Distribution Superintendent	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	37.00
Manager	501601 - Water Distribution Supervisor	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	14,153.00
Manager	501601 - Water Distribution Supervisor	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	51.00
Manager	501601 - Water Distribution Supervisor	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	217.00
Manager	502401 - W & E Maintenance Worker	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	51.00
Manager	502401 - W & E Maintenance Worker	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	4,957.00
Manager	502401 - W & E Maintenance Worker	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	217.00
Manager	502402 - W & E Maintenance Worker	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	4,957.00
Manager	502402 - W & E Maintenance Worker	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	51.00
Manager	502402 - W & E Maintenance Worker	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	217.00
Manager	502403 - W & E Maintenance Worker	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	51.00
Manager	502403 - W & E Maintenance Worker	Benefit	IPBC BCBS HMOIL - IPBC Blue Cross/Blue Shield HMO	9,996.00
Manager	502403 - W & E Maintenance Worker	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	217.00
Manager	502404 - W & E Maintenance Worker	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	4,957.00
Manager	502404 - W & E Maintenance Worker	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	51.00

Village of Winnetka
Budget Detail
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **30 - General Distribution**							
EXPENSE							

Manager	502404 - W & E Maintenance Worker	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		217.00
				Manager Totals	$47,828.00

520.62.30-528	Fringe Benefits - Life Insurance	122.00	169.00	169.00	179.00	5.91	10.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	37.00
Manager	501601 - Water Distribution Supervisor	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	45.00
Manager	502401 - W & E Maintenance Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	22.00
Manager	502402 - W & E Maintenance Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	22.00
Manager	502403 - W & E Maintenance Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	30.00
Manager	502404 - W & E Maintenance Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	23.00
			Manager Totals	$179.00

	Benefits Totals	$41,624.00	$56,703.00	$56,703.00	$48,007.00	(15.34%)	($8,696.00)

Pensions

520.62.30-523	Fringe Benefits - Medicare	5,266.00	5,989.00	5,989.00	5,613.00	(6.27)	(376.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Tax	MEDICARE - Medicare	781.00
Manager	501601 - Water Distribution Supervisor	Tax	MEDICARE - Medicare	964.00
Manager	502401 - W & E Maintenance Worker	Tax	MEDICARE - Medicare	508.00
Manager	502402 - W & E Maintenance Worker	Tax	MEDICARE - Medicare	496.00

Village of Winnetka
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Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 62 - Water Distribution								
Division **30 - General Distribution**								
EXPENSE								

Manager	502403 - W & E Maintenance Worker	Tax	MEDICARE - Medicare		626.00
Manager	502404 - W & E Maintenance Worker	Tax	MEDICARE - Medicare		523.00
Manager	509999 - WE Budget Only	Tax	MEDICARE - Medicare		1,715.00
				Manager Totals	$5,613.00

520.62.30-524	Fringe Benefits - Social Security	16,406.00	19,583.00	19,583.00	19,189.00	(2.01)	(394.00)	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Tax	FICA - FICA Social Security	2,918.00
Manager	501601 - Water Distribution Supervisor	Tax	FICA - FICA Social Security	4,123.00
Manager	502401 - W & E Maintenance Worker	Tax	FICA - FICA Social Security	2,173.00
Manager	502402 - W & E Maintenance Worker	Tax	FICA - FICA Social Security	2,121.00
Manager	502403 - W & E Maintenance Worker	Tax	FICA - FICA Social Security	2,677.00
Manager	502404 - W & E Maintenance Worker	Tax	FICA - FICA Social Security	2,238.00
Manager	509999 - WE Budget Only	Tax	FICA - FICA Social Security	2,939.00
			Manager Totals	$19,189.00

520.62.30-525	Fringe Benefits - IMRF Pension Er Contribution	39,977.00	32,077.00	32,077.00	37,683.00	17.47	5,606.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	500601 - Distribution Superintendent	Benefit	IMRF - IMRF Pension	6,493.00
Manager	501601 - Water Distribution Supervisor	Benefit	IMRF TIER 2 - IMRF Tier 2	5,388.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 62 - Water Distribution								
Division **30 - General Distribution**								
EXPENSE								

Manager	502401 - W & E Maintenance Worker	Benefit	IMRF TIER 2 - IMRF Tier 2		3,389.00
Manager	502402 - W & E Maintenance Worker	Benefit	IMRF TIER 2 - IMRF Tier 2		3,308.00
Manager	502403 - W & E Maintenance Worker	Benefit	IMRF TIER 2 - IMRF Tier 2		4,176.00
Manager	502404 - W & E Maintenance Worker	Benefit	IMRF TIER 2 - IMRF Tier 2		3,490.00
Manager	509999 - WE Budget Only	Benefit	IMRF BUDGET - IMRF for Budget Only		11,439.00
				Manager Totals	$37,683.00

	Pensions Totals	$61,649.00	$57,649.00	$57,649.00	$62,485.00	8.39%	$4,836.00
	Salary and Benefits Totals	$466,236.00	$527,295.00	$454,491.00	$497,663.00	(5.62%)	($29,632.00)
Services and Supplies							
Services & Charges							
520.62.30-564	Cell Phones & Radios	4,956.00	.00	.00	.00	.00	.00
520.62.30-567	Operations & Maintenance	75,000.00	45,000.00	52,500.00	56,000.00	24.44	11,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Backfill material - sand and crushed stone	1.0000	40,000.00	40,000.00
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	$56,000.00

520.62.30-569	Repair & Maintenance - Mach & Equip	.00	.00	.00	.00	.00	.00
520.62.30-570	Repair & Maintenance - Buildings	.00	.00	.00	.00	.00	.00
520.62.30-581	Training & Travel	4,208.00	6,416.00	6,416.00	6,416.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **30 - General Distribution**							
EXPENSE							

Budget Transactions

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	$51,416.00	$58,916.00	$62,416.00	21.39%	$11,000.00
Supplies								
520.62.30-537	Uniforms		6,040.00	7,000.00	9,300.00	7,000.00	.00	.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		17,378.00	19,938.00	19,938.00	19,938.00	.00	.00

Budget Transactions

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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 62 - Water Distribution								
Division **30 - General Distribution**								
EXPENSE								
Manager	Batteries for underground utility locator					1.0000	500.00	500.00
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	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	22,900.00	17,000.00	18,500.00	52,000.00	205.88	35,000.00	
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Leak detection equipment					1.0000	38,000.00	38,000.00
Manager	Misc. tools, replacement pumps, etc.					1.0000	14,000.00	14,000.00
							Manager Totals	$52,000.00
	Supplies Totals	$46,318.00	$43,938.00	$47,738.00	$78,938.00	79.66%	$35,000.00	
	Services and Supplies Totals	$130,482.00	$95,354.00	$106,654.00	$141,354.00	48.24%	$46,000.00	
	Division **30 - General Distribution** Totals	$596,718.00	$622,649.00	$561,145.00	$639,017.00	2.63%	$16,368.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
520.62.35-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
520.62.35-515	Sick Cashed In	.00	.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	62,113.00	65,907.00	58,000.00	13,592.00	(79.37)	(52,315.00)

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 Totals	$13,592.00

	Services & Charges Totals	$62,113.00	$65,907.00	$58,000.00	$13,592.00	(79.38%)	($52,315.00)
	Services and Supplies Totals	$62,113.00	$65,907.00	$58,000.00	$13,592.00	(79.38%)	($52,315.00)
Capital Outlay							
520.62.35-610	Capital Salaries	.00	.00	.00	.00	.00	.00
520.62.35-660	Distribution System	500,000.00	1,025,000.00	172,835.00	918,120.00	(10.42)	(106,880.00)

Budget Transactions

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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 62 - Water Distribution								
Division **35 - Meters**								
EXPENSE								
Manager	AMI Deployment - Year 2					1.0000	918,120.00	918,120.00
							Manager Totals	$918,120.00
	Capital Outlay Totals	$500,000.00	$1,025,000.00	$172,835.00	$918,120.00	(10.43%)	($106,880.00)	
	Division **35 - Meters** Totals	$562,113.00	$1,090,907.00	$230,835.00	$931,712.00	(14.59%)	($159,195.00)	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **42 - Water Reservoir**							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.41-511	Regular Salaries	187,312.00	245,893.00	225,000.00	262,816.00	6.88	16,923.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	501601 - Water Distribution Supervisor	Earnings		81,287.00
Manager	502401 - W & E Maintenance Worker	Earnings		42,836.00
Manager	502402 - W & E Maintenance Worker	Earnings		41,805.00
Manager	502403 - W & E Maintenance Worker	Earnings		52,777.00
Manager	502404 - W & E Maintenance Worker	Earnings		44,111.00
			Manager Totals	$262,816.00

520.62.41-512	Overtime Salaries	.00	.00	20,000.00	.00	.00	.00
520.62.41-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$187,312.00	$245,893.00	$245,000.00	$262,816.00	6.88%	$16,923.00
Benefits							
520.62.41-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
520.62.41-521	Fringe Benefits - Worker's Compensation	.00	.00	.00	.00	.00	.00
520.62.41-522	Fringe Benefits - Medical / Dental Insurance	38,922.00	57,422.00	57,422.00	49,332.00	(14.08)	(8,090.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	501601 - Water Distribution Supervisor	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	17,298.00
Manager	501601 - Water Distribution Supervisor	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	266.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **42 - Water Reservoir**							
EXPENSE							

Manager	501601 - Water Distribution Supervisor	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		62.00
Manager	502401 - W & E Maintenance Worker	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		6,059.00
Manager	502401 - W & E Maintenance Worker	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		62.00
Manager	502401 - W & E Maintenance Worker	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		266.00
Manager	502402 - W & E Maintenance Worker	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		62.00
Manager	502402 - W & E Maintenance Worker	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		6,059.00
Manager	502402 - W & E Maintenance Worker	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		266.00
Manager	502403 - W & E Maintenance Worker	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		62.00
Manager	502403 - W & E Maintenance Worker	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		266.00
Manager	502403 - W & E Maintenance Worker	Benefit	IPBC BCBS HMOIL - IPBC Blue Cross/Blue Shield HMO		12,217.00
Manager	502404 - W & E Maintenance Worker	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		62.00
Manager	502404 - W & E Maintenance Worker	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		6,059.00
Manager	502404 - W & E Maintenance Worker	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		266.00
				Manager Totals	$49,332.00

520.62.41-528	Fringe Benefits - Life Insurance	106.00	162.00	162.00	174.00	7.40	12.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	501601 - Water Distribution Supervisor	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	55.00
Manager	502401 - W & E Maintenance Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	27.00
Manager	502402 - W & E Maintenance Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	27.00
Manager	502403 - W & E Maintenance Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	37.00
Manager	502404 - W & E Maintenance Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	28.00
			Manager Totals	$174.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **42 - Water Reservoir**							
EXPENSE							
	Benefits Totals	$39,028.00	$57,584.00	$57,584.00	$49,506.00	(14.03%)	($8,078.00)
Pensions							
520.62.41-523	Fringe Benefits - Medicare	2,716.00	3,566.00	3,566.00	3,811.00	6.87	245.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	501601 - Water Distribution Supervisor	Tax	MEDICARE - Medicare	1,179.00
Manager	502401 - W & E Maintenance Worker	Tax	MEDICARE - Medicare	621.00
Manager	502402 - W & E Maintenance Worker	Tax	MEDICARE - Medicare	606.00
Manager	502403 - W & E Maintenance Worker	Tax	MEDICARE - Medicare	765.00
Manager	502404 - W & E Maintenance Worker	Tax	MEDICARE - Medicare	640.00
			Manager Totals	$3,811.00

520.62.41-524	Fringe Benefits - Social Security	11,614.00	15,248.00	15,248.00	16,295.00	6.86	1,047.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	501601 - Water Distribution Supervisor	Tax	FICA - FICA Social Security	5,040.00
Manager	502401 - W & E Maintenance Worker	Tax	FICA - FICA Social Security	2,656.00
Manager	502402 - W & E Maintenance Worker	Tax	FICA - FICA Social Security	2,592.00
Manager	502403 - W & E Maintenance Worker	Tax	FICA - FICA Social Security	3,272.00
Manager	502404 - W & E Maintenance Worker	Tax	FICA - FICA Social Security	2,735.00
			Manager Totals	$16,295.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 62 - Water Distribution							
Division **42 - Water Reservoir**							
EXPENSE							
520.62.41-525	Fringe Benefits - IMRF Pension Er Contribution	15,038.00	21,197.00	21,197.00	24,138.00	13.87	2,941.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	501601 - Water Distribution Supervisor	Benefit	IMRF TIER 2 - IMRF Tier 2	6,585.00
Manager	502401 - W & E Maintenance Worker	Benefit	IMRF TIER 2 - IMRF Tier 2	4,142.00
Manager	502402 - W & E Maintenance Worker	Benefit	IMRF TIER 2 - IMRF Tier 2	4,043.00
Manager	502403 - W & E Maintenance Worker	Benefit	IMRF TIER 2 - IMRF Tier 2	5,103.00
Manager	502404 - W & E Maintenance Worker	Benefit	IMRF TIER 2 - IMRF Tier 2	4,265.00
			Manager Totals	$24,138.00

Pensions Totals	$29,368.00	$40,011.00	$40,011.00	$44,244.00	10.58%	$4,233.00
Salary and Benefits Totals	$255,708.00	$343,488.00	$342,595.00	$356,566.00	3.81%	$13,078.00
Services and Supplies						
Services & Charges						
520.62.41-567 Operations & Maintenance	250,235.00	188,760.00	230,000.00	188,760.00	.00	.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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund **520 - Water Fund**								
Department 62 - Water Distribution								
Division **42 - Water Reservoir**								
EXPENSE								
Manager	Leak location services					8.0000	880.00	7,040.00
Manager	Manhole covers, frames, vaults					10.0000	850.00	8,500.00
Manager	Operations and maintenance					1.0000	25,000.00	25,000.00
Manager	Repair sleeves, fittings, pipe					1.0000	40,000.00	40,000.00
Manager	System leak detection inspection					2.0000	9,000.00	18,000.00
							Manager Totals	$188,760.00
	Services & Charges Totals	$250,235.00	$188,760.00	$230,000.00	$188,760.00	0.00%	$0.00	
	Services and Supplies Totals	$250,235.00	$188,760.00	$230,000.00	$188,760.00	0.00%	$0.00	
Capital Outlay								
520.62.41-610	Capital Salaries	.00	.00	.00	.00	.00	.00	
520.62.41-660	Distribution System	2,154,400.00	2,701,558.00	2,141,558.00	3,975,000.00	47.13	1,273,442.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	CARRYOVER - 12" Willow Road & GB Road	1.0000	200,000.00	200,000.00
Manager	Main replacement on Willlow Rd - West of Hibbard	1.0000	1,200,000.00	1,200,000.00
Manager	Main replacement on Willow Rd - East of Hibbard	1.0000	2,575,000.00	2,575,000.00
			Manager Totals	$3,975,000.00

Capital Outlay Totals	$2,154,400.00	$2,701,558.00	$2,141,558.00	$3,975,000.00	47.14%	$1,273,442.00	
Division **41 - Water Mains** Totals	$2,660,343.00	$3,233,806.00	$2,714,153.00	$4,520,326.00	39.78%	$1,286,520.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
520.62.42-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
520.62.42-515	Sick Cashed In	.00	.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	12,500.00	12,500.00	12,500.00	.00	.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	$12,500.00	$12,500.00	$12,500.00	0.00%	$0.00
	Services and Supplies Totals	$4,500.00	$12,500.00	$12,500.00	$12,500.00	0.00%	$0.00
Capital Outlay							
520.62.42-610	Capital Salaries	.00	.00	.00	.00	.00	.00
520.62.42-660	Distribution System	.00	.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	$12,500.00	$12,500.00	$12,500.00	0.00%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
520.62.43-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
520.62.43-515	Sick Cashed In	.00	.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	93,000.00	93,000.00	93,000.00	93,000.00	.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	$93,000.00	$93,000.00	$93,000.00	$93,000.00	0.00%	$0.00
	Services and Supplies Totals	$93,000.00	$93,000.00	$93,000.00	$93,000.00	0.00%	$0.00
Capital Outlay							
520.62.43-660	Distribution System	685,000.00	590,000.00	490,000.00	610,000.00	3.38	20,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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)					7.0000	5,000.00	35,000.00
Manager	Program - lead water service replacement (50% w/customer)					100.0000	5,000.00	500,000.00
Manager	Replacement of lead services on water main projects					15.0000	5,000.00	75,000.00
							Manager Totals	$610,000.00
	Capital Outlay Totals	$685,000.00	$590,000.00	$490,000.00	$610,000.00	3.39%	$20,000.00	
	Division **43 - Water Services** Totals	$778,000.00	$683,000.00	$583,000.00	$703,000.00	2.93%	$20,000.00	
	Department **62 - Water Distribution** Totals	$4,601,674.00	$5,642,862.00	$4,101,633.00	$6,806,555.00	20.62%	$1,163,693.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **520 - Water Fund**							
Department 88 - Depreciation							
Division **01 - Department Wide**							
EXPENSE							
Depreciation Expense							
520.88.01-800	Depreciation	575,000.00	575,000.00	575,000.00	575,000.00	.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	$575,000.00	$575,000.00	$575,000.00	$575,000.00	0.00%	$0.00
Division **01 - Department Wide** Totals	$575,000.00	$575,000.00	$575,000.00	$575,000.00	0.00%	$0.00
Department **88 - Depreciation** Totals	$575,000.00	$575,000.00	$575,000.00	$575,000.00	0.00%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	289,504.00	4.68	12,944.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2024 ACFR ($7,237,604) x 4%	1.0000	289,504.00	289,504.00
			Manager Totals	$289,504.00

520.99.01-901	Interfund Transfers - Other Operating Transfers	1,250,000.00	55,210.00	55,210.00	.00	(100.00)	(55,210.00)
	Transfers Totals	$1,526,560.00	$331,770.00	$331,770.00	$289,504.00	(12.74%)	($42,266.00)
	Division **01 - Department Wide** Totals	$1,526,560.00	$331,770.00	$331,770.00	$289,504.00	(12.74%)	($42,266.00)
	Department **99 - Transfers** Totals	$1,526,560.00	$331,770.00	$331,770.00	$289,504.00	(12.74%)	($42,266.00)
	EXPENSE TOTALS	$10,420,682.00	$11,157,028.00	$8,528,772.00	$12,396,255.00	11.11%	$1,239,227.00
	Fund **520 - Water Fund** Totals						
	REVENUE TOTALS	$8,005,623.00	$8,171,879.00	$8,147,137.00	$9,981,100.00	22.14%	$1,809,221.00
	EXPENSE TOTALS	$10,420,682.00	$11,157,028.00	$8,528,772.00	$12,396,255.00	11.11%	$1,239,227.00
	Fund **520 - Water Fund** Totals	($2,415,059.00)	($2,985,149.00)	($381,635.00)	($2,415,155.00)	(19.09%)	$569,994.00

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.
- Completed new inflow and infiltration study to identify repairs needed to eliminate storm and ground water flow in the sanitary sewer system.
- Completed design contract for replacement of the Ravines/Sheridan sewer force main with construction slated to begin in winter 2025-2026.

Staffing and Services Levels

Proposed FY 2026 Full-Time Equivalent (FTE) Employees: **3.6**

FY 2025 FTEs: **3.6**
FY 2024 FTEs: **3.3**
FY 2023 FTEs: **3.3**

Proposed FY 2026 Cost of Salaries and Benefits: **$496,505**
Projected FY 2025 Cost of Salaries and Benefits: **$446,942**
Budgeted FY 2025 Cost of Salaries and Benefits: **$455,974**
Actual FY 2024 Cost of Salaries and Benefits: **$343,259**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **8.9%**





Services and Supplies (Non-Capital) Expenditures

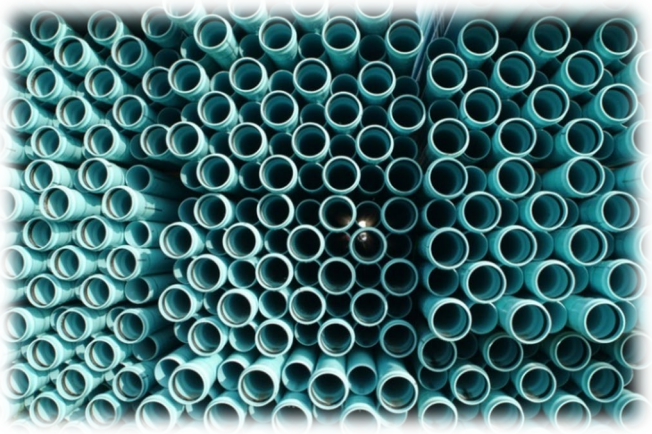
Proposed FY 2026 Cost of Services and Supplies: **$666,221**
Projected FY 2025 Cost of Services and Supplies: **$568,443**
Budgeted FY 2025 Cost of Services and Supplies: **622,832**
Actual FY 2024 Cost of Services and Supplies: **$440,307**

FY2025 Budget vs. FY2026 Proposed Budget % Change**: 7.0**%

Fiscal Year 2026 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. • Implement new manhole evaluation program to identify defects and prioritize manhole repairs to eliminate I/I and prolong useful life of Village infrastructure.	12/31/26
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.	12/31/26
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.	12/31/26
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 and 2025 report as applicable.	12/31/25

Ensure efficient and reliable operation of the system	• Complete construction of the new Ravines force main to ensure reliable and safe operation of the lift station	12/31/25



Fiscal Year 2025 Department Objectives Review

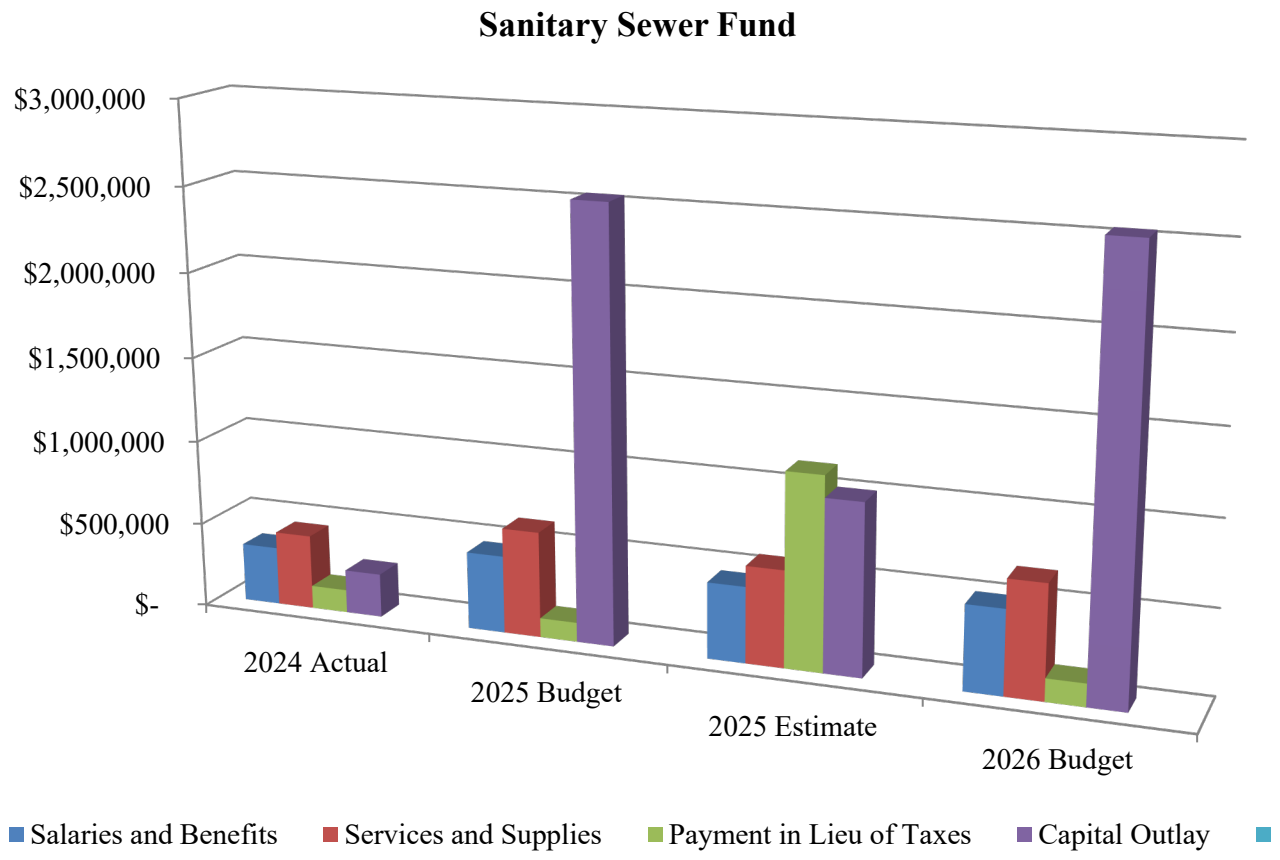
Objective	December 31st, 2025 Anticipated Completion Status
Implement programs to reduce sanitary sewer backups.	Ongoing
Ensure compliance with MWRD Inflow/Infiltration Control regulations.	Ongoing
Perform High and Medium repairs to existing sanitary mains based on the 2018 and 2025 Inflow and Infiltration Study as applicable	Ongoing
Ensure that equipment and vehicles are maintained for reliability and operational needs.	Ongoing





Financial Summary

Sanitary Sewer Fund	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 1,642,927	$ 1,710,354	$ 1,758,250	$ 1,895,062	10.8%	7.8%
Expenses	$ (918,961)	$ (1,192,066)	$ (1,128,645)	$ (1,296,794)	8.8%	14.9%
Net Operating Income (loss)	$ 723,966	$ 518,288	$ 629,605	$ 598,268	15.4%	-5.0%
Operating Expense Detail						
Salaries and Benefits	$ 343,259	$ 455,974	$ 446,942	$ 496,505	8.9%	11.1%
Services and Supplies	$ 440,307	$ 622,832	$ 568,443	$ 666,221	7.0%	17.2%
Payment in Lieu of Taxes	$ 135,395	$ 113,260	$ 113,260	$ 134,068	18.4%	18.4%
	$ 918,961	$ 1,192,066	$ 1,128,645	$ 1,296,794		
Capital Outlay	$ 256,988	$ 2,540,000	$ 1,005,015	$ 2,540,041	0.0%	152.7%
Total Fund Expense	$ 1,175,949	$ 3,732,066	$ 2,133,660	$ 3,836,835	2.8%	79.8%
Net Fund Income (loss)	$ 466,978	$ (2,021,712)	$ (375,410)	$ (1,941,773)	-4.0%	417.2%



Department Metrics

- Video inspected 53,096 lineal feet of sanitary mains to maintain a seven-year inspection cycle and identify system weakness and required repairs.
- Identified and repaired 8 sanitary sewer defects as part of the annual sewer televising program.
- Clean and maintained 9,887 lineal feet of sewer mains to maintain a seven-year cycle and preempt catastrophic failures.
- Installed 9,966 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 4,288 lineal feet of sanitary sewer main (root intrusion control)
- Televised 11.639 ft of sewers in-house, cleaned/root cut 20,514 ft, cleaned 122 catch basins/manholes, and 26 Storm/Sanitary repairs.
- Performed maintenance repairs on two pump station with in-house forces











Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
REVENUE							
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
540-447	Sanitary Sewer Service	1,692,453.00	1,675,854.00	1,655,000.00	1,809,922.00	7.99	134,068.00

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	1.0000	1,712,074.00	1,712,074.00
			Manager Totals	$1,809,922.00

540-447.60	Sanitary Sewer Service Penalties	7,000.00	8,000.00	8,000.00	8,640.00	8.00	640.00
540-447.70	Sanitary Sewer Service Miscellaneous	.00	.00	.00	.00	.00	.00
	Utilities- Electric, Water, Sewer, Refuse Totals	$1,699,453.00	$1,683,854.00	$1,663,000.00	$1,818,562.00	8.00%	$134,708.00
	Charges For Service Totals	$1,699,453.00	$1,683,854.00	$1,663,000.00	$1,818,562.00	8.00%	$134,708.00
Transfers							
540-490.10	Interfund Transfers In Other Transfers	.00	.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	.00
540-474.90	Other Miscellaneous Income	1,500.00	1,500.00	250.00	1,500.00	.00	.00
540-475	Disposal of Capital Assets	.00	.00	.00	.00	.00	.00
	Other Revenue Totals	$1,500.00	$1,500.00	$250.00	$1,500.00	0.00%	$0.00
Interest Income							
540-460.05	Interest Interest on Investments	15,000.00	25,000.00	95,000.00	75,000.00	200.00	50,000.00
	Interest Income Totals	$15,000.00	$25,000.00	$95,000.00	$75,000.00	200.00%	$50,000.00
	REVENUE TOTALS	$1,715,953.00	$1,710,354.00	$1,758,250.00	$1,895,062.00	10.80%	$184,708.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	235,657.00	304,425.00	304,425.00	322,022.00	5.78	17,597.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300101 - Public Works Director	Earnings		49,347.00
Manager	300202 - Assistant Public Works Dir	Earnings		41,187.00
Manager	301403 - Maintenance Worker	Earnings		33,792.00
Manager	301404 - Maintenance Worker	Earnings		38,030.00
Manager	301405 - Maintenance Worker	Earnings		41,060.00
Manager	301410 - Maintenance Worker	Earnings		39,572.00
Manager	302002 - PW Foreperson Sewer	Earnings		59,492.00
Manager	350101 - Director of Engineering	Earnings		19,542.00
			Manager Totals	$322,022.00

540.70.01-512	Overtime Salaries	3,000.00	14,500.00	14,500.00	15,000.00	3.44	500.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	309999 - PW Budget Only	Earnings		15,000.00
			Manager Totals	$15,000.00

540.70.01-513	Part Time Salaries	10,764.00	20,000.00	10,000.00	25,875.00	29.37	5,875.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							
	Position Transactions						
	Level *Position* *Type* *Code* *Total Amount*						
	Manager 301413 - Sewer Department Seasonal Earnings 25,875.00						
	Manager Totals $25,875.00						
540.70.01-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
540.70.01-518	Other Compensation	3,304.00	2,294.00	3,262.00	3,829.00	66.91	1,535.00
	Position Transactions						
	Level *Position* *Type* *Code* *Total Amount*						
	Manager 300101 - Public Works Director Earnings 2,735.00						
	Manager 350101 - Director of Engineering Earnings 1,094.00						
	Manager Totals $3,829.00						
	Employee Pay Totals	$252,725.00	$341,219.00	$332,187.00	$366,726.00	7.48%	$25,507.00
Benefits							
540.70.01-521	Fringe Benefits - Worker's Compensation	25,000.00	25,000.00	25,000.00	25,000.00	.00	.00
	Position Transactions						
	Level *Position* *Type* *Code* *Total Amount*						
	Manager 309999 - PW Budget Only Earnings 25,000.00						
	Manager Totals $25,000.00						
540.70.01-522	Fringe Benefits - Medical / Dental Insurance	49,936.00	36,702.00	36,702.00	45,851.00	24.92	9,149.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund	**540 - Sanitary Sewer Fund**						
Department	**70 - Sewers**						
Division	**01 - Department Wide**						
EXPENSE							

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300101 - Public Works Director	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	121.00
Manager	300101 - Public Works Director	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	28.00
Manager	300202 - Assistant Public Works Dir	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	7,863.00
Manager	300202 - Assistant Public Works Dir	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	28.00
Manager	300202 - Assistant Public Works Dir	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	121.00
Manager	301403 - Maintenance Worker	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	5,508.00
Manager	301403 - Maintenance Worker	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	57.00
Manager	301403 - Maintenance Worker	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	242.00
Manager	301404 - Maintenance Worker	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	11,016.00
Manager	301404 - Maintenance Worker	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	242.00
Manager	301404 - Maintenance Worker	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	57.00
Manager	301405 - Maintenance Worker	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	5,508.00
Manager	301405 - Maintenance Worker	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	57.00
Manager	301405 - Maintenance Worker	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	242.00
Manager	301410 - Maintenance Worker	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	5,508.00
Manager	301410 - Maintenance Worker	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	242.00
Manager	301410 - Maintenance Worker	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	57.00
Manager	302002 - PW Foreperson Sewer	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	5,508.00
Manager	302002 - PW Foreperson Sewer	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	242.00
Manager	350101 - Director of Engineering	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	3,145.00
Manager	350101 - Director of Engineering	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	11.00
Manager	350101 - Director of Engineering	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	48.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund 540 - Sanitary Sewer Fund								
Department 70 - Sewers								
Division **01 - Department Wide**								
EXPENSE								
							Manager Totals	$45,851.00
540.70.01-528	Fringe Benefits - Life Insurance	153.00	201.00	201.00	212.00	5.47	11.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300101 - Public Works Director	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	31.00
Manager	300202 - Assistant Public Works Dir	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	29.00
Manager	301403 - Maintenance Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	22.00
Manager	301404 - Maintenance Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	24.00
Manager	301405 - Maintenance Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	26.00
Manager	301410 - Maintenance Worker	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	26.00
Manager	302002 - PW Foreperson Sewer	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	40.00
Manager	350101 - Director of Engineering	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	14.00
			Manager Totals	$212.00

Benefits Totals	$75,089.00	$61,903.00	$61,903.00	$71,063.00	14.80%	$9,160.00	
Pensions							
540.70.01-523 Fringe Benefits - Medicare	3,622.00	4,948.00	4,948.00	5,317.00	7.45	369.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300101 - Public Works Director	Tax	MEDICARE - Medicare	755.00
Manager	300202 - Assistant Public Works Dir	Tax	MEDICARE - Medicare	597.00
Manager	301403 - Maintenance Worker	Tax	MEDICARE - Medicare	490.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund 540 - Sanitary Sewer Fund								
Department 70 - Sewers								
Division **01 - Department Wide**								
EXPENSE								

Level	Position	Type	Code	
Manager	301404 - Maintenance Worker	Tax	MEDICARE - Medicare	552.00
Manager	301405 - Maintenance Worker	Tax	MEDICARE - Medicare	595.00
Manager	301410 - Maintenance Worker	Tax	MEDICARE - Medicare	574.00
Manager	301413 - Sewer Department Seasonal	Tax	MEDICARE - Medicare	375.00
Manager	302002 - PW Foreperson Sewer	Tax	MEDICARE - Medicare	863.00
Manager	309999 - PW Budget Only	Tax	MEDICARE - Medicare	217.00
Manager	350101 - Director of Engineering	Tax	MEDICARE - Medicare	299.00
			Manager Totals	$5,317.00

540.70.01-524	Fringe Benefits - Social Security	14,732.00	20,382.00	20,382.00	21,612.00	6.03	1,230.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300101 - Public Works Director	Tax	FICA - FICA Social Security	2,730.00
Manager	300202 - Assistant Public Works Dir	Tax	FICA - FICA Social Security	2,554.00
Manager	301403 - Maintenance Worker	Tax	FICA - FICA Social Security	2,095.00
Manager	301404 - Maintenance Worker	Tax	FICA - FICA Social Security	2,358.00
Manager	301405 - Maintenance Worker	Tax	FICA - FICA Social Security	2,546.00
Manager	301410 - Maintenance Worker	Tax	FICA - FICA Social Security	2,454.00
Manager	301413 - Sewer Department Seasonal	Tax	FICA - FICA Social Security	1,604.00
Manager	302002 - PW Foreperson Sewer	Tax	FICA - FICA Social Security	3,689.00
Manager	309999 - PW Budget Only	Tax	FICA - FICA Social Security	491.00
Manager	350101 - Director of Engineering	Tax	FICA - FICA Social Security	1,091.00
			Manager Totals	$21,612.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							
540.70.01-525	Fringe Benefits - IMRF Pension Er Contribution	21,454.00	27,522.00	27,522.00	31,787.00	15.49	4,265.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300101 - Public Works Director	Benefit	IMRF - IMRF Pension	4,893.00
Manager	300202 - Assistant Public Works Dir	Benefit	IMRF TIER 2 - IMRF Tier 2	3,011.00
Manager	301403 - Maintenance Worker	Benefit	IMRF TIER 2 - IMRF Tier 2	3,268.00
Manager	301404 - Maintenance Worker	Benefit	IMRF TIER 2 - IMRF Tier 2	3,677.00
Manager	301405 - Maintenance Worker	Benefit	IMRF TIER 2 - IMRF Tier 2	3,971.00
Manager	301410 - Maintenance Worker	Benefit	IMRF TIER 2 - IMRF Tier 2	3,827.00
Manager	302002 - PW Foreperson Sewer	Benefit	IMRF TIER 2 - IMRF Tier 2	5,753.00
Manager	309999 - PW Budget Only	Benefit	IMRF BUDGET - IMRF for Budget Only	1,449.00
Manager	350101 - Director of Engineering	Benefit	IMRF - IMRF Pension	1,938.00
			Manager Totals	$31,787.00

Pensions Totals	$39,808.00	$52,852.00	$52,852.00	$58,716.00	11.10%	$5,864.00
Salary and Benefits Totals	$367,622.00	$455,974.00	$446,942.00	$496,505.00	8.89%	$40,531.00
Services and Supplies						
Services & Charges						
540.70.01-550 Administrative Charges	140,040.00	140,040.00	140,040.00	140,040.00	.00	.00
540.70.01-551 Consulting Services	25,000.00	25,000.00	25,000.00	25,000.00	.00	.00

Budget Transactions

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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							

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	.00
540.70.01-556	Village Data Processing / Network Charge	29,500.00	39,500.00	39,500.00	48,500.00	22.78	9,000.00
540.70.01-557	Technology Licensing & Maintenance	1,250.00	5,600.00	5,438.00	5,590.00	(.17)	(10.00)

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 Ticket Management Software	1.0000	1,340.00	1,340.00
Manager	JULIE Tickets - Call Center Charge	1.0000	2,000.00	2,000.00
Manager	Player for Department Communication Monitors	1.0000	150.00	150.00
			Manager Totals	$5,590.00

540.70.01-563	Telephone Service	300.00	300.00	.00	300.00	.00	.00
540.70.01-564	Cell Phones & Radios	1,620.00	.00	.00	.00	.00	.00
540.70.01-567	Operations & Maintenance	198,500.00	214,700.00	175,195.00	231,550.00	7.84	16,850.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Annual section video and cleaning program	1.0000	82,800.00	82,800.00
Manager	Commodities - pipes, fittings and manholes	1.0000	30,000.00	30,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund 540 - Sanitary Sewer Fund								
Department 70 - Sewers								
Division **01 - Department Wide**								
EXPENSE								
	Manager	Disposal Expenses (M60)				1.0000	7,000.00	7,000.00
	Manager	Lift Station Monitoring Services				1.0000	900.00	900.00
	Manager	Manhole Inspections (MACP Standard)				1.0000	10,000.00	10,000.00
	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
	Manager	Private service repair (contingency)				1.0000	20,000.00	20,000.00
	Manager	Pump Station Quarterly Inspection				1.0000	4,000.00	4,000.00
	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	10,350.00	10,350.00
	Manager	TV truck support & repairs				1.0000	5,000.00	5,000.00
							Manager Totals	$231,550.00
540.70.01-568	Utilities	7,500.00	7,500.00	4,838.00	7,500.00	.00	.00	
540.70.01-574	Vehicle Maint Service Charge	75,415.00	114,172.00	114,172.00	119,243.00	4.44	5,071.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Vehicle Service Charges				1.0000	119,243.00	119,243.00
							Manager Totals	$119,243.00
540.70.01-581	Training & Travel	4,700.00	15,350.00	5,000.00	12,075.00	(21.33)	(3,275.00)	
	Budget Transactions							

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	CDL Training/Tanker Endorsements	1.0000	1,500.00	1,500.00
Manager	Divisional Teamwork Workshop	1.0000	1,625.00	1,625.00
Manager	Electrical and Pump Station maintenance	1.0000	2,000.00	2,000.00
Manager	IPSI training	1.0000	1,750.00	1,750.00
Manager	MWRD required I/I training	1.0000	2,000.00	2,000.00
Manager	Road Scholars Training	1.0000	2,000.00	2,000.00
Manager	WaterCon	1.0000	1,200.00	1,200.00
			Manager Totals	$12,075.00

	Services & Charges Totals	$483,825.00	$562,162.00	$509,183.00	$589,798.00	4.92%	$27,636.00
Supplies							
540.70.01-537	Uniforms	3,255.00	2,895.00	2,985.00	3,171.00	9.53	276.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Safety Boots	3.0000	250.00	750.00
Manager	Uniform Hats	3.0000	37.00	111.00
Manager	Uniform Rental	3.0000	400.00	1,200.00
Manager	Uniform T-Shirts	3.0000	160.00	480.00
Manager	Winter Outerwear	3.0000	210.00	630.00
			Manager Totals	$3,171.00

540.70.01-540	Other Operating Supplies	240.00	240.00	240.00	252.00	5.00	12.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							

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	27.00	54.00
Manager	PPE - Safety Glasses	2.0000	21.00	42.00
Manager	PPE - Safety Gloves	2.0000	32.00	64.00
Manager	PPE - Safety Vest	2.0000	16.00	32.00
			Manager Totals	$252.00

540.70.01-542	Vehicles, Parts and Equipment	.00	.00	.00	.00	.00	.00
540.70.01-548	Other Small Tools & Equipment	7,500.00	3,000.00	1,500.00	3,000.00	.00	.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	$10,995.00	$6,135.00	$4,725.00	$6,423.00	4.69%	$288.00
Services and Supplies Totals	$494,820.00	$568,297.00	$513,908.00	$596,221.00	4.91%	$27,924.00

Capital Outlay

540.70.01-625	Heavy Machinery	.00	340,000.00	197,600.00	403,456.00	18.66	63,456.00

Budget Transactions

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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund 540 - Sanitary Sewer Fund								
Department 70 - Sewers								
Division **01 - Department Wide**								
EXPENSE								
	Manager	CARRYOVER Vehicle Replacement - PW 25 Roll-Off Truck				1.0000	148,456.00	148,456.00
	Manager	Vehicle Replacement - PW 48 - Vactor				1.0000	255,000.00	255,000.00
							Manager Totals	$403,456.00
540.70.01-670	Sanitary Sewers		1,600,000.00	2,200,000.00	807,415.00	2,136,585.00	(2.88)	(63,415.00)
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	AMI Deployment - Year 2				1.0000	696,585.00	696,585.00
	Manager	CARRYOVER Ravines Forcemain Rehabilitation Construction Phs 1				1.0000	500,000.00	500,000.00
	Manager	I&I Study - Critical				1.0000	600,000.00	600,000.00
	Manager	Ravines Forcemain Replacement (Construction Engineering)				1.0000	60,000.00	60,000.00
	Manager	Ravines Forcemain Replacement (Phase 2)				1.0000	280,000.00	280,000.00
							Manager Totals	$2,136,585.00
		Capital Outlay Totals	$1,600,000.00	$2,540,000.00	$1,005,015.00	$2,540,041.00	0.00%	$41.00
Insurance and Other Chargebacks								
540.70.01-530	Liability Insurance		32,450.00	32,450.00	32,450.00	35,000.00	7.85	2,550.00
		Insurance and Other Chargebacks Totals	$32,450.00	$32,450.00	$32,450.00	$35,000.00	7.86%	$2,550.00
Depreciation Expense								
540.70.01-800	Depreciation		.00	.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	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division **01 - Department Wide**							
EXPENSE							
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$2,494,892.00	$3,596,721.00	$1,998,315.00	$3,667,767.00	1.98%	$71,046.00
	Department **70 - Sewers** Totals	$2,494,892.00	$3,596,721.00	$1,998,315.00	$3,667,767.00	1.98%	$71,046.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
	Depreciation Expense Totals	$110,000.00	$110,000.00	$110,000.00	$110,000.00	0.00%	$0.00
	Division **01 - Department Wide** Totals	$110,000.00	$110,000.00	$110,000.00	$110,000.00	0.00%	$0.00
	Department **88 - Depreciation** Totals	$110,000.00	$110,000.00	$110,000.00	$110,000.00	0.00%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	135,395.00	113,260.00	113,260.00	134,068.00	18.37	20,808.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Service Revenue x 8% (1,809,922 * .08)	1.0000	134,068.00	134,068.00
			Manager Totals	$134,068.00

