



THE VILLAGE OF
Winnetka



2024

ANNUAL BUDGET

CAPITAL IMPROVEMENT PLAN



510 Green Bay Road, Winnetka, IL 60093
847-501-6000 | www.villageofwinnetka.org

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**Village of Winnetka
Illinois**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director



December 5, 2023

Village President
Members of the Village Council, and
Village Manager

It is our privilege to present for your review and consideration the 2024 Annual Budget and Capital Improvement Plan. The 2024 Annual Budget and Capital Improvement Plan totals \$102,004,210 (excluding depreciation and interfund transfers), which is an increase of \$8,184,646, or 8.72%, compared to the 2023 budget. The operating budget assumes conservative revenue estimates for 2024, and an operating expense budget increase of \$3,510,759, or 5.3%, across all funds due to increases in salaries and benefits driven by settled union contracts and inflationary increases in services and supplies. The 2024 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 \$7.9 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 2024 budget continues that commitment by exceeding the tax cap limitation and proposing a tax levy well under the 5% CPI cap. The proposed tax levy accounts for new construction within the community and includes an inflationary component of 1.43%.
 - 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 with a “Stable Outlook” 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 estimated fund balances and how those fund balances compare to policy can be found at the end of this letter.

Current Economic Environment

For fiscal year 2024, there are economic and legislative factors to consider. On an organization-wide basis, elected officials, staff, and residents should be aware of several opportunities and pressures related to operational revenues, operational expenses, and capital investment.

On the revenue side, the United States economy is still in a period of mixed recovery. As of August 2023, there were 9.6 million job openings compared to 6.4 million people unemployed. The national unemployment rate hit a 54 year low of 3.4% in January 2023 and is currently at 3.8%. Inflation has moderated and through September 2023, the inflation rate (CPI-U) for the past 12 months is 3.7% much lower than the recent high of 9.1% seen in June of 2022. The Federal Reserve has increased the federal funds rate four times in 2023 and the federal funds rate currently stands at a range of 5.25% to 5.5%. United States GDP increased by 2.2% in Q1 and 2.1% in Q2 and is projected to be within that range for the full year. For 2024, GDP projections are down ranging from .8% growth to 1.5%.

For 2024, the broader national economy faces heightened economic risks related to areas of ongoing uncertainty over the economic recovery. Key economic threats for the next 12 months include:

- **Recession** – The increased Fed rates, while cooling inflation, could dampen growth and tip the US economy into recession. Additionally, mortgage rates have risen above 8% and are at a 20-year high. A significant slowdown in the housing market often accompanies a slowdown in the broader economy. Additionally, households with variable interest mortgage debt or equity-based lines of credit are feeling the impact of increased rates and can be expected to reduce discretionary purchases to make ends meet.

- **Supply Chain Interruption / Inflation** – We are still seeing significant lead times for many capital purchases because of past supply chain interruptions. Items such as squad cars, heavy duty vehicles, and electric transformers have all seen significant lead times, delays, and cost increases. We have seen certain items that typically take three to six months from order to delivery now have lead times of up to 3 years. Furthermore, companies are building into their contracts the option to increase prices at the time of delivery should they experience an increase in costs.

While the current rate of inflation has moderated at 3.7%, this is still above the Federal Reserve's target of 2.5%. It is unknown if this moderation results in a longer-term trend or is merely a short-term dip before inflation rises again. With the number of available jobs open exceeding the number of people looking for jobs there will be continued pressure on employers to increase wages to compete for positions, which is a driver of inflation.

- **Unfunded Mandates** – The budget contains \$750,000 in additional costs from recently enacted unfunded Federal/State mandates for 2024. The majority (\$685,000) of this relates to the mandatory replacement of lead service lines, which is detailed later in this letter.
- **Geopolitical Tensions** – The war in Ukraine, the unfolding conflict in the Middle East, and increased tensions in Asia all have the potential to impact the US economy and society.

There also continues to be a high degree of uncertainty within the State of Illinois. With an influx of Federal money, and increased revenue from gaming and fuel taxes, the State budget seems to be in better shape than in prior years. However, this budget stability is likely to be short term and future budgets will continue to be stretched with limited revenue opportunities and increasing annual costs. As a result, the State may attempt to withhold a greater share of the Local Government Distributive Fund (LGDF) remittances (currently 5%).