540.99.01-901	Interfund Transfers - Other Operating Transfers	.00	22,085.00	22,085.00	35,000.00	58.47	12,915.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to Facilities Fund	1.0000	35,000.00	35,000.00
			Manager Totals	$35,000.00

Transfers Totals	$135,395.00	$135,345.00	$135,345.00	$169,068.00	24.92%	$33,723.00
Division **01 - Department Wide** Totals	$135,395.00	$135,345.00	$135,345.00	$169,068.00	24.92%	$33,723.00
Department **99 - Transfers** Totals	$135,395.00	$135,345.00	$135,345.00	$169,068.00	24.92%	$33,723.00
EXPENSE TOTALS	$2,740,287.00	$3,842,066.00	$2,243,660.00	$3,946,835.00	2.73%	$104,769.00
Fund **540 - Sanitary Sewer Fund** Totals						
REVENUE TOTALS	$1,715,953.00	$1,710,354.00	$1,758,250.00	$1,895,062.00	10.80%	$184,708.00
EXPENSE TOTALS	$2,740,287.00	$3,842,066.00	$2,243,660.00	$3,946,835.00	2.73%	$104,769.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 99 - Transfers							
Division **01 - Department Wide**							
EXPENSE							
Fund **540 - Sanitary Sewer Fund** Totals		($1,024,334.00)	($2,131,712.00)	($485,410.00)	($2,051,773.00)	(3.75%)	$79,939.00

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.
- 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.
- Transitioned to new software program utilizing tablets and standardized workflows for various common services.
-

Staffing and Services Levels

Proposed FY 2026 Full-Time Equivalent (FTE) Employees: **9.5**

FY 2025 FTEs: **8.5**
FY 2024 FTEs: **8.5**
FY 2023 FTEs: **8.0**

Proposed FY 2026 Cost of Salaries and Benefits: **$1,385,611**
Projected FY 2025 Cost of Salaries and Benefits: **$1,182,006**
Budgeted FY 2025 Cost of Salaries and Benefits: **$1,182,006**
Actual FY 2024 Cost of Salaries and Benefits: **$1,125,060**
FY2025 Budget vs. FY2026 Proposed Budget % Change:**17.20%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2026 Cost of Services and Supplies: **$1,693,434**
Projected FY 2025 Cost of Services and Supplies: **$1,536,428**
Budgeted FY 2025 Cost of Services and Supplies: **$1,638,980**
Actual FY 2024 Cost of Services and Supplies: **$1,461,556**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **3.3%**

Fiscal Year 2026 Proposed Department Objectives

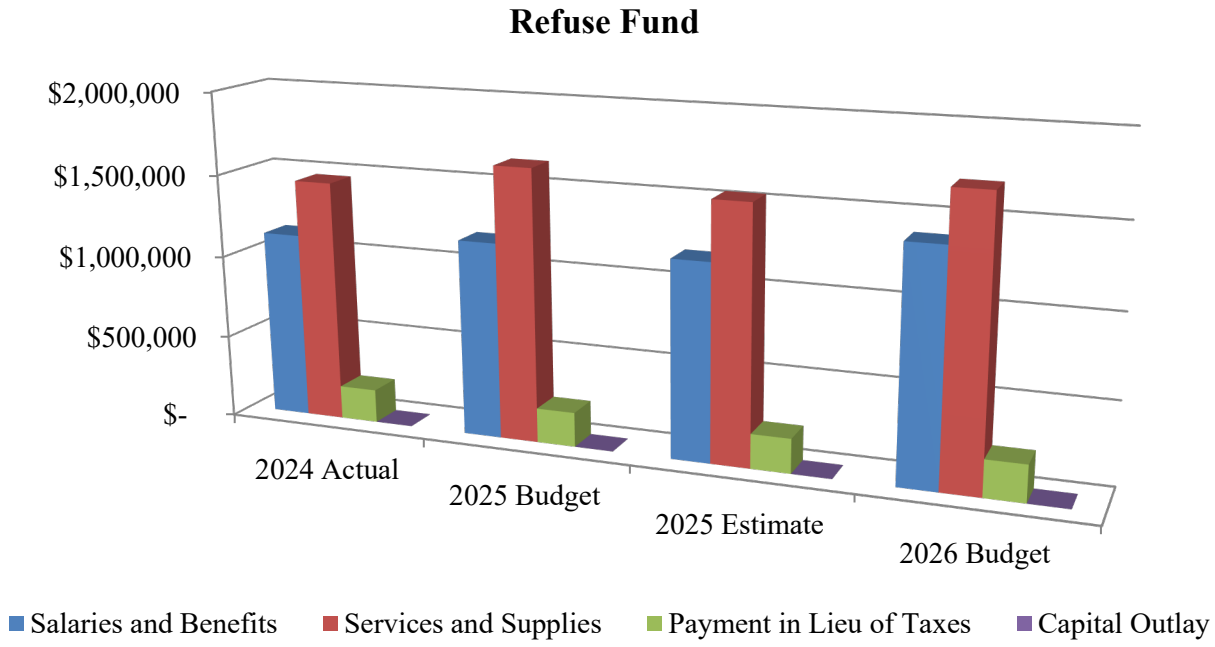
Objective	Action Steps	Timeframe
Increase recycling education of residents.	• Provide educational opportunities for residents to learn more about recycling in the Village. • Continue promotion of new "orange bag" program for hard to recycle items • Continue home hazardous waste collection program in concert with SWANCC	12/31/26
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.	12/31/26
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.	12/31/26
Implement External Cameras on Refuse Trucks	• Implement "smart" technology to take photos from trucks for common issues, saving time and improving documentation	7/1/26

Fiscal Year 2025 Department Objectives Review

Objective	December 31st, 2025 Anticipated Completion Status
Increase recycling education of residents.	Ongoing
Maintain partnership with Solid Waste Agency of Northern Cook Country.	Ongoing
Evaluate transition commercial refuse collection from Village-provided service to market-provided service.	Ongoing
Ensure that equipment and vehicles are maintained for reliability and operational needs.	On Hold
Implement Enhanced Routing System Using New Technology	Complete

Financial Summary

Refuse Fund	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 2,743,267	$ 2,865,939	$ 2,785,671	$ 2,985,041	4.2%	7.2%
Expenses	$ (2,787,671)	$ (3,028,816)	$ (2,926,264)	$ (3,301,248)	9.0%	12.8%
Net Operating Income (loss)	$ (44,404)	$ (162,877)	$ (140,593)	$ (316,207)	94.1%	124.9%
Operating Expense Detail						
Salaries and Benefits	$ 1,125,060	$ 1,182,006	$ 1,182,006	$ 1,385,611	17.2%	17.2%
Services and Supplies	$ 1,461,556	$ 1,638,980	$ 1,536,428	$ 1,693,434	3.3%	10.2%
Payment in Lieu of Taxes	$ 201,055	$ 207,830	$ 207,830	$ 222,203	6.9%	6.9%
	$ 2,787,671	$ 3,028,816	$ 2,926,264	$ 3,301,248		
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Fund Expense	$ 2,787,671	$ 3,028,816	$ 2,926,264	$ 3,301,248	9.0%	12.8%
Net Fund Income (loss)	$ (44,404)	$ (162,877)	$ (140,593)	$ (316,207)	94.1%	124.9%



Department Metrics

- Collected 5,741 tons of residential and commercial waste, 1,691 tons of residential recycling, 427 tons of commercial recycling, 14,600 cubic yards of yard waste from Winnetka homes and businesses. All refuse, recycling and yard waste figures are presented from calendar year 2024 (the last full calendar year available). 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 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 560 - Refuse Fund							
REVENUE							
Property Tax							
560-401.01	Property Tax General	.00	.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	.00
560-448.10	Refuse Service Residential	2,167,829.00	2,226,855.00	2,192,871.00	2,327,541.00	4.52	100,686.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Back Door Collection 1x/week	816.0000	694.83	566,981.28
Manager	Back Door Collection 1x/week (4 containers)	9.0000	965.99	8,693.91
Manager	Back Door containers 2x/week	170.0000	1,389.66	236,242.20
Manager	Curbside 35 Gallon	678.0000	374.20	253,707.60
Manager	Curbside 65 Gallon	1,047.0000	500.26	523,772.22
Manager	Curbside 95 Gallon	1,075.0000	625.39	672,294.25
Manager	Curbside 95 Gallon 1x/week (2 containers)	12.0000	828.78	9,945.36
Manager	Curbside 95 gallon 1x/week (3 containers)	3.0000	1,032.24	3,096.72
Manager	Curbside 95 Gallon 2x/week ($99.81 per month)	40.0000	1,320.17	52,806.80
			Manager Totals	$2,327,540.34

560-448.20	Refuse Service Commercial	430,080.00	451,584.00	418,000.00	450,000.00	(.35)	(1,584.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Commercial Accounts	12.0000	37,500.00	450,000.00
			Manager Totals	$450,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 560 - Refuse Fund							
REVENUE							
560-448.30	Refuse Service Special	75,000.00	75,000.00	55,000.00	75,000.00	.00	.00
560-448.60	Refuse Service Penalties	.00	.00	.00	.00	.00	.00
560-448.70	Refuse Service Miscellaneous	.00	.00	.00	.00	.00	.00
560-448.85	Refuse Service Recycling	.00	.00	2,300.00	.00	.00	.00
560-448.86	Refuse Service Composting	.00	.00	.00	.00	.00	.00
	Utilities- Electric, Water, Sewer, Refuse Totals	$2,672,909.00	$2,753,439.00	$2,668,171.00	$2,852,541.00	3.60%	$99,102.00
Other Charges for Service							
560-448.75	Refuse Service Refuse Bags	.00	.00	.00	.00	.00	.00
560-448.76	Refuse Service Refuse Stickers	75,000.00	82,500.00	72,500.00	82,500.00	.00	.00
	Other Charges for Service Totals	$75,000.00	$82,500.00	$72,500.00	$82,500.00	0.00%	$0.00
	Charges For Service Totals	$2,747,909.00	$2,835,939.00	$2,740,671.00	$2,935,041.00	3.49%	$99,102.00
Transfers							
560-490.10	Interfund Transfers In Other Transfers	.00	.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	.00
560-474.90	Other Miscellaneous Income	.00	.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	25,000.00	30,000.00	45,000.00	50,000.00	66.66	20,000.00
	Interest Income Totals	$25,000.00	$30,000.00	$45,000.00	$50,000.00	66.67%	$20,000.00
	REVENUE TOTALS	$2,772,909.00	$2,865,939.00	$2,785,671.00	$2,985,041.00	4.16%	$119,102.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
560.80.01-522	Fringe Benefits - Medical / Dental Insurance	.00	.00	.00	.00	.00	.00
560.80.01-528	Fringe Benefits - Life Insurance	.00	.00	.00	.00	.00	.00
560.80.01-529	Fringe Benefits - Allowances	.00	.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	.00
560.80.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00	.00	.00
560.80.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.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	.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	24,500.00	35,000.00	35,000.00	45,000.00	28.57	10,000.00
560.80.01-557	Technology Licensing & Maintenance	12,220.00	25,606.00	15,736.00	34,526.00	34.83	8,920.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	7.0000	350.00	2,450.00
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	Exterior Cameras - Annual Fee	5.0000	360.00	1,800.00
Manager	Exterior Cameras - Outtfitting	5.0000	4,500.00	22,500.00
Manager	Field Data Service	11.0000	420.00	4,620.00
			Manager Totals	$34,526.00

560.80.01-564	Cell Phones & Radios	3,780.00	.00	.00	.00	.00	.00
560.80.01-567	Operations & Maintenance	52,550.00	50,635.00	36,190.00	57,558.00	13.67	6,923.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Comercial Refuse Dumpster - 1-yd	6.0000	785.00	4,710.00
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	6.0000	1,108.00	6,648.00
Manager	Refuse Stickers Purchases	1.0000	4,500.00	4,500.00
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	11,700.00	11,700.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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 Totals	$57,558.00
560.80.01-574	Vehicle Maint Service Charge	198,810.00	280,673.00	280,673.00	293,128.00	4.43	12,455.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Vehicle Service Charges					1.0000	293,128.00	293,128.00
							Manager Totals	$293,128.00
560.80.01-581	Training & Travel	.00	4,095.00	3,600.00	6,425.00	56.89	2,330.00	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Divisional Teamwork Workshop					1.0000	1,625.00	1,625.00
	Manager IPSI Year 2 of 3					1.0000	2,300.00	2,300.00
	Manager Misc. Training					1.0000	1,000.00	1,000.00
	Manager Team Communications Training					1.0000	1,500.00	1,500.00
							Manager Totals	$6,425.00
560.80.01-585	Disposal	412,990.00	338,870.00	319,313.00	330,085.00	(2.59)	(8,785.00)	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Commercial Refuse Disposal tipping fees					1.0000	111,915.00	111,915.00

Village of Winnetka
Budget Detail
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	190,540.00	190,540.00
	Manager	Special Collection Disposal tipping fees				1.0000	16,845.00	16,845.00
	Manager	Spring Cleanup Disposal tipping fees				1.0000	5,785.00	5,785.00
							Manager Totals	$330,085.00
560.80.01-586	Recycling	488,591.00	510,516.00	496,335.00	535,467.00	4.88	24,951.00	
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Commercial Recycling Containers - 2-yd				5.0000	1,000.00	5,000.00
	Manager	Commercial Recycling Containers - 3-yd				3.0000	1,250.00	3,750.00
	Manager	LRS Commercial - Year 3 rates				5.0000	12,715.00	63,575.00
	Manager	LRS Commercial - Year 4 Rates				7.0000	13,285.00	92,995.00
	Manager	LRS Multi-family - Year 3 rates - 373 @ $6.61 for 5mo				5.0000	2,462.53	12,312.65
	Manager	LRS Multi-family - Year 4 rates - 373 @ $6.91 for 7mo				7.0000	2,577.43	18,042.01
	Manager	LRS Residential - Year 2 rates - 3,966 @ $6.61 for 5mo				5.0000	26,215.26	131,076.30
	Manager	LRS Residential - Year 3 rates - 3,966 @ $6.91 for 7mo				7.0000	27,405.06	191,835.42
	Manager	Residential - Recycling Containers				1.0000	11,880.00	11,880.00
	Manager	Sidewalk containers - refuse / recycling				1.0000	5,000.00	5,000.00
							Manager Totals	$535,466.38
560.80.01-587	Composting	113,376.00	103,698.00	90,000.00	103,865.00	.16	167.00	
	Budget Transactions							

Village of Winnetka
Budget Detail
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	17.89	3,864.24
Manager	Landscape Waste - Holiday Tree Compost	1.0000	4,000.00	4,000.00
Manager	Landscape Waste - Leaves Compost	1.0000	78,000.00	78,000.00
Manager	Landscape Waste - Yard Waste Compost	1.0000	18,000.00	18,000.00
			Manager Totals	$103,864.24

560.80.01-588	Landfill Monitoring	.00	.00	.00	.00	.00	.00
	Services & Charges Totals	$1,433,897.00	$1,476,173.00	$1,403,927.00	$1,533,134.00	3.86%	$56,961.00
Supplies							
560.80.01-532	Computer Equipment	.00	300.00	466.00	150.00	(50.00)	(150.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Player for Departmental Communications	1.0000	150.00	150.00
			Manager Totals	$150.00

560.80.01-537	Uniforms	7,595.00	7,000.00	7,000.00	7,098.00	1.40	98.00

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	7.0000	394.00	2,758.00
Manager	Uniform T-Shirts	7.0000	150.00	1,050.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	$7,098.00
560.80.01-540	Other Operating Supplies	1,120.00	1,120.00	1,120.00	1,176.00	5.00	56.00	
	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	32.00	224.00
	Manager PPE - Safety Glasses					7.0000	21.00	147.00
	Manager PPE - Safety Gloves					7.0000	85.00	595.00
							Manager Totals	$1,176.00
560.80.01-542	Vehicles, Parts and Equipment	38,000.00	41,000.00	37,000.00	39,000.00	(4.87)	(2,000.00)	
	Budget Transactions							
	Level *Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager Replacement of Unit 128 (Kubota Scooter)					1.0000	39,000.00	39,000.00
							Manager Totals	$39,000.00
560.80.01-548	Other Small Tools & Equipment	5,000.00	5,000.00	5,000.00	5,000.00	.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 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **01 - Department Wide**							
EXPENSE							
					Manager Totals		$5,000.00
	Supplies Totals	$51,715.00	$54,420.00	$50,586.00	$52,424.00	(3.67%)	($1,996.00)
	Services and Supplies Totals	$1,485,612.00	$1,530,593.00	$1,454,513.00	$1,585,558.00	3.59%	$54,965.00
Capital Outlay							
560.80.01-625	Heavy Machinery	.00	.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	32,450.00	32,450.00	32,450.00	35,000.00	7.85	2,550.00
	Insurance and Other Chargebacks Totals	$32,450.00	$32,450.00	$32,450.00	$35,000.00	7.86%	$2,550.00
Depreciation Expense							
560.80.01-800	Depreciation	.00	.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	.00
560.80.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00	.00	.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Contingency							
560.80.01-593	Contingency	.00	.00	.00	.00	.00	.00
	Contingency Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$1,518,062.00	$1,563,043.00	$1,486,963.00	$1,620,558.00	3.68%	$57,515.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
560.80.45-512	Overtime Salaries	29,732.00	29,492.00	29,492.00	31,500.00	6.80	2,008.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	309999 - PW Budget Only	Earnings		31,500.00
			Manager Totals	$31,500.00

560.80.45-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
560.80.45-518	Other Compensation	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$29,732.00	$29,492.00	$29,492.00	$31,500.00	6.81%	$2,008.00
	Salary and Benefits Totals	$29,732.00	$29,492.00	$29,492.00	$31,500.00	6.81%	$2,008.00
Services and Supplies							
Services & Charges							
560.80.45-574	Vehicle Maint Service Charge	.00	.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	$29,732.00	$29,492.00	$29,492.00	$31,500.00	6.81%	$2,008.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	683,653.00	768,767.00	768,767.00	880,779.00	14.57	112,012.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300202 - Assistant Public Works Dir	Earnings		41,187.00
Manager	301501 - Refuse Collector	Earnings		81,213.00
Manager	301502 - Refuse Collector	Earnings		80,186.00
Manager	301503 - Refuse Collector	Earnings		101,356.00
Manager	301504 - Refuse Collector	Earnings		107,948.00
Manager	301505 - Refuse Collector	Earnings		79,072.00
Manager	301506 - Refuse Collector	Earnings		107,948.00
Manager	301507 - Refuse Collector	Earnings		99,069.00
Manager	301602 - PW Customer Service Rep	Earnings		31,892.00
Manager	301603 - PW Customer Service Rep	Earnings		31,923.00
Manager	302004 - PW Foreperson Refuse	Earnings		118,985.00
			Manager Totals	$880,779.00

560.80.46-512	Overtime Salaries	17,762.00	22,781.00	22,781.00	24,300.00	6.66	1,519.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	309999 - PW Budget Only	Earnings		24,300.00
			Manager Totals	$24,300.00

Village of Winnetka
Budget Detail
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **46 - Residential**							
EXPENSE							
560.80.46-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
560.80.46-518	Other Compensation	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$701,415.00	$791,548.00	$791,548.00	$905,079.00	14.34%	$113,531.00
Benefits							
560.80.46-520	Fringe Benefits - Deferred Compensation	.00	.00	.00	.00	.00	.00
560.80.46-521	Fringe Benefits - Worker's Compensation	50,000.00	50,000.00	50,000.00	70,000.00	40.00	20,000.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	309999 - PW Budget Only	Earnings		70,000.00
			Manager Totals	$70,000.00

560.80.46-522	Fringe Benefits - Medical / Dental Insurance	125,200.00	156,896.00	156,896.00	197,456.00	25.85	40,560.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300202 - Assistant Public Works Dir	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	7,863.00
Manager	300202 - Assistant Public Works Dir	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	28.00
Manager	300202 - Assistant Public Works Dir	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	121.00
Manager	301501 - Refuse Collector	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	11,016.00
Manager	301501 - Refuse Collector	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	113.00
Manager	301501 - Refuse Collector	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	483.00
Manager	301502 - Refuse Collector	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	11,016.00

Village of Winnetka
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **46 - Residential**							
EXPENSE							
Manager	301502 - Refuse Collector			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		483.00
Manager	301502 - Refuse Collector			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		113.00
Manager	301503 - Refuse Collector			Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		22,032.00
Manager	301503 - Refuse Collector			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		113.00
Manager	301503 - Refuse Collector			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		483.00
Manager	301504 - Refuse Collector			Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		22,032.00
Manager	301504 - Refuse Collector			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		113.00
Manager	301504 - Refuse Collector			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		483.00
Manager	301505 - Refuse Collector			Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		31,451.00
Manager	301505 - Refuse Collector			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		113.00
Manager	301505 - Refuse Collector			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		483.00
Manager	301506 - Refuse Collector			Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		22,032.00
Manager	301506 - Refuse Collector			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		483.00
Manager	301506 - Refuse Collector			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		113.00
Manager	301507 - Refuse Collector			Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		31,451.00
Manager	301507 - Refuse Collector			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		113.00
Manager	301507 - Refuse Collector			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		483.00
Manager	301602 - PW Customer Service Rep			Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		11,016.00
Manager	301602 - PW Customer Service Rep			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		57.00
Manager	301602 - PW Customer Service Rep			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		242.00
Manager	301603 - PW Customer Service Rep			Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		11,016.00
Manager	301603 - PW Customer Service Rep			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		57.00
Manager	301603 - PW Customer Service Rep			Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		242.00
Manager	302004 - PW Foreperson Refuse			Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision		113.00
Manager	302004 - PW Foreperson Refuse			Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO		11,016.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund 560 - Refuse Fund								
Department 80 - Refuse								
Division **46 - Residential**								
EXPENSE								

Manager	302004 - PW Foreperson Refuse	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO		483.00
				Manager Totals	$197,456.00

560.80.46-528	Fringe Benefits - Life Insurance	624.00	518.00	518.00	588.00	13.51	70.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300202 - Assistant Public Works Dir	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	29.00
Manager	301501 - Refuse Collector	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	52.00
Manager	301502 - Refuse Collector	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	52.00
Manager	301503 - Refuse Collector	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	70.00
Manager	301504 - Refuse Collector	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	73.00
Manager	301505 - Refuse Collector	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	51.00
Manager	301506 - Refuse Collector	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	73.00
Manager	301507 - Refuse Collector	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	66.00
Manager	301602 - PW Customer Service Rep	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	21.00
Manager	301603 - PW Customer Service Rep	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	21.00
Manager	302004 - PW Foreperson Refuse	Benefit	LIFE - BASIC/EAP - Basic Employee Life Insurance	80.00
			Manager Totals	$588.00

	Benefits Totals	$175,824.00	$207,414.00	$207,414.00	$268,044.00	29.23%	$60,630.00	
Pensions								
560.80.46-523	Fringe Benefits - Medicare	9,913.00	11,651.00	11,651.00	13,298.00	14.13	1,647.00	

Position Transactions

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **46 - Residential**							
EXPENSE							

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300202 - Assistant Public Works Dir	Tax	MEDICARE - Medicare	597.00
Manager	301501 - Refuse Collector	Tax	MEDICARE - Medicare	1,178.00
Manager	301502 - Refuse Collector	Tax	MEDICARE - Medicare	1,163.00
Manager	301503 - Refuse Collector	Tax	MEDICARE - Medicare	1,470.00
Manager	301504 - Refuse Collector	Tax	MEDICARE - Medicare	1,565.00
Manager	301505 - Refuse Collector	Tax	MEDICARE - Medicare	1,147.00
Manager	301506 - Refuse Collector	Tax	MEDICARE - Medicare	1,739.00
Manager	301507 - Refuse Collector	Tax	MEDICARE - Medicare	1,437.00
Manager	301602 - PW Customer Service Rep	Tax	MEDICARE - Medicare	462.00
Manager	301603 - PW Customer Service Rep	Tax	MEDICARE - Medicare	463.00
Manager	302004 - PW Foreperson Refuse	Tax	MEDICARE - Medicare	1,725.00
Manager	309999 - PW Budget Only	Tax	MEDICARE - Medicare	352.00
			Manager Totals	$13,298.00

560.80.46-524	Fringe Benefits - Social Security	42,386.00	49,219.00	49,219.00	56,145.00	14.07	6,926.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300202 - Assistant Public Works Dir	Tax	FICA - FICA Social Security	2,554.00
Manager	301501 - Refuse Collector	Tax	FICA - FICA Social Security	5,035.00
Manager	301502 - Refuse Collector	Tax	FICA - FICA Social Security	4,972.00
Manager	301503 - Refuse Collector	Tax	FICA - FICA Social Security	6,284.00
Manager	301504 - Refuse Collector	Tax	FICA - FICA Social Security	6,693.00
Manager	301505 - Refuse Collector	Tax	FICA - FICA Social Security	4,902.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund 560 - Refuse Fund								
Department 80 - Refuse								
Division **46 - Residential**								
EXPENSE								

Manager	301506 - Refuse Collector	Tax	FICA - FICA Social Security		7,434.00
Manager	301507 - Refuse Collector	Tax	FICA - FICA Social Security		6,142.00
Manager	301602 - PW Customer Service Rep	Tax	FICA - FICA Social Security		1,977.00
Manager	301603 - PW Customer Service Rep	Tax	FICA - FICA Social Security		1,979.00
Manager	302004 - PW Foreperson Refuse	Tax	FICA - FICA Social Security		7,377.00
Manager	309999 - PW Budget Only	Tax	FICA - FICA Social Security		796.00
				Manager Totals	$56,145.00

560.80.46-525	Fringe Benefits - IMRF Pension Er Contribution	59,189.00	67,682.00	67,682.00	86,545.00	27.87	18,863.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300202 - Assistant Public Works Dir	Benefit	IMRF TIER 2 - IMRF Tier 2	3,011.00
Manager	301501 - Refuse Collector	Benefit	IMRF TIER 2 - IMRF Tier 2	7,853.00
Manager	301502 - Refuse Collector	Benefit	IMRF TIER 2 - IMRF Tier 2	7,754.00
Manager	301503 - Refuse Collector	Benefit	IMRF TIER 2 - IMRF Tier 2	9,801.00
Manager	301504 - Refuse Collector	Benefit	IMRF - IMRF Pension	10,438.00
Manager	301505 - Refuse Collector	Benefit	IMRF TIER 2 - IMRF Tier 2	7,646.00
Manager	301506 - Refuse Collector	Benefit	IMRF TIER 2 - IMRF Tier 2	10,438.00
Manager	301507 - Refuse Collector	Benefit	IMRF - IMRF Pension	9,580.00
Manager	301602 - PW Customer Service Rep	Benefit	IMRF TIER 2 - IMRF Tier 2	3,084.00
Manager	301603 - PW Customer Service Rep	Benefit	IMRF TIER 2 - IMRF Tier 2	3,087.00
Manager	302004 - PW Foreperson Refuse	Benefit	IMRF - IMRF Pension	11,506.00
Manager	309999 - PW Budget Only	Benefit	IMRF BUDGET - IMRF for Budget Only	2,347.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **46 - Residential**							
EXPENSE							
					Manager Totals		$86,545.00
560.80.46-526	Fringe Benefits - Police Pension Er Contribution	.00	.00	.00	.00	.00	.00
560.80.46-527	Fringe Benefits - Fire Pension Er Contribution	.00	.00	.00	.00	.00	.00
	Pensions Totals	$111,488.00	$128,552.00	$128,552.00	$155,988.00	21.34%	$27,436.00
	Salary and Benefits Totals	$988,727.00	$1,127,514.00	$1,127,514.00	$1,329,111.00	17.88%	$201,597.00
Services and Supplies							
Services & Charges							
560.80.46-584	Refuse Collection	.00	.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	$988,727.00	$1,127,514.00	$1,127,514.00	$1,329,111.00	17.88%	$201,597.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
560.80.48-512	Overtime Salaries	25,000.00	25,000.00	25,000.00	25,000.00	.00	.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	309999 - PW Budget Only	Earnings		25,000.00
			Manager Totals	$25,000.00

560.80.48-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
560.80.48-518	Other Compensation	.00	.00	.00	.00	.00	.00
	Employee Pay Totals	$25,000.00	$25,000.00	$25,000.00	$25,000.00	0.00%	$0.00
	Salary and Benefits Totals	$25,000.00	$25,000.00	$25,000.00	$25,000.00	0.00%	$0.00
Services and Supplies							
Services & Charges							
560.80.48-584	Refuse Collection	52,396.00	53,852.00	27,380.00	55,376.00	2.82	1,524.00

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	200.0000	176.88	35,376.00
Manager	Temporary services - other	1.0000	10,000.00	10,000.00
			Manager Totals	$55,376.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **48 - Yard Waste**							
EXPENSE							
	Services & Charges Totals	$52,396.00	$53,852.00	$27,380.00	$55,376.00	2.83%	$1,524.00
	Services and Supplies Totals	$52,396.00	$53,852.00	$27,380.00	$55,376.00	2.83%	$1,524.00
	Division **48 - Yard Waste** Totals	$77,396.00	$78,852.00	$52,380.00	$80,376.00	1.93%	$1,524.00
	Department **80 - Refuse** Totals	$2,613,917.00	$2,798,901.00	$2,696,349.00	$3,061,545.00	9.38%	$262,644.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
	Depreciation Expense Totals	$135,000.00	$135,000.00	$135,000.00	$135,000.00	0.00%	$0.00
	Division **01 - Department Wide** Totals	$135,000.00	$135,000.00	$135,000.00	$135,000.00	0.00%	$0.00
	Department **88 - Depreciation** Totals	$135,000.00	$135,000.00	$135,000.00	$135,000.00	0.00%	$0.00
Department 99 - Transfers							
Division **01 - Department Wide**							
EXPENSE							
Transfers							
560.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	201,055.00	207,830.00	207,830.00	222,203.00	6.91	14,373.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Commercial Service Revenue (.08 x $450,000)	1.0000	36,000.00	36,000.00
Manager	Residential Service Revenue (.08 x $2,327,541)	1.0000	186,203.00	186,203.00
			Manager Totals	$222,203.00

560.99.01-901	Interfund Transfers - Other Operating Transfers	.00	22,085.00	22,085.00	17,500.00	(20.76)	(4,585.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to Facilities Fund	1.0000	17,500.00	17,500.00
			Manager Totals	$17,500.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division **01 - Department Wide**							
EXPENSE							
	Transfers Totals	$201,055.00	$229,915.00	$229,915.00	$239,703.00	4.26%	$9,788.00
	Division **01 - Department Wide** Totals	$201,055.00	$229,915.00	$229,915.00	$239,703.00	4.26%	$9,788.00
	Department **99 - Transfers** Totals	$201,055.00	$229,915.00	$229,915.00	$239,703.00	4.26%	$9,788.00
	EXPENSE TOTALS	$2,949,972.00	$3,163,816.00	$3,061,264.00	$3,436,248.00	8.61%	$272,432.00
	Fund **560 - Refuse Fund** Totals						
	REVENUE TOTALS	$2,772,909.00	$2,865,939.00	$2,785,671.00	$2,985,041.00	4.16%	$119,102.00
	EXPENSE TOTALS	$2,949,972.00	$3,163,816.00	$3,061,264.00	$3,436,248.00	8.61%	$272,432.00
	Fund **560 - Refuse Fund** Totals	($177,063.00)	($297,877.00)	($275,593.00)	($451,207.00)	51.47%	($153,330.00)

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.
- Initiated the East Study Stormwater Study to evaluate stormwater management options on the eastern side of the Village

Staffing and Services Levels

Proposed FY 2026 Full-Time Equivalent (FTE) Employees: **2.85**

FY 2025 FTEs: **2.85**
FY 2024 FTEs: **3.70**
FY 2023 FTEs: **3.70**

Proposed FY 2026 Cost of Salaries and Benefits: **$437,842**
Projected FY 2025 Cost of Salaries and Benefits: **$348,527**
Budgeted FY 2025 Cost of Salaries and Benefits: **$375,127**
Actual FY 2024 Cost of Salaries and Benefits: **$250,490**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **16.7%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2026 Cost of Services and Supplies: **$460,316**
Projected FY 2025 Cost of Services and Supplies: **$313,678**
Budgeted FY 2025 Cost of Services and Supplies: **$341,378**
Actual FY 2024 Cost of Services and Supplies: **$225,845**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **34.8%**

Fiscal Year 2026 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	12/31/26
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. • Implement manhole evaluation program. • Implement storm sewer lining program to reinforce structural integrity of mains. • 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.	12/31/26

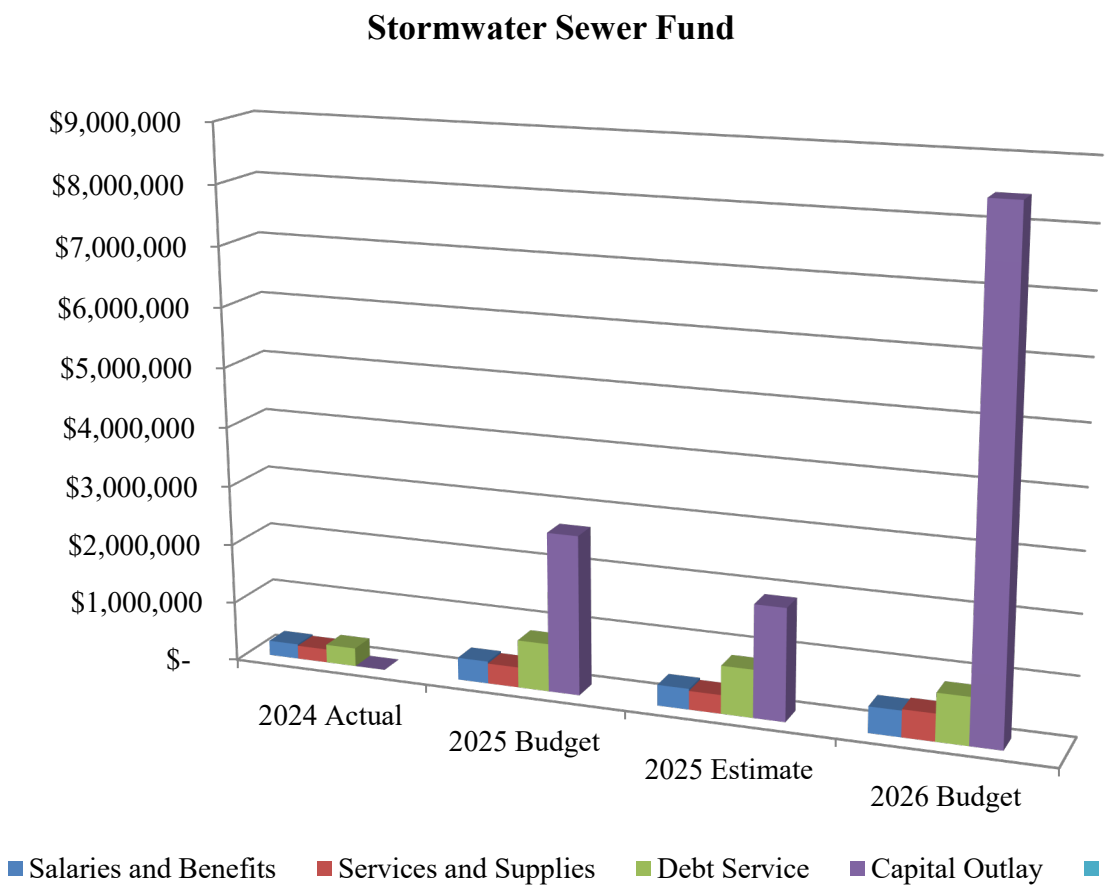
Fiscal Year 2026 Department Objectives Review

Objective	December 31st, 2026 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 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 13,516,375	$ 11,355,000	$ 6,350,000	$ 7,301,250	-35.7%	15.0%
Expenses	$ (783,576)	$ (1,519,610)	$ (1,465,310)	$ (1,697,888)	11.7%	15.9%
Net Operating Income (loss)	$ 12,732,799	$ 9,835,390	$ 4,884,690	$ 5,603,362	-43.0%	14.7%
Operating Expense Detail						
Salaries and Benefits	$ 250,491	$ 375,127	$ 348,527	$ 437,842	16.7%	25.6%
Services and Supplies	$ 225,845	$ 341,378	$ 313,678	$ 460,316	34.8%	46.7%
Debt Service	$ 307,240	$ 803,105	$ 803,105	$ 799,730	-0.4%	-0.4%
	$ 783,576	$ 1,519,610	$ 1,465,310	$ 1,697,888		
Capital Outlay / Transfers Out	$ (47,916)	$ 2,671,456	$ 1,878,896	$ 12,063,400	351.6%	542.0%
Total Fund Expense	$ 735,660	$ 4,191,066	$ 3,344,206	$ 13,761,288	228.3%	311.5%
Net Fund Income (loss)	$ 12,780,715	$ 7,163,934	$ 3,005,794	$ (6,460,038)	190.2%	314.9%



Department Metrics

- Cleaned 154 catch basins and inlets.
- 9,887 lineal feet of storm sewer pipe cleaned.
- Performed 18 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 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	318,562.00	260,832.00	237,000.00	276,185.00	5.88	15,353.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	301403 - Maintenance Worker	Earnings		33,792.00
Manager	301404 - Maintenance Worker	Earnings		38,030.00
Manager	301405 - Maintenance Worker	Earnings		41,060.00
Manager	301410 - Maintenance Worker	Earnings		39,572.00
Manager	302002 - PW Foreperson Sewer	Earnings		59,492.00
Manager	350101 - Director of Engineering	Earnings		48,855.00
Manager	350201 - Assistant Village Engineer	Earnings		15,384.00
			Manager Totals	$276,185.00

580.75.01-512	Overtime Salaries	5,000.00	10,000.00	11,000.00	12,000.00	20.00	2,000.00
580.75.01-513	Part Time Salaries	.00	.00	.00	25,000.00	.00	25,000.00
580.75.01-515	Sick Cashed In	.00	.00	.00	.00	.00	.00
580.75.01-518	Other Compensation	2,360.00	944.00	932.00	2,735.00	189.72	1,791.00
	Employee Pay Totals	$325,922.00	$271,776.00	$248,932.00	$315,920.00	16.24%	$44,144.00
Benefits							
580.75.01-521	Fringe Benefits - Worker's Compensation	25,000.00	25,000.00	25,000.00	25,000.00	.00	.00
580.75.01-522	Fringe Benefits - Medical / Dental Insurance	74,009.00	34,285.00	34,285.00	45,693.00	33.27	11,408.00
580.75.01-528	Fringe Benefits - Life Insurance	216.00	172.00	172.00	182.00	5.81	10.00
	Benefits Totals	$99,225.00	$59,457.00	$59,457.00	$70,875.00	19.20%	$11,418.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	4,654.00	3,941.00	3,278.00	4,581.00	16.23	640.00
580.75.01-524	Fringe Benefits - Social Security	19,334.00	16,369.00	14,100.00	18,767.00	14.64	2,398.00
580.75.01-525	Fringe Benefits - IMRF Pension Er Contribution	26,486.00	23,584.00	22,760.00	27,699.00	17.44	4,115.00
	Pensions Totals	$50,474.00	$43,894.00	$40,138.00	$51,047.00	16.30%	$7,153.00
	Salary and Benefits Totals	$475,621.00	$375,127.00	$348,527.00	$437,842.00	16.72%	$62,715.00
Services and Supplies							
Services & Charges							
580.75.01-550	Administrative Charges	.00	.00	.00	.00	.00	.00
580.75.01-552	Engineering Services	25,000.00	25,000.00	5,000.00	25,000.00	.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	17,500.00	10,000.00	.00	.00
580.75.01-555	GIS & Aerial Mapping	.00	.00	.00	.00	.00	.00
580.75.01-556	Village Data Processing / Network Charge	.00	.00	.00	.00	.00	.00
580.75.01-557	Technology Licensing & Maintenance	1,250.00	1,300.00	1,300.00	1,300.00	.00	.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 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	1,633.00	.00	.00	.00	.00	.00
580.75.01-564	Cell Phones & Radios	1,080.00	.00	.00	.00	.00	.00
580.75.01-567	Operations & Maintenance	248,000.00	237,000.00	225,000.00	354,725.00	49.67	117,725.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Ash St. Spare Pump Purchase	1.0000	75,000.00	75,000.00
Manager	Contractual repairs	1.0000	18,000.00	18,000.00
Manager	Drainage channel maintenance	1.0000	3,000.00	3,000.00
Manager	Level Monitor and Rain Gauge at Winnetka Station	1.0000	5,000.00	5,000.00
Manager	Lift Station Monitoring	1.0000	725.00	725.00
Manager	Manhole Inspections	1.0000	10,000.00	10,000.00
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	Pump station quarterly inspections	5.0000	4,000.00	20,000.00
Manager	Repair materials (pipe, CB's, etc.)	1.0000	35,000.00	35,000.00
Manager	Waste Hauling	1.0000	7,000.00	7,000.00
			Manager Totals	$354,725.00

580.75.01-568	Utilities	26,500.00	26,500.00	22,500.00	26,500.00	.00	.00
580.75.01-574	Vehicle Maint Service Charge	14,365.00	21,749.00	21,749.00	22,712.00	4.42	963.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Vehicle Service Charges	1.0000	22,712.00	22,712.00
			Manager Totals	$22,712.00

580.75.01-581	Training & Travel	.00	450.00	1,250.00	700.00	55.55	250.00	

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	IAFSM Conference	1.0000	700.00	700.00
			Manager Totals	$700.00

	Services & Charges Totals	$327,828.00	$321,999.00	$294,299.00	$440,937.00	36.94%	$118,938.00	
Supplies								
580.75.01-537	Uniforms	2,160.00	1,920.00	1,920.00	1,920.00	.00	.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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division **01 - Department Wide**							
EXPENSE							
580.75.01-540	Other Operating Supplies	350.00	350.00	350.00	350.00	.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	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	16,109.00	16,109.00	.00	.00
580.75.01-548	Other Small Tools & Equipment	1,000.00	1,000.00	1,000.00	1,000.00	.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	$19,619.00	$19,379.00	$19,379.00	$19,379.00	0.00%	$0.00
Services and Supplies Totals	$347,447.00	$341,378.00	$313,678.00	$460,316.00	34.84%	$118,938.00
Capital Outlay						
580.75.01-625 Heavy Machinery	.00	415,000.00	398,275.00	395,000.00	(4.81)	(20,000.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division **01 - Department Wide**							
EXPENSE							

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Unit 48 - Vactor	1.0000	395,000.00	395,000.00
			Manager Totals	$395,000.00

580.75.01-675	Stormwater Sewers	18,345,189.00	2,256,456.00	1,480,621.00	8,043,965.00	256.48	5,787,509.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CARRYOVER R-39-2024 - East side modeling	1.0000	100,000.00	100,000.00
Manager	Construction Management	1.0000	125,600.00	125,600.00
Manager	Contingency	1.0000	3,221,299.00	3,221,299.00
Manager	Eastside Stormwater Design Services - Elder Watershed	1.0000	300,000.00	300,000.00
Manager	Engineering R-78-2022	1.0000	569,930.00	569,930.00
Manager	Storm Sewer Lining/Manhole Rehabilitation	1.0000	200,000.00	200,000.00
Manager	Willow road	1.0000	3,527,136.00	3,527,136.00
			Manager Totals	$8,043,965.00

	Capital Outlay Totals	$18,345,189.00	$2,671,456.00	$1,878,896.00	$8,438,965.00	215.89%	$5,767,509.00
Insurance and Other Chargebacks							
580.75.01-530	Liability Insurance	.00	.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	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division **01 - Department Wide**							
EXPENSE							
	Depreciation Expense Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Debt Service							
580.75.01-705	Principal	515,000.00	535,000.00	535,000.00	545,000.00	1.86	10,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2020 Stormwater bond principal (12/15/2025)	1.0000	545,000.00	545,000.00
			Manager Totals	$545,000.00

580.75.01-710	Interest	279,980.00	267,105.00	267,105.00	253,730.00	(5.00)	(13,375.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2020 Stormwater bonds - interest (12/15/2026)	1.0000	126,865.00	126,865.00
Manager	2020 Stormwater bonds - interest (6/15/2025)	1.0000	126,865.00	126,865.00
			Manager Totals	$253,730.00

580.75.01-711	Amortization	.00	.00	.00	.00	.00	.00
580.75.01-715	Paying Agent Fees	650.00	1,000.00	1,000.00	1,000.00	.00	.00
580.75.01-720	Bond Issue Costs	.00	.00	.00	.00	.00	.00
	Debt Service Totals	$795,630.00	$803,105.00	$803,105.00	$799,730.00	(0.42%)	($3,375.00)
Transfers							
580.75.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	.00	.00	.00
580.75.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00	.00	.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund	**580 - Storm Water Sewer Fund**						
Department	**75 - Stormwater**						
Division	**01 - Department Wide**						
EXPENSE							
Division	**01 - Department Wide** Totals	$19,963,887.00	$4,191,066.00	$3,344,206.00	$10,136,853.00	141.87%	$5,945,787.00
Department	**75 - Stormwater** Totals	$19,963,887.00	$4,191,066.00	$3,344,206.00	$10,136,853.00	141.87%	$5,945,787.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
REVENUE							
Property Tax							
580-401.01	Property Tax General	.00	.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	7,900,000.00	5,300,000.00	300,000.00	5,000,000.00	(5.66)	(300,000.00)

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Illinois Capital Bill Funds ($12 Million) 2nd portion	1.0000	5,000,000.00	5,000,000.00
			Manager Totals	$5,000,000.00

	Intergovernmental Revenue Totals	$7,900,000.00	$5,300,000.00	$300,000.00	$5,000,000.00	(5.66%)	($300,000.00)
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
580-449.01	Stormwater Sewer Service Winnetka	2,020,000.00	2,030,000.00	2,025,000.00	2,126,250.00	4.74	96,250.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Storm ERU Revenue (5% increase)	1.0000	2,126,250.00	2,126,250.00
			Manager Totals	$2,126,250.00

580-449.60	Stormwater Sewer Service Penalties	.00	.00	.00	.00	.00	.00
	Utilities- Electric, Water, Sewer, Refuse Totals	$2,020,000.00	$2,030,000.00	$2,025,000.00	$2,126,250.00	4.74%	$96,250.00
	Charges For Service Totals	$2,020,000.00	$2,030,000.00	$2,025,000.00	$2,126,250.00	4.74%	$96,250.00
Transfers							
580-490.10	Interfund Transfers In Other Transfers	4,150,000.00	3,850,000.00	3,850,000.00	.00	(100.00)	(3,850,000.00)
	Transfers Totals	$4,150,000.00	$3,850,000.00	$3,850,000.00	$0.00	(100.00%)	($3,850,000.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
REVENUE							
Other Revenue							
580-432.30	Reimbursements Reimbursements	.00	.00	.00	.00	.00	.00
580-470	Property Sales	.00	.00	.00	.00	.00	.00
580-474.90	Other Miscellaneous Income	.00	.00	.00	.00	.00	.00
580-475	Disposal of Capital Assets	.00	.00	.00	.00	.00	.00
580-495	Bond Proceeds	.00	.00	.00	.00	.00	.00
580-496	Capital Contributions	.00	.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	175,000.00	175,000.00	175,000.00	175,000.00	.00	.00
	Interest Income Totals	$175,000.00	$175,000.00	$175,000.00	$175,000.00	0.00%	$0.00
	REVENUE TOTALS	$14,245,000.00	$11,355,000.00	$6,350,000.00	$7,301,250.00	(35.70%)	($4,053,750.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
	Depreciation Expense Totals	$250,000.00	$250,000.00	$250,000.00	$250,000.00	0.00%	$0.00
	Division **01 - Department Wide** Totals	$250,000.00	$250,000.00	$250,000.00	$250,000.00	0.00%	$0.00
	Department **88 - Depreciation** Totals	$250,000.00	$250,000.00	$250,000.00	$250,000.00	0.00%	$0.00
Department 99 - Transfers							
Division **01 - Department Wide**							
Transfers							
580.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	.00	.00	.00	21,263.00	.00	21,263.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	ERU Rev x 1% ($2,126,250 x .01)	1.0000	21,263.00	21,263.00
			Manager Totals	$21,263.00

580.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	3,603,172.00	.00	3,603,172.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to MFT	1.0000	3,603,172.00	3,603,172.00
			Manager Totals	$3,603,172.00

	Transfers Totals	$0.00	$0.00	$0.00	$3,624,435.00	+++	$3,624,435.00
	Division **01 - Department Wide** Totals	$0.00	$0.00	$0.00	$3,624,435.00	+++	$3,624,435.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 88 - Depreciation							
Division **01 - Department Wide**							
EXPENSE							
	Department **99 - Transfers** Totals	$0.00	$0.00	$0.00	$3,624,435.00	+++	$3,624,435.00
	EXPENSE TOTALS	$20,213,887.00	$4,441,066.00	$3,594,206.00	$14,011,288.00	215.49%	$9,570,222.00
Fund **580 - Storm Water Sewer Fund** Totals							
	REVENUE TOTALS	$14,245,000.00	$11,355,000.00	$6,350,000.00	$7,301,250.00	(35.70%)	($4,053,750.00)
	EXPENSE TOTALS	$20,213,887.00	$4,441,066.00	$3,594,206.00	$14,011,288.00	215.49%	$9,570,222.00
Fund **580 - Storm Water Sewer Fund** Totals		($5,968,887.00)	$6,913,934.00	$2,755,794.00	($6,710,038.00)	(197.05%)	($13,623,972.00)

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 2026 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.	12/31/26
Maintain and adhere to rigorous claim evaluation procedures.	• Conduct additional supervisory training on risk management and workplace incident reporting.	12/31/26
Provide further enhancements to the management of the Village's insurance benefits.	• Explore ways to increase workplace health and safety through the Wellness Committee.	12/31/26

Fiscal Year 2025 Department Objectives Review

Objective	December 31st, 2025 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	2026 Budget Work Comp	2026 Budget Liability	2026 Budget Health	2026 WC, L, & H Budget Total	2025 WC, L, & H Budget Total	Percent Change A v B
				A	B	
Revenues:						
Premiums	$ 557,950	$ 610,000	$ 4,959,369	$ 6,127,319	$ 6,113,475	0%
Other Revenue	$ -	$ 15,000	$ -	$ 15,000	$ 18,000	-17%
Transfers In	$ 1,000,000	$ 250,000	$ -	$ 1,250,000	$ -	na
Interest Income	$ 8,750	$ 5,500	$ 7,500	$ 21,750	$ 49,410	-56%
	$ 1,566,700	$ 880,500	$ 4,966,869	$ 7,414,069	$ 6,180,885	20%
Expenses:						
Claims & Insurance	$ 481,800	$ 838,375	$ 4,963,700	$ 6,283,875	$ 5,952,998	6%
Transfers Out	$ -	$ -	$ 250,000	$ 250,000	$ -	100%
	$ 481,800	$ 838,375	$ 5,213,700	$ 6,533,875	$ 5,952,998	10%
Net Income (Loss)	$ 1,084,900	$ 42,125	$ (246,831)	$ 880,194	$ 227,887	286%

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							
REVENUE							
Interfund Services							
Liability Insurance							
600-484.05	Insurance & Property Damage Loss Recovery	.00	.00	73,508.00	.00	.00	.00
	Liability Insurance Totals	$0.00	$0.00	$73,508.00	$0.00	+++	$0.00
Workers' Compensation							
600-481.01	W.C. Insurance Premiums Dept Charges	530,000.00	530,000.00	530,000.00	557,950.00	5.27	27,950.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Administration	1.0000	19,000.00	19,000.00
Manager	Community Development	1.0000	24,950.00	24,950.00
Manager	Electric	1.0000	100,000.00	100,000.00
Manager	Fire	1.0000	95,000.00	95,000.00
Manager	Police	1.0000	95,000.00	95,000.00
Manager	Public Works	1.0000	79,000.00	79,000.00
Manager	Refuse	1.0000	40,000.00	40,000.00
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	55,000.00	55,000.00
			Manager Totals	$557,950.00

Workers' Compensation Totals	$530,000.00	$530,000.00	$530,000.00	$557,950.00	5.27%	$27,950.00
Interfund Services Totals	$530,000.00	$530,000.00	$603,508.00	$557,950.00	5.27%	$27,950.00
Transfers						
600-490.05 Interfund Transfers In Payment in Lieu of Taxes	.00	.00	.00	.00	.00	.00

600-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	1,000,000.00	.00	1,000,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	General Fund Transfer to increase reserves	1.0000	1,000,000.00	1,000,000.00
			Manager Totals	$1,000,000.00

	Transfers Totals	$0.00	$0.00	$0.00	$1,000,000.00	+++	$1,000,000.00
Interest Income							
600-460.05	Interest Interest on Investments	16,800.00	16,800.00	10,000.00	8,750.00	(47.91)	(8,050.00)
600-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00	.00	.00
	Interest Income Totals	$16,800.00	$16,800.00	$10,000.00	$8,750.00	(47.92%)	($8,050.00)
	REVENUE TOTALS	$546,800.00	$546,800.00	$613,508.00	$1,566,700.00	186.52%	$1,019,900.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	136,800.00	136,800.00	.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	.00
	Services & Charges Totals	$141,800.00	$141,800.00	$136,800.00	$141,800.00	0.00%	$0.00
	Services and Supplies Totals	$141,800.00	$141,800.00	$136,800.00	$141,800.00	0.00%	$0.00
Insurance and Other Chargebacks							
600.90.01-501	Claims	250,000.00	250,000.00	1,000,000.00	340,000.00	36.00	90,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Existing claims	1.0000	215,000.00	215,000.00
Manager	New claims	1.0000	125,000.00	125,000.00
			Manager Totals	$340,000.00

	Insurance and Other Chargebacks Totals	$250,000.00	$250,000.00	$1,000,000.00	$340,000.00	36.00%	$90,000.00
Transfers							

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
600.90.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	.00	.00	.00
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$391,800.00	$391,800.00	$1,136,800.00	$481,800.00	22.97%	$90,000.00
	Department **90 - Insurance** Totals	$391,800.00	$391,800.00	$1,136,800.00	$481,800.00	22.97%	$90,000.00
	EXPENSE TOTALS	$391,800.00	$391,800.00	$1,136,800.00	$481,800.00	22.97%	$90,000.00
	Fund **600 - W.C. Insurance Fund** Totals						
	REVENUE TOTALS	$546,800.00	$546,800.00	$613,508.00	$1,566,700.00	186.52%	$1,019,900.00
	EXPENSE TOTALS	$391,800.00	$391,800.00	$1,136,800.00	$481,800.00	22.97%	$90,000.00
	Fund **600 - W.C. Insurance Fund** Totals	$155,000.00	$155,000.00	($523,292.00)	$1,084,900.00	599.94%	$929,900.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 610 - Liability Insurance Fund							
REVENUE							
Interfund Services							
Liability Insurance							
610-480.01	Liability Insurance Premiums Dept Charges	528,020.00	528,020.00	528,020.00	610,000.00	15.52	81,980.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Electric	1.0000	250,000.00	250,000.00
Manager	Fire	1.0000	45,000.00	45,000.00
Manager	Police	1.0000	45,000.00	45,000.00
Manager	Public Works	1.0000	75,000.00	75,000.00
Manager	Refuse	1.0000	35,000.00	35,000.00
Manager	Sanitary	1.0000	35,000.00	35,000.00
Manager	Water	1.0000	125,000.00	125,000.00
			Manager Totals	$610,000.00

Liability Insurance Totals	$528,020.00	$528,020.00	$528,020.00	$610,000.00	15.53%	$81,980.00
Interfund Services Totals	$528,020.00	$528,020.00	$528,020.00	$610,000.00	15.53%	$81,980.00

Transfers

610-490.10	Interfund Transfers In Other Transfers	.00	.00	.00	250,000.00	.00	250,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Transfer from General Fund	1.0000	250,000.00	250,000.00
			Manager Totals	$250,000.00

Transfers Totals	$0.00	$0.00	$0.00	$250,000.00	+++	$250,000.00

Other Revenue

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 610 - Liability Insurance Fund							
REVENUE							
610-432.30	Reimbursements Reimbursements	18,000.00	18,000.00	1,500.00	15,000.00	(16.66)	(3,000.00)
	Other Revenue Totals	$18,000.00	$18,000.00	$1,500.00	$15,000.00	(16.67%)	($3,000.00)
Interest Income							
610-460.05	Interest Interest on Investments	17,610.00	17,610.00	5,500.00	5,500.00	(68.76)	(12,110.00)
	Interest Income Totals	$17,610.00	$17,610.00	$5,500.00	$5,500.00	(68.77%)	($12,110.00)
	REVENUE TOTALS	$563,630.00	$563,630.00	$535,020.00	$880,500.00	56.22%	$316,870.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
	Services & Charges Totals	$5,000.00	$5,000.00	$0.00	$5,000.00	0.00%	$0.00
	Services and Supplies Totals	$5,000.00	$5,000.00	$0.00	$5,000.00	0.00%	$0.00
Insurance and Other Chargebacks							
610.90.01-501	Claims	50,000.00	50,000.00	25,000.00	50,000.00	.00	.00
610.90.01-503	Unemployment Claims	25,000.00	25,000.00	10,000.00	25,000.00	.00	.00
610.90.01-530	Liability Insurance	517,498.00	682,500.00	682,500.00	758,375.00	11.11	75,875.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Hartford - Equipment Breakdown	1.0000	150,000.00	150,000.00
Manager	ICRMT - Auto liability	1.0000	47,250.00	47,250.00
Manager	ICRMT - Employment and public official liability	1.0000	39,375.00	39,375.00
Manager	ICRMT - Excess coverage	1.0000	204,750.00	204,750.00
Manager	ICRMT - General Liability	1.0000	31,500.00	31,500.00
Manager	ICRMT - Law enforcement	1.0000	36,750.00	36,750.00
Manager	ICRMT - Property / Inland marine	1.0000	78,750.00	78,750.00
Manager	Starrtech - Power Plant Property	1.0000	170,000.00	170,000.00
			Manager Totals	$758,375.00

	Insurance and Other Chargebacks Totals	$592,498.00	$757,500.00	$717,500.00	$833,375.00	10.02%	$75,875.00
Transfers							

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 610 - Liability Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
610.90.01-901	Interfund Transfers - Other Operating Transfers	300,000.00	.00	.00	.00	.00	.00
	Transfers Totals	$300,000.00	$0.00	$0.00	$0.00	+++	$0.00
	Division **01 - Department Wide** Totals	$897,498.00	$762,500.00	$717,500.00	$838,375.00	9.95%	$75,875.00
	Department **90 - Insurance** Totals	$897,498.00	$762,500.00	$717,500.00	$838,375.00	9.95%	$75,875.00
	EXPENSE TOTALS	$897,498.00	$762,500.00	$717,500.00	$838,375.00	9.95%	$75,875.00
	Fund **610 - Liability Insurance Fund** Totals						
	REVENUE TOTALS	$563,630.00	$563,630.00	$535,020.00	$880,500.00	56.22%	$316,870.00
	EXPENSE TOTALS	$897,498.00	$762,500.00	$717,500.00	$838,375.00	9.95%	$75,875.00
	Fund **610 - Liability Insurance Fund** Totals	($333,868.00)	($198,870.00)	($182,480.00)	$42,125.00	(121.18%)	$240,995.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 620 - Health Insurance Fund							
REVENUE							
Interfund Services							
Health/Life Insurance							
620-482.01	Health Insurance Premiums Dept Charges	2,889,695.00	3,235,000.00	2,888,016.00	3,140,000.00	(2.93)	(95,000.00)
620-482.02	Health Insurance Premiums Retirees	739,550.00	719,000.00	658,555.00	719,000.00	.00	.00
620-482.03	Health Insurance Premiums Employee Contributions	409,675.00	439,000.00	412,575.00	439,000.00	.00	.00
620-482.04	Health Insurance Premiums Library	345,745.00	389,825.00	362,445.00	388,739.00	(.27)	(1,086.00)
620-482.05	Health Insurance Premiums Other Dept Charges	52,243.00	99,950.00	121,555.00	99,950.00	.00	.00
620-483.11	Dental Premiums Department Charges	70,835.00	75,000.00	70,125.00	75,000.00	.00	.00
620-483.12	Dental Premiums Retirees	15,880.00	17,880.00	16,875.00	17,880.00	.00	.00
620-483.13	Dental Premiums Employee Contributions	78,800.00	79,800.00	78,775.00	79,800.00	.00	.00
620-483.14	Dental Premiums Library	.00	.00	.00	.00	.00	.00
620-484.15	Insurance & Property Damage Health Excess Loss Ins	.00	.00	.00	.00	.00	.00
	Health/Life Insurance Totals	$4,602,423.00	$5,055,455.00	$4,608,921.00	$4,959,369.00	(1.90%)	($96,086.00)
	Interfund Services Totals	$4,602,423.00	$5,055,455.00	$4,608,921.00	$4,959,369.00	(1.90%)	($96,086.00)
Transfers							
620-490.10	Interfund Transfers In Other Transfers	.00	.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	10,000.00	15,000.00	7,500.00	7,500.00	(50.00)	(7,500.00)
	Interest Income Totals	$10,000.00	$15,000.00	$7,500.00	$7,500.00	(50.00%)	($7,500.00)
	REVENUE TOTALS	$4,612,423.00	$5,070,455.00	$4,616,421.00	$4,966,869.00	(2.04%)	($103,586.00)

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
620.90.01-512	Overtime Salaries	.00	.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	.00
620.90.01-528	Fringe Benefits - Life Insurance	.00	.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	.00
620.90.01-524	Fringe Benefits - Social Security	.00	.00	.00	.00	.00	.00
620.90.01-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.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	.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	0.00%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Supplies							
620.90.01-540	Other Operating Supplies	45,000.00	45,000.00	25,000.00	45,000.00	.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	$45,000.00	$45,000.00	$25,000.00	$45,000.00	0.00%	$0.00
Services and Supplies Totals	$47,500.00	$47,500.00	$27,500.00	$47,500.00	0.00%	$0.00

Insurance and Other Chargebacks							
620.90.01-501	Claims	4,279,500.00	4,620,000.00	4,213,365.00	4,620,000.00	.00	.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	198,600.00	185,000.00	198,600.00	.00	.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 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
620.90.01-504	Other Insurance	86,200.00	97,600.00	120,533.00	97,600.00	.00	.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

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	210104 - Deputy Village Manager	Benefit	EAP - Employee Assistance Program	19.00
Manager	210401 - Executive Assistant	Benefit	EAP - Employee Assistance Program	19.00
Manager	210803 - Human Resources Manager	Benefit	EAP - Employee Assistance Program	19.00
Manager	210804 - Benefits Manager	Benefit	EAP - Employee Assistance Program	19.00
Manager	211002 - Communications Manager	Benefit	EAP - Employee Assistance Program	19.00
Manager	220102 - Chief Financial Officer	Benefit	EAP - Employee Assistance Program	19.00
Manager	220202 - Assistant Finance Director	Benefit	EAP - Employee Assistance Program	19.00
Manager	220401 - Accounting Manager	Benefit	EAP - Employee Assistance Program	19.00
Manager	220601 - Accountant	Benefit	EAP - Employee Assistance Program	19.00
Manager	220901 - Accounts Payable Clerk	Benefit	EAP - Employee Assistance Program	19.00
Manager	220902 - Accounts Payable Clerk	Benefit	EAP - Employee Assistance Program	19.00

Village of Winnetka
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Manager	221002 - Customer Service Representative			Benefit	EAP - Employee Assistance Program		19.00
Manager	221103 - AMI Transition Coordinator			Benefit	EAP - Employee Assistance Program		19.00
Manager	221201 - Utility Billing Clerk Part-Time			Benefit	EAP - Employee Assistance Program		19.00
Manager	260101 - Police Chief			Benefit	EAP - Employee Assistance Program		26.00
Manager	260201 - Deputy Police Chief			Benefit	EAP - Employee Assistance Program		26.00
Manager	260301 - Commander			Benefit	EAP - Employee Assistance Program		26.00
Manager	260302 - Commander			Benefit	EAP - Employee Assistance Program		26.00
Manager	260303 - Commander			Benefit	EAP - Employee Assistance Program		26.00
Manager	260401 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260402 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260404 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260405 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260406 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260407 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260408 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260409 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260410 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260411 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260413 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260415 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260416 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260417 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260418 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260419 - Police Officer			Benefit	EAP - Employee Assistance Program		26.00
Manager	260501 - Sergeant			Benefit	EAP - Employee Assistance Program		26.00

Village of Winnetka
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Manager	260502 - Sergeant			Benefit	EAP - Employee Assistance Program	26.00	
Manager	260503 - Sergeant			Benefit	EAP - Employee Assistance Program	26.00	
Manager	260504 - Sergeant			Benefit	EAP - Employee Assistance Program	26.00	
Manager	260505 - Sergeant			Benefit	EAP - Employee Assistance Program	26.00	
Manager	260506 - Sergeant			Benefit	EAP - Employee Assistance Program	26.00	
Manager	260811 - Records Specialist Part-Time			Benefit	EAP - Employee Assistance Program	19.00	
Manager	260813 - Records Specialist			Benefit	EAP - Employee Assistance Program	19.00	
Manager	260814 - Records Supervisor			Benefit	EAP - Employee Assistance Program	19.00	
Manager	260901 - Community Service Officer			Benefit	EAP - Employee Assistance Program	19.00	
Manager	260902 - Community Service Officer			Benefit	EAP - Employee Assistance Program	19.00	
Manager	260903 - Community Service Officer			Benefit	EAP - Employee Assistance Program	19.00	
Manager	261102 - Social Worker			Benefit	EAP - Employee Assistance Program	19.00	
Manager	280101 - Fire Chief			Benefit	EAP - Employee Assistance Program	26.00	
Manager	280201 - Deputy Fire Chief			Benefit	EAP - Employee Assistance Program	26.00	
Manager	280301 - Firefighter			Benefit	EAP - Employee Assistance Program	26.00	
Manager	280302 - Firefighter			Benefit	EAP - Employee Assistance Program	26.00	
Manager	280303 - Firefighter			Benefit	EAP - Employee Assistance Program	26.00	
Manager	280304 - Firefighter			Benefit	EAP - Employee Assistance Program	26.00	
Manager	280305 - Firefighter			Benefit	EAP - Employee Assistance Program	26.00	
Manager	280306 - Firefighter			Benefit	EAP - Employee Assistance Program	26.00	
Manager	280307 - Firefighter			Benefit	EAP - Employee Assistance Program	26.00	
Manager	280308 - Firefighter			Benefit	EAP - Employee Assistance Program	26.00	
Manager	280309 - Firefighter			Benefit	EAP - Employee Assistance Program	26.00	
Manager	280310 - Firefighter			Benefit	EAP - Employee Assistance Program	26.00	
Manager	280311 - Firefighter			Benefit	EAP - Employee Assistance Program	26.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund 620 - Health Insurance Fund								
Department 90 - Insurance								
Division **01 - Department Wide**								
EXPENSE								
Manager	280312 - Firefighter			Benefit	EAP - Employee Assistance Program			26.00
Manager	280313 - Firefighter			Benefit	EAP - Employee Assistance Program			26.00
Manager	280314 - Firefighter			Benefit	EAP - Employee Assistance Program			26.00
Manager	280315 - Firefighter			Benefit	EAP - Employee Assistance Program			26.00
Manager	280401 - Captain			Benefit	EAP - Employee Assistance Program			26.00
Manager	280402 - Captain			Benefit	EAP - Employee Assistance Program			26.00
Manager	280403 - Captain			Benefit	EAP - Employee Assistance Program			26.00
Manager	280501 - Lieutenant			Benefit	EAP - Employee Assistance Program			26.00
Manager	280502 - Lieutenant			Benefit	EAP - Employee Assistance Program			26.00
Manager	280503 - Lieutenant			Benefit	EAP - Employee Assistance Program			26.00
Manager	280504 - Lieutenant			Benefit	EAP - Employee Assistance Program			26.00
Manager	280701 - Fire Inspector - Part-Time			Benefit	EAP - Employee Assistance Program			19.00
Manager	280702 - Fire Inspector - Part-Time			Benefit	EAP - Employee Assistance Program			19.00
Manager	280704 - Fire Inspector - Part-Time			Benefit	EAP - Employee Assistance Program			19.00
Manager	280706 - Fire Inspector - Part-Time			Benefit	EAP - Employee Assistance Program			19.00
Manager	290101 - Community Development Director			Benefit	EAP - Employee Assistance Program			19.00
Manager	290201 - Assistant Comm. Dev. Director			Benefit	EAP - Employee Assistance Program			19.00
Manager	290202 - Building & Code Enf. Mgr.			Benefit	EAP - Employee Assistance Program			19.00
Manager	290702 - Permit & Customer Service Supvr.			Benefit	EAP - Employee Assistance Program			19.00
Manager	291101 - Associate Planner			Benefit	EAP - Employee Assistance Program			19.00
Manager	291201 - Code Enforcement Officer			Benefit	EAP - Employee Assistance Program			19.00
Manager	291301 - Permit Technician			Benefit	EAP - Employee Assistance Program			19.00
Manager	291401 - Permit Technician (Part-Time)			Benefit	EAP - Employee Assistance Program			19.00
Manager	300101 - Public Works Director			Benefit	EAP - Employee Assistance Program			19.00
Manager	300202 - Assistant Public Works Dir			Benefit	EAP - Employee Assistance Program			19.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Manager	300204 - Internal Services Manager			Benefit	EAP - Employee Assistance Program		19.00
Manager	300601 - Fleet Services Supervisor			Benefit	EAP - Employee Assistance Program		19.00
Manager	301102 - Fleet Mechanic			Benefit	EAP - Employee Assistance Program		19.00
Manager	301103 - Fleet Mechanic			Benefit	EAP - Employee Assistance Program		19.00
Manager	301401 - Maintenance Worker			Benefit	EAP - Employee Assistance Program		19.00
Manager	301402 - Maintenance Worker			Benefit	EAP - Employee Assistance Program		19.00
Manager	301403 - Maintenance Worker			Benefit	EAP - Employee Assistance Program		19.00
Manager	301404 - Maintenance Worker			Benefit	EAP - Employee Assistance Program		19.00
Manager	301405 - Maintenance Worker			Benefit	EAP - Employee Assistance Program		19.00
Manager	301406 - Maintenance Worker			Benefit	EAP - Employee Assistance Program		19.00
Manager	301407 - Maintenance Worker			Benefit	EAP - Employee Assistance Program		19.00
Manager	301408 - Maintenance Worker			Benefit	EAP - Employee Assistance Program		19.00
Manager	301409 - Maintenance Worker			Benefit	EAP - Employee Assistance Program		19.00
Manager	301410 - Maintenance Worker			Benefit	EAP - Employee Assistance Program		19.00
Manager	301411 - Maintenance Worker			Benefit	EAP - Employee Assistance Program		19.00
Manager	301501 - Refuse Collector			Benefit	EAP - Employee Assistance Program		19.00
Manager	301502 - Refuse Collector			Benefit	EAP - Employee Assistance Program		19.00
Manager	301503 - Refuse Collector			Benefit	EAP - Employee Assistance Program		19.00
Manager	301504 - Refuse Collector			Benefit	EAP - Employee Assistance Program		19.00
Manager	301505 - Refuse Collector			Benefit	EAP - Employee Assistance Program		19.00
Manager	301506 - Refuse Collector			Benefit	EAP - Employee Assistance Program		19.00
Manager	301507 - Refuse Collector			Benefit	EAP - Employee Assistance Program		19.00
Manager	301602 - PW Customer Service Rep			Benefit	EAP - Employee Assistance Program		19.00
Manager	301603 - PW Customer Service Rep			Benefit	EAP - Employee Assistance Program		19.00
Manager	302001 - PW Foreperson Street			Benefit	EAP - Employee Assistance Program		19.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
Manager	302002 - PW Foreperson Sewer			Benefit	EAP - Employee Assistance Program	19.00	
Manager	302004 - PW Foreperson Refuse			Benefit	EAP - Employee Assistance Program	19.00	
Manager	350101 - Director of Engineering			Benefit	EAP - Employee Assistance Program	19.00	
Manager	350201 - Assistant Village Engineer			Benefit	EAP - Employee Assistance Program	19.00	
Manager	350301 - Civil Engineer			Benefit	EAP - Employee Assistance Program	19.00	
Manager	350401 - Village Forester			Benefit	EAP - Employee Assistance Program	19.00	
Manager	350702 - Project Manager			Benefit	EAP - Employee Assistance Program	19.00	
Manager	500101 - Water & Electric Director			Benefit	EAP - Employee Assistance Program	19.00	
Manager	500202 - Assistant W&E Director			Benefit	EAP - Employee Assistance Program	19.00	
Manager	500302 - Electrical Plant Superintendent			Benefit	EAP - Employee Assistance Program	19.00	
Manager	500601 - Distribution Superintendent			Benefit	EAP - Employee Assistance Program	19.00	
Manager	500702 - Mechanic			Benefit	EAP - Employee Assistance Program	19.00	
Manager	500901 - Crew Leader			Benefit	EAP - Employee Assistance Program	19.00	
Manager	500902 - Crew Leader			Benefit	EAP - Employee Assistance Program	19.00	
Manager	501001 - WE Plant Operator			Benefit	EAP - Employee Assistance Program	19.00	
Manager	501002 - WE Plant Operator			Benefit	EAP - Employee Assistance Program	19.00	
Manager	501004 - WE Plant Operator			Benefit	EAP - Employee Assistance Program	19.00	
Manager	501005 - WE Plant Operator			Benefit	EAP - Employee Assistance Program	19.00	
Manager	501006 - WE Plant Operator			Benefit	EAP - Employee Assistance Program	19.00	
Manager	501007 - WE Plant Operator			Benefit	EAP - Employee Assistance Program	19.00	
Manager	501008 - WE Plant Operator			Benefit	EAP - Employee Assistance Program	19.00	
Manager	501101 - Line Worker			Benefit	EAP - Employee Assistance Program	19.00	
Manager	501102 - Line Worker			Benefit	EAP - Employee Assistance Program	19.00	
Manager	501103 - Line Worker			Benefit	EAP - Employee Assistance Program	19.00	
Manager	501104 - Line Worker			Benefit	EAP - Employee Assistance Program	19.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							

Manager	501105 - Line Worker	Benefit	EAP - Employee Assistance Program	19.00
Manager	501201 - Electrical Control Technician	Benefit	EAP - Employee Assistance Program	19.00
Manager	501202 - Electrical Control Technician	Benefit	EAP - Employee Assistance Program	19.00
Manager	501302 - Distribution Engineer	Benefit	EAP - Employee Assistance Program	19.00
Manager	501305 - Water Electric Project Manager	Benefit	EAP - Employee Assistance Program	19.00
Manager	501601 - Water Distribution Supervisor	Benefit	EAP - Employee Assistance Program	19.00
Manager	501701 - Apprentice	Benefit	EAP - Employee Assistance Program	19.00
Manager	501702 - Apprentice	Benefit	EAP - Employee Assistance Program	19.00
Manager	501703 - Apprentice	Benefit	EAP - Employee Assistance Program	19.00
Manager	502102 - W&E Customer Service Rep	Benefit	EAP - Employee Assistance Program	19.00
Manager	502401 - W & E Maintenance Worker	Benefit	EAP - Employee Assistance Program	19.00
Manager	502402 - W & E Maintenance Worker	Benefit	EAP - Employee Assistance Program	19.00
Manager	502403 - W & E Maintenance Worker	Benefit	EAP - Employee Assistance Program	19.00
Manager	502404 - W & E Maintenance Worker	Benefit	EAP - Employee Assistance Program	19.00
			Manager Totals	$3,207.00

	Insurance and Other Chargebacks Totals	$4,545,700.00	$4,916,200.00	$4,518,898.00	$4,916,200.00	0.00%	$0.00
Transfers							
620.90.01-901	Interfund Transfers - Other Operating Transfers	.00	.00	.00	250,000.00	.00	250,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Transfer to Liability	1.0000	250,000.00	250,000.00
			Manager Totals	$250,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division **01 - Department Wide**							
EXPENSE							
	Transfers Totals	$0.00	$0.00	$0.00	$250,000.00	+++	$250,000.00
	Division **01 - Department Wide** Totals	$4,593,200.00	$4,963,700.00	$4,546,398.00	$5,213,700.00	5.04%	$250,000.00
	Department **90 - Insurance** Totals	$4,593,200.00	$4,963,700.00	$4,546,398.00	$5,213,700.00	5.04%	$250,000.00
	EXPENSE TOTALS	$4,593,200.00	$4,963,700.00	$4,546,398.00	$5,213,700.00	5.04%	$250,000.00
	Fund **620 - Health Insurance Fund** Totals						
	REVENUE TOTALS	$4,612,423.00	$5,070,455.00	$4,616,421.00	$4,966,869.00	(2.04%)	($103,586.00)
	EXPENSE TOTALS	$4,593,200.00	$4,963,700.00	$4,546,398.00	$5,213,700.00	5.04%	$250,000.00
	Fund **620 - Health Insurance Fund** Totals	$19,223.00	$106,755.00	$70,023.00	($246,831.00)	(331.21%)	($353,586.00)

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 2026 Full-Time Equivalent (FTE) Employees: **0.0**

FY 2025 FTEs: **0.0**
FY 2024 FTEs: **1.0**
FY 2023 FTEs: **1.0**

Proposed FY 2026 Cost of Salaries and Benefits: **$0**
Projected FY 2025 Cost of Salaries and Benefits: **$0**
Budgeted FY 2025 Cost of Salaries and Benefits: **$0**
Actual FY 2024 Cost of Salaries and Benefits: **$180,068**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **0%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2026 Cost of Services and Supplies: **$1,500,275**
Projected FY 2025 Cost of Services and Supplies: **$1,142,816**
Budgeted FY 2025 Cost of Services and Supplies: **$1,319,075**
Actual FY 2024 Cost of Services and Supplies: **$1,049,220**

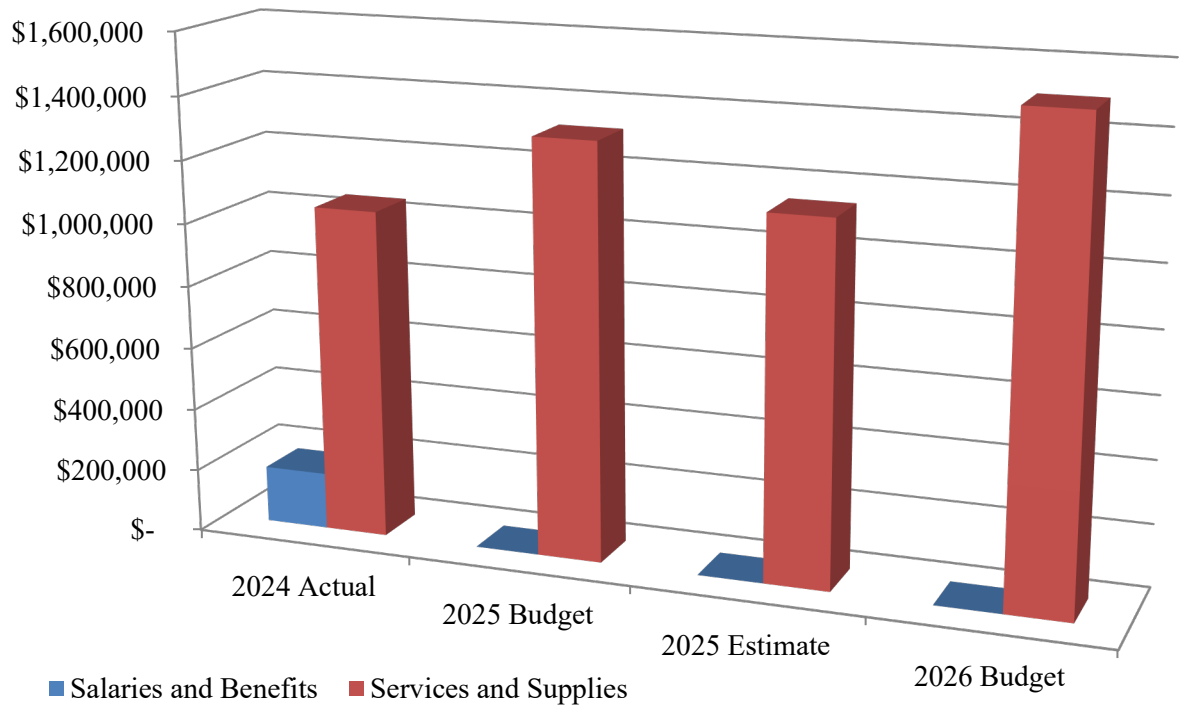
FY2025 Budget vs. FY2026 Proposed Budget % Change: **13.7%**



Financial Summary

Information Technology Fund	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 1,180,756	$ 1,130,000	$ 1,102,500	$ 1,457,500	29.0%	32.2%
Expenses	$ (1,229,288)	$ (1,319,075)	$ (1,142,816)	$ (1,500,275)	13.7%	31.3%
Net Operating Income (loss)	$ (48,532)	$ (189,075)	$ (40,316)	$ (42,775)	-77.4%	6.1%
Operating Expense Detail						
Salaries and Benefits	$ 180,068	$ -	$ -	$ -	0.0%	0.0%
Services and Supplies	$ 1,049,220	$ 1,319,075	$ 1,142,816	$ 1,500,275	13.7%	31.3%
	$ 1,229,288	$ 1,319,075	$ 1,142,816	$ 1,500,275		
Capital Outlay	$ -	$ -	$ -	$ -	0.0%	0.0%
Total Fund Expense	$ 1,229,288	$ 1,319,075	$ 1,142,816	$ 1,500,275	13.7%	31.3%
Net Fund Income (loss)	$ (48,532)	$ (189,075)	$ (40,316)	$ (42,775)	-77.4%	6.1%

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.
- Purchased new vehicles including Street Sweeper (Unit 38) and Loader (Unit 49)
- Completed training on diagnostics and repairs on hybrid vehicles in anticipation of upcoming purchases
- Completed on-house abandoned of a failed in-ground lift, saving roughly $60,000 in the process.
- Outside repair budget tracking 50% under budget as of 9/4

Staffing and Services Levels

Proposed FY 2026 Full-Time Equivalent (FTE) Employees: **4.75**

FY 2025 FTEs: **4.75**
FY 2024 FTEs: **3.0**
FY 2023 FTEs: **3.0**

Proposed FY 2026 Cost of Salaries and Benefits: **$802,563**
Projected FY 2025 Cost of Salaries and Benefits **$642,383**
Budgeted FY 2025 Cost of Salaries and Benefits: **$642,383**
Actual FY 2024 Cost of Salaries and Benefits: **$547,614**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **24.90%**





Services and Supplies (Non-Capital) Expenditures

Proposed FY 2026 Cost of Services and Supplies: **$771,916**
Projected FY 2025 Cost of Services and Supplies: **$663,170**
Budgeted FY 2025 Cost of Services and Supplies: **$723,193**
Actual FY 2023 Cost of Services and Supplies: **$651,662**

FY2025 Budget vs. FY2026 Proposed Budget % Change: **6.7%**

Fiscal Year 2026 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.	12/31/26
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.	12/31/26
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.	12/31/26
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.	12/31/26
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), 15 (roll-off units) 39 (Roller), 45 (Mini-tractor), and 48 (Vactor) .	9/01/26
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	12/31/26

Fiscal Year 2025 Department Objectives Review

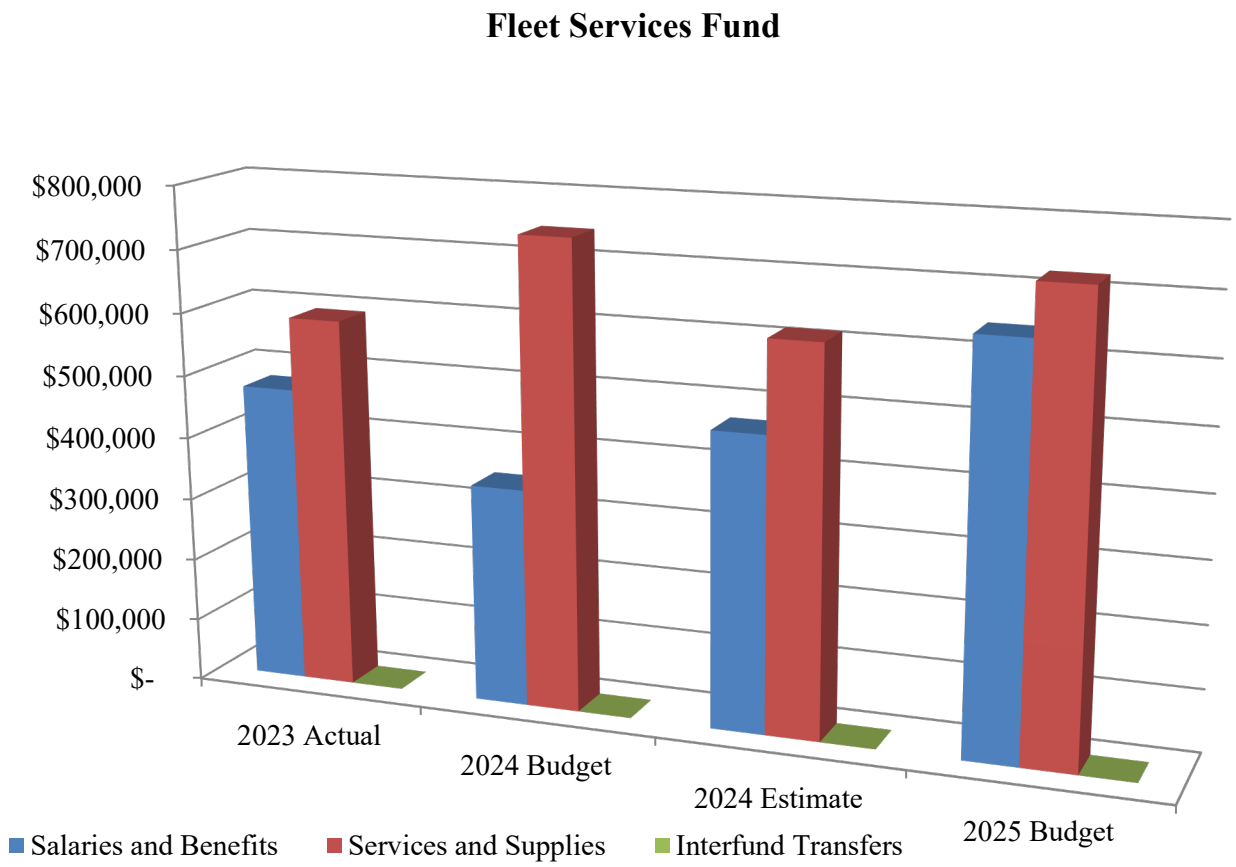
Objective	December 31st, 2025 Anticipated Completion Status
Perform regular service repairs, equipment changeovers, and preventative maintenance on all Village vehicles to extend service life of equipment.	Ongoing
Maintain a high level of technical knowledge and searchable history for village vehicles.	Ongoing
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 trucks, sweeper, and tractor units.
Continue to enhance educational and technical knowledge of fleet staff	Ongoing





Financial Summary

Fleet Services Fund	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 970,626	$ 1,390,670	$ 1,390,670	$ 1,535,758	10.4%	10.4%
Expenses	$ (1,199,277)	$ (1,365,576)	$ (1,305,553)	$ (1,574,479)	15.3%	20.6%
Net Operating Income (loss)	$ (228,651)	$ 25,094	$ 85,117	$ (38,721)	-254.3%	-145.5%
Operating Expense Detail						
Salaries and Benefits	$ 547,615	$ 642,383	$ 642,383	$ 802,563	24.9%	24.9%
Services and Supplies	$ 651,662	$ 723,193	$ 663,170	$ 771,916	6.7%	16.4%
	$ 1,199,277	$ 1,365,576	$ 1,305,553	$ 1,574,479		
Capital Outlay	$ -	$ 84,155	$ 66,925	$ 26,500	0.0%	0.0%
Total Fund Expense	$ 1,199,277	$ 1,449,731	$ 1,372,478	$ 1,600,979	10.4%	16.6%
Net Fund Income (loss)	$ (228,651)	$ (59,061)	$ 18,192	$ (65,221)	10.4%	-458.5%



Department Metrics

Performed maintenance Village's Fleet equipment. In fiscal year 2025 through September 2, the Division closed 727 work orders.





Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **640 - Fleet Services Fund**							
REVENUE							
Charges For Service							
Other Charges for Service							
640-452	Internal Service Charges	955,760.00	1,380,670.00	1,380,670.00	1,525,758.00	10.50	145,088.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Community Development	1.0000	11,860.00	11,860.00
Manager	Electric	1.0000	208,759.00	208,759.00
Manager	Engineering	1.0000	11,168.00	11,168.00
Manager	Finance	1.0000	19,162.00	19,162.00
Manager	Fire	1.0000	104,025.00	104,025.00
Manager	Police	1.0000	212,540.00	212,540.00
Manager	Public Works	1.0000	437,396.00	437,396.00
Manager	Refuse	1.0000	293,128.00	293,128.00
Manager	Sanitary Sewer	1.0000	119,243.00	119,243.00
Manager	Storm Sewer	1.0000	22,712.00	22,712.00
Manager	Water	1.0000	85,765.00	85,765.00
			Manager Totals	$1,525,758.00

Other Charges for Service Totals	$955,760.00	$1,380,670.00	$1,380,670.00	$1,525,758.00	10.51%	$145,088.00
Charges For Service Totals	$955,760.00	$1,380,670.00	$1,380,670.00	$1,525,758.00	10.51%	$145,088.00
Transfers						
640-490.10 Interfund Transfers In Other Transfers	.00	.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	10,000.00	10,000.00	10,000.00	.00	.00
Interest Income Totals	$4,750.00	$10,000.00	$10,000.00	$10,000.00	0.00%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund **640 - Fleet Services Fund**							
REVENUE							
	REVENUE TOTALS	$960,510.00	$1,390,670.00	$1,390,670.00	$1,535,758.00	10.43%	$145,088.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	245,042.00	434,125.00	434,125.00	548,920.00	26.44	114,795.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300202 - Assistant Public Works Dir	Earnings		41,187.00
Manager	300204 - Internal Services Manager	Earnings		77,736.00
Manager	300601 - Fleet Services Supervisor	Earnings		142,729.00
Manager	301101 - Fleet Mechanic	Earnings		78,845.00
Manager	301102 - Fleet Mechanic	Earnings		103,374.00
Manager	301103 - Fleet Mechanic	Earnings		89,103.00
Manager	301602 - PW Customer Service Rep	Earnings		15,946.00
			Manager Totals	$548,920.00

640.86.01-512	Overtime Salaries	13,000.00	13,000.00	13,000.00	13,000.00	.00	.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	309999 - PW Budget Only	Earnings		13,000.00
			Manager Totals	$13,000.00

640.86.01-513	Part Time Salaries	.00	25,000.00	25,000.00	25,616.00	2.46	616.00

Position Transactions

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **01 - Department Wide**							
EXPENSE							

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	301415 - Fleet Department - Seasonal	Earnings		25,616.00
			Manager Totals	$25,616.00

640.86.01-515	Sick Cashed In		.00	.00	.00	.00	.00	.00
640.86.01-518	Other Compensation		.00	.00	.00	.00	.00	.00
		Employee Pay Totals	$258,042.00	$472,125.00	$472,125.00	$587,536.00	24.45%	$115,411.00
	Benefits							
640.86.01-521	Fringe Benefits - Worker's Compensation		.00	.00	.00	.00	.00	.00
640.86.01-522	Fringe Benefits - Medical / Dental Insurance		50,307.00	96,154.00	96,154.00	118,609.00	23.35	22,455.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300202 - Assistant Public Works Dir	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	28.00
Manager	300202 - Assistant Public Works Dir	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	7,863.00
Manager	300202 - Assistant Public Works Dir	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	121.00
Manager	300204 - Internal Services Manager	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	57.00
Manager	300204 - Internal Services Manager	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	15,726.00
Manager	300204 - Internal Services Manager	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	242.00
Manager	300601 - Fleet Services Supervisor	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	31,451.00
Manager	300601 - Fleet Services Supervisor	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	483.00
Manager	300601 - Fleet Services Supervisor	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	113.00
Manager	301101 - Fleet Mechanic	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	22,032.00
Manager	301101 - Fleet Mechanic	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	113.00
Manager	301101 - Fleet Mechanic	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	483.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **01 - Department Wide**							
EXPENSE							

Level	Position	Type	Code	
Manager	301102 - Fleet Mechanic	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	11,016.00
Manager	301102 - Fleet Mechanic	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	483.00
Manager	301102 - Fleet Mechanic	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	113.00
Manager	301103 - Fleet Mechanic	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	22,032.00
Manager	301103 - Fleet Mechanic	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	113.00
Manager	301103 - Fleet Mechanic	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	483.00
Manager	301602 - PW Customer Service Rep	Benefit	IPBC EYEMED VIS - IPBC EyeMed Vision	28.00
Manager	301602 - PW Customer Service Rep	Benefit	IPBC BCBS PPO - IPBC Blue Cross/Blue Shield PPO	5,508.00
Manager	301602 - PW Customer Service Rep	Benefit	IPBC DENTAL PPO - IPBC DENTAL PPO	121.00
			Manager Totals	$118,609.00

	Benefits Totals	$50,307.00	$96,154.00	$96,154.00	$118,609.00	23.35%	$22,455.00	
Pensions								
640.86.01-523	Fringe Benefits - Medicare	3,553.00	6,846.00	6,846.00	8,518.00	24.42	1,672.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300202 - Assistant Public Works Dir	Tax	MEDICARE - Medicare	597.00
Manager	300204 - Internal Services Manager	Tax	MEDICARE - Medicare	1,127.00
Manager	300601 - Fleet Services Supervisor	Tax	MEDICARE - Medicare	2,070.00
Manager	301101 - Fleet Mechanic	Tax	MEDICARE - Medicare	1,143.00
Manager	301102 - Fleet Mechanic	Tax	MEDICARE - Medicare	1,499.00
Manager	301103 - Fleet Mechanic	Tax	MEDICARE - Medicare	1,292.00
Manager	301415 - Fleet Department - Seasonal	Tax	MEDICARE - Medicare	371.00
Manager	301602 - PW Customer Service Rep	Tax	MEDICARE - Medicare	231.00

Village of Winnetka
Budget Detail
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund 640 - Fleet Services Fund								
Department 86 - Fleet Services								
Division **01 - Department Wide**								
EXPENSE								

Level	Position	Type	Code	
Manager	309999 - PW Budget Only	Tax	MEDICARE - Medicare	188.00
			Manager Totals	$8,518.00

640.86.01-524	Fringe Benefits - Social Security	15,193.00	28,926.00	28,926.00	36,047.00	24.61	7,121.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300202 - Assistant Public Works Dir	Tax	FICA - FICA Social Security	2,554.00
Manager	300204 - Internal Services Manager	Tax	FICA - FICA Social Security	4,820.00
Manager	300601 - Fleet Services Supervisor	Tax	FICA - FICA Social Security	8,849.00
Manager	301101 - Fleet Mechanic	Tax	FICA - FICA Social Security	4,888.00
Manager	301102 - Fleet Mechanic	Tax	FICA - FICA Social Security	6,409.00
Manager	301103 - Fleet Mechanic	Tax	FICA - FICA Social Security	5,524.00
Manager	301415 - Fleet Department - Seasonal	Tax	FICA - FICA Social Security	1,588.00
Manager	301602 - PW Customer Service Rep	Tax	FICA - FICA Social Security	989.00
Manager	309999 - PW Budget Only	Tax	FICA - FICA Social Security	426.00
			Manager Totals	$36,047.00

640.86.01-525	Fringe Benefits - IMRF Pension Er Contribution	21,417.00	38,332.00	38,332.00	51,853.00	35.27	13,521.00	

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	300202 - Assistant Public Works Dir	Benefit	IMRF TIER 2 - IMRF Tier 2	3,011.00
Manager	300204 - Internal Services Manager	Benefit	IMRF TIER 2 - IMRF Tier 2	6,006.00

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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **01 - Department Wide**							
EXPENSE							

Manager	300601 - Fleet Services Supervisor	Benefit	IMRF - IMRF Pension		13,802.00
Manager	301101 - Fleet Mechanic	Benefit	IMRF TIER 2 - IMRF Tier 2		7,624.00
Manager	301102 - Fleet Mechanic	Benefit	IMRF TIER 2 - IMRF Tier 2		9,996.00
Manager	301103 - Fleet Mechanic	Benefit	IMRF TIER 2 - IMRF Tier 2		8,616.00
Manager	301602 - PW Customer Service Rep	Benefit	IMRF TIER 2 - IMRF Tier 2		1,542.00
Manager	309999 - PW Budget Only	Benefit	IMRF BUDGET - IMRF for Budget Only		1,256.00
				Manager Totals	$51,853.00

Pensions Totals	$40,163.00	$74,104.00	$74,104.00	$96,418.00	30.11%	$22,314.00
Salary and Benefits Totals	$348,512.00	$642,383.00	$642,383.00	$802,563.00	24.94%	$160,180.00
Services and Supplies						
Services & Charges						
640.86.01-550 Administrative Charges	44,000.00	44,000.00	44,000.00	44,000.00	.00	.00
640.86.01-557 Technology Licensing & Maintenance	26,400.00	26,500.00	28,100.00	31,900.00	20.37	5,400.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
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	Annual Subscription Vehicle Service Manual (Shop Key)	1.0000	2,000.00	2,000.00
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	Hybrid Vehicle Diagnosis Scanner/Kit	1.0000	2,200.00	2,200.00
Manager	Hybrid Vehicle Scanner Training	1.0000	3,200.00	3,200.00

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Budget Detail
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **01 - Department Wide**							
EXPENSE							
						Manager Totals	$31,900.00
640.86.01-564	Cell Phones & Radios	1,350.00	.00	.00	.00	.00	.00
640.86.01-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	1,000.00	2,500.00	(50.00)	(2,500.00)
640.86.01-581	Training & Travel	3,550.00	4,600.00	1,300.00	6,225.00	35.32	1,625.00

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
Manager	ASE/EVT Testing	1.0000	2,000.00	2,000.00
Manager	Divisional Team Building	1.0000	1,625.00	1,625.00
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	$6,225.00

	Services & Charges Totals	$80,300.00	$80,100.00	$74,400.00	$84,625.00	5.65%	$4,525.00
Supplies							
640.86.01-532	Computer Equipment	11,500.00	2,800.00	2,470.00	2,650.00	(5.35)	(150.00)

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 Player for Department communication	1.0000	150.00	150.00
Manager	Texa Scanner for Laptops (Annual License)	1.0000	1,500.00	1,500.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund 640 - Fleet Services Fund								
Department 86 - Fleet Services								
Division **01 - Department Wide**								
EXPENSE								
							Manager Totals	$2,650.00
640.86.01-537	Uniforms	4,155.00	5,060.00	5,000.00	5,336.00	5.45	276.00	

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Safety Boots	4.0000	210.00	840.00
Manager	Uniform Hats	4.0000	37.00	148.00
Manager	Uniform Laundered Pants	4.0000	400.00	1,600.00
Manager	Uniform Laundered Shirts (Fleet Only)	4.0000	445.00	1,780.00
Manager	Uniform T-Shirts	4.0000	32.00	128.00
Manager	Winter Outerwear	4.0000	210.00	840.00
			Manager Totals	$5,336.00

640.86.01-538	Shop Materials	6,020.00	6,020.00	6,000.00	7,520.00	24.91	1,500.00	

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	2,500.00	2,500.00
Manager	Overhead Crane Inspection	1.0000	1,000.00	1,000.00
Manager	Overhead Crane repairs	1.0000	1,000.00	1,000.00
			Manager Totals	$7,520.00

Village of Winnetka
Budget Detail
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **01 - Department Wide**							
EXPENSE							
640.86.01-540	Other Operating Supplies	975.00	1,260.00	460.00	1,460.00	15.87	200.00

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	600.00	600.00
Manager	PPE - Hearing Protection	1.0000	80.00	80.00
Manager	PPE - Safety Glasses	4.0000	25.00	100.00
Manager	PPE - Safety Gloves	4.0000	60.00	240.00
			Manager Totals	$1,460.00

640.86.01-542	Vehicles, Parts and Equipment	27,500.00	25,000.00	25,000.00	25,000.00	.00	.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	6,000.00	3,300.00	2,600.00	3,300.00	.00	.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

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund 640 - Fleet Services Fund								
Department 86 - Fleet Services								
Division **01 - Department Wide**								
EXPENSE								
	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		281,900.00	267,913.00	256,140.00	264,575.00	(1.24)	(3,338.00)
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Fuel Purchase - Diesel				38,605.0000	3.75	144,768.75
	Manager	Fuel Purchase - Midgrade Gas				31,655.0000	3.75	118,706.25
	Manager	Fuel tank certification				1.0000	1,100.00	1,100.00
							Manager Totals	$264,575.00
		Supplies Totals	$338,050.00	$311,353.00	$297,670.00	$309,841.00	(0.49%)	($1,512.00)
		Services and Supplies Totals	$418,350.00	$391,453.00	$372,070.00	$394,466.00	0.77%	$3,013.00
Capital Outlay								
640.86.01-630	Motor Vehicles		.00	84,155.00	66,925.00	26,500.00	(68.51)	(57,655.00)
	Budget Transactions							
	Level	*Transaction*				*Number of Units*	*Cost Per Unit*	*Total Amount*
	Manager	Compressor Replacement				1.0000	9,000.00	9,000.00
	Manager	Garage Door Openers				1.0000	2,500.00	2,500.00
	Manager	Hose Reels				1.0000	2,000.00	2,000.00
	Manager	Oil Transfer Pump				1.0000	3,000.00	3,000.00
	Manager	SW Shop Door Replacement				1.0000	5,000.00	5,000.00

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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change	
Fund 640 - Fleet Services Fund								
Department 86 - Fleet Services								
Division **01 - Department Wide**								
EXPENSE								
	Manager Welding Shop Exhaust Fan					1.0000	5,000.00	5,000.00
							Manager Totals	$26,500.00
	Capital Outlay Totals	$0.00	$84,155.00	$66,925.00	$26,500.00	(68.51%)	($57,655.00)	
Depreciation Expense								
640.86.01-800	Depreciation	.00	.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	.00	
	Transfers Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00	
	Division **01 - Department Wide** Totals	$766,862.00	$1,117,991.00	$1,081,378.00	$1,223,529.00	9.44%	$105,538.00	

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Budget Detail
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
640.86.50-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
640.86.50-518	Other Compensation	.00	.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	1,000.00	1,000.00	200.00	1,000.00	.00	.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Repair Expenses	1.0000	1,000.00	1,000.00
			Manager Totals	$1,000.00

	Services & Charges Totals	$1,000.00	$1,000.00	$200.00	$1,000.00	0.00%	$0.00
Supplies							
640.86.50-542	Vehicles, Parts and Equipment	2,000.00	2,000.00	2,000.00	3,000.00	50.00	1,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Parts Expense	1.0000	3,000.00	3,000.00
			Manager Totals	$3,000.00

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Budget Detail
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **50 - Finance Vehicles**							
EXPENSE							
	Supplies Totals	$2,000.00	$2,000.00	$2,000.00	$3,000.00	50.00%	$1,000.00
	Services and Supplies Totals	$3,000.00	$3,000.00	$2,200.00	$4,000.00	33.33%	$1,000.00
	Division **50 - Finance Vehicles** Totals	$3,000.00	$3,000.00	$2,200.00	$4,000.00	33.33%	$1,000.00

Village of Winnetka
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
640.86.51-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
640.86.51-518	Other Compensation	.00	.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	8,000.00	6,000.00	6,000.00	8,000.00	33.33	2,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Police Outside Repairs	1.0000	8,000.00	8,000.00
			Manager Totals	$8,000.00

	Services & Charges Totals	$8,000.00	$6,000.00	$6,000.00	$8,000.00	33.33%	$2,000.00
Supplies							
640.86.51-542	Vehicles, Parts and Equipment	20,500.00	20,500.00	20,500.00	26,950.00	31.46	6,450.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Police Department Parts	1.0000	26,950.00	26,950.00
			Manager Totals	$26,950.00

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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **51 - Police Vehicles**							
EXPENSE							
	Supplies Totals	$20,500.00	$20,500.00	$20,500.00	$26,950.00	31.46%	$6,450.00
	Services and Supplies Totals	$28,500.00	$26,500.00	$26,500.00	$34,950.00	31.89%	$8,450.00
	Division **51 - Police Vehicles** Totals	$28,500.00	$26,500.00	$26,500.00	$34,950.00	31.89%	$8,450.00

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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **54 - Public Works Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.52-511	Regular Salaries	.00	.00	.00	.00	.00	.00
640.86.52-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
640.86.52-518	Other Compensation	.00	.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	5,000.00	4,000.00	1,000.00	7,500.00	87.50	3,500.00

Budget Transactions

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

	Services & Charges Totals	$5,000.00	$4,000.00	$1,000.00	$7,500.00	87.50%	$3,500.00
Supplies							
640.86.52-542	Vehicles, Parts and Equipment	12,000.00	16,000.00	12,000.00	18,000.00	12.50	2,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Fire Parts Expense	1.0000	18,000.00	18,000.00
			Manager Totals	$18,000.00

Village of Winnetka
Budget Detail
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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **54 - Public Works Vehicles**							
EXPENSE							
	Supplies Totals	$12,000.00	$16,000.00	$12,000.00	$18,000.00	12.50%	$2,000.00
	Services and Supplies Totals	$17,000.00	$20,000.00	$13,000.00	$25,500.00	27.50%	$5,500.00
	Division **52 - Fire Vehicles** Totals	$17,000.00	$20,000.00	$13,000.00	$25,500.00	27.50%	$5,500.00

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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **54 - Public Works Vehicles**							
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.53-511	Regular Salaries	.00	.00	.00	.00	.00	.00
640.86.53-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
640.86.53-518	Other Compensation	.00	.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	1,000.00	800.00	400.00	1,000.00	25.00	200.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Community Development Outside Repairs	1.0000	1,000.00	1,000.00
			Manager Totals	$1,000.00

	Services & Charges Totals	$1,000.00	$800.00	$400.00	$1,000.00	25.00%	$200.00
Supplies							
640.86.53-542	Vehicles, Parts and Equipment	1,600.00	2,000.00	2,500.00	2,000.00	.00	.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

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Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **54 - Public Works Vehicles**							
EXPENSE							
	Supplies Totals	$1,600.00	$2,000.00	$2,500.00	$2,000.00	0.00%	$0.00
	Services and Supplies Totals	$2,600.00	$2,800.00	$2,900.00	$3,000.00	7.14%	$200.00
Division **53 - Community Development Vehicles** Totals		$2,600.00	$2,800.00	$2,900.00	$3,000.00	7.14%	$200.00

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Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
640.86.54-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
640.86.54-518	Other Compensation	.00	.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	10,000.00	8,000.00	3,500.00	10,000.00	25.00	2,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Public Works Outside Repairs	1.0000	10,000.00	10,000.00
			Manager Totals	$10,000.00

	Services & Charges Totals	$10,000.00	$8,000.00	$3,500.00	$10,000.00	25.00%	$2,000.00
Supplies							
640.86.54-542	Vehicles, Parts and Equipment	65,000.00	65,000.00	55,000.00	65,000.00	.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 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **54 - Public Works Vehicles**							
EXPENSE							
	Supplies Totals	$65,000.00	$65,000.00	$55,000.00	$65,000.00	0.00%	$0.00
	Services and Supplies Totals	$75,000.00	$73,000.00	$58,500.00	$75,000.00	2.74%	$2,000.00
	Division **54 - Public Works Vehicles** Totals	$75,000.00	$73,000.00	$58,500.00	$75,000.00	2.74%	$2,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
640.86.55-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
640.86.55-518	Other Compensation	.00	.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	.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	.00
640.86.55-524	Fringe Benefits - Social Security	.00	.00	.00	.00	.00	.00
640.86.55-525	Fringe Benefits - IMRF Pension Er Contribution	.00	.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	50,000.00	51,500.00	40,000.00	51,500.00	.00	.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

Village of Winnetka
Budget Detail
Budget Year 2026

	Services & Charges Totals	$50,000.00	$51,500.00	$40,000.00	$51,500.00	0.00%	$0.00
Supplies							
640.86.55-542	Vehicles, Parts and Equipment	25,000.00	25,000.00	25,000.00	25,000.00	.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	$25,000.00	$25,000.00	$25,000.00	$25,000.00	0.00%	$0.00
Services and Supplies Totals	$75,000.00	$76,500.00	$65,000.00	$76,500.00	0.00%	$0.00
Division **55 - Electric Vehicles** Totals	$75,000.00	$76,500.00	$65,000.00	$76,500.00	0.00%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
640.86.56-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
640.86.56-518	Other Compensation	.00	.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	1,500.00	1,500.00	8,000.00	5,000.00	233.33	3,500.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Water Outside Repairs	1.0000	5,000.00	5,000.00
			Manager Totals	$5,000.00

	Services & Charges Totals	$1,500.00	$1,500.00	$8,000.00	$5,000.00	233.33%	$3,500.00
Supplies							
640.86.56-542	Vehicles, Parts and Equipment	15,200.00	9,500.00	9,500.00	34,500.00	263.15	25,000.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Vactor modification	1.0000	25,000.00	25,000.00
Manager	Water Parts	1.0000	9,500.00	9,500.00
			Manager Totals	$34,500.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund	**640 - Fleet Services Fund**						
Department	**86 - Fleet Services**						
Division	**56 - Water Vehicles**						
EXPENSE							
	Supplies Totals	$15,200.00	$9,500.00	$9,500.00	$34,500.00	263.16%	$25,000.00
	Services and Supplies Totals	$16,700.00	$11,000.00	$17,500.00	$39,500.00	259.09%	$28,500.00
Division	**56 - Water Vehicles** Totals	$16,700.00	$11,000.00	$17,500.00	$39,500.00	259.09%	$28,500.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
640.86.57-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
640.86.57-518	Other Compensation	.00	.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	11,000.00	15,000.00	10,000.00	15,000.00	.00	.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	$11,000.00	$15,000.00	$10,000.00	$15,000.00	0.00%	$0.00
Supplies							
640.86.57-542	Vehicles, Parts and Equipment	24,600.00	27,000.00	24,000.00	27,000.00	.00	.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 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **57 - Sewer Vehicles**							
EXPENSE							
	Supplies Totals	$24,600.00	$27,000.00	$24,000.00	$27,000.00	0.00%	$0.00
	Services and Supplies Totals	$35,600.00	$42,000.00	$34,000.00	$42,000.00	0.00%	$0.00
	Division **57 - Sewer Vehicles** Totals	$35,600.00	$42,000.00	$34,000.00	$42,000.00	0.00%	$0.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
640.86.58-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
640.86.58-518	Other Compensation	.00	.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	18,300.00	14,640.00	15,000.00	20,000.00	36.61	5,360.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Refuse Outside Repairs	1.0000	20,000.00	20,000.00
			Manager Totals	$20,000.00

	Services & Charges Totals	$18,300.00	$14,640.00	$15,000.00	$20,000.00	36.61%	$5,360.00
Supplies							
640.86.58-542	Vehicles, Parts and Equipment	52,300.00	60,000.00	50,000.00	55,000.00	(8.33)	(5,000.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Refuse Parts	1.0000	55,000.00	55,000.00
			Manager Totals	$55,000.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division **58 - Refuse Vehicles**							
EXPENSE							
	Supplies Totals	$52,300.00	$60,000.00	$50,000.00	$55,000.00	(8.33%)	($5,000.00)
	Services and Supplies Totals	$70,600.00	$74,640.00	$65,000.00	$75,000.00	0.48%	$360.00
	Division **58 - Refuse Vehicles** Totals	$70,600.00	$74,640.00	$65,000.00	$75,000.00	0.48%	$360.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00
640.86.59-512	Overtime Salaries	.00	.00	.00	.00	.00	.00
640.86.59-518	Other Compensation	.00	.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	800.00	5,000.00	500.00	(37.50)	(300.00)

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	Engineering Outside Repairs	1.0000	500.00	500.00
			Manager Totals	$500.00

	Services & Charges Totals	$1,000.00	$800.00	$5,000.00	$500.00	(37.50%)	($300.00)
Supplies							
640.86.59-542	Vehicles, Parts and Equipment	1,150.00	1,500.00	1,500.00	1,500.00	.00	.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 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund	**640 - Fleet Services Fund**						
Department	**86 - Fleet Services**						
Division	**59 - Engineering Vehicles**						
EXPENSE							
	Supplies Totals	$1,150.00	$1,500.00	$1,500.00	$1,500.00	0.00%	$0.00
	Services and Supplies Totals	$2,150.00	$2,300.00	$6,500.00	$2,000.00	(13.04%)	($300.00)
Division	**59 - Engineering Vehicles** Totals	$2,150.00	$2,300.00	$6,500.00	$2,000.00	(13.04%)	($300.00)
Department	**86 - Fleet Services** Totals	$1,093,012.00	$1,449,731.00	$1,372,478.00	$1,600,979.00	10.43%	$151,248.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.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	.00
640.99.01-901	Interfund Transfers - Other Operating Transfers	.00	.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	$1,093,012.00	$1,449,731.00	$1,372,478.00	$1,600,979.00	10.43%	$151,248.00
	Fund **640 - Fleet Services Fund** Totals						
	REVENUE TOTALS	$960,510.00	$1,390,670.00	$1,390,670.00	$1,535,758.00	10.43%	$145,088.00
	EXPENSE TOTALS	$1,093,012.00	$1,449,731.00	$1,372,478.00	$1,600,979.00	10.43%	$151,248.00
	Fund **640 - Fleet Services Fund** Totals	($132,502.00)	($59,061.00)	$18,192.00	($65,221.00)	10.43%	($6,160.00)

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 third 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 2026 Proposed Department Objectives

Objective	Action Steps	Timeframe
Monitor investments of the newly created consolidated investment boards.	• Monitor progress of the consolidated investment boards.	12/31/26
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.	12/31/26
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.	12/31/26

Fiscal Year 2025 Department Objectives Review

Objective	December 31st, 2025 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.	Complete

Financial Summary

Police and Fire Pension Funds Note: IMRF assets are held by IMRF	Actual 2024	Budget 2025 A	Estimate 2025 B	Budget 2026 C	% Change A to C	% Change B to C
Operating						
Revenue	$ 11,310,339	$ 7,994,892	$ 7,994,892	$ 8,689,591	8.7%	8.7%
Expenses	$ (5,958,849)	$ (6,171,828)	$ (6,179,618)	$ (6,197,436)	0.4%	0.3%
Net Operating Income (loss)	$ 5,351,490	$ 1,823,064	$ 1,815,274	$ 2,492,155	36.7%	37.3%
Operating Expense Detail						
Pensions	$ 5,788,025	$ 6,045,628	$ 6,086,668	$ 6,071,236	0.4%	-0.3%
Services and Supplies	$ 170,824	$ 126,200	$ 92,950	$ 126,200	0.0%	35.8%
	$ 5,958,849	$ 6,171,828	$ 6,179,618	$ 6,197,436		
Net Fund Income (loss)	$ 5,351,490	$ 1,823,064	$ 1,815,274	$ 2,492,155	36.7%	37.3%

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 800 - Police Pension Fund							
REVENUE							
Property Tax							
800-401.30	Property Tax Police Pension	.00	.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	.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Other Revenue							
800-485.05	Pension Contributions Employer Contributions	1,336,136.00	1,135,073.00	1,135,073.00	1,145,926.00	.95	10,853.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	2025 Tax Levy	1.0000	1,145,926.00	1,145,926.00
			Manager Totals	$1,145,926.00

800-485.10	Pension Contributions Employee Contributions	284,131.00	305,382.00	305,382.00	331,968.00	8.70	26,586.00
	Other Revenue Totals	$1,620,267.00	$1,440,455.00	$1,440,455.00	$1,477,894.00	2.60%	$37,439.00
Interest Income							
800-460.05	Interest Interest on Investments	2,297,710.00	2,502,205.00	2,502,205.00	2,661,485.00	6.36	159,280.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Manager	$39,429,370 @ 6.75% (2024 ACFR)	1.0000	2,661,485.00	2,661,485.00
			Manager Totals	$2,661,485.00

800-461.05	Investment Income Realized Gain/Loss	.00	.00	.00	.00	.00	.00
800-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00	.00	.00
	Interest Income Totals	$2,297,710.00	$2,502,205.00	$2,502,205.00	$2,661,485.00	6.37%	$159,280.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 800 - Police Pension Fund							
REVENUE							
	REVENUE TOTALS	$3,917,977.00	$3,942,660.00	$3,942,660.00	$4,139,379.00	4.99%	$196,719.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	2,607,312.00	2,935,308.00	2,858,453.00	2,935,020.00	.00	(288.00)

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	959999 - Police Pension Budget Only	Earnings		2,935,020.00
			Manager Totals	$2,935,020.00

800.95.01-595	Pension Contribution Refunds	50,000.00	50,000.00	170,055.00	50,000.00	.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	$2,657,312.00	$2,985,308.00	$3,028,508.00	$2,985,020.00	(0.01%)	($288.00)
Salary and Benefits Totals	$2,657,312.00	$2,985,308.00	$3,028,508.00	$2,985,020.00	(0.01%)	($288.00)

Services and Supplies

Services & Charges

800.95.01-551	Consulting Services	40,450.00	40,450.00	40,450.00	40,450.00	.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 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	.00	
800.95.01-581	Training & Travel	2,500.00	2,500.00	1,250.00	2,500.00	.00	.00	
	Services & Charges Totals	$62,950.00	$62,950.00	$51,700.00	$62,950.00	0.00%	$0.00	
	Services and Supplies Totals	$62,950.00	$62,950.00	$51,700.00	$62,950.00	0.00%	$0.00	
	Division **01 - Department Wide** Totals	$2,720,262.00	$3,048,258.00	$3,080,208.00	$3,047,970.00	(0.01%)	($288.00)	
	Department **95 - Police Pension** Totals	$2,720,262.00	$3,048,258.00	$3,080,208.00	$3,047,970.00	(0.01%)	($288.00)	
	EXPENSE TOTALS	$2,720,262.00	$3,048,258.00	$3,080,208.00	$3,047,970.00	(0.01%)	($288.00)	
	Fund **800 - Police Pension Fund** Totals							
	REVENUE TOTALS	$3,917,977.00	$3,942,660.00	$3,942,660.00	$4,139,379.00	4.99%	$196,719.00	
	EXPENSE TOTALS	$2,720,262.00	$3,048,258.00	$3,080,208.00	$3,047,970.00	(0.01%)	($288.00)	
	Fund **800 - Police Pension Fund** Totals	$1,197,715.00	$894,402.00	$862,452.00	$1,091,409.00	22.03%	$197,007.00	

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 810 - Fire Pension Fund							
REVENUE							
Property Tax							
810-401.35	Property Tax Fire Pension	.00	.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	.00
	Intergovernmental Revenue Totals	$0.00	$0.00	$0.00	$0.00	+++	$0.00
Other Revenue							
810-485.05	Pension Contributions Employer Contributions	1,760,416.00	1,561,347.00	1,561,347.00	1,592,170.00	1.97	30,823.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2025 Tax Levy	1.0000	1,592,170.00	1,592,170.00
			Manager Totals	$1,592,170.00

810-485.10	Pension Contributions Employee Contributions	252,773.00	277,540.00	277,540.00	286,145.00	3.10	8,605.00
	Other Revenue Totals	$2,013,189.00	$1,838,887.00	$1,838,887.00	$1,878,315.00	2.14%	$39,428.00
Interest Income							
810-460.05	Interest Interest on Investments	2,213,345.00	2,213,345.00	2,213,345.00	2,671,897.00	20.71	458,552.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	$39,583,670 @ 6.75% (2024 ACFR)	1.0000	2,671,897.00	2,671,897.00
			Manager Totals	$2,671,897.00

810-461.05	Investment Income Realized Gain/Loss	.00	.00	.00	.00	.00	.00
810-461.10	Investment Income Unrealized Gain/Loss	.00	.00	.00	.00	.00	.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 Budget Dollar Change
Fund 810 - Fire Pension Fund							
REVENUE							
	Interest Income Totals	$2,213,345.00	$2,213,345.00	$2,213,345.00	$2,671,897.00	20.72%	$458,552.00
	REVENUE TOTALS	$4,226,534.00	$4,052,232.00	$4,052,232.00	$4,550,212.00	12.29%	$497,980.00

Village of Winnetka
Budget Detail
Budget Year 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	2,763,936.00	3,010,320.00	3,033,160.00	3,036,216.00	.86	25,896.00

Position Transactions

Level	*Position*	*Type*	*Code*	*Total Amount*
Manager	969999 - Fire Pension Budget	Earnings		3,036,216.00
			Manager Totals	$3,036,216.00

810.96.01-595	Pension Contribution Refunds	50,000.00	50,000.00	25,000.00	50,000.00	.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	$2,813,936.00	$3,060,320.00	$3,058,160.00	$3,086,216.00	0.85%	$25,896.00
Salary and Benefits Totals	$2,813,936.00	$3,060,320.00	$3,058,160.00	$3,086,216.00	0.85%	$25,896.00

Services and Supplies

Services & Charges

810.96.01-551	Consulting Services	40,750.00	40,750.00	30,000.00	40,750.00	.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 2026

Account Number	Description	2024 Adopted Budget	2025 Adopted Budget	2025 Estimated Amount	2026 Manager	FY 2025 to FY 2026 Budget % Change	FYE 2025 to FY 2026 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	10,000.00	20,000.00	.00	.00	
810.96.01-581	Training & Travel	2,500.00	2,500.00	1,250.00	2,500.00	.00	.00	
	Services & Charges Totals	$63,250.00	$63,250.00	$41,250.00	$63,250.00	0.00%	$0.00	
	Services and Supplies Totals	$63,250.00	$63,250.00	$41,250.00	$63,250.00	0.00%	$0.00	
	Division **01 - Department Wide** Totals	$2,877,186.00	$3,123,570.00	$3,099,410.00	$3,149,466.00	0.83%	$25,896.00	
	Department **96 - Fire Pension** Totals	$2,877,186.00	$3,123,570.00	$3,099,410.00	$3,149,466.00	0.83%	$25,896.00	
	EXPENSE TOTALS	$2,877,186.00	$3,123,570.00	$3,099,410.00	$3,149,466.00	0.83%	$25,896.00	
	Fund **810 - Fire Pension Fund** Totals							
	REVENUE TOTALS	$4,226,534.00	$4,052,232.00	$4,052,232.00	$4,550,212.00	12.29%	$497,980.00	
	EXPENSE TOTALS	$2,877,186.00	$3,123,570.00	$3,099,410.00	$3,149,466.00	0.83%	$25,896.00	
	Fund **810 - Fire Pension Fund** Totals	$1,349,348.00	$928,662.00	$952,822.00	$1,400,746.00	50.83%	$472,084.00	

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 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 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. 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. This method exceeds the State law required contribution which is based on 90% funding under the Projected Unit Credit Method, which can be back weighted in terms of Village contributions.

Capital Improvement Policies

The Village seeks 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:	$2.6 million a year (100 yr replacement) – per 2025 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 several 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:

July:	Finance/Village Manager kickoff meeting to discuss budget overview and policy goals.
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 limit 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 policymakers 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, because 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.

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 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	2024 Actual Tax Levy	2025 Proposed Tax Levy	$ - Change	% - Change
General Fund:				
Corporate	$13,602,577	$13,944,039	$341,462	2.510%
Other Funds:				
Police Pension	$1,135,073	$1,145,926	$10,853	0.956%
Fire Pension	$1,561,347	$1,592,170	$30,823	1.974%
Total Village-wide Tax Levy	$16,298,997	$16,682,135	$383,138	**2.35%**
Less: New Development @ 0.88		($146,803)	($146,803)	-0.88%
Existing Tax Payer Increase	$16,298,997	$16,535,332	$236,335	**1.450%**

Increase (Decrease) Based on Total Property Tax Bill

Total Property Taxes Paid 100.00%	Other Taxing Distr. 88.42%	Village 11.58%	1.45% Change / Village
$10,000	$8,842	$1,158	$17
$15,000	$13,263	$1,737	$25
$20,000	$17,684	$2,316	$34
$25,000	$22,105	$2,895	$42
$30,000	$26,526	$3,474	$50
$35,000	$30,947	$4,053	$59
$40,000	$35,368	$4,632	$67
$50,000	$44,210	$5,790	$84
$60,000	$53,052	$6,948	$101

Note: New development is typically calculated based on the new value identified in the Cook County Agency Tax Rate Report. This report has not been updated since last year so new development is estimated based on previous 10-year average of .88%.

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
2026 Projected	$17,432,831	4.50%	$14,571,521	4.50%	$1,197,493	4.50%	$1,663,818	4.50%	$0		$0	
2025 Proposed	$16,682,135	2.35%	$13,944,039	2.51%	$1,145,926	0.96%	$1,592,170	1.97%	$0		$0	
2024 Actual	$16,298,997	3.43%	$13,602,577	7.43%	$1,135,073	-15.05%	$1,561,347	-11.31%	$0		$0	
2023	$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	######	$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%	*0.56%*	2.06%	$14,972,209	$14,302,483	0.56%	$669,726	$3,226,555
2015 Actual	0.80%	*0.80%*	1.60%	$15,211,764	$14,416,903	0.80%	$794,861	$4,021,416
2016 Actual	0.70%	*1.20%*	1.90%	$15,500,788	$14,589,906	1.20%	$910,882	$4,932,298
2017 Actual	2.10%	*0.80%*	2.90%	$15,950,311	$14,706,625	0.80%	$1,243,686	$6,175,984
2018 Actual	2.10%	*0.90%*	3.00%	$16,428,820	$14,838,985	0.90%	$1,589,835	$7,765,819
2019 Actual	1.90%	*1.40%*	3.30%	$16,970,971	$15,047,473	1.40%	$1,923,498	$9,689,317
2020 Actual	2.30%	*0.76%*	3.06%	$17,490,283	$15,161,834	0.76%	$2,328,449	$12,017,766
2021 Actual	1.40%	*0.49%*	1.89%	$17,820,849	$15,236,127	0.49%	$2,584,722	$14,602,488
2022 Actual**	5.00%	*0.48%*	5.48%	$18,797,432	$15,309,260	0.48%	$3,488,172	$18,090,660
2023 Actual**	5.00%	*1.50%*	6.50%	$20,019,265	$15,758,177	2.93%	$4,261,088	$22,351,748
2024 Actual	3.40%	*0.48%*	3.88%	$20,796,413	$16,298,997	3.43%	$4,497,416	$26,849,164
2025 Proposed	***2.90%***	***0.880%***	***3.780%***	***$21,582,517***	***$16,682,135***	***2.35%***	***$4,900,382***	***$31,749,546***
(2027 budget)					Less: Develop.	-0.88%		
					Net Increase	1.45%		
2027 Projected	***3.00%***	***1.50%***	***4.50%***	*$22,553,730*	$17,432,831	4.50%	$5,120,899	$36,870,445
(2028 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

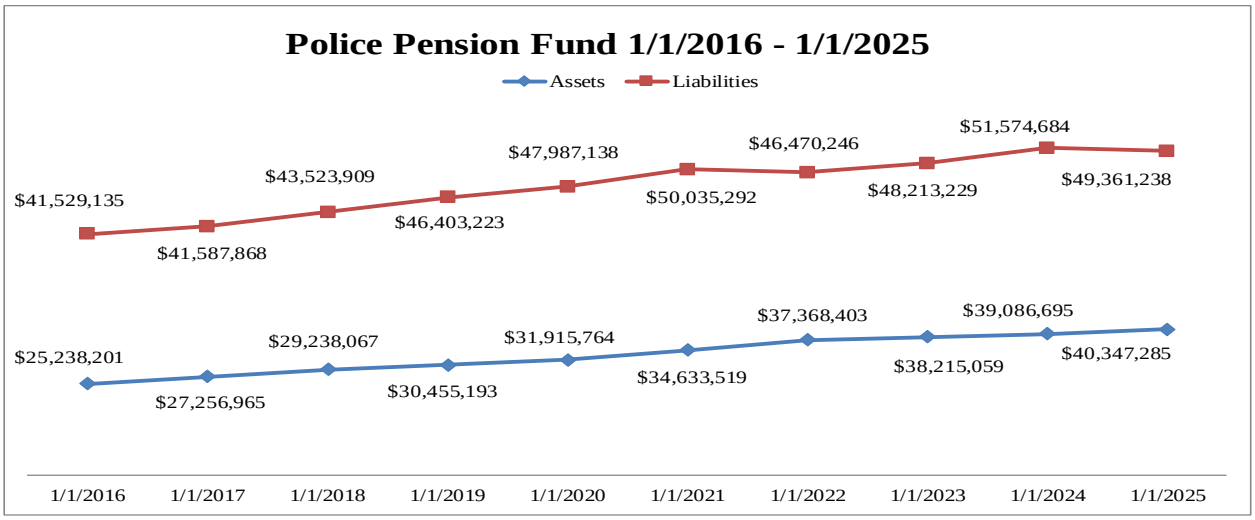
The above chart compares the Village's actual property tax levies from 2005 to 2024. The amount that could have been levied as a non-home rule community is also listed as the Council expressed a desire not to exceed that amount unless there were exceptional circumstances. The proposed 2025 Village property tax levy is $4,900,382 below the property tax cap limit.

Exhibit D

Pension Funding Levels and Policies

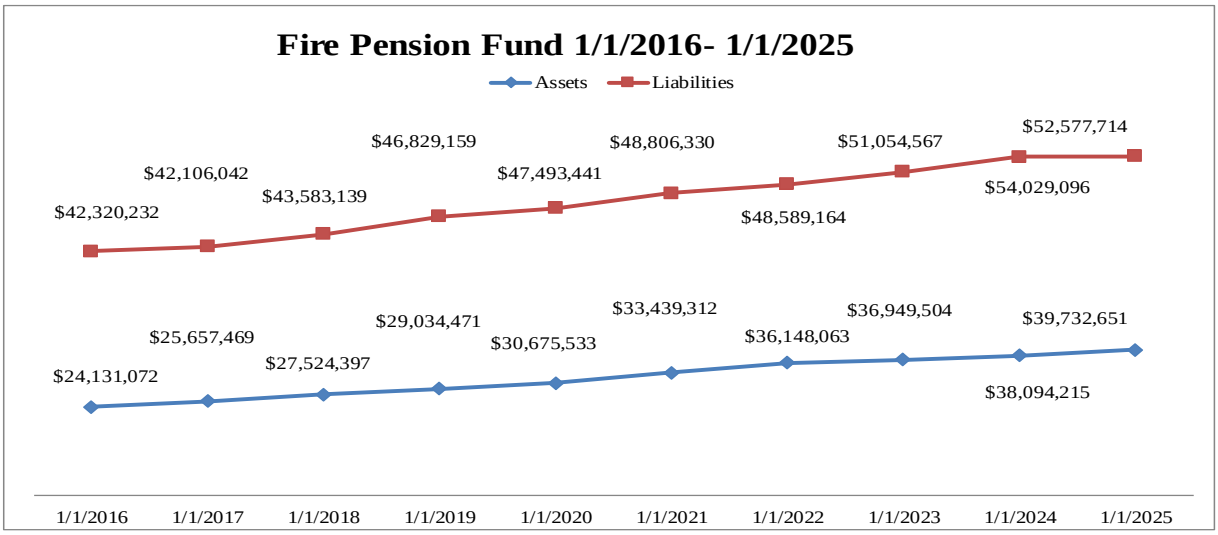
The Village has three pension plans, the Illinois Municipal Retirement Fund (IMRF, covering all non-sworn police and fire personnel), the Police Pension Fund, and the Firefighters' Pension Fund.