On a local level, the current year (2023) has been a good year to do business in Winnetka. Sales taxes, a key indicator of local economic activity, have increased over 10% through the first nine months of the year. For 2024, local businesses will also experience continued inflationary and staffing challenges. The 2-year period from July 2020 through June 2022, the Winnetka real estate market heated up significantly. Depending on the indicator, property values have increased between 20% to 30% during this timeframe. This has slowed since and over the last year property values increased by 7.3% and started to decrease -2% in the last quarter. Last month, the number of homes sold in Winnetka was down 18.8% compared to the previous year.

From an economic perspective the future remains 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 2024 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:

- **Stormwater Management / Flooding Initiatives** – The 2024 budget provides \$18,345,189 for stormwater management / flooding initiatives. Stormwater continues to be a critical policy issue within the Village. 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 our local governmental partners. On July 13, 2022, the Village held a ceremonial groundbreaking on Little Duke Field to officially commence this project. This project consists of the Village building stormwater collection and holding tanks under Duke Childs Field (New Trier's athletic fields), on the Winnetka Park District's golf course, and behind Crow Island School. During major storm events, water will be conveyed and drained into storage areas and slowly released into the Skokie River. This water detention/drainage system will alleviate intense flooding experienced by many Winnetka residents.

In order to undertake the necessary construction, the Village secured Intergovernmental Agreements (IGA's) with New Trier High School, Winnetka School District 36, and the Winnetka Park District and finalized approvals with the Cook County Forest Preserve and the Army Corps of Engineers for the Hibbard Road preserve wetland project.

- **Downtown Improvements** – The 2024 budget provides approximately \$1.46 million towards downtown capital improvements in the Business District Revitalization Fund. In 2018, the Village Council adopted the Downtown Streetscape and Signage 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 2024, 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 new community gathering concept for the post office site, and annual streetscape maintenance items. The proposed 2024 budget utilizes \$1.650 million in transfers from the General Fund.

The Downtown Master Plan also identified the evaluation and reuse of the 93 Green Bay Road property as a priority. In 2023 this redevelopment will be completed and will see a vibrant coffee shop replace the existing long vacated 1970's Texaco station.



- **Lead Service Line Replacement** – The 2024 budget contains \$685,000 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 must replace these lead service lines within 17 years. This is an unfunded mandate from the State of Illinois.
- **Improvements to Aging Infrastructure** – The 2024 budget contains a little over \$10.53 million dedicated to funding aging infrastructure. This includes \$3,795,492 dedicated towards improvements in the power system; \$2,200,000 towards roadway, sidewalk, and trail improvements; \$900,000 in sanitary sewer replacements; and \$3,630,030 towards water main renewal and replacement.
- **Utility Funding** – In-depth rate studies were conducted for the Water and Electric Funds to identify new rate structures generating the revenue needed to address the additional costs associated with the lead service line replacement program and the increased costs of operating an aging electric plant. For the Water Fund, staff built upon the 2016/2017 comprehensive rate study which identified annual rate increases of 8.5% a year through 2025 to fund \$2.4 million in annual watermain replacement. The proposed increase to residential water rates for this budget is 10.25% which includes an additional 1.75% for the lead service line replacement program. Future anticipated rate increases in the Water Fund are expected to level off as we have accumulated annual operating capacity to pay for the \$2,465,000 in annual watermain replacement and \$538,000 in lead service line replacements.

The projected Water Fund rate increases are as follows:

- o 2025 – 10.0%
- o 2026 – 6.25%
- o 2027 – 4.25%
- o 2028 – 3.50%

For the Electric Fund staff proposes a 9.72% average rate increase for the 2024 budget. The electric rate increase is expected to generate approximately \$1.0 million in new revenue to help pay for \$3.7M in identified capital improvements. In 2024, the Village Council will analyze and make significant decisions regarding the long-term future of the Electric plant. Future anticipated rate increases in the Electric fund are expected to decrease as we accumulate annual operating capacity to pay for necessary capital improvements identified for the next five years. The five-year capital improvement plan identifies almost \$3.5 million in capital dedicated towards the Electric plant and over \$15 million toward other electric system improvements. The projected Electric Fund rate increases are as follows:

- o 2025 – 7.75%
- o 2026 – 6.25%
- o 2027 – 2.5%
- o 2028 – 2.5%

The rate increases for the Water and Electric funds are sufficient to sustain over \$3.8 million in water system improvements and \$3.8 million in electric infrastructure improvements during FY2024.