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.



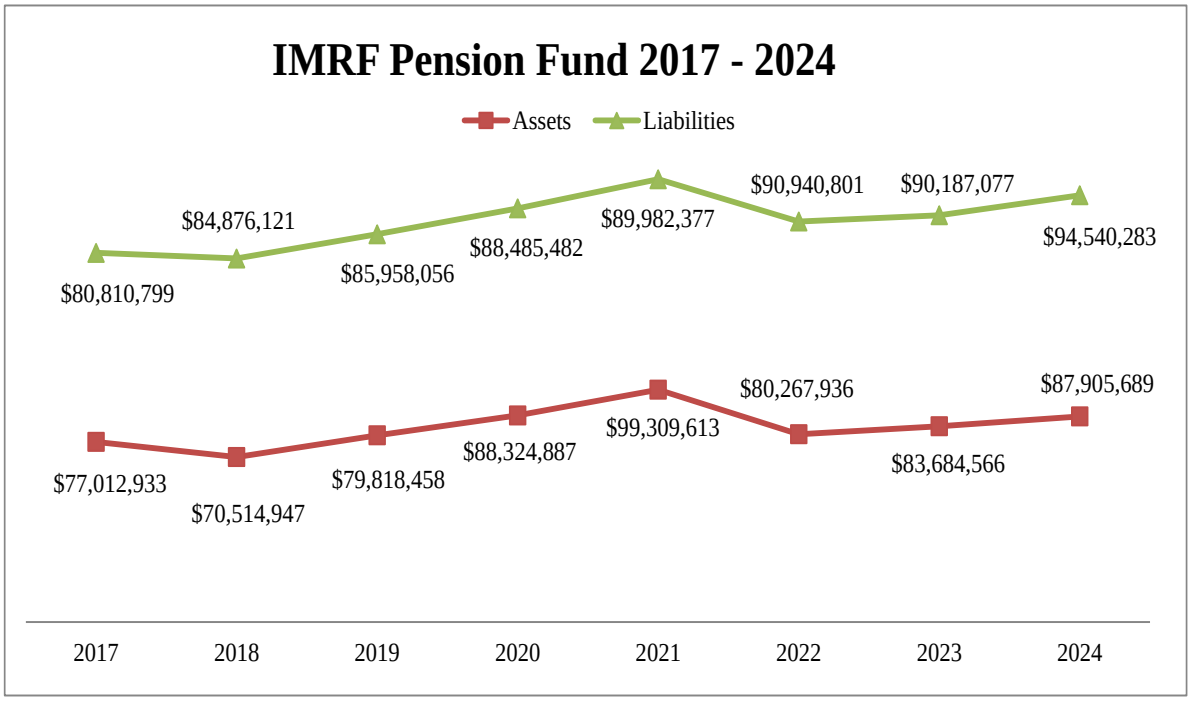
Police Pension Fund

Valuation Period	Valuation Date	Assets	Liabilities	Difference	% Funded
1/1/25-12/31/25	1/1/2025	$ 40,347,285	$ 49,361,238	$ 9,013,953	81.7%
1/1/24-12/31/24	1/1/2024	$ 39,086,695	$ 51,574,684	$ 12,487,989	75.8%
1/1/23-12/31/23	1/1/2023	$ 38,215,059	$ 48,213,229	$ 9,998,170	79.3%
1/1/22-12/31/22	1/1/2022	$ 37,368,403	$ 46,470,246	$ 9,101,843	80.4%
1/1/21-12/31/21	1/1/2021	$ 34,633,519	$ 50,035,292	$ 15,401,773	69.2%
1/1/20-12/31/20	1/1/2020	$ 31,915,764	$ 47,987,138	$ 16,071,374	66.5%
1/1/19-12/31/19	1/1/2019	$ 30,455,193	$ 46,403,223	$ 15,948,030	65.6%
1/1/18-12/31/18	1/1/2018	$ 29,238,067	$ 43,523,909	$ 14,285,842	67.2%
1/1/17-12/31/17	1/1/2017	$ 27,256,965	$ 41,587,868	$ 14,330,903	65.5%
1/1/16-12/31/16	1/1/2016	$ 25,238,201	$ 41,529,135	$ 16,290,934	60.8%



Fire Pension Fund

Valuation Period	Valuation Date	Assets	Liabilities	Difference	% Funded
1/1/25 -12/31/25	1/1/2025	$ 39,732,651	$ 52,577,714	$ 12,845,063	75.6%
1/1/24 -12/31/24	1/1/2024	$ 38,094,215	$ 54,029,096	$ 15,934,881	70.5%
1/1/23 -12/31/23	1/1/2023	$ 36,949,504	$ 51,054,567	$ 14,105,063	72.4%
1/1/22 -12/31/22	1/1/2022	$ 36,148,063	$ 48,589,164	$ 12,441,101	74.4%
1/1/21 -12/31/21	1/1/2021	$ 33,439,312	$ 48,806,330	$ 15,367,018	68.5%
1/1/20 -12/31/20	1/1/2020	$ 30,675,533	$ 47,493,441	$ 16,817,908	64.6%
1/1/19-12/31/19	1/1/2019	$ 29,034,471	$ 46,829,159	$ 17,794,688	62.0%
1/1/18-12/31/18	1/1/2018	$ 27,524,397	$ 43,583,139	$ 16,058,742	63.2%
1/1/17-12/31/17	1/1/2017	$ 25,657,469	$ 42,106,042	$ 16,448,573	60.9%
1/1/16-12/31/16	1/1/2016	$ 24,131,072	$ 42,320,232	$ 18,189,160	57.0%



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%
2024	$ 87,905,689	$ 94,540,283	$ 6,634,594	93.0%

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 (9.03% in FY 2025), 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, 2025, the current level of funding for the Winnetka Police Pension Fund is 81.7% and the Fire Pension Fund is 75.6%, both up compared to 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 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 an assumed rate of return of 7.25% (consistent with IMRF) 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 - 2024/2025

Winnetka			
IMRF	Police	Fire	Total
$ 87,905,689	$ 40,347,285	$ 39,732,651	$ 167,985,625
$ 94,540,283	$ 49,361,238	$ 52,577,714	$ 196,479,235
$ (6,634,594)	$ (9,013,953)	$ (12,845,063)	$ (28,493,610)
93%	82%	76%	85%
7.25%	7.25%	7.25%	
11.01%	41.35%	53.28%	
4.50%	9.91%	9.455%	

Wilmette			
IMRF	Police	Fire	Total
$ 83,513,931	$ 63,073,149	$65,209,070	$ 211,796,150
$ 86,643,135	$ 89,224,250	$96,308,893	$ 272,176,278
$ (3,129,204)	$ (26,151,101)	$ (31,099,823)	$ (60,380,128)
96%	71%	68%	78%
7.25%	7.25%	7.25%	
8.48%	50.32%	64.43%	
4.50%	9.91%	9.455%	

Northbrook*			
IMRF	Police	Fire	Total
$ 90,796,288	$ 78,653,455	$ 79,573,059	$ 249,022,802
$ 96,921,955	$ 125,143,138	$ 134,990,371	$ 357,055,464
$ (6,125,667)	$ (46,489,683)	$ (55,417,312)	$ (108,032,662)
94%	63%	59%	70%
7.25%	7.00%	7.00%	
9.15%	60.64%	61.92%	
4.50%	9.91%	9.455%	

Glencoe			
IMRF	Police	Fire	Total
		Legacy	
$ 49,263,639	$ 45,059,310	$ 1,189	$ 94,324,138
$ 52,084,372	$ 76,704,210	$ 197,004	$ 128,985,586
$ (2,820,733)	$ (31,644,900)	$ (195,815)	$ (34,661,448)
95%	59%	0.60%	73%
7.25%	6.50%	0.00%	
10.07%	75.19%		
4.50%	9.91%		

Kenilworth			
IMRF	Police	Fire	Total
$ 9,438,841	$ 11,286,034		$ 20,724,875
$ 8,975,814	$ 18,826,767		$ 27,802,581
$ 463,027	$ (7,540,733)		$ (7,077,706)
105%	60%		75%
7.25%	6.75%		
10.47%	115.30%		
4.50%	9.91%		

Northfield*			
IMRF	Police	Fire	Total
$33,499,659	$27,664,985		$61,164,644
$36,960,431	$41,625,533		$78,585,964
($3,460,772)	($13,960,548)		($17,421,320)
91%	66%		78%
7.25%	6.75%		
13.38%	57.04%		
4.50%	9.91%		

* Northbrook and Northfield run on a non-calendar fiscal year. Their most recent ACFRs do not reflect their 1/1/25 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 1/1/2025 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 (LGDF) –A portion of the statewide amount collected through personal and corporate State income taxes is returned to the Village based

on a distribution percentage and the municipality's 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 extreme weather (heat or cool) tends to promote greater 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.



CAPITAL IMPROVEMENT PLAN

2026 - 2030

THE VILLAGE OF
Winnetka

510 GREEN BAY ROAD, WINNETKA, IL 60093
847-501-6000 | VILLAGEOFWINNETKA.ORG

5-YEAR CIP - INDEX

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VILLAGE OF WINNETKA

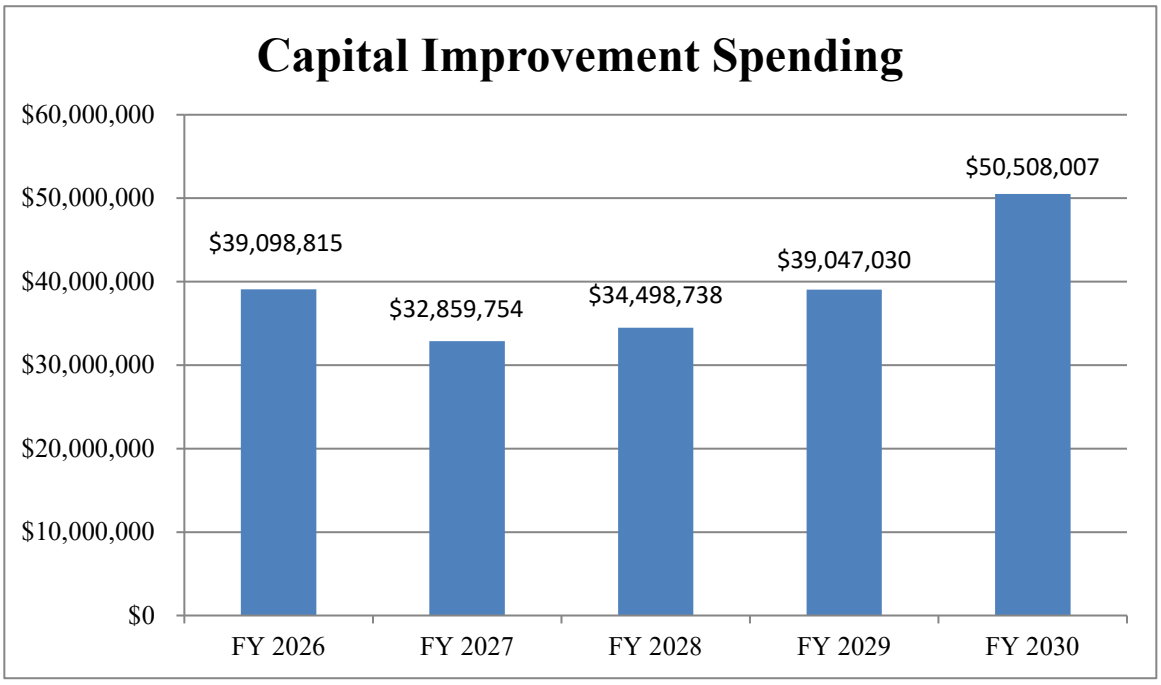
CAPITAL IMPROVEMENT PLAN

2026-2030

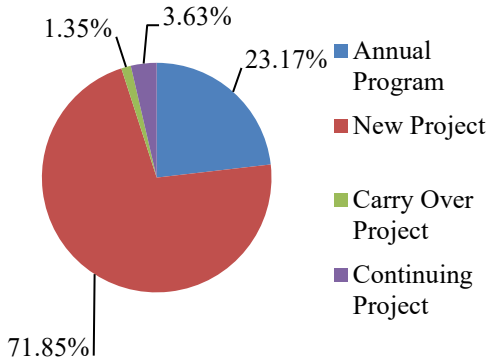
Introduction

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 2026 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 $39.1 million to $50.5 million and average approximately $39.2 million per year, as shown below.



The proposed projects programmed for FY 2026 through FY 2030 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 71.85%. 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 23.17% 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 (3.63%) or carried over (1.35%) from FY 2025 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.

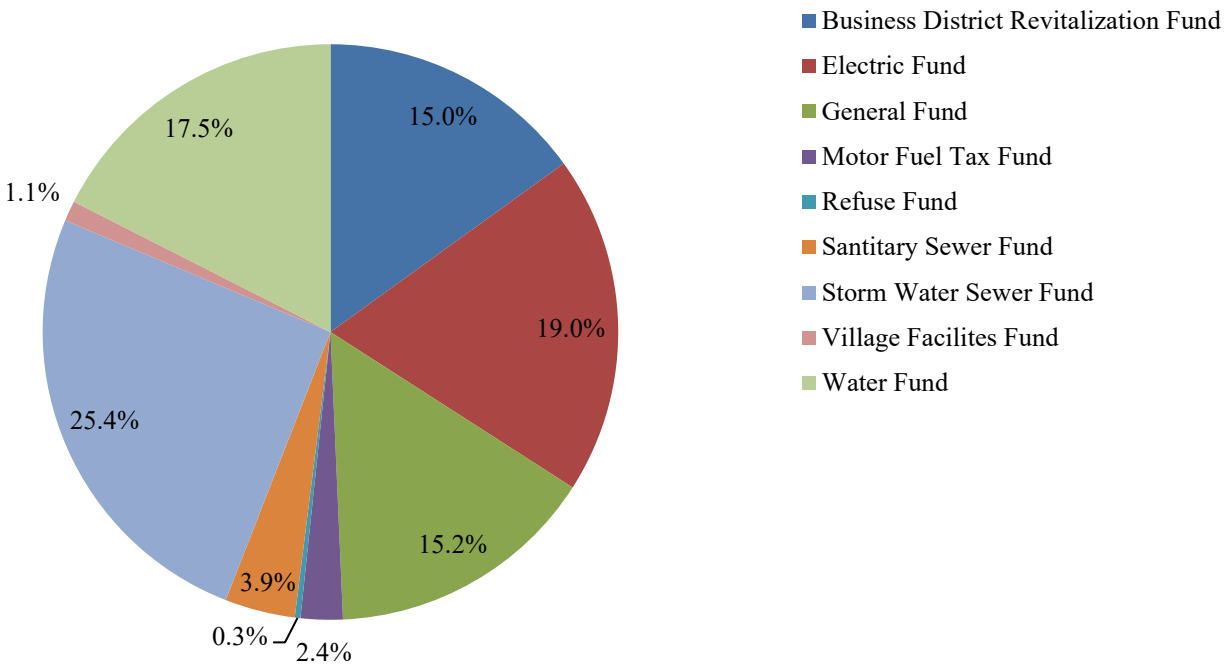
Funding

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.

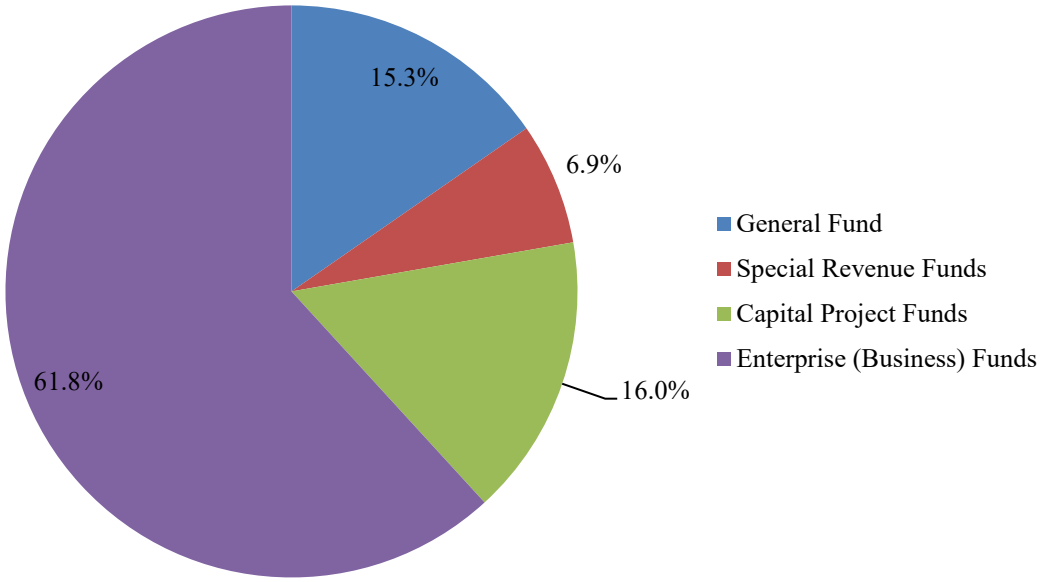
The nature of capital project funding depends on the fund in which the project originates. For governmental funds, funding sources include property taxes, cash reserves, transfers from enterprise funds, and a limited amount of grant revenue. Special revenue funds, such as the Motor Fuel Tax Fund, have 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 FY2026 Capital Plan

Fiscal year 2026 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, sanitary sewer, electric generation, facilities 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 ($7,443,965)
2. Downtown revitalization ($2,217,000)
3. Watermain replacement ($4,528,600)
4. Electric improvements ($5,155,841)
5. Lead Service Line replacement program ($610,000)
6. Advanced Metering Infrastructure ($2,024,000)
7. Annual Street Reconstruction program ($1,800,000)

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 2025-2030.
2. List of projects, by General Fund department, for 2026-2030.
3. Project detail sheets for capital projects scheduled in 2026.



Sources and Uses of Funds Details

Source		2025	2026	2027	2028	2029	2030
General Fund							
Beginning Balance		**29,795,667**	**28,889,038**	**24,472,689**	**20,393,400**	**14,389,267**	**13,164,196**
Revenues and Other Fund Sources							
Revenue							
Contingency		0	(300,000)	0	0	0	0
Contribution from Operations		6,512,441	1,805,637	2,250,388	2,411,549	2,586,611	2,776,476
Grants - Schneider GBT		0	115,904	771,931	0	0	0
Grants - Solar Green Energy Credits		0	232,194	25,318	25,318	25,318	25,318
Grants - Storm Willow Rd		0	4,321,125	0	0	0	0
Transfer to Business District		(1,200,000)	0	0	0	0	0
Transfer to Business District Fund (Recurring)		(1,100,000)	0	0	0	0	0
Transfer to Facilities Fund		(386,350)	(1,550,000)	0	0	0	0
Transfer to IT		0	(200,000)	0	0	0	0
Transfer to Storm Water Fund		(2,450,000)	0	0	0	0	0
Transfer to Workers Comp		0	(1,000,000)	0	0	0	0
	Total	1,376,091	3,424,860	3,047,637	2,436,867	2,611,929	2,801,794
Other Fund Sources							
Total Revenues and Other Fund Sources		1,376,091	3,424,860	3,047,637	2,436,867	2,611,929	2,801,794
Total Funds available		**31,171,758**	**32,313,898**	**27,520,326**	**22,830,267**	**17,001,196**	**15,965,990**
Expenditures and Uses							
Capital Projects & Equipment							
Engineering							
Street & Alley Reconstruction/Rehabilitation *EN-01*		1,750,000	1,800,000	1,800,000	1,950,000	2,000,000	2,000,000
Sidewalks - Replacement & New *EN-03*		150,000	125,000	160,000	165,000	170,000	175,000
HW Retaining Wall & Sidewalk Replacement *EN-05*		0	0	0	0	75,000	0
Hadley Parking Lot Reonstruction *EN-06*		0	0	500,000	0	0	0
Parking Lot - Public Works *EN-08*		0	0	550,000	0	0	0
Hibbard Road Construction Phase I / II Reports *EN-11*		0	0	400,000	1,125,000	500,000	0
Parking Lot - Indian Hill Reconstruction *EN-12*		0	0	0	1,850,000	0	0
Green Bay Trail *EN-13*		0	115,904	1,067,796	0	0	0
Hubbard Woods Parking Structure Impr Project *EN-14*		0	0	100,000	0	0	0
Elm St. Bridge Repair *EN-15*		95,000	0	0	0	0	0
Willow Road East - Conveyance *EN-16*		0	4,321,125	0	0	0	0
	Total	1,995,000	6,362,029	4,577,796	5,090,000	2,745,000	2,175,000
Fire							
North Parking Lot *F-03*		0	0	100,000	0	0	0
Front and Rear Apron Replacment *F-09*		28,100	0	0	0	0	0
Ambulance *F-11*		0	365,000	0	0	0	0
Replace Engine 28R (R-4-2024) *F-12*		0	0	0	1,243,000	0	0
Emergency Siren Replacment *F-13*		0	0	0	150,000	0	0
Replace Staff Vehicle - 2811 - Fire Prevention *F-16*		0	70,000	0	0	0	0

Source			2025	2026	2027	2028	2029	2030
Replace Staff Vehicle - 2801 - Deputy Chief	*F-17*		0	0	0	0	0	75,000
Training Tower Fire Panel Replacement	*F-18*		0	0	122,600	0	0	0
Replace Staff Vehicle - 2810 - Fire Prevention	*F-19*		0	0	73,000	0	0	0
Monitor / Defibrilators	*F-20*		0	0	0	0	120,000	0
		Total	28,100	435,000	295,600	1,393,000	120,000	75,000
Police								
Meridian Barriers	*PD-02*		0	0	185,000	0	0	0
Basement Renovation	*PD-08*		0	0	0	0	100,000	100,000
Men's Locker Room Renovation	*PD-11*		0	0	0	300,000	0	0
Use of Force Training System	*PD-12*		0	0	250,000	0	0	0
Body Worn Camera System	*PD-13*		0	0	0	120,000	120,000	120,000
Motor Vehicles	*PD-15*		125,000	170,000	179,000	188,000	198,000	208,000
		Total	125,000	170,000	614,000	608,000	418,000	428,000
Public Works								
Ford F550 Super Duty Roll Off Dump (PW 12)	*PW-03*		0	0	0	0	195,000	0
Replace 2007 Roll Off Dump (PW 13)	*PW-04*		0	328,000	365,000	0	0	0
Replace 2019 Ford F350 Pick-Up (PW 14)	*PW-19*		0	0	0	0	79,000	0
Replace 2018 Ford Dump Truck (PW 17)	*PW-25*		0	0	0	280,000	0	0
Replace 2008 Roll-off Dump Truck (PW 25)	*PW-30*		0	220,030	0	0	0	0
Replace 2009 Freightliner Roll-Off Truck (PW-15)	*PW-34*		0	0	0	310,000	0	0
Replace 2015 Ford F150 (PW 3)	*PW-35*		0	63,000	0	0	0	0
Replace 2015 2.5 Ton Dump Truck (PW 20)	*PW-37*		0	0	0	0	280,000	0
Replace Ford F550 Super Duty (PW-5)	*PW-41*		0	0	0	0	0	150,000
Replace MB Tractor (PW-45)	*PW-44*		0	155,000	0	0	0	0
Replace 2.5 Ton Dump Truck (PW-19)	*PW-46*		0	0	280,000	0	0	0
Replace 2006 Unimog (PW 018)	*PW-48*		0	0	0	300,000	0	0
Replace 2018 2.5 Ton Dump Truck (PW 022)	*PW-49*		0	0	0	280,000	0	0
Replace Ford F 550 Super Duty 2016	*PW-52*		0	0	0	180,000	0	0
Replace PW - 008 Ford F 450 Sign Truck (2014)	*PW-53*		0	0	140,000	0	0	0
Replace PW-039 - Vibromax W255 Roller (1999)	*PW-56*		0	66,150	0	0	0	0
Spruce Street Outlet Alternative Analysis	*PW-57*		70,000	0	0	0	0	0
Spruce Street Outlet Design	*PW-58*		0	42,000	600,000	0	0	0
		Total	70,000	874,180	1,385,000	1,350,000	554,000	150,000
Water & Electric								
Advanced Metering Infrastructure	*E-27*		64,620	0	254,530	0	0	0
		Total	64,620	0	254,530	0	0	0
Total Expenditures and Uses			2,282,720	7,841,209	7,126,926	8,441,000	3,837,000	2,828,000
Change in Fund Balance			(906,629)	(4,416,349)	(4,079,289)	(6,004,133)	(1,225,071)	(26,206)
	Ending Balance		**28,889,038**	**24,472,689**	**20,393,400**	**14,389,267**	**13,164,196**	**13,137,990**

Projects By Department

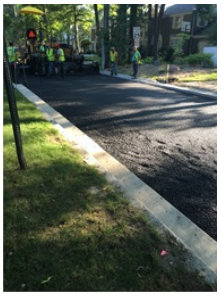
Department	Project #	2026	2027	2028	2029	2030	Total
Engineering							
Street & Alley Reconstruction/Rehabilitation	*EN-01*	1,800,000	1,800,000	1,950,000	2,000,000	2,000,000	**9,550,000**
Sidewalks - Replacement & New	*EN-03*	125,000	160,000	165,000	170,000	175,000	**795,000**
HW Retaining Wall & Sidewalk Replacement	*EN-05*				75,000		**75,000**
Hadley Parking Lot Reonstruction	*EN-06*		500,000				**500,000**
Parking Lot - Public Works	*EN-08*		550,000				**550,000**
Hibbard Road Construction Phase I / II Reports	*EN-11*		400,000	1,125,000	500,000		**2,025,000**
Parking Lot - Indian Hill Reconstruction	*EN-12*			1,850,000			**1,850,000**
Green Bay Trail	*EN-13*	115,904	1,067,796				**1,183,700**
Hubbard Woods Parking Structure Impr Project	*EN-14*		100,000				**100,000**
Willow Road East - Conveyance	*EN-16*	4,321,125					**4,321,125**
	Engineering Total	**6,362,029**	**4,577,796**	**5,090,000**	**2,745,000**	**2,175,000**	**20,949,825**
Fire							
North Parking Lot	*F-03*		100,000				**100,000**
Ambulance	*F-11*	365,000					**365,000**
Replace Engine 28R (R-4-2024)	*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*	70,000					**70,000**
Replace Staff Vehicle - 2801 - Deputy Chief	*F-17*					75,000	**75,000**
Training Tower Fire Panel Replacement	*F-18*		122,600				**122,600**
Replace Staff Vehicle - 2810 - Fire Prevention	*F-19*		73,000				**73,000**
Monitor / Defibrilators	*F-20*				120,000		**120,000**
	Fire Total	**435,000**	**295,600**	**1,393,000**	**120,000**	**75,000**	**2,318,600**
Police							
Meridian Barriers	*PD-02*		185,000				**185,000**
Basement Renovation	*PD-08*				100,000	100,000	**200,000**
Men's Locker Room Renovation	*PD-11*			300,000			**300,000**
Use of Force Training System	*PD-12*		250,000				**250,000**
Body Worn Camera System	*PD-13*			120,000	120,000	120,000	**360,000**
Motor Vehicles	*PD-15*	170,000	179,000	188,000	198,000	208,000	**943,000**
	Police Total	**170,000**	**614,000**	**608,000**	**418,000**	**428,000**	**2,238,000**
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*	328,000	365,000				**693,000**
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*	368,486					**368,486**
Replace 2009 Freightliner Roll-Off Truck (PW-15)	*PW-34*			310,000			**310,000**
Replace 2015 Ford F150 (PW 3)	*PW-35*	63,000					**63,000**
Replace 2015 2.5 Ton Dump Truck (PW 20)	*PW-37*				280,000		**280,000**
Replace Ford F550 Super Duty (PW-5)	*PW-41*					150,000	**150,000**

Department	Project #	2026	2027	2028	2029	2030	Total
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-039 - Vibromax W255 Roller (1999)	*PW-56*	66,150					**66,150**
Spruce Street Outlet Design	*PW-58*	42,000	600,000				**642,000**
	Public Works Total	**1,022,636**	**1,385,000**	**1,350,000**	**554,000**	**150,000**	**4,461,636**
	GRAND TOTAL	**7,989,665**	**6,872,396**	**8,441,000**	**3,837,000**	**2,828,000**	**29,968,061**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	EN-01
Project Name	Street & Alley Reconstruction/Rehabilitation

Total Project Cost	$11,300,000	Contact	Engineering Director
Department	Engineering	Type	Improvement
Category	Street Reconstruction	Priority	n/a
Status	Active	Useful Life	25 years
Type	Annual Program		

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	2026	2027	2028	2029	2030	Total
1,750,000	Construction/Maintenance	1,800,000	1,800,000	1,950,000	2,000,000	2,000,000	**9,550,000**
	Total	**1,800,000**	**1,800,000**	**1,950,000**	**2,000,000**	**2,000,000**	**9,550,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
1,750,000	General Fund	1,800,000	1,800,000	1,950,000	2,000,000	2,000,000	**9,550,000**
	Total	**1,800,000**	**1,800,000**	**1,950,000**	**2,000,000**	**2,000,000**	**9,550,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	EN-03
Project Name	Sidewalks - Replacement & New

Total Project Cost	$945,000	Contact	Engineering Director
Department	Engineering	Type	Improvement
Category	Street Reconstruction	Priority	n/a
Status	Active	Useful Life	25 years
Type	Annual Program		

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	2026	2027	2028	2029	2030	Total
150,000	Construction/Maintenance	125,000	160,000	165,000	170,000	175,000	**795,000**
	Total	**125,000**	**160,000**	**165,000**	**170,000**	**175,000**	**795,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
150,000	General Fund	125,000	160,000	165,000	170,000	175,000	**795,000**
	Total	**125,000**	**160,000**	**165,000**	**170,000**	**175,000**	**795,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	EN-05
Project Name	HW Retaining Wall & Sidewalk Replacement

Total Project Cost	$75,000	Contact	Engineering Director
Department	Engineering	Type	Improvement
Category	Street Reconstruction	Priority	n/a
Status	Active	Useful Life	25 years
Type	New Project		

Description

Replacement of the Hubbard Woods parking deck retaining wall.

Justification

This project will replace the deteriorating retaining wall along the West side of the Hubbard Woods parking structure.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	75,000	0	**75,000**
Total	**0**	**0**	**0**	**75,000**	**0**	**75,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	0	75,000	0	**75,000**
Total	**0**	**0**	**0**	**75,000**	**0**	**75,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	EN-06
Project Name	Hadley Parking Lot Reonstruction

Total Project Cost	$500,000	Contact	Engineering Director
Department	Engineering	Type	Improvement
Category	Street Reconstruction	Priority	n/a
Status	Active	Useful Life	25 years
Type	New Project		

Description

Rehabilitation of the Hadley parking Lot. As part of the Village's commitment to green infrastructure this project will look to add recommended BMP's to improve water quality and green infiltration practices.

Justification

This project is part of the Village's commitment to maintaining and repairing public owned parking lots.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	500,000	0	0	0	**500,000**
Total	**0**	**500,000**	**0**	**0**	**0**	**500,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	500,000	0	0	0	**500,000**
Total	**0**	**500,000**	**0**	**0**	**0**	**500,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	EN-08
Project Name	Parking Lot - Public Works

Total Project Cost	$550,000	Contact	Public Works Director
Department	Engineering	Type	Improvement
Category	Street Reconstruction	Priority	n/a
Status	Active	Type	New Project

Description

This project replaces the deteriorating asphalt at the Village Yards.

Justification

This project will replace the deteriorated entrance parking lot and a portion of the internal parking lot at the public works yard.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	550,000	0	0	0	**550,000**
Total	**0**	**550,000**	**0**	**0**	**0**	**550,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	550,000	0	0	0	**550,000**
Total	**0**	**550,000**	**0**	**0**	**0**	**550,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	EN-11
Project Name	Hibbard Road Construction Phase I / II Reports

Total Project Cost	$2,025,000	Contact	Engineering Director
Department	Engineering	Type	Improvement
Category	Street Construction	Priority	n/a
Status	Active	Type	New Project

Expenditures	2026	2027	2028	2029	2030	Total
Planning/Design	0	400,000	1,125,000	500,000	0	**2,025,000**
Total	**0**	**400,000**	**1,125,000**	**500,000**	**0**	**2,025,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	400,000	1,125,000	500,000	0	**2,025,000**
Total	**0**	**400,000**	**1,125,000**	**500,000**	**0**	**2,025,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	EN-12
Project Name	Parking Lot - Indian Hill Reconstruction

Total Project Cost	$1,850,000	Contact	Engineering Director
Department	Engineering	Type	Improvement
Category	Street Reconstruction	Priority	n/a
Status	Active	Type	New Project

Description

Indian Hill Parking Lot Reconstruction

Justification

This project will replace the deteriorated parking lot to be consistent with other public parking lot improvements include concrete and stormwater improvements.

Expenditures		2026	2027	2028	2029	2030	Total
Construction/Maintenance		0	0	1,850,000	0	0	**1,850,000**
	Total	**0**	**0**	**1,850,000**	**0**	**0**	**1,850,000**

Funding Sources		2026	2027	2028	2029	2030	Total
General Fund		0	0	1,850,000	0	0	**1,850,000**
	Total	**0**	**0**	**1,850,000**	**0**	**0**	**1,850,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	EN-13
Project Name	Green Bay Trail

Total Project Cost	$1,183,700	Contact	Engineering Director
Department	Engineering	Type	Maintenance
Category	Planning	Priority	n/a
Status	Pending	Useful Life	50 years
Type	New Project		

Description

Green Bay Trail improvement.

Justification

Village's portion of OSLAD grant for proposed Green Bay Trail improvement project.

Expenditures	2026	2027	2028	2029	2030	Total
Planning/Design	115,904	1,067,796	0	0	0	**1,183,700**
Total	**115,904**	**1,067,796**	**0**	**0**	**0**	**1,183,700**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	115,904	1,067,796	0	0	0	**1,183,700**
Total	**115,904**	**1,067,796**	**0**	**0**	**0**	**1,183,700**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	EN-14
Project Name	Hubbard Woods Parking Structure Impr Project

Total Project Cost	$100,000	Contact	Engineering Director
Department	Engineering	Type	Improvement
Category	Street Reconstruction	Priority	n/a
Status	Active		

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	100,000	0	0	0	**100,000**
Total	**0**	**100,000**	**0**	**0**	**0**	**100,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	100,000	0	0	0	**100,000**
Total	**0**	**100,000**	**0**	**0**	**0**	**100,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	EN-16
Project Name	Willow Road East - Conveyance

Total Project Cost	$4,321,125	Contact	Engineering Director
Department	Engineering	Type	Improvement
Category	Storm Sewer/Drainage	Priority	n/a
Status	Active		

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	4,321,125	0	0	0	0	**4,321,125**
Total	**4,321,125**	**0**	**0**	**0**	**0**	**4,321,125**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	4,321,125	0	0	0	0	**4,321,125**
Total	**4,321,125**	**0**	**0**	**0**	**0**	**4,321,125**

Project #	F-03
Project Name	North Parking Lot

Total Project Cost	$100,000	Contact	Fire Chief
Department	Fire	Type	Maintenance
Category	Buildings	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Description

North Parking Lot repairs

Justification

North parking lot repairs

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	100,000	0	0	0	**100,000**
Total	**0**	**100,000**	**0**	**0**	**0**	**100,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	100,000	0	0	0	**100,000**
Total	**0**	**100,000**	**0**	**0**	**0**	**100,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	F-11
Project Name	Ambulance

Total Project Cost	$365,000	Contact	Fire Chief
Department	Fire	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Type	New Project

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 and the apparatus will be received in 2026.. Village Council approved the purchase with Resolution No. R-113-2022

Justification

Justification: The Fire Department received authorization to purchase a 2023 (to be built as 2025 or 2026) 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		2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings		365,000	0	0	0	0	**365,000**
	Total	**365,000**	**0**	**0**	**0**	**0**	**365,000**

Funding Sources		2026	2027	2028	2029	2030	Total
General Fund		365,000	0	0	0	0	**365,000**
	Total	**365,000**	**0**	**0**	**0**	**0**	**365,000**

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	F-12
Project Name	Replace Engine 28R (R-4-2024)

Total Project Cost	$1,243,000	Contact	Fire Chief
Department	Fire	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Type	New Project

Description

Fire Engine

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	1,243,000	0	0	**1,243,000**
Total	**0**	**0**	**1,243,000**	**0**	**0**	**1,243,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	1,243,000	0	0	**1,243,000**
Total	**0**	**0**	**1,243,000**	**0**	**0**	**1,243,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	F-13
Project Name	Emergency Siren Replacment

Total Project Cost	$150,000	Contact	Fire Chief
Department	Fire	Type	Equipment
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active	Type	New Project

Description

The Village of Winnetka maintains three emergency sirens that are activated in times of severe weather. These sirens are located across from the Public Safety Building, at the Cherry Street Extension to the West of Hibbard Rd, and at the northeast corner of Green Bay and Tower Rd.

Justification

These sirens are over twenty years old and most of the major equipment needs to be replaced. A recent assessment in 2020 from the Village's vendor Radicom, determined that multiple pieces of major equipment need to be replaced on each of the sirens. The sirens have reached the end of their useful life and replacement parts are becoming obsolete. The sirens provide important warnings to residents of impending dangerous weather. The Chicago suburbs have experienced an increased amount of extreme weather over the past few years, making the replacement of these sirens a high priority. The estimated cost for the needed emergency siren repairs/replacement is $50,000.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	150,000	0	0	**150,000**
Total	**0**	**0**	**150,000**	**0**	**0**	**150,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	150,000	0	0	**150,000**
Total	**0**	**0**	**150,000**	**0**	**0**	**150,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	F-16
Project Name	Replace Staff Vehicle - 2811 - Fire Prevention

Total Project Cost	$70,000	Contact	Fire Chief
Department	Fire	Type	Equipment
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active	Useful Life	10 years

Description

Staff vehicle, 2811, is a 2011 Ford Expedition, currently serving as a Fire Prevention Bureau vehicle. Prior to 2023, the vehicle served as Incident Command Vehicle, Battalion 28 for 12 years.

Justification

Fire Prevention Bureau vehicle 2811 is a 2011 Ford Expedition. The vehicle currently has 47,000 miles, but spent many hours idling at emergency scenes, trainings, etc. while serving as Battalion 28 for the first 12 years of use. When converting run time hours into mileage, using the fleet services recommended ratio of 30:1, the vehicle has the equivalent of 160,000 miles on the drive train. The vehicle has had multiple electrical problems recently, including warning light failure and failure to start. The door frames, body, and under carriage of the vehicle are also showing areas of corrosion. The plan is to replace the current vehicle with a similar model. The new vehicle will be utilized by administrative staff and vehicle # 74, a 2019 Chevy Tahoe will become a Fire Prevention vehicle and Reserve Battalion 28. The budgeted replacement cost is $70,000 and includes the vehicle, radios, and emergency response equipment.

Expenditures		2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings		70,000	0	0	0	0	**70,000**
	Total	**70,000**	**0**	**0**	**0**	**0**	**70,000**

Funding Sources		2026	2027	2028	2029	2030	Total
General Fund		70,000	0	0	0	0	**70,000**
	Total	**70,000**	**0**	**0**	**0**	**0**	**70,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	F-17
Project Name	Replace Staff Vehicle - 2801 - Deputy Chief

Total Project Cost	$75,000	Contact	Fire Chief
Department	Fire	Type	Equipment
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active	Useful Life	10 years

Description

Replace Staff Vehicle - 2801 - Deputy Chief

Expenditures		2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings		0	0	0	0	75,000	**75,000**
	Total	**0**	**0**	**0**	**0**	**75,000**	**75,000**

Funding Sources		2026	2027	2028	2029	2030	Total
General Fund		0	0	0	0	75,000	**75,000**
	Total	**0**	**0**	**0**	**0**	**75,000**	**75,000**

Project #	F-18
Project Name	Training Tower Fire Panel Replacement

Total Project Cost	$122,600	Contact	Fire Chief
Department	Fire	Type	Maintenance
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active		

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	122,600	0	0	0	**122,600**
Total	**0**	**122,600**	**0**	**0**	**0**	**122,600**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	122,600	0	0	0	**122,600**
Total	**0**	**122,600**	**0**	**0**	**0**	**122,600**

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	F-19
Project Name	Replace Staff Vehicle - 2810 - Fire Prevention

Total Project Cost	$73,000	Contact	Fire Chief
Department	Fire	Type	Equipment
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active	Useful Life	10 years

Description

Replace Staff Vehicle - 2810 - Fire Prevention

Expenditures		2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings		0	73,000	0	0	0	**73,000**
	Total	**0**	**73,000**	**0**	**0**	**0**	**73,000**

Funding Sources		2026	2027	2028	2029	2030	Total
General Fund		0	73,000	0	0	0	**73,000**
	Total	**0**	**73,000**	**0**	**0**	**0**	**73,000**

Project #	F-20
Project Name	Monitor / Defibrilators

Total Project Cost	$120,000	Department	Fire
Type	Unassigned	Category	Unassigned
Priority	n/a	Status	Active

Description

Replace Monitor / Defirillators

Justification

Upgrade First Aid equipment

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	120,000	0	**120,000**
Total	**0**	**0**	**0**	**120,000**	**0**	**120,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	0	120,000	0	**120,000**
Total	**0**	**0**	**0**	**120,000**	**0**	**120,000**

Project #	PD-02
Project Name	Meridian Barriers

Total Project Cost	$185,000	Contact	Police Chief
Department	Police	Type	Maintenance
Category	Buildings	Priority	n/a
Status	Active	Useful Life	25 years
Type	New Project		

Description

The Village of Winnetka remains committed to implementing proactive and strategic initiatives to maintain public safety for our community. In 2025, staff identified a need to improve safety during public gatherings using vehicle mitigation systems and Meridian Barriers was identified as the preferred vendor for their industry leading technology. One trailer kit of Archer 1200 Mobile Barriers was purchased and successfully deployed for the 2025 Music Festival, in conjunction with additional barriers loaned from the City of Evanston and the Meridian Company. The department is planning to purchase an additional trailer kit for 2026.

Justification

Increasing the inventory of barriers owned by the village, would allow the police department to provide critical vehicle mitigation safety measures without relying on barriers being available for loan from the Meridian company at an additional variable cost and limited availability. The department has budgeted a total amount of $166,323.42 for this purchase.

Expenditures	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
Construction/Maintenance	0	185,000	0	0	0	**185,000**
Total	**0**	**185,000**	**0**	**0**	**0**	**185,000**

Funding Sources	**2026**	**2027**	**2028**	**2029**	**2030**	**Total**
General Fund	0	185,000	0	0	0	**185,000**
Total	**0**	**185,000**	**0**	**0**	**0**	**185,000**

Project #	PD-08
Project Name	Basement Renovation

Total Project Cost	$200,000	Contact	Police Chief
Department	Police	Type	Improvement
Category	Buildings	Priority	n/a
Status	Active	Useful Life	25 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	100,000	100,000	**200,000**
Total	**0**	**0**	**0**	**100,000**	**100,000**	**200,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	0	100,000	100,000	**200,000**
Total	**0**	**0**	**0**	**100,000**	**100,000**	**200,000**

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	PD-11
Project Name	Men's Locker Room Renovation

Total Project Cost	$300,000	Contact	Police Chief
Department	Police	Type	Improvement
Category	Buildings	Priority	n/a
Status	Pending	Useful Life	25 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	300,000	0	0	**300,000**
Total	**0**	**0**	**300,000**	**0**	**0**	**300,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	300,000	0	0	**300,000**
Total	**0**	**0**	**300,000**	**0**	**0**	**300,000**

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	PD-12
Project Name	Use of Force Training System

Total Project Cost	$250,000	Contact	Police Chief
Department	Police	Type	Equipment
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active	Type	New Project

Description

Use of force training system

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	250,000	0	0	0	**250,000**
Total	**0**	**250,000**	**0**	**0**	**0**	**250,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	250,000	0	0	0	**250,000**
Total	**0**	**250,000**	**0**	**0**	**0**	**250,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PD-13
Project Name	Body Worn Camera System

Total Project Cost	$360,000	Contact	Police Chief
Department	Police	Type	Equipment
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active	Useful Life	5 years
Type	New Project		

Description

The police department currently does not possess a body worn camera system. Due to requirements pursuant to the SAFE-T Act (HB 3653) and the Law Enforcement Officer-Worn Body Camera Act (50 ILCS 707/10), the Winnetka Police Department must employ the use of officer-worn body cameras in accordance with the provisions of these Acts by January 1st, 2025. One body-worn camera vendor (Axon) already provides the police department with electronic control devices, more commonly referred to as Tasers. The police department's 5-year contract for Tasers expires in 2023. Understanding the need to renew the Taser contract for the department, Axon offers a bundle package which includes body-worn cameras and Tasers at a reduced price per year, for five years. Purchasing both pieces of equipment from the same vendor ensures compatibility and ease of use for the officers.

Justification

Due to the mandates of the Law Enforcement-Worn Body Camera Act and the expiration of the department's Taser equipment in 2023, the bundle package for both systems was considered for the 2023 capital improvement plan. Another factor for considering this purchase in 2023 is appreciating the increasing supply chain costs and potential limited inventory for both systems. Purchasing both systems in 2023 provides personnel time to acclimate to the functionality of the system and be readily prepared for its implementation, procedures, and requirements over the next two years.

Expenditures		2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings		0	0	120,000	120,000	120,000	**360,000**
	Total	**0**	**0**	**120,000**	**120,000**	**120,000**	**360,000**

Funding Sources		2026	2027	2028	2029	2030	Total
General Fund		0	0	120,000	120,000	120,000	**360,000**
	Total	**0**	**0**	**120,000**	**120,000**	**120,000**	**360,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PD-15
Project Name	Motor Vehicles

Total Project Cost	$1,068,000	Contact	Police Chief
Department	Police	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

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 three vehicles to replace vehicles in the existing fleet that have reached the end of their useful police life and increase the fleet by one vehicle to account for the increase in patrol daily minimums. In order to maintain a mixed fleet, the department plans to purchase Chevrolet Tahoe and two Ford Explorer Hybrid vehicles in 2026. The hybrid vehicles would further the village's goal to improve environmental sustainability. All three vehicles would serve as marked patrol vehicles.

Justification

Maintaining a replacement cycle of 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 $50,000.00 per Ford Hybrid and $70,000 for the Chevrolet. The police department has budgeted a total amount of $170,000.00 to be divided among the vehicle purchases

Prior	Expenditures	2026	2027	2028	2029	2030	Total
125,000	Equip/Vehicles/Furnishings	170,000	179,000	188,000	198,000	208,000	**943,000**
	Total	**170,000**	**179,000**	**188,000**	**198,000**	**208,000**	**943,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
125,000	General Fund	170,000	179,000	188,000	198,000	208,000	**943,000**
	Total	**170,000**	**179,000**	**188,000**	**198,000**	**208,000**	**943,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-03
Project Name	Ford F550 Super Duty Roll Off Dump (PW 12)

Total Project Cost	$195,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Description

Replace existing truck with new 2019 Roll Off truck. Equipped with lights, snow removal and hauling capabilities.

Justification

The existing 5 year old truck is planned for a 2029 replacement in keeping with a 10-year estimated useful life, and based on its maintenance history and overall condition.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	195,000	0	**195,000**
Total	**0**	**0**	**0**	**195,000**	**0**	**195,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	0	195,000	0	**195,000**
Total	**0**	**0**	**0**	**195,000**	**0**	**195,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-04
Project Name	Replace 2007 Roll Off Dump (PW 13)

Total Project Cost	$693,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	15 years
Type	New Project		

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

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	328,000	365,000	0	0	0	**693,000**
Total	**328,000**	**365,000**	**0**	**0**	**0**	**693,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	328,000	365,000	0	0	0	**693,000**
Total	**328,000**	**365,000**	**0**	**0**	**0**	**693,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-19
Project Name	Replace 2019 Ford F350 Pick-Up (PW 14)

Total Project Cost	$79,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	15 years
Type	New Project		

Description

Replacement of 2019 Ford F-350 pickup truck.

Justification

The existing 5 year old truck is planned for a 2029 replacement in keeping with a 10-year estimated useful life, and based on its maintenance history and overall condition

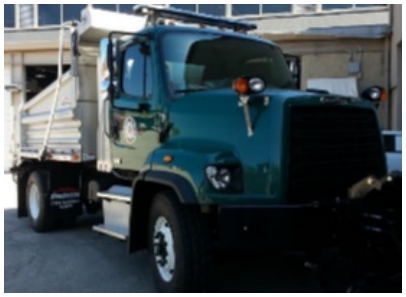
Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	79,000	0	**79,000**
Total	**0**	**0**	**0**	**79,000**	**0**	**79,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	0	79,000	0	**79,000**
Total	**0**	**0**	**0**	**79,000**	**0**	**79,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-25
Project Name	Replace 2018 Ford Dump Truck (PW 17)

Total Project Cost	$280,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	15 years
Type	New Project		

Description

Replace PW 17 – 2018 Freightliner 2.5 Ton Dump Truck

Justification

The existing 8 year old truck is planned for a 2028 replacement in keeping with a 10-year estimated useful life, and based on its maintenance history and overall condition

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	280,000	0	0	**280,000**
Total	**0**	**0**	**280,000**	**0**	**0**	**280,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	280,000	0	0	**280,000**
Total	**0**	**0**	**280,000**	**0**	**0**	**280,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-30
Project Name	Replace 2008 Roll-off Dump Truck (PW 25)

Total Project Cost	$368,486	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	15 years
Type	New Project		

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	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	368,486	0	0	0	0	**368,486**
Total	**368,486**	**0**	**0**	**0**	**0**	**368,486**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	220,030	0	0	0	0	**220,030**
Sanitary Sewer Fund	148,456	0	0	0	0	**148,456**
Total	**368,486**	**0**	**0**	**0**	**0**	**368,486**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-34
Project Name	Replace 2009 Freightliner Roll-Off Truck (PW-15)

Total Project Cost	$310,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	15 years
Type	New Project		

Description

Replace PW 15 – 2009 Freightliner Roll-Off Truck

Justification

The existing 15 year old truck is planned for a 2025 replacement in keeping with a 15-year estimated useful life, and based on its maintenance history and overall condition.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	310,000	0	0	**310,000**
Total	**0**	**0**	**310,000**	**0**	**0**	**310,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	310,000	0	0	**310,000**
Total	**0**	**0**	**310,000**	**0**	**0**	**310,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-35
Project Name	Replace 2015 Ford F150 (PW 3)

Total Project Cost	$63,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	15 years
Type	New Project		

Description

Replace PW 03 - 2015 F350 4x4 Pickup Truck.

Justification

The existing 8 year old truck is planned for a 2026 replacement in keeping with a 10-year estimated useful life, and based on its maintenance history and overall condition.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	63,000	0	0	0	0	**63,000**
Total	**63,000**	**0**	**0**	**0**	**0**	**63,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	63,000	0	0	0	0	**63,000**
Total	**63,000**	**0**	**0**	**0**	**0**	**63,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-37
Project Name	Replace 2015 2.5 Ton Dump Truck (PW 20)

Total Project Cost	$280,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Description

Replace PW 20 – 2015 Freightliner 2.5 Ton Dump Truck

Justification

The existing 9 year old truck is planned for a 2029 replacement in keeping with a 10-year estimated useful life, and based on its maintenance history and overall condition.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	280,000	0	**280,000**
Total	**0**	**0**	**0**	**280,000**	**0**	**280,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	0	280,000	0	**280,000**
Total	**0**	**0**	**0**	**280,000**	**0**	**280,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-41
Project Name	Replace Ford F550 Super Duty (PW-5)

Total Project Cost	$150,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Pending	Type	New Project

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	0	150,000	**150,000**
Total	**0**	**0**	**0**	**0**	**150,000**	**150,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	0	0	150,000	**150,000**
Total	**0**	**0**	**0**	**0**	**150,000**	**150,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-44
Project Name	Replace MB Tractor (PW-45)

Total Project Cost	$155,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Description

Replace PW 45– 2014 MBT Tractor

Justification

The existing 10 year old sidewalk tractor is planned for a 2026 replacement in keeping with a 10-year estimated useful life, and based on its maintenance history and overall condition.

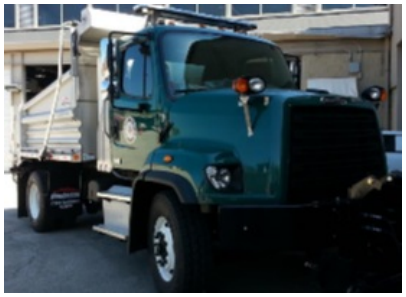
Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	155,000	0	0	0	0	**155,000**
Total	**155,000**	**0**	**0**	**0**	**0**	**155,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	155,000	0	0	0	0	**155,000**
Total	**155,000**	**0**	**0**	**0**	**0**	**155,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-46
Project Name	Replace 2.5 Ton Dump Truck (PW-19)

Total Project Cost	$280,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Type	New Project

Description

Replace PW 19 – 2016 Freightliner 2.5 Ton Dump Truck

Justification

The existing 8 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	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	280,000	0	0	0	**280,000**
Total	**0**	**280,000**	**0**	**0**	**0**	**280,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	280,000	0	0	0	**280,000**
Total	**0**	**280,000**	**0**	**0**	**0**	**280,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-48
Project Name	Replace 2006 Unimog (PW 018)

Total Project Cost	$300,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	15 years
Type	New Project		

Description

Replace PW 18 – 2006 Mercedes Unimog

Justification

The existing 18 year old truck is planned for a 2028 replacement in keeping with a 20-year estimated useful life as well as the unit's maintenance history, condition and the limited availability of parts.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	300,000	0	0	**300,000**
Total	**0**	**0**	**300,000**	**0**	**0**	**300,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	300,000	0	0	**300,000**
Total	**0**	**0**	**300,000**	**0**	**0**	**300,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-49
Project Name	Replace 2018 2.5 Ton Dump Truck (PW 022)

Total Project Cost	$280,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Description

Replace PW 22 – 2018 Freightliner 2.5 Ton Dump Truck

Justification

The existing 8 year old truck is planned for a 2028 replacement in keeping with a 10-year estimated useful life, and based on its maintenance history and overall condition.

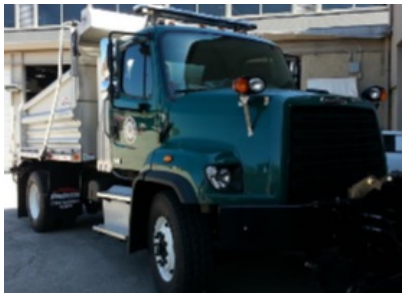
Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	280,000	0	0	**280,000**
Total	**0**	**0**	**280,000**	**0**	**0**	**280,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	280,000	0	0	**280,000**
Total	**0**	**0**	**280,000**	**0**	**0**	**280,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-52
Project Name	Replace Ford F 550 Super Duty 2016

Total Project Cost	$180,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	10 years

Description

Replace PW 5 – 2016 Ford F550 Super Duty 4x4 Dump Truck

Justification

The existing 8 year old truck is planned for a 2026 replacement in keeping with a 10-year estimated useful life, and based on its maintenance history and overall condition.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	180,000	0	0	**180,000**
Total	**0**	**0**	**180,000**	**0**	**0**	**180,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	0	180,000	0	0	**180,000**
Total	**0**	**0**	**180,000**	**0**	**0**	**180,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-53
Project Name	Replace PW - 008 Ford F 450 Sign Truck (2014)

Total Project Cost	$140,000	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	10 years

Description

Replace PW 8 – 2014 Ford F450 Sign Truck

Justification

The existing 10 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	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	140,000	0	0	0	**140,000**
Total	**0**	**140,000**	**0**	**0**	**0**	**140,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	0	140,000	0	0	0	**140,000**
Total	**0**	**140,000**	**0**	**0**	**0**	**140,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	PW-56
Project Name	Replace PW-039 - Vibromax W255 Roller (1999)

Total Project Cost	$66,150	Contact	Public Works Director
Department	Public Works	Type	Equipment
Category	Equipment: PW Equip	Priority	n/a
Status	Active	Useful Life	15 years

Description

Replace PW 39 – 1999 Vibromax W255 Pavement Roller

Justification

The existing 25 year old pavement roller is planned for a 2026 replacement in keeping with a 20-year estimated useful life, and based on its maintenance history and overall condition.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	66,150	0	0	0	0	**66,150**
Total	**66,150**	**0**	**0**	**0**	**0**	**66,150**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	66,150	0	0	0	0	**66,150**
Total	**66,150**	**0**	**0**	**0**	**0**	**66,150**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	PW-58		
Project Name	Spruce Street Outlet Design		
Total Project Cost	$642,000	Contact	Public Works Director
Department	Public Works	Type	Improvement
Category	Other	Priority	n/a
Status	Active	Useful Life	10 years

Description

Outlet design

Justification

Outlet design

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	600,000	0	0	0	**600,000**
Other	42,000	0	0	0	0	**42,000**
Total	**42,000**	**600,000**	**0**	**0**	**0**	**642,000**

Funding Sources	2026	2027	2028	2029	2030	Total
General Fund	42,000	600,000	0	0	0	**642,000**
Total	**42,000**	**600,000**	**0**	**0**	**0**	**642,000**

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 2025-2030.
2. List of projects for 2026-2030.
3. Project detail sheets for capital projects scheduled in 2026.



Sources and Uses of Funds Details

Source		2025	2026	2027	2028	2029	2030
Motor Fuel Tax Fund							
Beginning Balance		**3,145,599**	**1,979,106**	**2,061,366**	**2,631,366**	**3,201,366**	**3,271,366**
Revenues and Other Fund Sources							
Revenue							
Grants / Federal Reimbursements		0	0	0	0	0	5,495,130
Operational Income - State Disbursements		563,595	525,000	525,000	525,000	525,000	525,000
Other		57,000	45,000	45,000	45,000	45,000	45,000
Transfer from Stormwater		0	3,603,172	0	0	0	0
Transfer to Stormwater (MFT Portion of Storm Projects)		(1,400,000)	0	0	0	0	0
	Total	(779,405)	4,173,172	570,000	570,000	570,000	6,065,130
Other Fund Sources							
Total Revenues and Other Fund Sources		(779,405)	4,173,172	570,000	570,000	570,000	6,065,130
Total Funds available		**2,366,194**	**6,152,278**	**2,631,366**	**3,201,366**	**3,771,366**	**9,336,496**
Expenditures and Uses							
Capital Projects & Equipment							
Motor Fuel							
Willow Road Construction (Storm)	*MFT-01*	0	3,835,237	0	0	0	0
Willow Road Construction (Local Match)	*MFT-07*	387,088	255,675	0	0	0	0
Hibbard Road Reconstruction (North of Willow) (Storm)	*MFT-08*	0	0	0	0	0	5,793,003
South of Willow (Storm)	*MFT-09*	0	0	0	0	0	2,660,105
Green Bay Road Reconstruction (Hibbard)	*MFT-14*	0	0	0	0	500,000	500,000
	Total	387,088	4,090,912	0	0	500,000	8,953,108
Other Uses							
Total Expenditures and Uses		387,088	4,090,912	0	0	500,000	8,953,108
Change in Fund Balance		(1,166,493)	82,260	570,000	570,000	70,000	(2,887,978)
	Ending Balance	**1,979,106**	**2,061,366**	**2,631,366**	**3,201,366**	**3,271,366**	**383,388**

Projects By Department

Department	Project #	2026	2027	2028	2029	2030	Total
Motor Fuel							
Willow Road Construction (Storm)	*MFT-01*	3,835,237					**3,835,237**
Willow Road Construction (Local Match)	*MFT-07*	255,675					**255,675**
Hibbard Road Reconstruction (North of Willow) (Storm)	*MFT-08*					5,793,003	**5,793,003**
South of Willow (Storm)	*MFT-09*					2,660,105	**2,660,105**
Green Bay Road Reconstruction (Hibbard)	*MFT-14*				500,000	500,000	**1,000,000**
	Motor Fuel Total	**4,090,912**	**0**	**0**	**500,000**	**8,953,108**	**13,544,020**
	GRAND TOTAL	**4,090,912**	**0**	**0**	**500,000**	**8,953,108**	**13,544,020**

Project #	MFT-01
Project Name	Willow Road Construction (Storm)

Total Project Cost	$3,835,237	Contact	Public Works Director
Department	Motor Fuel	Type	Improvement
Category	Street Reconstruction	Priority	n/a
Status	Pending	Useful Life	25 years
Type	Annual Program		

Description

Willow Road Construction – 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 (local match) for the federally funded roadway rehabilitation/construction of the Willow Road.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	3,835,237	0	0	0	0	**3,835,237**
Total	**3,835,237**	**0**	**0**	**0**	**0**	**3,835,237**

Funding Sources	2026	2027	2028	2029	2030	Total
Motor Fuel Tax Fund	3,835,237	0	0	0	0	**3,835,237**
Total	**3,835,237**	**0**	**0**	**0**	**0**	**3,835,237**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	MFT-07
Project Name	Willow Road Construction (Local Match)

Total Project Cost	$642,763	Contact	Engineering Director
Department	Motor Fuel	Type	Improvement
Category	Storm Sewer/Drainage	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

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	2026	2027	2028	2029	2030	Total
387,088	Construction/Maintenance	255,675	0	0	0	0	**255,675**
	Total	**255,675**	**0**	**0**	**0**	**0**	**255,675**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
387,088	Motor Fuel Tax Fund	255,675	0	0	0	0	**255,675**
	Total	**255,675**	**0**	**0**	**0**	**0**	**255,675**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	MFT-08
Project Name	Hibbard Road Reconstruction (North of Willow) (Storm)

Total Project Cost	$5,793,003	Contact	Public Works Director
Department	Motor Fuel	Type	Improvement
Category	Storm Sewer/Drainage	Priority	n/a
Status	Pending	Type	New Project

Description

Hibbard Road reconstruction north of Willow Rd (Storm sewers)

Justification

This is the Village's fiscal contribution (local match) for the federally funded roadway rehabilitation construction.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	0	5,793,003	**5,793,003**
Total	**0**	**0**	**0**	**0**	**5,793,003**	**5,793,003**

Funding Sources	2026	2027	2028	2029	2030	Total
Motor Fuel Tax Fund	0	0	0	0	5,793,003	**5,793,003**
Total	**0**	**0**	**0**	**0**	**5,793,003**	**5,793,003**



Project #	MFT-09
Project Name	South of Willow (Storm)

Total Project Cost	$2,660,105	Contact	Public Works Director
Department	Motor Fuel	Type	Maintenance
Category	Storm Sewer/Drainage	Priority	n/a
Status	Pending	Useful Life	50 years
Type	New Project		

Description

South of Willow Road (Storm sewers)

Justification

This is the Village's fiscal contribution towards the engineering services of the federally funded roadway reconstruction project.

Expenditures		2026	2027	2028	2029	2030	Total
Construction/Maintenance		0	0	0	0	2,660,105	**2,660,105**
	Total	**0**	**0**	**0**	**0**	**2,660,105**	**2,660,105**

Funding Sources		2026	2027	2028	2029	2030	Total
Motor Fuel Tax Fund		0	0	0	0	2,660,105	**2,660,105**
	Total	**0**	**0**	**0**	**0**	**2,660,105**	**2,660,105**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	MFT-14
Project Name	Green Bay Road Reconstruction (Hibbard)

Total Project Cost	$1,000,000	Contact	Engineering Director
Department	Motor Fuel	Type	Improvement
Category	Street Construction	Priority	n/a
Status	Active	Useful Life	50 years

Description

Village's share of Federally funded reconstruction and jurisdictional transfer of Green Bay Road north of Tower. IDOT coordinated Project.

Justification

This is the Village's fiscal contribution towards federally funded roadway rehabilitation projects. This roadway is being rehabilitated due to condition and as part of a jurisdictional transfer with IDOT.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	500,000	500,000	**1,000,000**
Total	**0**	**0**	**0**	**500,000**	**500,000**	**1,000,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Motor Fuel Tax Fund	0	0	0	500,000	500,000	**1,000,000**
Total	**0**	**0**	**0**	**500,000**	**500,000**	**1,000,000**

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 2025-2030.
2. List of projects, by General Fund department, for 2026-2030.
3. Project detail sheets for capital projects scheduled in 2026.



Sources and Uses of Funds Details

Source		2025	2026	2027	2028	2029	2030
Village Facilities Fund							
Beginning Balance		**56,525**	**135,870**	**34,765**	**(4,609,535)**	**(4,902,747)**	**(5,028,987)**
Revenues and Other Fund Sources							
Revenue							
Contribution from Operations		1,000	2,500	2,500	2,500	2,500	2,500
Transfer from Electric Fund		55,210	70,000	0	0	0	0
Transfer from Refuse Fund		22,085	17,500	0	0	0	0
Transfer from Sanitary Sewer Fund		22,085	35,000	0	0	0	0
Transfer from General Fund		386,350	1,550,000	0	0	0	0
Transfer from Water Fund		55,210	0	0	0	0	0
	Total	541,940	1,675,000	2,500	2,500	2,500	2,500
Other Fund Sources							
Total Revenues and Other Fund Sources		541,940	1,675,000	2,500	2,500	2,500	2,500
Total Funds available		**598,465**	**1,810,870**	**37,265**	**(4,607,035)**	**(4,900,247)**	**(5,026,487)**
Expenditures and Uses							
Capital Projects & Equipment							
Village Facilities							
Yards - FOB Expansion	*VF-01*	0	40,000	0	0	0	0
Village Hall Facility Improvements	*VF-02*	0	0	924,000	0	0	0
Village Hall Audio Visual System	*VF-03*	7,505	616,105	0	0	0	0
Facilities Study - Phase II	*VF-04*	29,500	0	0	0	0	0
Police and Fire - Accessibility Improvements	*VF-05*	31,245	0	0	0	0	0
Council Chambers Seat Replacement - Phase I	*VF-06*	28,800	0	0	0	0	0
Village Hall - Council Chambers Seats - Phase II	*VF-07*	0	20,000	0	0	0	0
Mural Refinishing	*VF-08*	0	38,000	0	0	0	0
Yards - HVAC Replacements Phase I carry over	*VF-09*	35,590	0	0	0	0	0
Yards - HVAC Replacements Phase II	*VF-10*	83,850	0	0	0	0	0
Yards - Overhead Door Replacements	*VF-11*	48,105	70,000	72,800	75,712	78,740	0
PD - Window Replacement	*VF-12*	0	0	0	0	50,000	0
PD - Classroom Upgrades	*VF-13*	75,000	0	0	0	0	0
Public Safety Roof Replacement	*VF-14*	0	0	800,000	0	0	0
Public Safety - HVAC Replacements (Roof/Basement)	*VF-15*	0	317,000	0	0	0	0
Public Safety - Nursing Room	*VF-16*	98,000	0	0	0	0	0
Public Safety - Break Area and Hallways (Police)	*VF-17*	0	0	0	100,000	0	0
Public Safety - Range Target Retrieval System (Police)	*VF-18*	0	175,000	0	0	0	0
Public Safety - Locker room (Police)	*VF-19*	0	20,000	150,000	0	0	0
Public Safety - Apparatus Bay Ceiling	*VF-20*	0	0	0	120,000	0	0
Public Safety - Ceiling Tiles	*VF-21*	0	0	0	0	0	229,000
Yards - HVAC Replacements Phase III	*VF-22*	0	135,000	0	0	0	0

Source		2025	2026	2027	2028	2029	2030
Public Safety - Generator Replacement (Controls) *VF-23*		0	50,000	0	0	0	0
Village Hall - VMO Office Renovation *VF-24*		25,000	0	0	0	0	0
Village Hall - Security / HVAC / Fire / ADA Etc. *VF-25*		0	270,000	2,700,000	0	0	0
Village Hall - 2nd Floor Kitchenette *VF-26*		0	25,000	0	0	0	0
	Total	462,595	1,776,105	4,646,800	295,712	128,740	229,000
Total Expenditures and Uses		462,595	1,776,105	4,646,800	295,712	128,740	229,000
Change in Fund Balance		79,345	(101,105)	(4,644,300)	(293,212)	(126,240)	(226,500)
	Ending Balance	**135,870**	**34,765**	**(4,609,535)**	**(4,902,747)**	**(5,028,987)**	**(5,255,487)**

Projects By Department

Department	Project #	2026	2027	2028	2029	2030	Total
Village Facilities							
Yards - FOB Expansion	*VF-01*	40,000					**40,000**
Village Hall Facility Improvements	*VF-02*		924,000				**924,000**
Village Hall Audio Visual System	*VF-03*	616,105					**616,105**
Village Hall - Council Chambers Seats - Phase II	*VF-07*	20,000					**20,000**
Mural Refinishing	*VF-08*	38,000					**38,000**
Yards - Overhead Door Replacements	*VF-11*	70,000	72,800	75,712	78,740		**297,252**
PD - Window Replacement	*VF-12*				50,000		**50,000**
Public Safety Roof Replacement	*VF-14*		800,000				**800,000**
Public Safety - HVAC Replacements (Roof/Basement)	*VF-15*	317,000					**317,000**
Public Safety - Break Area and Hallways (Police)	*VF-17*			100,000			**100,000**
Public Safety - Range Target Retrieval System (Police)	*VF-18*	175,000					**175,000**
Public Safety - Locker room (Police)	*VF-19*	20,000	150,000				**170,000**
Public Safety - Apparatus Bay Ceiling	*VF-20*			120,000			**120,000**
Public Safety - Ceiling Tiles	*VF-21*					229,000	**229,000**
Yards - HVAC Replacements Phase III	*VF-22*	135,000					**135,000**
Public Safety - Generator Replacement (Controls)	*VF-23*	50,000					**50,000**
Village Hall - Security / HVAC / Fire / ADA Etc.	*VF-25*	270,000	2,700,000				**2,970,000**
Village Hall - 2nd Floor Kitchenette	*VF-26*	25,000					**25,000**
Village Facilities Total		**1,776,105**	**4,646,800**	**295,712**	**128,740**	**229,000**	**7,076,357**
GRAND TOTAL		**1,776,105**	**4,646,800**	**295,712**	**128,740**	**229,000**	**7,076,357**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-01
Project Name	Yards - FOB Expansion

Total Project Cost	$40,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Improvement
Category	Buildings	Priority	n/a
Status	Completed	Useful Life	25 years
Type	Continuing Project		

Description

Village Yards - FOB Expansion

Justification

Village Yards - FOB Expansion

Expenditures		2026	2027	2028	2029	2030	Total
Construction/Maintenance		40,000	0	0	0	0	**40,000**
	Total	**40,000**	**0**	**0**	**0**	**0**	**40,000**

Funding Sources		2026	2027	2028	2029	2030	Total
Village Facilities Fund		40,000	0	0	0	0	**40,000**
	Total	**40,000**	**0**	**0**	**0**	**0**	**40,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-02
Project Name	Village Hall Facility Improvements

Total Project Cost	$924,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Maintenance
Category	Buildings	Priority	n/a
Status	Active	Useful Life	25 years
Type	New Project		

Description

Village Yards - Metal Roof

Justification

Village Yards roof needs replacement.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	924,000	0	0	0	**924,000**
Total	**0**	**924,000**	**0**	**0**	**0**	**924,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	0	924,000	0	0	0	**924,000**
Total	**0**	**924,000**	**0**	**0**	**0**	**924,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	VF-03
Project Name	Village Hall Audio Visual System

Total Project Cost	$623,610	Contact	Assistant Village Manager
Department	Village Facilities	Type	Equipment
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Description

Village Yards - Solar Generation Project

Justification

Village Yards - Solar Generation Project to add alternative sources of electrical power.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
7,505	Construction/Maintenance	616,105	0	0	0	0	**616,105**
	Total	**616,105**	**0**	**0**	**0**	**0**	**616,105**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
7,505	Village Facilities Fund	616,105	0	0	0	0	**616,105**
	Total	**616,105**	**0**	**0**	**0**	**0**	**616,105**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-07
Project Name	Village Hall - Council Chambers Seats - Phase II

Total Project Cost	$20,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Improvement
Category	Buildings	Priority	n/a
Status	Active	Useful Life	25 years

Description

Village Hall - Council Chambers Seats - Phase II

Justification

Replace seats in the Council Chambers.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	20,000	0	0	0	0	**20,000**
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	20,000	0	0	0	0	**20,000**
Total	**20,000**	**0**	**0**	**0**	**0**	**20,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-08		
Project Name	Mural Refinishing		
Total Project Cost	$38,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Unassigned
Category	Other	Priority	n/a
Status	Active	Useful Life	25 years

Description

Mural Refinishing

Justification

Coordinate ongoing improvements of Village facilities.

Expenditures		2026	2027	2028	2029	2030	Total
Construction/Maintenance		38,000	0	0	0	0	**38,000**
	Total	**38,000**	**0**	**0**	**0**	**0**	**38,000**

Funding Sources		2026	2027	2028	2029	2030	Total
Village Facilities Fund		38,000	0	0	0	0	**38,000**
	Total	**38,000**	**0**	**0**	**0**	**0**	**38,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	VF-11
Project Name	Yards - Overhead Door Replacements

Total Project Cost	$345,357	Contact	Assistant Village Manager
Department	Village Facilities	Type	Unassigned
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active		

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.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
48,105	Construction/Maintenance	70,000	72,800	75,712	78,740	0	**297,252**
	Total	**70,000**	**72,800**	**75,712**	**78,740**	**0**	**297,252**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
48,105	Village Facilities Fund	70,000	72,800	75,712	78,740	0	**297,252**
	Total	**70,000**	**72,800**	**75,712**	**78,740**	**0**	**297,252**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-12		
Project Name	PD - Window Replacement		
Total Project Cost	$50,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Maintenance
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active	Useful Life	25 years

Description

PD - Window Replacement

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	50,000	0	**50,000**
Total	**0**	**0**	**0**	**50,000**	**0**	**50,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	0	0	0	50,000	0	**50,000**
Total	**0**	**0**	**0**	**50,000**	**0**	**50,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-14
Project Name	Public Safety Roof Replacement

Total Project Cost	$800,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Maintenance
Category	Buildings	Priority	n/a
Status	Active	Useful Life	25 years

Description

Public Safety roof replacement.

Justification

Coordinate ongoing improvements of Village facilities.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	800,000	0	0	0	**800,000**
Total	**0**	**800,000**	**0**	**0**	**0**	**800,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	0	800,000	0	0	0	**800,000**
Total	**0**	**800,000**	**0**	**0**	**0**	**800,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-15
Project Name	Public Safety - HVAC Replacements (Roof/Basement)

Total Project Cost	$317,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Improvement
Category	Buildings	Priority	n/a
Status	Active	Useful Life	25 years

Description

Public Safety HVAC replacements

Justification

Coordinate ongoing improvements of Village facilities.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	317,000	0	0	0	0	**317,000**
Total	**317,000**	**0**	**0**	**0**	**0**	**317,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	317,000	0	0	0	0	**317,000**
Total	**317,000**	**0**	**0**	**0**	**0**	**317,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-17
Project Name	Public Safety - Break Area and Hallways (Police)

Total Project Cost	$100,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Improvement
Category	Buildings	Priority	n/a
Status	Active	Useful Life	25 years

Description

Public Safety - Break area and hallways refurbishment.

Justification

Coordinate ongoing improvements of Village facilities.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	100,000	0	0	**100,000**
Total	**0**	**0**	**100,000**	**0**	**0**	**100,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	0	0	100,000	0	0	**100,000**
Total	**0**	**0**	**100,000**	**0**	**0**	**100,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-18
Project Name	Public Safety - Range Target Retrieval System (Police)

Total Project Cost	$175,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Improvement
Category	Buildings	Priority	n/a
Status	Active	Useful Life	25 years

Description

Replace the range target retrieval system.

Justification

Coordinate ongoing improvements of Village facilities.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	175,000	0	0	0	0	**175,000**
Total	**175,000**	**0**	**0**	**0**	**0**	**175,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	175,000	0	0	0	0	**175,000**
Total	**175,000**	**0**	**0**	**0**	**0**	**175,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-19
Project Name	Public Safety - Locker room (Police)

Total Project Cost	$170,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Improvement
Category	Buildings	Priority	n/a
Status	Active	Useful Life	25 years

Description

Update the Public Safety locker rooms

Justification

Coordinate ongoing improvements of Village facilities.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	20,000	150,000	0	0	0	**170,000**
Total	**20,000**	**150,000**	**0**	**0**	**0**	**170,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	20,000	150,000	0	0	0	**170,000**
Total	**20,000**	**150,000**	**0**	**0**	**0**	**170,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-20		
Project Name	Public Safety - Apparatus Bay Ceiling		
Total Project Cost	$120,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Improvement
Category	Buildings	Priority	n/a
Status	Active	Useful Life	25 years

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	120,000	0	0	**120,000**
Total	**0**	**0**	**120,000**	**0**	**0**	**120,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	0	0	120,000	0	0	**120,000**
Total	**0**	**0**	**120,000**	**0**	**0**	**120,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-21		
Project Name	Public Safety - Ceiling Tiles		
Total Project Cost	$229,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Improvement
Category	Buildings	Priority	n/a
Status	Active	Useful Life	25 years

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	0	229,000	**229,000**
Total	**0**	**0**	**0**	**0**	**229,000**	**229,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	0	0	0	0	229,000	**229,000**
Total	**0**	**0**	**0**	**0**	**229,000**	**229,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-22
Project Name	Yards - HVAC Replacements Phase III

Total Project Cost	$135,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Unassigned
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active		

Description

Yards - HVAC Replacements Phase III

Justification

Coordinate ongoing improvements of Village facilities.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	135,000	0	0	0	0	**135,000**
Total	**135,000**	**0**	**0**	**0**	**0**	**135,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	135,000	0	0	0	0	**135,000**
Total	**135,000**	**0**	**0**	**0**	**0**	**135,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-23
Project Name	Public Safety - Generator Replacement (Controls)

Total Project Cost	$50,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Unassigned
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active		

Description

Public Safety - Generator Replacement (Controls)

Justification

Coordinate ongoing improvements of Village facilities.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	50,000	0	0	0	0	**50,000**
Total	**50,000**	**0**	**0**	**0**	**0**	**50,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	50,000	0	0	0	0	**50,000**
Total	**50,000**	**0**	**0**	**0**	**0**	**50,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-25
Project Name	Village Hall - Security / HVAC / Fire / ADA Etc.

Total Project Cost	$2,970,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Equipment
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Description

Village Hall -Security / HVAC / Fire / ADA Etc.

Justification

Coordinate ongoing improvements of Village facilities.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	270,000	2,700,000	0	0	0	**2,970,000**
Total	**270,000**	**2,700,000**	**0**	**0**	**0**	**2,970,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	270,000	2,700,000	0	0	0	**2,970,000**
Total	**270,000**	**2,700,000**	**0**	**0**	**0**	**2,970,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	VF-26		
Project Name	Village Hall - 2nd Floor Kitchenette		
Total Project Cost	$25,000	Contact	Assistant Village Manager
Department	Village Facilities	Type	Improvement
Category	Buildings	Priority	n/a
Status	Active	Useful Life	25 years

Description

Village Hall - 2nd Floor Kitchenette

Justification

Coordinate ongoing improvements of Village facilities.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	25,000	0	0	0	0	**25,000**
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Village Facilities Fund	25,000	0	0	0	0	**25,000**
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

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 2025-2030.
2. List of projects, by General Fund department, for 2026-2030.
3. Project detail sheets for capital projects scheduled in 2026.



Sources and Uses of Funds Details

Source		2025	2026	2027	2028	2029	2030
Business District Revitalization Fund							
Beginning Balance		**2,781,638**	**4,806,638**	**3,377,138**	**3,964,638**	**4,727,138**	**(5,360,362)**
Revenues and Other Fund Sources							
Revenue							
Grant - DCEO		300,000	0	0	0	0	0
HR Sales Tax (1%)		0	750,000	1,500,000	1,500,000	1,500,000	1,500,000
One-time Permits		900,000	0	0	0	0	0
Other Income		75,000	37,500	37,500	37,500	37,500	37,500
Transfer from General Fund		1,100,000	0	0	0	0	0
	Total	2,375,000	787,500	1,537,500	1,537,500	1,537,500	1,537,500
Other Fund Sources							
Total Revenues and Other Fund Sources		2,375,000	787,500	1,537,500	1,537,500	1,537,500	1,537,500
Total Funds available		**5,156,638**	**5,594,138**	**4,914,638**	**5,502,138**	**6,264,638**	**(3,822,862)**
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
Hubbard Woods Streetscape - Concept Design & Ph.1	*BD-20*	10,000	0	0	0	0	0
Hubbard Woods Streetscape - Phase 1 Engineering	*BD-22*	290,000	25,000	0	0	0	0
Hubbard Woods Streetscape - Contruction Phase 1	*BD-23*	0	0	0	0	5,000,000	0
Hubbard Woods Streetscape - Construction Phase 2	*BD-24*	0	0	0	0	0	5,000,000
EV Charging Stations	*BD-30*	0	300,000	75,000	75,000	75,000	75,000
Post Office Plaza - Construction Design	*BD-31*	0	250,000	275,000	0	0	0
Post Office Plaza - Construction	*BD-32*	0	592,000	0	0	3,500,000	3,500,000
Post Office Plaza - Construction Design	*BD-34*	0	0	0	400,000	0	0
Hubbard Woods Streetscape - Const Design / JT	*BD-36*	0	100,000	400,000	100,000	0	0
Indian Hill GBR Streetscape - Concept Design Plan	*BD-37*	0	0	150,000	150,000	3,000,000	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	350,000	2,217,000	950,000	775,000	11,625,000	8,625,000
Other Uses							
Total Expenditures and Uses		350,000	2,217,000	950,000	775,000	11,625,000	8,625,000
Change in Fund Balance		2,025,000	(1,429,500)	587,500	762,500	(10,087,500)	(7,087,500)
	Ending Balance	**4,806,638**	**3,377,138**	**3,964,638**	**4,727,138**	**(5,360,362)**	**(12,447,862)**

Projects By Department

Department	Project #	2026	2027	2028	2029	2030	Total
Bus. District Revitalization							
Sidewalk, Grate & Paver Projects	*BD-02*	50,000	50,000	50,000	50,000	50,000	**250,000**
Hubbard Woods Streetscape - Phase 1 Engineering	*BD-22*	25,000					**25,000**
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*	300,000	75,000	75,000	75,000	75,000	**600,000**
Post Office Plaza - Construction Design	*BD-31*	250,000	275,000				**525,000**
Post Office Plaza - Construction	*BD-32*	592,000			3,500,000	3,500,000	**7,592,000**
Post Office Plaza - Construction Design	*BD-34*			400,000			**400,000**
Hubbard Woods Streetscape - Const Design / JT	*BD-36*	100,000	400,000	100,000			**600,000**
Indian Hill GBR Streetscape - Concept Design Plan	*BD-37*		150,000	150,000	3,000,000		**3,300,000**
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		**2,217,000**	**950,000**	**775,000**	**11,625,000**	**8,625,000**	**24,192,000**
GRAND TOTAL		**2,217,000**	**950,000**	**775,000**	**11,625,000**	**8,625,000**	**24,192,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	BD-02
Project Name	Sidewalk, Grate & Paver Projects

Total Project Cost	$350,000	Contact	Public Works Director
Department	Bus. District Revitalization	Type	Improvement
Category	Street Paving	Priority	n/a
Status	Active	Useful Life	25 years
Type	Annual Program		

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	2026	2027	2028	2029	2030	Total
100,000	Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	**250,000**
	Total	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**250,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
100,000	Business District Revitalization Fund	50,000	50,000	50,000	50,000	50,000	**250,000**
	Total	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**250,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	BD-22
Project Name	Hubbard Woods Streetscape - Phase 1 Engineering

Total Project Cost	$365,000	Contact	Public Works Director
Department	Bus. District Revitalization	Type	Improvement
Category	Planning	Priority	n/a
Status	Active	Useful Life	50 years
Type	Carry Over Project		

Description

Hubbard Woods Streetscape - Phase 1 Engineering

Justification

Property landscaping

Prior	Expenditures		2026	2027	2028	2029	2030	Total
340,000	Planning/Design		25,000	0	0	0	0	**25,000**
		Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Prior	Funding Sources		2026	2027	2028	2029	2030	Total
340,000	Business District Revitalization Fund		25,000	0	0	0	0	**25,000**
		Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	BD-23
Project Name	Hubbard Woods Streetscape - Contruction Phase 1

Total Project Cost	$5,000,000	Contact	Public Works Director
Department	Bus. District Revitalization	Type	Improvement
Category	Street Reconstruction	Priority	n/a
Status	Pending	Useful Life	50 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Planning/Design	0	0	0	5,000,000	0	**5,000,000**
Total	**0**	**0**	**0**	**5,000,000**	**0**	**5,000,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Business District Revitalization Fund	0	0	0	5,000,000	0	**5,000,000**
Total	**0**	**0**	**0**	**5,000,000**	**0**	**5,000,000**

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	BD-24
Project Name	Hubbard Woods Streetscape - Construction Phase 2

Total Project Cost	$5,000,000	Contact	Public Works Director
Department	Bus. District Revitalization	Type	Improvement
Category	Street Reconstruction	Priority	n/a
Status	Pending	Useful Life	50 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Planning/Design	0	0	0	0	5,000,000	**5,000,000**
Total	**0**	**0**	**0**	**0**	**5,000,000**	**5,000,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Business District Revitalization Fund	0	0	0	0	5,000,000	**5,000,000**
Total	**0**	**0**	**0**	**0**	**5,000,000**	**5,000,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	BD-30
Project Name	EV Charging Stations

Total Project Cost	$746,000	Contact	Community Development Director
Department	Bus. District Revitalization	Type	Equipment
Category	Electric Distribution	Priority	n/a
Status	Active	Type	Continuing Project

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	2026	2027	2028	2029	2030	Total
146,000	Equip/Vehicles/Furnishings	300,000	75,000	75,000	75,000	75,000	**600,000**
	Total	**300,000**	**75,000**	**75,000**	**75,000**	**75,000**	**600,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
146,000	Business District Revitalization Fund	300,000	75,000	75,000	75,000	75,000	**600,000**
	Total	**300,000**	**75,000**	**75,000**	**75,000**	**75,000**	**600,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	BD-31
Project Name	Post Office Plaza - Construction Design

Total Project Cost	$600,000	Contact	Community Development Director
Department	Bus. District Revitalization	Type	Improvement
Category	Planning	Priority	n/a
Status	Active	Useful Life	25 years
Type	Continuing Project		

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 2028 with construction of improvements anticipated in 2029.

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		2026	2027	2028	2029	2030	Total
75,000	Planning/Design		250,000	275,000	0	0	0	**525,000**
		Total	**250,000**	**275,000**	**0**	**0**	**0**	**525,000**

Prior	Funding Sources		2026	2027	2028	2029	2030	Total
75,000	Business District Revitalization Fund		250,000	275,000	0	0	0	**525,000**
		Total	**250,000**	**275,000**	**0**	**0**	**0**	**525,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	BD-32
Project Name	Post Office Plaza - Construction

Total Project Cost	$7,592,000	Contact	Community Development Director
Department	Bus. District Revitalization	Type	Improvement
Category	Street Construction	Priority	n/a
Status	Active	Useful Life	25 years
Type	New Project		

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 2028 with construction of improvements anticipated in 2029.

Expenditures		2026	2027	2028	2029	2030	Total
Construction/Maintenance		592,000	0	0	3,500,000	3,500,000	**7,592,000**
	Total	**592,000**	**0**	**0**	**3,500,000**	**3,500,000**	**7,592,000**

Funding Sources		2026	2027	2028	2029	2030	Total
Business District Revitalization Fund		592,000	0	0	3,500,000	3,500,000	**7,592,000**
	Total	**592,000**	**0**	**0**	**3,500,000**	**3,500,000**	**7,592,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	BD-34
Project Name	Post Office Plaza - Construction Design

Total Project Cost	$400,000	Contact	Public Works Director
Department	Bus. District Revitalization	Type	Improvement
Category	Planning	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description

Post Office Plaza - Construction Design

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.

Expenditures	2026	2027	2028	2029	2030	Total
Planning/Design	0	0	400,000	0	0	**400,000**
Total	**0**	**0**	**400,000**	**0**	**0**	**400,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Business District Revitalization Fund	0	0	400,000	0	0	**400,000**
Total	**0**	**0**	**400,000**	**0**	**0**	**400,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	BD-36
Project Name	Hubbard Woods Streetscape - Const Design / JT

Total Project Cost	$600,000	Contact	Public Works Director
Department	Bus. District Revitalization	Type	Improvement
Category	Street Construction	Priority	n/a
Status	Active	Useful Life	50 years

Description

Hubbard Woods Streetscape - Const Design / JT

Justification

Property landscaping

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	100,000	400,000	100,000	0	0	**600,000**
Total	**100,000**	**400,000**	**100,000**	**0**	**0**	**600,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Business District Revitalization Fund	100,000	400,000	100,000	0	0	**600,000**
Total	**100,000**	**400,000**	**100,000**	**0**	**0**	**600,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	BD-37
Project Name	Indian Hill GBR Streetscape - Concept Design Plan

Total Project Cost	$3,300,000	Contact	Public Works Director
Department	Bus. District Revitalization	Type	Improvement
Category	Planning	Priority	n/a
Status	Active	Useful Life	50 years

Description

Indian Hill GBR Streetscape - Concept Design Plan

Justification

Indian Hill GBR Streetscape - Concept Design Plan

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	3,000,000	0	**3,000,000**
Planning/Design	0	150,000	150,000	0	0	**300,000**
Total	**0**	**150,000**	**150,000**	**3,000,000**	**0**	**3,300,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Business District Revitalization Fund	0	150,000	150,000	3,000,000	0	**3,300,000**
Total	**0**	**150,000**	**150,000**	**3,000,000**	**0**	**3,300,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	BD-38
Project Name	Hubbard Woods Parking Structure - Major Repair Design

Total Project Cost	$100,000	Contact	Public Works Director
Department	Bus. District Revitalization	Type	Improvement
Category	Planning	Priority	n/a
Status	Active	Useful Life	50 years

Description

Hubbard Woods Parking Structure - Major Repair

Justification

This project will replace the deteriorating retaining wall along the West side of the Hubbard Woods parking structure.

Expenditures	2026	2027	2028	2029	2030	Total
Planning/Design	100,000	0	0	0	0	**100,000**
Total	**100,000**	**0**	**0**	**0**	**0**	**100,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Business District Revitalization Fund	100,000	0	0	0	0	**100,000**
Total	**100,000**	**0**	**0**	**0**	**0**	**100,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	BD-39
Project Name	Hubbard Woods Parking Structure - Major Repair

Total Project Cost	$725,000	Contact	Public Works Director
Department	Bus. District Revitalization	Type	Maintenance
Category	Street Construction	Priority	n/a
Status	Active	Useful Life	50 years

Description

Hubbard Woods Parking Structure - Major Repair

Justification

This project will replace the deteriorating retaining wall along the West side of the Hubbard Woods parking structure.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	725,000	0	0	0	0	**725,000**
Total	**725,000**	**0**	**0**	**0**	**0**	**725,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Business District Revitalization Fund	725,000	0	0	0	0	**725,000**
Total	**725,000**	**0**	**0**	**0**	**0**	**725,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	BD-40
Project Name	Hubbard Woods Parking Structure - Décor. Signage

Total Project Cost	$25,000	Contact	Public Works Director
Department	Bus. District Revitalization	Type	Improvement
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active	Useful Life	25 years

Description

Hubbard Woods Parking Structure - Decorative Signage

Justification

This project will replace the the signage at the Hubbard Woods Parking Structure.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	25,000	0	0	0	0	**25,000**
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Business District Revitalization Fund	25,000	0	0	0	0	**25,000**
Total	**25,000**	**0**	**0**	**0**	**0**	**25,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	BD-41
Project Name	Hubbard Woods Parking Structure - Décor. Lighting

Total Project Cost	$50,000	Contact	Public Works Director
Department	Bus. District Revitalization	Type	Improvement
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active	Useful Life	25 years

Description

Hubbard Woods Parking Structure - Decorative Lighting

Justification

This project will replace the the decorative lighting at the Hubbard Woods Parking Structure.

Expenditures		2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings		50,000	0	0	0	0	**50,000**
	Total	**50,000**	**0**	**0**	**0**	**0**	**50,000**

Funding Sources		2026	2027	2028	2029	2030	Total
Business District Revitalization Fund		50,000	0	0	0	0	**50,000**
	Total	**50,000**	**0**	**0**	**0**	**0**	**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 2025-2030.
2. List of projects, by General Fund department, for 2026-2030.
3. Project detail sheets for capital projects scheduled in 2026.



Sources and Uses of Funds Details

Source		2025	2026	2027	2028	2029	2030
Electric Fund							
Beginning Balance		**6,954,084**	**8,392,974**	**7,416,843**	**4,684,374**	**11,623,768**	**5,159,024**
Revenues and Other Fund Sources							
Revenue							
Bond Proceeds		0	0	0	17,000,000	0	0
Contribution from Operations		4,996,710	5,499,710	6,397,882	7,087,659	6,498,380	7,065,572
Transfer to Facilities Fund		0	(70,000)	0	0	0	0
Transfer to Water Fund		0	(1,250,000)	0	0	0	0
	Total	4,996,710	4,179,710	6,397,882	24,087,659	6,498,380	7,065,572
Other Fund Sources							
Total Revenues and Other Fund Sources		4,996,710	4,179,710	6,397,882	24,087,659	6,498,380	7,065,572
Total Funds available		**11,950,794**	**12,572,684**	**13,814,725**	**28,772,033**	**18,122,148**	**12,224,596**
Expenditures and Uses							
Capital Projects & Equipment							
Water & Electric							
Line Truck (Resolution R-65-2022)	*E-04*	0	276,800	0	0	0	0
Fire Protection Generator/Turbine & Diesels	*E-06*	0	0	0	0	0	400,922
Northfield Substation Transformer	*E-07*	172,100	0	0	0	0	0
Rooftop Solar	*E-08*	57,155	206,890	0	0	0	0
Boiler #8 Feed pump	*E-09*	0	250,000	0	0	0	0
Replacement of Plant Load Center Transformer #2	*E-11*	0	84,000	473,600	0	0	0
EP Sta Power Spare Transformer	*E-12*	0	0	0	0	0	125,000
Cable Pulling & Directional Boring	*E-13*	800,000	1,015,709	1,046,181	1,077,566	1,109,893	1,143,190
Underground Conductors	*E-14*	562,684	579,565	596,951	614,860	633,306	652,305
Cable Devices & Switchgear	*E-15*	70,375	43,000	20,000	45,000	47,000	49,000
System Reinforcement - Conduit	*E-16*	88,000	91,000	94,000	97,000	100,000	103,000
Transformers & Devices	*E-17*	575,000	270,000	283,500	297,675	312,559	328,187
Structural wall - plant west driveway Prof. Services	*E-19*	5,000	40,000	0	0	0	0
480V Switchgear Replacement	*E-20*	0	0	0	0	200,000	0
10 Mw Thermal Generation	*E-22*	0	583,908	2,922,393	12,339,878	9,464,050	315,548
Circuit Automation - Pilot on Single Circuit	*E-23*	0	0	0	0	0	350,000
Electric Plant Exterior Brick Repair	*E-24*	100,000	100,000	0	100,000	0	100,000
Generator Field breaker	*E-25*	0	58,800	0	0	0	0
New Plant Pool Vehicle	*E-26*	27,688	0	0	0	0	0
Advanced Metering Infrastructure	*E-27*	41,860	410,000	448,140	0	0	0
Turbine #7 Overhaul	*E-28*	0	0	1,000,000	0	0	0
Turbine #7 Generator Partial re-winding	*E-29*	0	0	500,000	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*	219,699	210,695	145,874	150,250	0	0
Line Truck (Resolution R 86-2022)	*E-32*	0	0	375,000	0	0	0
Bus 6 Cap Bank	*E-33*	0	0	0	0	0	750,000
Pier Repair - Tower Road Beach	*E-34*	0	300,000	0	0	0	0

Source			2025	2026	2027	2028	2029	2030
PLC Yard & SPC Upgrades	*E-35*		0	0	0	0	0	150,000
Hotwell Pump Overhaul	*E-36*		0	100,000	0	0	0	0
5kv Generator Switchgear	*E-37*		0	0	0	100,000	100,000	0
Pond Dredging	*E-38*		660,000	0	0	0	0	0
#7 Circulating Pump	*E-39*		0	0	0	200,000	0	0
Cable Pulling Winch Truck	*E-40*		0	0	350,000	0	0	0
#9 Boiler Feed Pump	*E-41*		0	0	0	250,000	0	0
Retrofill Transformer #3	*E-42*		0	0	0	200,000	0	0
138kv Insulator spares	*E-43*		0	0	0	50,000	0	0
Circuit Breaker Replacement, 15kV	*E-44*		45,650	106,090	54,636	56,275	57,963	59,702
Transformer #1	*E-45*		0	0	0	611,927	0	0
Circuit Burials	*E-46*		0	0	0	0	0	400,000
Replacement of Traveling Screens	*E-47*		0	0	0	450,000	0	0
Structural Wall - plant west driveway	*E-48*		0	375,000	0	0	0	0
Retrofill Transformer #71 with FR3	*E-49*		0	0	350,000	0	0	0
480V Bus Replacement	*E-50*		0	0	0	150,000	0	0
Circuit E - Underground switchgear and conduit	*E-84*		63,757	0	0	0	0	0
Circuit G - Underground switchgear & conduit	*E-85*		68,852	0	0	0	0	0
Circuit F - Underground switchgear & conduit	*E-86*		0	0	286,076	159,400	172,152	0
New Hydraulic Cable Trailer	*E-89*		0	0	0	129,434	0	0
2015 Line Truck On F550 Ford Chassis #58	*E-90*		0	0	0	0	276,000	0
2007 Digger Derrick #54	*E-91*		0	0	0	0	490,201	0
Replace - 2023 Ford F150 (50% Electric)	*W-63*		0	0	0	35,000	0	0
Replace - 2021 Ford F150 (50% Electric)	*W-64*		0	0	34,000	0	0	0
2022 Ford Explorer #51 (50% with Electric Fund)	*W-65*		0	0	0	34,000	0	0
2018 Ford F350 #84 (50% Electric)	*W-66*		0	0	0	0	0	35,000
Replace SCADA System	*W-75*		0	0	150,000	0	0	0
Reverse Flush Intakes (50% with Electric Fund)	*W-79*		0	0	0	0	0	375,000
		Total	3,557,820	5,155,841	9,130,351	17,148,265	12,963,124	5,336,854
Total Expenditures and Uses			3,557,820	5,155,841	9,130,351	17,148,265	12,963,124	5,336,854
Change in Fund Balance			1,438,890	(976,131)	(2,732,469)	6,939,394	(6,464,744)	1,728,718
	Ending Balance		**8,392,974**	**7,416,843**	**4,684,374**	**11,623,768**	**5,159,024**	**6,887,742**

Projects By Department

Department	Project #	2026	2027	2028	2029	2030	Total
Electric							
Line Truck (Resolution R-65-2022)	*E-04*	276,800					**276,800**
Fire Protection Generator/Turbine & Diesels	*E-06*					400,922	**400,922**
Rooftop Solar	*E-08*	206,890					**206,890**
Boiler #8 Feed pump	*E-09*	250,000					**250,000**
Replacement of Plant Load Center Transformer #2	*E-11*	84,000	473,600				**557,600**
EP Sta Power Spare Transformer	*E-12*					125,000	**125,000**
Cable Pulling & Directional Boring	*E-13*	1,015,709	1,046,181	1,077,566	1,109,893	1,143,190	**5,392,539**
Underground Conductors	*E-14*	579,565	596,951	614,860	633,306	652,305	**3,076,987**
Cable Devices & Switchgear	*E-15*	43,000	20,000	45,000	47,000	49,000	**204,000**
System Reinforcement - Conduit	*E-16*	91,000	94,000	97,000	100,000	103,000	**485,000**
Transformers & Devices	*E-17*	270,000	283,500	297,675	312,559	328,187	**1,491,921**
Structural wall - plant west driveway Prof. Services	*E-19*	80,000					**80,000**
480V Switchgear Replacement	*E-20*				200,000		**200,000**
10 Mw Thermal Generation	*E-22*	583,908	2,922,393	12,339,878	11,461,518	315,548	**27,623,245**
Circuit Automation - Pilot on Single Circuit	*E-23*					350,000	**350,000**
Electric Plant Exterior Brick Repair	*E-24*	100,000		100,000		100,000	**300,000**
Generator Field breaker	*E-25*	58,800					**58,800**
Advanced Metering Infrastructure	*E-27*	2,024,705	1,525,800				**3,550,505**
Turbine #7 Overhaul	*E-28*		1,000,000				**1,000,000**
Turbine #7 Generator Partial re-winding	*E-29*		500,000				**500,000**
Underground Switching at Indian Hill train station	*E-30*	54,384					**54,384**
Circuit B - Underground switchgear and cable	*E-31*	210,695	145,874	150,250			**506,819**
Line Truck (Resolution R 86-2022)	*E-32*		375,000				**375,000**
Bus 6 Cap Bank	*E-33*					750,000	**750,000**
Pier Repair - Tower Road Beach	*E-34*	300,000					**300,000**
PLC Yard & SPC Upgrades	*E-35*					150,000	**150,000**
Hotwell Pump Overhaul	*E-36*	100,000					**100,000**
5kv Generator Switchgear	*E-37*			100,000	100,000		**200,000**
#7 Circulating Pump	*E-39*			200,000			**200,000**
Cable Pulling Winch Truck	*E-40*		350,000				**350,000**
#9 Boiler Feed Pump	*E-41*			250,000			**250,000**
Retrofill Transformer #3	*E-42*			200,000			**200,000**
138kv Insulator spares	*E-43*			50,000			**50,000**
Circuit Breaker Replacement, 15kV	*E-44*	106,090	54,636	56,275	57,963	59,702	**334,666**
Transformer #1	*E-45*			611,927			**611,927**
Circuit Burials	*E-46*					400,000	**400,000**
Replacement of Traveling Screens	*E-47*			450,000			**450,000**
Structural Wall - plant west driveway Retrofill	*E-48*	750,000					**750,000**
Transformer #71 with FR3	*E-49*		350,000				**350,000**
480V Bus Replacement	*E-50*			150,000			**150,000**
Circuit F - Underground switchgear & conduit	*E-86*		286,076	159,400	172,152		**617,628**
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**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-04
Project Name	Line Truck (Resolution R-65-2022)

Total Project Cost	$276,800	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	15 years
Type	New Project		

Description

Replace Line Truck per (Resolution R-65-2022)

Justification

Line Truck (Resolution R-65-2022)

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	276,800	0	0	0	0	**276,800**
Total	**276,800**	**0**	**0**	**0**	**0**	**276,800**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	276,800	0	0	0	0	**276,800**
Total	**276,800**	**0**	**0**	**0**	**0**	**276,800**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-06
Project Name	Fire Protection Generator/Turbine & Diesels

Total Project Cost	$400,922	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Electric Plant	Priority	n/a
Status	Active	Useful Life	15 years
Type	Continuing Project		

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	0	400,922	**400,922**
Total	**0**	**0**	**0**	**0**	**400,922**	**400,922**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	0	0	400,922	**400,922**
Total	**0**	**0**	**0**	**0**	**400,922**	**400,922**

Project #	E-08
Project Name	Rooftop Solar

Total Project Cost	$264,045	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Electric Substations	Priority	n/a
Status	Active	Useful Life	25 years
Type	Continuing Project		

Description

The Village owns a 138 kV substation located in Northfield. The Five Year Capital Plan contains funding to install a second transformer at the substation. As part of the transformer project, some modifications to the existing facilities are required. Prior to the installation of a new transformer, a fire wall is required in the transformer yard to separate the transformers.

Justification

The transformer is required to provide additional supply contingency to the Village's electric system in the event that one of the other power supplies is unavailable. Prior to and/or in parallel with the installation of a second substation transformer, modifications to the transformer yard and building are required.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
57,155	Construction/Maintenance	206,890	0	0	0	0	**206,890**
	Total	**206,890**	**0**	**0**	**0**	**0**	**206,890**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
57,155	Electric Fund	206,890	0	0	0	0	**206,890**
	Total	**206,890**	**0**	**0**	**0**	**0**	**206,890**

Produced Using Plan-It CIP Software

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-09
Project Name	Boiler #8 Feed pump

Total Project Cost	$250,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Electric Substations	Priority	n/a
Status	Active	Useful Life	25 years
Type	Continuing Project		

Description

.Boiler #8 Feed pump

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	250,000	0	0	0	0	**250,000**
Total	**250,000**	**0**	**0**	**0**	**0**	**250,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	250,000	0	0	0	0	**250,000**
Total	**250,000**	**0**	**0**	**0**	**0**	**250,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-11
Project Name	Replacement of Plant Load Center Transformer #2

Total Project Cost	$557,600	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Electric Substations	Priority	n/a
Status	Active	Useful Life	25 years
Type	Continuing Project		

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	2026	2027	2028	2029	2030	Total
Construction/Maintenance	84,000	473,600	0	0	0	**557,600**
Total	**84,000**	**473,600**	**0**	**0**	**0**	**557,600**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	84,000	473,600	0	0	0	**557,600**
Total	**84,000**	**473,600**	**0**	**0**	**0**	**557,600**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-12
Project Name	EP Sta Power Spare Transformer

Total Project Cost	$125,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Electric Substations	Priority	n/a
Status	Active	Useful Life	25 years
Type	Continuing Project		

Description

EP St Power Spare Transformer

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	0	125,000	**125,000**
Total	**0**	**0**	**0**	**0**	**125,000**	**125,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	0	0	125,000	**125,000**
Total	**0**	**0**	**0**	**0**	**125,000**	**125,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-13
Project Name	Cable Pulling & Directional Boring

Total Project Cost	$6,192,539	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Electric Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	Annual Program		

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	2026	2027	2028	2029	2030	Total
800,000	Construction/Maintenance	1,015,709	1,046,181	1,077,566	1,109,893	1,143,190	**5,392,539**
	Total	**1,015,709**	**1,046,181**	**1,077,566**	**1,109,893**	**1,143,190**	**5,392,539**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
800,000	Electric Fund	1,015,709	1,046,181	1,077,566	1,109,893	1,143,190	**5,392,539**
	Total	**1,015,709**	**1,046,181**	**1,077,566**	**1,109,893**	**1,143,190**	**5,392,539**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-14
Project Name	Underground Conductors

Total Project Cost	$3,639,671	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Electric Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	Annual Program		

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	2026	2027	2028	2029	2030	Total
562,684	Equip/Vehicles/Furnishings	579,565	596,951	614,860	633,306	652,305	**3,076,987**
	Total	**579,565**	**596,951**	**614,860**	**633,306**	**652,305**	**3,076,987**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
562,684	Electric Fund	579,565	596,951	614,860	633,306	652,305	**3,076,987**
	Total	**579,565**	**596,951**	**614,860**	**633,306**	**652,305**	**3,076,987**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-15
Project Name	Cable Devices & Switchgear

Total Project Cost	$274,375	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Electric Distribution	Priority	n/a
Status	Active	Useful Life	25 years
Type	Annual Program		

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	2026	2027	2028	2029	2030	Total
70,375	Equip/Vehicles/Furnishings	43,000	20,000	45,000	47,000	49,000	**204,000**
	Total	**43,000**	**20,000**	**45,000**	**47,000**	**49,000**	**204,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
70,375	Electric Fund	43,000	20,000	45,000	47,000	49,000	**204,000**
	Total	**43,000**	**20,000**	**45,000**	**47,000**	**49,000**	**204,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-16
Project Name	System Reinforcement - Conduit

Total Project Cost	$573,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Electric Distribution	Priority	n/a
Status	Active	Useful Life	25 years
Type	Annual Program		

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	2026	2027	2028	2029	2030	Total
88,000	Construction/Maintenance	91,000	94,000	97,000	100,000	103,000	**485,000**
	Total	**91,000**	**94,000**	**97,000**	**100,000**	**103,000**	**485,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
88,000	Electric Fund	91,000	94,000	97,000	100,000	103,000	**485,000**
	Total	**91,000**	**94,000**	**97,000**	**100,000**	**103,000**	**485,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-17
Project Name	Transformers & Devices

Total Project Cost	$2,066,921	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Electric Distribution	Priority	n/a
Status	Active	Useful Life	25 years
Type	Annual Program		

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	2026	2027	2028	2029	2030	Total
575,000	Equip/Vehicles/Furnishings	270,000	283,500	297,675	312,559	328,187	**1,491,921**
	Total	**270,000**	**283,500**	**297,675**	**312,559**	**328,187**	**1,491,921**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
575,000	Electric Fund	270,000	283,500	297,675	312,559	328,187	**1,491,921**
	Total	**270,000**	**283,500**	**297,675**	**312,559**	**328,187**	**1,491,921**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-19
Project Name	Structural wall - plant west driveway Prof. Services

Total Project Cost	$90,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Electric Plant	Priority	n/a
Status	Completed	Useful Life	25 years
Type	New Project		

Description

The proposed project is for the overhaul of the Electric Plant 's Turbine #6. The steam turbine manufactured by Westinghouse was originally installed in 1948. The unit is one of three turbines still used to support the Village's electric system during emergencies and generates capacity credits with the Illinois Municipal Electric Agency.

Justification

On a periodic basis, steam turbines are taken out of service for planned internal inspections and an overhaul of internal parts that experience wear. The unit was last overhauled in 2008.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
10,000	Construction/Maintenance	80,000	0	0	0	0	**80,000**
	Total	**80,000**	**0**	**0**	**0**	**0**	**80,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
10,000	Electric Fund	40,000	0	0	0	0	**40,000**
	Water Fund	40,000	0	0	0	0	**40,000**
	Total	**80,000**	**0**	**0**	**0**	**0**	**80,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-20
Project Name	480V Switchgear Replacement

Total Project Cost	$200,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Electric Plant	Priority	n/a
Status	Active	Useful Life	25 years
Type	New Project		

Description

Unit #4 is a 1953 Westinghouse steam turbine with a nameplate rating of 7.5 MW. The unit is one of three steam turbines at the Electric Plant. On a periodic basis, the turbine is overhauled to extend its useful life.

Justification

The overhaul is required to insure that the turbine remains reliable. The turbine is used to provide emergency power to the Village as well as to meet generation requests from the Illinois Municipal Electric Agency which result in the receipt of capacity credits, lowering the Village's wholesale electric cost.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	200,000	0	**200,000**
Total	**0**	**0**	**0**	**200,000**	**0**	**200,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	0	200,000	0	**200,000**
Total	**0**	**0**	**0**	**200,000**	**0**	**200,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-22
Project Name	10 Mw Thermal Generation

Total Project Cost	$27,623,245	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Electric Plant	Priority	n/a
Status	Completed	Useful Life	15 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	583,908	2,922,393	12,339,878	11,461,518	315,548	**27,623,245**
Total	**583,908**	**2,922,393**	**12,339,878**	**11,461,518**	**315,548**	**27,623,245**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	583,908	2,922,393	12,339,878	9,464,050	315,548	**25,625,777**
Water Fund	0	0	0	1,997,468	0	**1,997,468**
Total	**583,908**	**2,922,393**	**12,339,878**	**11,461,518**	**315,548**	**27,623,245**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-23
Project Name	Circuit Automation - Pilot on Single Circuit

Total Project Cost	$350,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Electric Distribution	Priority	n/a
Status	Pending	Useful Life	25 years
Type	New Project		

Description

This project pilots distribution automation on one existing 12.5kV distribution circuit. Estimated cost of the project is for the procurement of two pieces of switchgear, an overhead switch, and the associated radio controls.

Justification

The project is intended to provide an improved level of service reliability.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	0	350,000	**350,000**
Total	**0**	**0**	**0**	**0**	**350,000**	**350,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	0	0	350,000	**350,000**
Total	**0**	**0**	**0**	**0**	**350,000**	**350,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-24
Project Name	Electric Plant Exterior Brick Repair

Total Project Cost	$400,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Electric Plant	Priority	n/a
Status	Active	Useful Life	15 years
Type	New Project		

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.

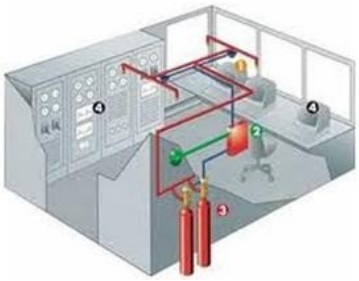
Prior	Expenditures	2026	2027	2028	2029	2030	Total
100,000	Construction/Maintenance	100,000	0	100,000	0	100,000	**300,000**
	Total	**100,000**	**0**	**100,000**	**0**	**100,000**	**300,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
100,000	Electric Fund	100,000	0	100,000	0	100,000	**300,000**
	Total	**100,000**	**0**	**100,000**	**0**	**100,000**	**300,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-25
Project Name	Generator Field breaker

Total Project Cost	$58,800	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Electric Substations	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description

The proposed funding is for the installation of a clean agent fire suppression system in the South Load Center located on Spruce Street. This site is the termination point for seven electrical circuits.

Justification

Installation of the fire suppression system will quickly extinguish any fire event within the building and significantly reduce the potential for a significant event impacting multiple 15kV circuits.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	58,800	0	0	0	0	**58,800**
Total	**58,800**	**0**	**0**	**0**	**0**	**58,800**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	58,800	0	0	0	0	**58,800**
Total	**58,800**	**0**	**0**	**0**	**0**	**58,800**

Project #	E-27
Project Name	Advanced Metering Infrastructure

Total Project Cost	$3,933,235	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Electric Distribution	Priority	n/a
Status	Active	Useful Life	25 years
Type	New Project		

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	2026	2027	2028	2029	2030	Total
382,730	Construction/Maintenance	2,024,705	1,525,800	0	0	0	**3,550,505**
	Total	**2,024,705**	**1,525,800**	**0**	**0**	**0**	**3,550,505**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
382,730	Water Fund	918,120	359,045	0	0	0	**1,277,165**
	Sanitary Sewer Fund	696,585	464,085	0	0	0	**1,160,670**
	Electric Fund	410,000	448,140	0	0	0	**858,140**
	General Fund	0	254,530	0	0	0	**254,530**
	Total	**2,024,705**	**1,525,800**	**0**	**0**	**0**	**3,550,505**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-28
Project Name	Turbine #7 Overhaul

Total Project Cost	$1,000,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Electric Plant	Priority	n/a
Status	Active	Useful Life	20 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	1,000,000	0	0	0	**1,000,000**
Total	**0**	**1,000,000**	**0**	**0**	**0**	**1,000,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	1,000,000	0	0	0	**1,000,000**
Total	**0**	**1,000,000**	**0**	**0**	**0**	**1,000,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-29
Project Name	Turbine #7 Generator Partial re-winding

Total Project Cost	$500,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Electric Plant	Priority	n/a
Status	Active	Useful Life	20 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	500,000	0	0	0	**500,000**
Total	**0**	**500,000**	**0**	**0**	**0**	**500,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	500,000	0	0	0	**500,000**
Total	**0**	**500,000**	**0**	**0**	**0**	**500,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-30
Project Name	Underground Switching at Indian Hill train station

Total Project Cost	$54,384	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Electric Distribution	Priority	n/a
Status	Active	Useful Life	25 years
Type	New Project		

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	2026	2027	2028	2029	2030	Total
Construction/Maintenance	54,384	0	0	0	0	**54,384**
Total	**54,384**	**0**	**0**	**0**	**0**	**54,384**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	54,384	0	0	0	0	**54,384**
Total	**54,384**	**0**	**0**	**0**	**0**	**54,384**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-31
Project Name	Circuit B - Underground switchgear and cable

Total Project Cost	$726,518	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Electric Distribution	Priority	n/a
Status	Active	Useful Life	25 years
Type	New Project		

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.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
219,699	Equip/Vehicles/Furnishings	210,695	145,874	150,250	0	0	**506,819**
	Total	**210,695**	**145,874**	**150,250**	**0**	**0**	**506,819**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
219,699	Electric Fund	210,695	145,874	150,250	0	0	**506,819**
	Total	**210,695**	**145,874**	**150,250**	**0**	**0**	**506,819**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-32
Project Name	Line Truck (Resolution R 86-2022)

Total Project Cost	$375,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	15 years
Type	New Project		

Description

The proposed project will replace an aerial line truck that has reached the end of its useful service life.

Justification

The new truck will replace a line truck that has been in service for more than twenty years. Replacement is required due to its age and condition.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	375,000	0	0	0	**375,000**
Total	**0**	**375,000**	**0**	**0**	**0**	**375,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	375,000	0	0	0	**375,000**
Total	**0**	**375,000**	**0**	**0**	**0**	**375,000**

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-33
Project Name	Bus 6 Cap Bank

Total Project Cost	$750,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Electric Substations	Priority	n/a
Status	Pending	Useful Life	20 years
Type	New Project		

Description

Circuit breaker replacment, 15kV 1200 amp

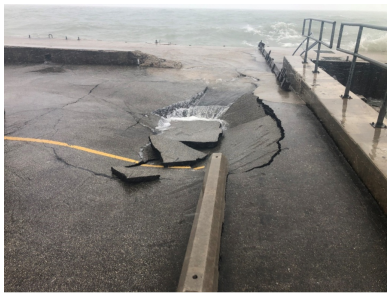
Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	0	750,000	**750,000**
Total	**0**	**0**	**0**	**0**	**750,000**	**750,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	0	0	750,000	**750,000**
Total	**0**	**0**	**0**	**0**	**750,000**	**750,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-34
Project Name	Pier Repair - Tower Road Beach

Total Project Cost	$300,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Unassigned
Category	Other	Priority	n/a
Status	Active	Type	New Project

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.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	300,000	0	0	0	0	**300,000**
Total	**300,000**	**0**	**0**	**0**	**0**	**300,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	300,000	0	0	0	0	**300,000**
Total	**300,000**	**0**	**0**	**0**	**0**	**300,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-35
Project Name	PLC Yard & SPC Upgrades

Total Project Cost	$150,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Electric Plant	Priority	n/a
Status	Pending	Useful Life	10 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	0	150,000	**150,000**
Total	**0**	**0**	**0**	**0**	**150,000**	**150,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	0	0	150,000	**150,000**
Total	**0**	**0**	**0**	**0**	**150,000**	**150,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-36
Project Name	Hotwell Pump Overhaul

Total Project Cost	$100,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Electric Plant	Priority	n/a
Status	Active	Type	New Project

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.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	100,000	0	0	0	0	**100,000**
Total	**100,000**	**0**	**0**	**0**	**0**	**100,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	100,000	0	0	0	0	**100,000**
Total	**100,000**	**0**	**0**	**0**	**0**	**100,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-37
Project Name	5kv Generator Switchgear

Total Project Cost	$200,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Electric Plant	Priority	n/a
Status	Active	Type	New Project

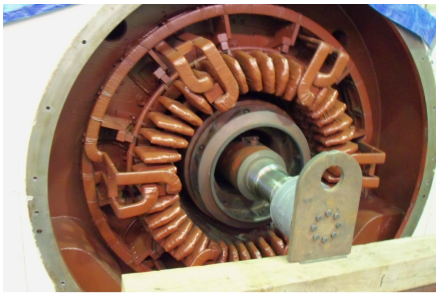
Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	100,000	100,000	0	**200,000**
Total	**0**	**0**	**100,000**	**100,000**	**0**	**200,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	100,000	100,000	0	**200,000**
Total	**0**	**0**	**100,000**	**100,000**	**0**	**200,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-39
Project Name	#7 Circulating Pump

Total Project Cost	$200,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Electric Plant	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	200,000	0	0	**200,000**
Total	**0**	**0**	**200,000**	**0**	**0**	**200,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	200,000	0	0	**200,000**
Total	**0**	**0**	**200,000**	**0**	**0**	**200,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-40
Project Name	Cable Pulling Winch Truck

Total Project Cost	$350,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Electric Distribution	Priority	n/a
Status	Active	Useful Life	15 years

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	350,000	0	0	0	**350,000**
Total	**0**	**350,000**	**0**	**0**	**0**	**350,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	350,000	0	0	0	**350,000**
Total	**0**	**350,000**	**0**	**0**	**0**	**350,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-41
Project Name	#9 Boiler Feed Pump

Total Project Cost	$250,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Electric Plant	Priority	n/a
Status	Active	Useful Life	15 years

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	250,000	0	0	**250,000**
Total	**0**	**0**	**250,000**	**0**	**0**	**250,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	250,000	0	0	**250,000**
Total	**0**	**0**	**250,000**	**0**	**0**	**250,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-42		
Project Name	Retrofill Transformer #3		
Total Project Cost	$200,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Electric Plant	Priority	n/a
Status	Active	Useful Life	15 years

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	200,000	0	0	**200,000**
Total	**0**	**0**	**200,000**	**0**	**0**	**200,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	200,000	0	0	**200,000**
Total	**0**	**0**	**200,000**	**0**	**0**	**200,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-43
Project Name	138kv Insulator spares

Total Project Cost	$50,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Electric Plant	Priority	n/a
Status	Active	Useful Life	15 years

Expenditures		2026	2027	2028	2029	2030	Total
Construction/Maintenance		0	0	50,000	0	0	**50,000**
	Total	**0**	**0**	**50,000**	**0**	**0**	**50,000**

Funding Sources		2026	2027	2028	2029	2030	Total
Electric Fund		0	0	50,000	0	0	**50,000**
	Total	**0**	**0**	**50,000**	**0**	**0**	**50,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-44
Project Name	Circuit Breaker Replacement, 15kV

Total Project Cost	$380,316	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Electric Substations	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

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	2026	2027	2028	2029	2030	Total
45,650	Construction/Maintenance	106,090	54,636	56,275	57,963	59,702	**334,666**
	Total	**106,090**	**54,636**	**56,275**	**57,963**	**59,702**	**334,666**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
45,650	Electric Fund	106,090	54,636	56,275	57,963	59,702	**334,666**
	Total	**106,090**	**54,636**	**56,275**	**57,963**	**59,702**	**334,666**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-45
Project Name	Transformer #1

Total Project Cost	$611,927	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Electric Substations	Priority	n/a
Status	Active	Useful Life	25 years

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	611,927	0	0	**611,927**
Total	**0**	**0**	**611,927**	**0**	**0**	**611,927**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	611,927	0	0	**611,927**
Total	**0**	**0**	**611,927**	**0**	**0**	**611,927**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-46
Project Name	Circuit Burials

Total Project Cost	$400,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Electric Substations	Priority	n/a
Status	Active	Useful Life	25 years

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	0	400,000	**400,000**
Total	**0**	**0**	**0**	**0**	**400,000**	**400,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	0	0	400,000	**400,000**
Total	**0**	**0**	**0**	**0**	**400,000**	**400,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-47
Project Name	Replacement of Traveling Screens

Total Project Cost	$450,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Electric Distribution	Priority	n/a
Status	Active	Useful Life	15 years

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	450,000	0	0	**450,000**
Total	**0**	**0**	**450,000**	**0**	**0**	**450,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	450,000	0	0	**450,000**
Total	**0**	**0**	**450,000**	**0**	**0**	**450,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-48
Project Name	Structural Wall - plant west driveway

Total Project Cost	$750,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Electric Plant	Priority	n/a
Status	Active	Useful Life	25 years

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	2026	2027	2028	2029	2030	Total
Construction/Maintenance	750,000	0	0	0	0	**750,000**
Total	**750,000**	**0**	**0**	**0**	**0**	**750,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	375,000	0	0	0	0	**375,000**
Water Fund	375,000	0	0	0	0	**375,000**
Total	**750,000**	**0**	**0**	**0**	**0**	**750,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-49
Project Name	Retrofill Transformer #71 with FR3

Total Project Cost	$350,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Electric Plant	Priority	n/a
Status	Active		

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	350,000	0	0	0	**350,000**
Total	**0**	**350,000**	**0**	**0**	**0**	**350,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	350,000	0	0	0	**350,000**
Total	**0**	**350,000**	**0**	**0**	**0**	**350,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-50		
Project Name	480V Bus Replacement		
Total Project Cost	$150,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Electric Plant	Priority	n/a
Status	Active	Useful Life	20 years

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	150,000	0	0	**150,000**
Total	**0**	**0**	**150,000**	**0**	**0**	**150,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	150,000	0	0	**150,000**
Total	**0**	**0**	**150,000**	**0**	**0**	**150,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	E-86
Project Name	Circuit F - Underground switchgear & conduit

Total Project Cost	$617,628	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Electric Distribution	Priority	n/a
Status	Active	Useful Life	25 years

Description

Circuit F - Underground switchgear & conduit

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	286,076	159,400	172,152	0	**617,628**
Total	**0**	**286,076**	**159,400**	**172,152**	**0**	**617,628**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	286,076	159,400	172,152	0	**617,628**
Total	**0**	**286,076**	**159,400**	**172,152**	**0**	**617,628**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-89
Project Name	New Hydraulic Cable Trailer

Total Project Cost	$129,434	Contact	Public Works Director
Department	Water & Electric	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	15 years

Description

New Hydraulic Cable Trailer

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	129,434	0	0	**129,434**
Total	**0**	**0**	**129,434**	**0**	**0**	**129,434**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	129,434	0	0	**129,434**
Total	**0**	**0**	**129,434**	**0**	**0**	**129,434**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-90
Project Name	2015 Line Truck On F550 Ford Chassis #58

Total Project Cost	$276,000	Contact	Public Works Director
Department	Water & Electric	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active		

Description

2015 Line Truck On F550 Ford Chassis #58

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	276,000	0	**276,000**
Total	**0**	**0**	**0**	**276,000**	**0**	**276,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	0	276,000	0	**276,000**
Total	**0**	**0**	**0**	**276,000**	**0**	**276,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	E-91
Project Name	2007 Digger Derrick #54

Total Project Cost	$490,201	Contact	Public Works Director
Department	Water & Electric	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	10 years

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	490,201	0	**490,201**
Total	**0**	**0**	**0**	**490,201**	**0**	**490,201**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	0	490,201	0	**490,201**
Total	**0**	**0**	**0**	**490,201**	**0**	**490,201**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-06
Project Name	Replace Filter Media 5-8

Total Project Cost	$678,030	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Water Plant	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	215,000	228,094	234,936	**678,030**
Total	**0**	**0**	**215,000**	**228,094**	**234,936**	**678,030**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	215,000	228,094	234,936	**678,030**
Total	**0**	**0**	**215,000**	**228,094**	**234,936**	**678,030**

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 2025-2030.
2. List of projects, by General Fund department, for 2026-2030.
3. Project detail sheets for capital projects scheduled in 2026.



Sources and Uses of Funds Details

Source		2025	2026	2027	2028	2029	2030
Water Fund							
Beginning Balance		**5,854,325**	**6,047,690**	**4,207,535**	**3,074,980**	**3,575,350**	**2,294,207**
Revenues and Other Fund Sources							
Revenue							
Contribution from Operations		3,509,293	3,948,587	4,424,040	4,913,938	5,250,915	5,605,493
Transfer from Electric Fund		0	1,250,000	0	0	0	0
	Total	3,509,293	5,198,587	4,424,040	4,913,938	5,250,915	5,605,493
Other Fund Sources							
Total Revenues and Other Fund Sources		3,509,293	5,198,587	4,424,040	4,913,938	5,250,915	5,605,493
Total Funds available		**9,363,618**	**11,246,277**	**8,631,575**	**7,988,918**	**8,826,265**	**7,899,700**
Expenditures and Uses							
Capital Projects & Equipment							
Water & Electric							
Structural wall - plant west driveway Prof. Services	*E-19*	5,000	40,000	0	0	0	0
10 Mw Thermal Generation	*E-22*	0	0	0	0	1,997,468	0
New Plant Pool Vehicle	*E-26*	27,688	0	0	0	0	0
Advanced Metering Infrastructure	*E-27*	172,835	918,120	359,045	0	0	0
Structural Wall - plant west driveway	*E-48*	0	375,000	0	0	0	0
Raw Water Intake Maintenance	*W-02*	91,100	0	212,000	0	224,911	0
Replace Filter Media 5-8	*W-06*	0	0	0	215,000	228,094	234,936
Replace Flocculators	*W-07*	0	0	0	0	514,755	0
Replace Water Main at Willow Road RR Crossing	*W-14*	0	200,000	0	0	0	0
Main Replacement - Willow West of Hibbard	*W-15*	0	1,200,000	0	0	0	0
Main Replacement on Asbury Avenue (Grove to Lake)	*W-16*	0	2,575,000	0	0	0	0
Main Replacement on TBD	*W-17*	0	0	2,670,275	0	0	0
Main Replacement on TBD	*W-18*	0	0	0	2,769,075	0	0
Main Replacement on TBD	*W-19*	0	0	0	0	2,871,530	0
Main Replacement on TBD	*W-20*	0	0	0	0	0	2,977,777
Main Replacement on Foxdale (Tower to Humboldt)	*W-24*	1,360,000	0	0	0	0	0
Main Replacement on Spruce St (Glendale to Locust)	*W-26*	680,000	0	0	0	0	0
Vehicle Replacement - Freightliner FL80 Dump	*W-36*	0	175,000	0	0	0	0
Vehicle Replacement - Freightliner FL80 Dump Birch St (Elm / Willow)	*W-37*	0	0	175,000	0	0	0
Replacement of Intake Traveling Screen	*W-40*	0	0	0	300,000	0	0
Replacement of 2009 Line Truck	*W-44*	0	0	413,847	0	0	0
Replacement of 2016 Line Truck	*W-45*	0	0	0	163,909	0	0
Replacement of Lead Services - Water Main Projects	*W-51*	235,000	75,000	460,000	470,000	485,000	500,000
Lead Service Line Replacement - Emergent Leaks	*W-56*	30,000	35,000	35,000	35,000	30,000	30,000

Source		2025	2026	2027	2028	2029	2030
Lead Service Replacement Voluntary Program	*W-57*	225,000	500,000	80,000	80,000	80,000	60,000
Installation of Zebra Mussell Control System	*W-58*	0	90,000	400,000	0	0	0
Station Power Transformer 1	*W-59*	88,756	0	0	0	0	0
Station Power Transformer 2	*W-60*	0	91,509	0	0	0	0
Replace 2006 Bobcat S185	*W-62*	0	60,000	0	0	0	0
Replace - 2023 Ford F150 (50% Electric)	*W-63*	0	0	0	35,000	0	0
Replace - 2021 Ford F150 (50% Electric)	*W-64*	0	0	34,000	0	0	0
2022 Ford Explorer #51 (50% with Electric Fund)	*W-65*	0	0	0	34,000	0	0
2018 Ford F350 #84 (50% Electric)	*W-66*	0	0	0	0	0	35,000
2026 Water Main Projects - Design	*W-68*	101,558	0	0	0	0	0
Reservoir Rehabilitation (1956)	*W-72*	0	0	0	73,630	0	0
Replace High Lift Pump #2 (1998)	*W-73*	0	0	0	137,954	0	0
Replace High Lift Pump #3 (1997)	*W-74*	0	0	173,328	0	0	0
Replace SCADA System	*W-75*	0	0	0	100,000	0	0
Water Plant Pump Control Upgrade	*W-76*	148,991	0	0	0	0	0
Transmission Main Replacement / Rehab at Plant	*W-77*	150,000	500,000	500,000	0	0	0
Filter Control Upgrade	*W-78*	0	150,513	0	0	0	0
Reverse Flush Intakes (50% with Electric Fund)	*W-79*	0	0	0	0	0	375,000
Install pump at #3 Reservoir	*W-80*	0	0	0	0	0	189,400
Replace High Lift Pump #1 (1998)	*W-81*	0	0	0	0	100,300	0
Reconditioning of 16" Tower Rd. RR Crossing (1939)	*W-82*	0	0	0	0	0	393,928
2030 Water Main Projects - Design	*W-83*	0	53,600	44,100	0	0	0
	Total	3,315,928	7,038,742	5,556,595	4,413,568	6,532,058	4,796,041
Other Uses							
Total Expenditures and Uses		3,315,928	7,038,742	5,556,595	4,413,568	6,532,058	4,796,041
Change in Fund Balance		193,365	(1,840,155)	(1,132,555)	500,370	(1,281,143)	809,452
	Ending Balance	**6,047,690**	**4,207,535**	**3,074,980**	**3,575,350**	**2,294,207**	**3,103,659**

Projects By Department

Department: Water

	Project #	2026	2027	2028	2029	2030	Total
Raw Water Intake Maintenance	*W-02*		212,000		224,911		**436,911**
Replace Filter Media 5-8	*W-06*			215,000	228,094	234,936	**678,030**
Replace Flocculators	*W-07*				514,755		**514,755**
Replace Water Main at Willow Road RR Crossing	*W-14*	200,000					**200,000**
Main Replacement - Willow West of Hibbard	*W-15*	1,200,000					**1,200,000**
Main Replacement on Asbury Avenue (Grove to Lake)	*W-16*	2,575,000					**2,575,000**
Main Replacement on TBD	*W-17*		2,670,275				**2,670,275**
Main Replacement on TBD	*W-18*			2,769,075			**2,769,075**
Main Replacement on TBD	*W-19*				2,871,530		**2,871,530**
Main Replacement on TBD	*W-20*					2,977,777	**2,977,777**
Vehicle Replacement - Freightliner FL80 Dump	*W-36*	175,000					**175,000**
Vehicle Replacement - Freightliner FL80 Dump Birch St (Elm / Willow)	*W-37*		175,000				**175,000**
Replacement of Intake Traveling Screen	*W-40*			300,000			**300,000**
Replacement of 2009 Line Truck	*W-44*		413,847				**413,847**
Replacement of 2016 Line Truck	*W-45*			163,909			**163,909**
Replacement of Lead Services - Water Main Projects	*W-51*	75,000	460,000	470,000	485,000	500,000	**1,990,000**
Lead Service Line Replacement - Emergent Leaks	*W-56*	35,000	35,000	35,000	30,000	30,000	**165,000**
Lead Service Replacement Voluntary Program	*W-57*	500,000	80,000	80,000	80,000	60,000	**800,000**
Installation of Zebra Mussell Control System	*W-58*	90,000	400,000				**490,000**
Station Power Transformer 2	*W-60*	91,509					**91,509**
Replace 2006 Bobcat S185	*W-62*	60,000					**60,000**
Replace - 2023 Ford F150 (50% Electric)	*W-63*			70,000			**70,000**
Replace - 2021 Ford F150 (50% Electric)	*W-64*		68,000				**68,000**
2022 Ford Explorer #51 (50% with Electric Fund)	*W-65*			68,000			**68,000**
2018 Ford F350 #84 (50% Electric)	*W-66*					70,000	**70,000**
Reservoir Rehabilitation (1956)	*W-72*			73,630			**73,630**
Replace High Lift Pump #2 (1998)	*W-73*			137,954			**137,954**
Replace High Lift Pump #3 (1997)	*W-74*		173,328				**173,328**
Replace SCADA System	*W-75*		150,000	100,000			**250,000**
Transmission Main Replacement / Rehab atPlant	*W-77*	500,000	500,000				**1,000,000**
Filter Control Upgrade	*W-78*	150,513					**150,513**
Reverse Flush Intakes (50% with Electric Fund)	*W-79*					750,000	**750,000**
Install pump at #3 Reservoir	*W-80*					189,400	**189,400**
Replace High Lift Pump #1 (1998)	*W-81*				100,300		**100,300**
Reconditioning of 16" Tower Rd. RR Crossing (1939)	*W-82*					393,928	**393,928**
2030 Water Main Projects - Design	*W-83*	53,600	44,100				**97,700**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-02
Project Name	Raw Water Intake Maintenance

Total Project Cost	$528,011	Contact	Water & Electric Director
Department	Water & Electric	Type	Maintenance
Category	Water Plant	Priority	n/a
Status	Active	Useful Life	3 years
Type	Continuing Project		

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	2026	2027	2028	2029	2030	Total
91,100	Construction/Maintenance	0	212,000	0	224,911	0	**436,911**
	Total	**0**	**212,000**	**0**	**224,911**	**0**	**436,911**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
91,100	Water Fund	0	212,000	0	224,911	0	**436,911**
	Total	**0**	**212,000**	**0**	**224,911**	**0**	**436,911**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-06
Project Name	Replace Filter Media 5-8

Total Project Cost	$678,030	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Water Plant	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	215,000	228,094	234,936	**678,030**
Total	**0**	**0**	**215,000**	**228,094**	**234,936**	**678,030**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	215,000	228,094	234,936	**678,030**
Total	**0**	**0**	**215,000**	**228,094**	**234,936**	**678,030**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-07
Project Name	Replace Flocculators

Total Project Cost	$514,755	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Water Plant	Priority	n/a
Status	Active	Useful Life	15 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	514,755	0	**514,755**
Total	**0**	**0**	**0**	**514,755**	**0**	**514,755**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	0	514,755	0	**514,755**
Total	**0**	**0**	**0**	**514,755**	**0**	**514,755**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-14
Project Name	Replace Water Main at Willow Road RR Crossing

Total Project Cost	$200,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	Continuing Project		

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. .

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	2026	2027	2028	2029	2030	Total
Construction/Maintenance	200,000	0	0	0	0	**200,000**
Total	**200,000**	**0**	**0**	**0**	**0**	**200,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	200,000	0	0	0	0	**200,000**
Total	**200,000**	**0**	**0**	**0**	**0**	**200,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-15
Project Name	Main Replacement - Willow West of Hibbard

Total Project Cost	$1,200,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description

The proposed project will install approximately 1,400 feet of 8" water main along Willow Rd west of Hibbard Rd. The new 8" water main will improve service reliability as it replaces the existing (deteriorated) 4" and 6" water main installed in the early 1900's. Upon completion, thirty-four water services will be transferred to the new 8" water main and the old water main will be abandoned. The project is being performed in conjunction with road improvements funded by Public Works.

Justification

Replacement of this section of water main on Willow West of Hibbard was ranked high in the recently completed Water Main Replacement Plant. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	1,200,000	0	0	0	0	**1,200,000**
Total	**1,200,000**	**0**	**0**	**0**	**0**	**1,200,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	1,200,000	0	0	0	0	**1,200,000**
Total	**1,200,000**	**0**	**0**	**0**	**0**	**1,200,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-16
Project Name	Main Replacement on Asbury Avenue (Grove to Lake)

Total Project Cost	$2,575,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description

The proposed project will install approximately 700 feet of 8" water main along Asbury Ave between Randolph Street and Lake Street and transfer forty-four water services from older 4" and 6" water main sections to an existing parallel 10" water main located on Asbury Avenue between Grove Street and Randolph Street. Eighteen water services will be transferred to the new 8" water main. Upon completion, approximately 2,640 feet of water main installed in the early 1900's will be isolated from the distribution system and abandoned. The project is being performed in conjunction with road improvements funded by Public Works.

Justification

Replacement of this section of water main on Cherry Street was ranked high in the recently completed Water Main Replacement Plant. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	2,575,000	0	0	0	0	**2,575,000**
Total	**2,575,000**	**0**	**0**	**0**	**0**	**2,575,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	2,575,000	0	0	0	0	**2,575,000**
Total	**2,575,000**	**0**	**0**	**0**	**0**	**2,575,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-17
Project Name	Main Replacement on TBD

Total Project Cost	$2,670,275	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description

The proposed project will install 8" water main.

Justification

Replacement of this section of water main on TBD top quartile of the 2016 Water Main Replacement Plan. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	2,670,275	0	0	0	**2,670,275**
Total	**0**	**2,670,275**	**0**	**0**	**0**	**2,670,275**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	2,670,275	0	0	0	**2,670,275**
Total	**0**	**2,670,275**	**0**	**0**	**0**	**2,670,275**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-18
Project Name	Main Replacement on TBD

Total Project Cost	$2,769,075	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description

The proposed project will install 8" water main.

Justification

Replacement of this section of water main on TBD top quartile of the 2016 Water Main Replacement Plan. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	2,769,075	0	0	**2,769,075**
Total	**0**	**0**	**2,769,075**	**0**	**0**	**2,769,075**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	2,769,075	0	0	**2,769,075**
Total	**0**	**0**	**2,769,075**	**0**	**0**	**2,769,075**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-19
Project Name	Main Replacement on TBD

Total Project Cost	$2,871,530	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description

The proposed project will install 440 feet of 8" water main along TBD streets.The new 8" water main will improve service reliability as it replaces the existing (deteriorated) 4" water main installed in the early 1900's. The project is being performed in conjunction with road improvements.

Justification

Replacement of this section of water main on streets TBD street was ranked high in the recently completed Water Main Replacement Plan. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	2,871,530	0	**2,871,530**
Total	**0**	**0**	**0**	**2,871,530**	**0**	**2,871,530**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	0	2,871,530	0	**2,871,530**
Total	**0**	**0**	**0**	**2,871,530**	**0**	**2,871,530**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-20
Project Name	Main Replacement on TBD

Total Project Cost	$2,977,777	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	Carry Over Project		

Description

The proposed project will replace existing 6" water main on streets (TBD) with new 8" water main. The project is being performed in conjunction with road improvements.

Justification

Replacement of this section of water main was ranked high in the recently completed Water Main Replacement Plan. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	0	2,977,777	**2,977,777**
Total	**0**	**0**	**0**	**0**	**2,977,777**	**2,977,777**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	0	0	2,977,777	**2,977,777**
Total	**0**	**0**	**0**	**0**	**2,977,777**	**2,977,777**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-36
Project Name	Vehicle Replacement - Freightliner FL80 Dump

Total Project Cost	$175,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Description

Freightliner FL80 Dump Truck

Justification

Replace Freightliner FL80 Dump Truck

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	175,000	0	0	0	0	**175,000**
Total	**175,000**	**0**	**0**	**0**	**0**	**175,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	175,000	0	0	0	0	**175,000**
Total	**175,000**	**0**	**0**	**0**	**0**	**175,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-37
Project Name	Vehicle Replacement - Freightliner FL80 Dump Birch St (Elm / Willow)

Total Project Cost	$175,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Description

Replace truck

Justification

Replace truck

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	175,000	0	0	0	**175,000**
Total	**0**	**175,000**	**0**	**0**	**0**	**175,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	175,000	0	0	0	**175,000**
Total	**0**	**175,000**	**0**	**0**	**0**	**175,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-40
Project Name	Replacement of Intake Traveling Screen

Total Project Cost	$300,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Water Plant	Priority	n/a
Status	Active	Type	New Project

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	300,000	0	0	**300,000**
Total	**0**	**0**	**300,000**	**0**	**0**	**300,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	300,000	0	0	**300,000**
Total	**0**	**0**	**300,000**	**0**	**0**	**300,000**

Project #	W-44
Project Name	Replacement of 2009 Line Truck

Total Project Cost	$413,847	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Type	New Project

Description

Replacement of 2009 line truck

Justification

Replacement of 2009 line truck.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	413,847	0	0	0	**413,847**
Total	**0**	**413,847**	**0**	**0**	**0**	**413,847**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	413,847	0	0	0	**413,847**
Total	**0**	**413,847**	**0**	**0**	**0**	**413,847**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-45
Project Name	Replacement of 2016 Line Truck

Total Project Cost	$163,909	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description

Replacement of 2016 Line Truck

Justification

Replacement of 2016 Line Truck

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	163,909	0	0	**163,909**
Total	**0**	**0**	**163,909**	**0**	**0**	**163,909**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	163,909	0	0	**163,909**
Total	**0**	**0**	**163,909**	**0**	**0**	**163,909**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-51
Project Name	Replacement of Lead Services - Water Main Projects

Total Project Cost	$2,225,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	Annual Program		

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	2026	2027	2028	2029	2030	Total
235,000	Construction/Maintenance	75,000	460,000	470,000	485,000	500,000	**1,990,000**
	Total	**75,000**	**460,000**	**470,000**	**485,000**	**500,000**	**1,990,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
235,000	Water Fund	75,000	460,000	470,000	485,000	500,000	**1,990,000**
	Total	**75,000**	**460,000**	**470,000**	**485,000**	**500,000**	**1,990,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-56
Project Name	Lead Service Line Replacement - Emergent Leaks

Total Project Cost	$195,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	Annual Program		

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	2026	2027	2028	2029	2030	Total
30,000	Construction/Maintenance	35,000	35,000	35,000	30,000	30,000	**165,000**
	Total	**35,000**	**35,000**	**35,000**	**30,000**	**30,000**	**165,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
30,000	Water Fund	35,000	35,000	35,000	30,000	30,000	**165,000**
	Total	**35,000**	**35,000**	**35,000**	**30,000**	**30,000**	**165,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-57
Project Name	Lead Service Replacement Voluntary Program

Total Project Cost	$1,025,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	Annual Program		

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	2026	2027	2028	2029	2030	Total
225,000	Construction/Maintenance	500,000	80,000	80,000	80,000	60,000	**800,000**
	Total	**500,000**	**80,000**	**80,000**	**80,000**	**60,000**	**800,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
225,000	Water Fund	500,000	80,000	80,000	80,000	60,000	**800,000**
	Total	**500,000**	**80,000**	**80,000**	**80,000**	**60,000**	**800,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-58
Project Name	Installation of Zebra Mussell Control System

Total Project Cost	$490,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Equipment: Miscellaneous	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Description

Installation of Zebra Mussell Control System

Justification

Installation of Zebra Mussell Control System to protect water intake

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	90,000	400,000	0	0	0	**490,000**
Total	**90,000**	**400,000**	**0**	**0**	**0**	**490,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	90,000	400,000	0	0	0	**490,000**
Total	**90,000**	**400,000**	**0**	**0**	**0**	**490,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-60
Project Name	Station Power Transformer 2

Total Project Cost	$91,509	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Water Plant	Priority	n/a
Status	Active	Useful Life	15 years
Type	New Project		

Expenditures		2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings		91,509	0	0	0	0	**91,509**
	Total	**91,509**	**0**	**0**	**0**	**0**	**91,509**

Funding Sources		2026	2027	2028	2029	2030	Total
Water Fund		91,509	0	0	0	0	**91,509**
	Total	**91,509**	**0**	**0**	**0**	**0**	**91,509**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-62
Project Name	Replace 2006 Bobcat S185

Total Project Cost	$60,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	10 years

Expenditures		2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings		60,000	0	0	0	0	**60,000**
	Total	**60,000**	**0**	**0**	**0**	**0**	**60,000**

Funding Sources		2026	2027	2028	2029	2030	Total
Water Fund		60,000	0	0	0	0	**60,000**
	Total	**60,000**	**0**	**0**	**0**	**0**	**60,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	W-63
Project Name	Replace - 2023 Ford F150 (50% Electric)

Total Project Cost	$70,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Description

Replacement of one existing F350 pickup truck. New truck will be equipped with four wheel drive, hard top cover and the ability to attach a snow plow. Will be split 50% with the Electric Fund

Justification

Truck will be replaced due to age and material condition.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	70,000	0	0	**70,000**
Total	**0**	**0**	**70,000**	**0**	**0**	**70,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	0	35,000	0	0	**35,000**
Water Fund	0	0	35,000	0	0	**35,000**
Total	**0**	**0**	**70,000**	**0**	**0**	**70,000**

Project #	W-64
Project Name	Replace - 2021 Ford F150 (50% Electric)

Total Project Cost	$68,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	10 years

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	68,000	0	0	0	**68,000**
Total	**0**	**68,000**	**0**	**0**	**0**	**68,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	34,000	0	0	0	**34,000**
Electric Fund	0	34,000	0	0	0	**34,000**
Total	**0**	**68,000**	**0**	**0**	**0**	**68,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-65
Project Name	2022 Ford Explorer #51 (50% with Electric Fund)

Total Project Cost	$68,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	68,000	0	0	**68,000**
Total	**0**	**0**	**68,000**	**0**	**0**	**68,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	34,000	0	0	**34,000**
Electric Fund	0	0	34,000	0	0	**34,000**
Total	**0**	**0**	**68,000**	**0**	**0**	**68,000**

Project #	W-66
Project Name	2018 Ford F350 #84 (50% Electric)

Total Project Cost	$70,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Useful Life	10 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	0	70,000	**70,000**
Total	**0**	**0**	**0**	**0**	**70,000**	**70,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	0	0	35,000	**35,000**
Electric Fund	0	0	0	0	35,000	**35,000**
Total	**0**	**0**	**0**	**0**	**70,000**	**70,000**

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-72
Project Name	Reservoir Rehabilitation (1956)

Total Project Cost	$73,630	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Planning/Design	0	0	73,630	0	0	**73,630**
Total	**0**	**0**	**73,630**	**0**	**0**	**73,630**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	73,630	0	0	**73,630**
Total	**0**	**0**	**73,630**	**0**	**0**	**73,630**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-73
Project Name	Replace High Lift Pump #2 (1998)

Total Project Cost	$137,954	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Water Plant	Priority	n/a
Status	Active	Useful Life	50 years

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	137,954	0	0	**137,954**
Total	**0**	**0**	**137,954**	**0**	**0**	**137,954**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	137,954	0	0	**137,954**
Total	**0**	**0**	**137,954**	**0**	**0**	**137,954**

Project #	W-74
Project Name	Replace High Lift Pump #3 (1997)

Total Project Cost	$173,328	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Water Plant	Priority	n/a
Status	Active	Useful Life	50 years

Description

Replace high lift pump.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	173,328	0	0	0	**173,328**
Total	**0**	**173,328**	**0**	**0**	**0**	**173,328**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	173,328	0	0	0	**173,328**
Total	**0**	**173,328**	**0**	**0**	**0**	**173,328**

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-75
Project Name	Replace SCADA System

Total Project Cost	$250,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active		

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	150,000	100,000	0	0	**250,000**
Total	**0**	**150,000**	**100,000**	**0**	**0**	**250,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Electric Fund	0	150,000	0	0	0	**150,000**
Water Fund	0	0	100,000	0	0	**100,000**
Total	**0**	**150,000**	**100,000**	**0**	**0**	**250,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-77
Project Name	Transmission Main Replacement / Rehab atPlant

Total Project Cost	$1,150,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Water Plant	Priority	n/a
Status	Active		

Prior	Expenditures	2026	2027	2028	2029	2030	Total
150,000	Equip/Vehicles/Furnishings	500,000	500,000	0	0	0	**1,000,000**
	Total	**500,000**	**500,000**	**0**	**0**	**0**	**1,000,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
150,000	Water Fund	500,000	500,000	0	0	0	**1,000,000**
	Total	**500,000**	**500,000**	**0**	**0**	**0**	**1,000,000**

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-78
Project Name	Filter Control Upgrade

Total Project Cost	$150,513	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Plant	Priority	n/a
Status	Active	Useful Life	15 years
Type	New Project		

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	150,513	0	0	0	0	**150,513**
Total	**150,513**	**0**	**0**	**0**	**0**	**150,513**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	150,513	0	0	0	0	**150,513**
Total	**150,513**	**0**	**0**	**0**	**0**	**150,513**

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-79
Project Name	Reverse Flush Intakes (50% with Electric Fund)

Total Project Cost	$750,000	Contact	Water & Electric Director
Department	Water & Electric	Type	Equipment
Category	Water Plant	Priority	n/a
Status	Active	Useful Life	15 years

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	0	750,000	**750,000**
Total	**0**	**0**	**0**	**0**	**750,000**	**750,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	0	0	375,000	**375,000**
Electric Fund	0	0	0	0	375,000	**375,000**
Total	**0**	**0**	**0**	**0**	**750,000**	**750,000**

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-80
Project Name	Install pump at #3 Reservoir

Total Project Cost	$189,400	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Storm Sewer/Drainage	Priority	n/a
Status	Active	Useful Life	50 years

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	0	189,400	**189,400**
Total	**0**	**0**	**0**	**0**	**189,400**	**189,400**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	0	0	189,400	**189,400**
Total	**0**	**0**	**0**	**0**	**189,400**	**189,400**

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-81
Project Name	Replace High Lift Pump #1 (1998)

Total Project Cost	$100,300	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	100,300	0	**100,300**
Total	**0**	**0**	**0**	**100,300**	**0**	**100,300**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	0	100,300	0	**100,300**
Total	**0**	**0**	**0**	**100,300**	**0**	**100,300**

Project #	W-82
Project Name	Reconditioning of 16" Tower Rd. RR Crossing (1939)

Total Project Cost	$393,928	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description

Reconditioning of 16' Tower Rd RR Crossing (1939)

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	0	393,928	**393,928**
Total	**0**	**0**	**0**	**0**	**393,928**	**393,928**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	0	0	0	0	393,928	**393,928**
Total	**0**	**0**	**0**	**0**	**393,928**	**393,928**

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	W-83
Project Name	2030 Water Main Projects - Design

Total Project Cost	$97,700	Contact	Water & Electric Director
Department	Water & Electric	Type	Improvement
Category	Water Distribution	Priority	n/a
Status	Active		

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	53,600	44,100	0	0	0	**97,700**
Total	**53,600**	**44,100**	**0**	**0**	**0**	**97,700**

Funding Sources	2026	2027	2028	2029	2030	Total
Water Fund	53,600	44,100	0	0	0	**97,700**
Total	**53,600**	**44,100**	**0**	**0**	**0**	**97,700**

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 2025-2030.
2. List of projects, by General Fund department, for 2026-2030.
3. Project detail sheets for capital projects scheduled in 2026



Sources and Uses of Funds Details

Source		2025	2026	2027	2028	2029	2030
Refuse Fund							
Beginning Balance		**1,532,581**	**1,391,988**	**1,075,781**	**924,376**	**869,573**	**907,969**
Revenues and Other Fund Sources							
Revenue							
Contribution from Operations		(140,593)	(316,207)	(151,405)	(54,803)	38,396	127,019
	Total	(140,593)	(316,207)	(151,405)	(54,803)	38,396	127,019
Other Fund Sources							
Total Revenues and Other Fund Sources		(140,593)	(316,207)	(151,405)	(54,803)	38,396	127,019
Total Funds available		**1,391,988**	**1,075,781**	**924,376**	**869,573**	**907,969**	**1,034,988**
Expenditures and Uses							
Capital Projects & Equipment		No Capital Spending Proposed for 2026 - 2030					
Other Uses							
Total Expenditures and Uses		0	0	0	0	0	0
Change in Fund Balance		(140,593)	(316,207)	(151,405)	(54,803)	38,396	127,019
	Ending Balance	**1,391,988**	**1,075,781**	**924,376**	**869,573**	**907,969**	**1,034,988**

Village of Winnetka, Illinois
Capital Improvement Plan
2026 through 2030

Projects By Department

Department	Project #	2026	2027	2028	2029	2030	Total
Refuse							
Refuse Truck Replacement Program	*R-01*				0		**0**
	Refuse Total	**0**	**0**	**0**	**0**	**0**	**0**
	GRAND TOTAL	**0**	**0**	**0**	**0**	**0**	**0**

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 2025-2030.
2. List of projects, by General Fund department, for 2026-2030.
3. Project detail sheets for capital projects scheduled in 2026.



Sources and Uses of Funds Details

Source			2025	2026	2027	2028	2029	2030
Sanitary Sewer Fund								
Beginning Balance			**2,654,994**	**2,279,584**	**337,811**	**(6,334)**	**155,068**	**109,438**
Revenues and Other Fund Sources								
Revenue								
Contribution from Operations			629,605	598,268	719,940	836,402	929,370	1,029,064
		Total	629,605	598,268	719,940	836,402	929,370	1,029,064
Other Fund Sources								
Total Revenues and Other Fund Sources			629,605	598,268	719,940	836,402	929,370	1,029,064
Total Funds available			**3,284,599**	**2,877,852**	**1,057,751**	**830,068**	**1,084,438**	**1,138,502**
Expenditures and Uses								
Capital Projects & Equipment								
Public Works								
Replace 2008 Roll-off Dump Truck (PW 25)	*PW-30*		0	148,456	0	0	0	0
		Total	0	148,456	0	0	0	0
Sanitary Sewer								
Annual Sewer Relining	*SS-04*		600,000	0	0	175,000	200,000	225,000
High and Medium Repairs from 2025 Study	*SS-08*		0	0	0	500,000	550,000	600,000
Replace 2004 Sewer TV Truck (PW-16)	*SS-13*		0	255,000	0	0	0	0
Critical Repairs - 2025 Study	*SS-14*		0	600,000	600,000	0	0	0
GMC TV Truck	*SS-15*		0	0	0	0	225,000	0
Replace PW-47 John Deere	*SS-16*		197,600	0	0	0	0	0
Investigation of Ravines Gravity/Force Mains	*SS-17*		104,000	840,000	0	0	0	0
		Total	901,600	1,695,000	600,000	675,000	975,000	825,000
Water & Electric								
Advanced Metering Infrastructure	*E-27*		103,415	696,585	464,085	0	0	0
		Total	103,415	696,585	464,085	0	0	0
Total Expenditures and Uses			1,005,015	2,540,041	1,064,085	675,000	975,000	825,000
Change in Fund Balance			(375,410)	(1,941,773)	(344,145)	161,402	(45,630)	204,064
		Ending Balance	**2,279,584**	**337,811**	**(6,334)**	**155,068**	**109,438**	**313,502**

Village of Winnetka, Illinois
Capital Improvement Plan
2026 through 2030

Projects By Department

Department	Project #	2026	2027	2028	2029	2030	Total
Sanitary Sewer							
Annual Sewer Relining	*SS-04*			175,000	200,000	225,000	**600,000**
High and Medium Repairs from 2025 Study	*SS-08*			500,000	550,000	600,000	**1,650,000**
Replace 2004 Sewer TV Truck (PW-16)	*SS-13*	255,000					**255,000**
Critical Repairs - 2025 Study	*SS-14*	600,000	600,000				**1,200,000**
GMC TV Truck	*SS-15*				225,000		**225,000**
Investigation of Ravines Gravity/Force Mains	*SS-17*	840,000					**840,000**
	Sanitary Sewer Total	**1,695,000**	**600,000**	**675,000**	**975,000**	**825,000**	**4,770,000**
	GRAND TOTAL	**1,695,000**	**600,000**	**675,000**	**975,000**	**825,000**	**4,770,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	SS-04
Project Name	Annual Sewer Relining

Total Project Cost	$1,800,000	Contact	Public Works Director
Department	Sanitary Sewer	Type	Maintenance
Category	Wastewater	Priority	n/a
Status	Active	Useful Life	25 years
Type	Carry Over Project		

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	2026	2027	2028	2029	2030	Total
1,200,000	Construction/Maintenance	0	0	175,000	200,000	225,000	**600,000**
	Total	**0**	**0**	**175,000**	**200,000**	**225,000**	**600,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
1,200,000	Sanitary Sewer Fund	0	0	175,000	200,000	225,000	**600,000**
	Total	**0**	**0**	**175,000**	**200,000**	**225,000**	**600,000**

Project #	SS-08
Project Name	High and Medium Repairs from 2025 Study

Total Project Cost	$1,650,000	Contact	Public Works Director
Department	Sanitary Sewer	Type	Maintenance
Category	Wastewater	Priority	n/a
Status	Pending	Useful Life	25 years
Type	Continuing Project		

Description

The 2018 sanitary sewer evaluation study identified Critical, High, Medium, and Low priority repairs in the Village's sewer system.

Justification

These repairs including cracked and deformed pipes or high-volume inflow are in need of urgent action to prevent basement backups.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	500,000	550,000	600,000	**1,650,000**
Total	**0**	**0**	**500,000**	**550,000**	**600,000**	**1,650,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Sanitary Sewer Fund	0	0	500,000	550,000	600,000	**1,650,000**
Total	**0**	**0**	**500,000**	**550,000**	**600,000**	**1,650,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	SS-13
Project Name	Replace 2004 Sewer TV Truck (PW-16)

Total Project Cost	$255,000	Contact	Public Works Director
Department	Sanitary Sewer	Type	Equipment
Category	Equipment: PW Equip	Priority	n/a
Status	Pending	Type	New Project

Description

Replace existing 2004 Sewer Closed-Circuit Televising Truck and Equipment

Justification

Truck will be replaced due to age, mileage, maintenance history, and useful life limitations.

Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	255,000	0	0	0	0	**255,000**
Total	**255,000**	**0**	**0**	**0**	**0**	**255,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Sanitary Sewer Fund	255,000	0	0	0	0	**255,000**
Total	**255,000**	**0**	**0**	**0**	**0**	**255,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	SS-14
Project Name	Critical Repairs - 2025 Study

Total Project Cost	$1,200,000	Contact	Public Works Director
Department	Sanitary Sewer	Type	Improvement
Category	Wastewater	Priority	n/a
Status	Active	Type	New Project

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 including cracked and deformed pipes or high-volume inflow are in need of urgent action to prevent basement backups.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	600,000	600,000	0	0	0	**1,200,000**
Total	**600,000**	**600,000**	**0**	**0**	**0**	**1,200,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Sanitary Sewer Fund	600,000	600,000	0	0	0	**1,200,000**
Total	**600,000**	**600,000**	**0**	**0**	**0**	**1,200,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	SS-15
Project Name	GMC TV Truck

Total Project Cost	$225,000	Contact	Engineering Director
Department	Sanitary Sewer	Type	Equipment
Category	Vehicles	Priority	n/a
Status	Active	Type	New Project

Description

Replace PW Unit 46 – 2004 GMC TV Truck

Justification

The existing 19 year old unit is planned for a 2028 replacement in keeping with a 20-year estimated useful life.

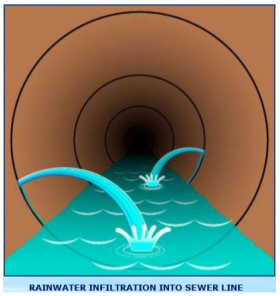
Expenditures	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	0	0	0	225,000	0	**225,000**
Total	**0**	**0**	**0**	**225,000**	**0**	**225,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Sanitary Sewer Fund	0	0	0	225,000	0	**225,000**
Total	**0**	**0**	**0**	**225,000**	**0**	**225,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	SS-17
Project Name	Investigation of Ravines Gravity/Force Mains

Total Project Cost	$994,000	Contact	Public Works Director
Department	Sanitary Sewer	Type	Improvement
Category	Wastewater	Priority	n/a
Status	Active		

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	2026	2027	2028	2029	2030	Total
154,000	Construction/Maintenance	840,000	0	0	0	0	**840,000**
	Total	**840,000**	**0**	**0**	**0**	**0**	**840,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
154,000	Sanitary Sewer Fund	840,000	0	0	0	0	**840,000**
	Total	**840,000**	**0**	**0**	**0**	**0**	**840,000**

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 2025-2030.
2. List of projects, by General Fund department, for 2026-2030.
3. Project detail sheets for capital projects scheduled in 2026.



Sources and Uses of Funds Details

Source		2025	2026	2027	2028	2029	2030
Storm Water Sewer Fund							
Beginning Balance		**5,551,530**	**8,557,324**	**2,225,689**	**6,573,658**	**11,097,093**	**21,472,347**
Revenues and Other Fund Sources							
Revenue							
Transfer to MFT		0	(3,603,172)	0	0	0	0
Contribution from Operations		1,531,635	1,513,607	1,582,518	1,560,115	1,646,435	1,423,627
Debt Service		(796,945)	(803,105)	(799,730)	(801,105)	(802,105)	(797,730)
Grants and Other Revenue Sources		4,150,000	5,000,000	8,214,263	6,250,533	12,017,032	1,742,687
	Total	4,884,690	2,107,330	8,997,051	7,009,543	12,861,362	2,368,584
Other Fund Sources							
Total Revenues and Other Fund Sources		4,884,690	2,107,330	8,997,051	7,009,543	12,861,362	2,368,584
Total Funds available		**10,436,220**	**10,664,654**	**11,222,740**	**13,583,201**	**23,958,455**	**23,840,931**
Expenditures and Uses							
Capital Projects & Equipment							
Public Works							
Replace PW-037 - Elgin Pelican Sweeper (2013)	*PW-55*	338,208	0	0	0	0	0
	Total	338,208	0	0	0	0	0
Stormwater							
CCFP Stormwater Wetland Project	*SW-01*	(305,258)	0	0	0	0	0
Crow Island Storage	*SW-03*	537,822	0	0	0	0	0
Hibbard Road Conveyance Project	*SW-07*	0	0	0	0	0	1,420,326
Tree Streets - Conveyance	*SW-08*	0	0	3,794,027	1,903,964	1,903,964	0
South of Willow Conveyance Project	*SW-09*	0	0	0	0	0	12,130,465
Upstream Conveyance Project	*SW-10*	0	0	0	0	0	4,782,070
Willow Road East Conveyance Project	*SW-12*	0	3,527,136	0	0	0	0
Engineering	*SW-26*	1,000,440	569,930	0	0	0	0
Construction Management - Storage	*SW-27*	7,612	0	0	0	0	0
Construction Management - Hibbard/Crow	*SW-28*	140,005	125,600	0	0	0	0
East Elm Modeling	*SW-29*	100,000	400,000	0	0	0	0
Contingency	*SW-30*	0	3,221,299	655,055	382,144	382,144	382,143
Atlas Bobcat	*SW-31*	60,067	0	0	0	0	0
Unit 48 - Vactor/ Sweeper Box	*SW-32*	0	395,000	0	0	0	0
Storm sewer relining	*SW-33*	0	200,000	200,000	200,000	200,000	200,000
	Total	1,540,688	8,438,965	4,649,082	2,486,108	2,486,108	18,915,004
Other Uses							
Total Expenditures and Uses		1,878,896	8,438,965	4,649,082	2,486,108	2,486,108	18,915,004
Change in Fund Balance		3,005,794	(6,331,635)	4,347,969	4,523,435	10,375,254	(16,546,420)
	Ending Balance	**8,557,324**	**2,225,689**	**6,573,658**	**11,097,093**	**21,472,347**	**4,925,927**

Projects By Department

Department	Project #	2026	2027	2028	2029	2030	Total
Stormwater							
Hibbard Road Conveyance Project	*SW-07*					1,420,326	**1,420,326**
Tree Streets - Conveyance	*SW-08*		3,794,027	1,903,964	1,903,964		**7,601,955**
South of Willow Conveyance Project	*SW-09*					12,130,465	**12,130,465**
Upstream Conveyance Project	*SW-10*					4,782,070	**4,782,070**
Willow Road East Conveyance Project	*SW-12*	3,527,136					**3,527,136**
Engineering	*SW-26*	569,930					**569,930**
Construction Management - Hibbard/Crow	*SW-28*	125,600					**125,600**
East Elm Modeling	*SW-29*	400,000					**400,000**
Contingency	*SW-30*	3,221,299	655,055	382,144	382,144	382,143	**5,022,785**
Unit 48 - Vactor/ Sweeper Box	*SW-32*	395,000					**395,000**
Storm sewer relining	*SW-33*	200,000	200,000	200,000	200,000	200,000	**1,000,000**
	Stormwater Total	**8,438,965**	**4,649,082**	**2,486,108**	**2,486,108**	**18,915,004**	**36,975,267**
	GRAND TOTAL	**8,438,965**	**4,649,082**	**2,486,108**	**2,486,108**	**18,915,004**	**36,975,267**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	SW-07
Project Name	Hibbard Road Conveyance Project

Total Project Cost	$5,018,430	Contact	Engineering Director
Department	Stormwater	Type	Improvement
Category	Storm Sewer/Drainage	Priority	n/a
Status	Active	Useful Life	50 years
Type	Continuing Project		

Description

Hibbard Road Conveyance Project

Justification

Construction of stormwater conveyance on Hibbard Road south of Tower Road.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
3,598,104	Construction/Maintenance	0	0	0	0	1,420,326	**1,420,326**
	Total	**0**	**0**	**0**	**0**	**1,420,326**	**1,420,326**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
3,598,104	Storm Water Sewer Fund	0	0	0	0	1,420,326	**1,420,326**
	Total	**0**	**0**	**0**	**0**	**1,420,326**	**1,420,326**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	SW-08
Project Name	Tree Streets - Conveyance

Total Project Cost	$7,601,955	Contact	Engineering Director
Department	Stormwater	Type	Improvement
Category	Storm Sewer/Drainage	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description

"Tree Streets" area Conveyance Project

Justification

Construction of stormwater conveyance serving "Tree Streets" area.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	3,794,027	1,903,964	1,903,964	0	**7,601,955**
Total	**0**	**3,794,027**	**1,903,964**	**1,903,964**	**0**	**7,601,955**

Funding Sources	2026	2027	2028	2029	2030	Total
Storm Water Sewer Fund	0	3,794,027	1,903,964	1,903,964	0	**7,601,955**
Total	**0**	**3,794,027**	**1,903,964**	**1,903,964**	**0**	**7,601,955**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	SW-09
Project Name	South of Willow Conveyance Project

Total Project Cost	$12,130,465	Contact	Engineering Director
Department	Stormwater	Type	Improvement
Category	Storm Sewer/Drainage	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description

South of Willow Conveyance

Justification

Construction of stormwater conveyance on streets south of Willow Rd

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	0	12,130,465	**12,130,465**
Total	**0**	**0**	**0**	**0**	**12,130,465**	**12,130,465**

Funding Sources	2026	2027	2028	2029	2030	Total
Storm Water Sewer Fund	0	0	0	0	12,130,465	**12,130,465**
Total	**0**	**0**	**0**	**0**	**12,130,465**	**12,130,465**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	SW-10
Project Name	Upstream Conveyance Project

Total Project Cost	$4,782,070	Contact	Engineering Director
Department	Stormwater	Type	Improvement
Category	Storm Sewer/Drainage	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description

Upstream Conveyance Project

Justification

Construction of stormwater conveyance upstream

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	0	0	0	0	4,782,070	**4,782,070**
Total	**0**	**0**	**0**	**0**	**4,782,070**	**4,782,070**

Funding Sources	2026	2027	2028	2029	2030	Total
Storm Water Sewer Fund	0	0	0	0	4,782,070	**4,782,070**
Total	**0**	**0**	**0**	**0**	**4,782,070**	**4,782,070**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	SW-12
Project Name	Willow Road East Conveyance Project

Total Project Cost	$4,945,891	Contact	Engineering Director
Department	Stormwater	Type	Improvement
Category	Storm Sewer/Drainage	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description

Willow Road East Conveyance Project

Justification

Construction of stormwater conveyance on Willow Road east of Hibbard Road to Provident Avenue.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
1,418,755	Construction/Maintenance	3,527,136	0	0	0	0	**3,527,136**
	Total	**3,527,136**	**0**	**0**	**0**	**0**	**3,527,136**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
1,418,755	Storm Water Sewer Fund	3,527,136	0	0	0	0	**3,527,136**
	Total	**3,527,136**	**0**	**0**	**0**	**0**	**3,527,136**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	SW-26
Project Name	Engineering

Total Project Cost	$3,046,506	Contact	Engineering Director
Department	Stormwater	Type	Improvement
Category	Storm Sewer/Drainage	Priority	n/a
Status	Active	Useful Life	50 years
Type	Continuing Project		

Description

Engineering

Justification

Strand Contract R-75-2022 for the design of the West and Southwest Winnetka Stormwater Management Conveyance projects.

Prior	Expenditures	2026	2027	2028	2029	2030	Total
2,476,576	Planning/Design	569,930	0	0	0	0	**569,930**
	Total	**569,930**	**0**	**0**	**0**	**0**	**569,930**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
2,476,576	Storm Water Sewer Fund	569,930	0	0	0	0	**569,930**
	Total	**569,930**	**0**	**0**	**0**	**0**	**569,930**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	SW-28
Project Name	Construction Management - Hibbard/Crow

Total Project Cost	$1,127,227	Contact	Engineering Director
Department	Stormwater	Type	Improvement
Category	Storm Sewer/Drainage	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

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	2026	2027	2028	2029	2030	Total
1,001,627	Construction/Maintenance	125,600	0	0	0	0	**125,600**
	Total	**125,600**	**0**	**0**	**0**	**0**	**125,600**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
1,001,627	Storm Water Sewer Fund	125,600	0	0	0	0	**125,600**
	Total	**125,600**	**0**	**0**	**0**	**0**	**125,600**



Project #	SW-29
Project Name	East Elm Modeling

Total Project Cost	$650,260	Contact	Engineering Director
Department	Stormwater	Type	Improvement
Category	Storm Sewer/Drainage	Priority	n/a
Status	Active	Useful Life	50 years
Type	New Project		

Description
East Elm Modeling

Justification
East Elm Modeling

Prior	Expenditures	2026	2027	2028	2029	2030	Total
250,260	Planning/Design	300,000	0	0	0	0	**300,000**
	Construction/Maintenance	100,000	0	0	0	0	**100,000**
	Total	**400,000**	**0**	**0**	**0**	**0**	**400,000**

Prior	Funding Sources	2026	2027	2028	2029	2030	Total
250,260	Storm Water Sewer Fund	400,000	0	0	0	0	**400,000**
	Total	**400,000**	**0**	**0**	**0**	**0**	**400,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois

Project #	SW-30
Project Name	Contingency

Total Project Cost	$5,022,785	Contact	Engineering Director
Department	Stormwater	Type	Improvement
Category	Storm Sewer/Drainage	Priority	n/a
Status	Active	Useful Life	50 years
Type	Annual Program		

Description

Contingency

Justification

Fiscal contingency as part of final design and construction of the West and Southwest Winnetka Stormwater Management Conveyance projects.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	3,221,299	655,055	382,144	382,144	382,143	**5,022,785**
Total	**3,221,299**	**655,055**	**382,144**	**382,144**	**382,143**	**5,022,785**

Funding Sources	2026	2027	2028	2029	2030	Total
Storm Water Sewer Fund	3,221,299	655,055	382,144	382,144	382,143	**5,022,785**
Total	**3,221,299**	**655,055**	**382,144**	**382,144**	**382,143**	**5,022,785**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	SW-32
Project Name	Unit 48 - Vactor/ Sweeper Box

Total Project Cost	$395,000	Contact	Water & Electric Director
Department	Stormwater	Type	Equipment
Category	Equipment: PW Equip	Priority	n/a
Status	Active	Useful Life	25 years

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	2026	2027	2028	2029	2030	Total
Equip/Vehicles/Furnishings	395,000	0	0	0	0	**395,000**
Total	**395,000**	**0**	**0**	**0**	**0**	**395,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Storm Water Sewer Fund	395,000	0	0	0	0	**395,000**
Total	**395,000**	**0**	**0**	**0**	**0**	**395,000**

2026 thru 2030

Capital Improvement Plan

Village of Winnetka, Illinois



Project #	SW-33
Project Name	Storm sewer relining

Total Project Cost	$1,000,000	Contact	Engineering Director
Department	Stormwater	Type	Maintenance
Category	Storm Sewer/Drainage	Priority	n/a
Status	Active	Useful Life	25 years

Description

Annual Sewer Relining Program

Justification

This annual program is part of the Village's commitment to improving reliability and reducing I/I in the existing sanitary sewer.

Expenditures	2026	2027	2028	2029	2030	Total
Construction/Maintenance	200,000	200,000	200,000	200,000	200,000	**1,000,000**
Total	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**	**1,000,000**

Funding Sources	2026	2027	2028	2029	2030	Total
Storm Water Sewer Fund	200,000	200,000	200,000	200,000	200,000	**1,000,000**
Total	**200,000**	**200,000**	**200,000**	**200,000**	**200,000**	**1,000,000**



THE VILLAGE OF
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