Following extreme flooding in 2011, the Village began an in-depth investigation of portions of the sanitary sewer system to reduce the amount of stormwater entering the system via Inflow and Infiltration (I/I). In 2012, the Village engaged Strand Associates to perform a detailed flow monitoring study. Additionally, in 2013 and again in 2017, the Village engaged consultants to perform sanitary sewer evaluation surveys for different portions of the system. These surveys identified key sources of inflow and infiltration into the Village's sanitary sewer system along with the costs associated to mitigate defects. The 2017 report identified \$3.5 million in rehabilitation projects that needed to be completed over a five-year period. Projects were categorized as critical, high, medium, or low priority repairs. Staff has completed approximately \$3.3 million in repairs and replacements to date and is at the end of a five year "pay as you go" funding plan that will address remaining repairs in 2024. Proposed spending for repairs and annual sewer relining in FY2024 is \$600,000.

The Refuse Fund is funded with a sustainable fee-based cost recovery approach. Staff proposes a 2.5% increase in residential refuse rates, and a 7.5% average rate increase for commercial collection is planned for FY2024. 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.

- **Salaries and Benefits** - Salaries and benefits are budgeted to increase 5.08% across all funds compared to 2023. Note that a portion of the FY2023 salaries and benefits were budgeted in contingency due to ongoing union negotiations last fall during the budget preparation process. This is due primarily to increases in employee pay resulting from the settling of union contracts and higher pension costs. The FY2024 budget includes funding two new full-time positions and two part-time positions which returns the FTE headcount to 157.5, consistent with 2019 pre-pandemic levels.

After going down for two straight years the cost associated with the police and fire pension funds increased in 2023 and will increase again in 2024. For 2024, both the fire and police pension funds will continue to utilize the same assumptions approved in 2023, which includes a 6.75% assumed rate of return and a 15-year rolling amortization. Staff proposes to fully fund to the recommended contribution. This will result in \$258,162 in additional expense for 2024, but by adhering to the actuarial assumptions recommended by the pension boards this will result in relatively stable pension obligations going forward. The rate for IMRF increased in 2024 as well going from 7.49% to 8.47%, due to investment returns which results in approximately \$100,000 in additional pension obligations payable in 2024.

Beginning in 2018, the Village moved away from a standalone self-insurance model for health benefits and into 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 help control costs which would not have otherwise been available to the Village as a standalone entity. Projected premiums vary for 2024 depending on insurance coverage (ex. PPO or HMO). On average, standard PPO premiums are expected to increase 1.44% for the coming year.

Budget Summary

Below is a summary of the FY2024 budget with comparative data from the FY2023 budget. Overall, operational revenues have increased 6.0%, or \$4,752,070 from the 2023 budget. This is the result of increases in service charges in the utility funds, projected increases in intergovernmental revenues (i.e., sales and income tax), property tax and permits.

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

Operating Revenues	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	FY23 to FY22 Budget Change	
					%	\$'s
Property Tax	\$ 15,319,444	\$ 15,037,935	\$ 15,037,935	\$ 15,403,618	2.4%	\$ 365,683
Other Taxes	\$ 802,278	\$ 730,000	\$ 717,250	\$ 680,000	-6.8%	\$ (50,000)
Licenses/Permits	\$ 2,286,550	\$ 2,223,000	\$ 2,270,079	\$ 2,805,500	26.2%	\$ 582,500
Intergovernmental	\$ 6,296,309	\$ 5,769,850	\$ 5,903,449	\$ 6,657,849	15.4%	\$ 887,999
Service Charges	\$ 36,157,647	\$ 39,608,364	\$ 39,055,583	\$ 42,083,808	6.2%	\$ 2,475,444
Fines	\$ 79,281	\$ 162,300	\$ 145,000	\$ 156,300	-3.7%	\$ (6,000)
Interfund Services	\$ 4,829,495	\$ 5,115,963	\$ 5,347,023	\$ 5,660,443	10.6%	\$ 544,480
Payment in Lieu	\$ 1,646,946	\$ 1,666,873	\$ 1,666,873	\$ 1,650,398	-1.0%	\$ (16,475)
Other Revenue	\$ 3,526,960	\$ 3,464,034	\$ 4,079,270	\$ 3,766,989	8.7%	\$ 302,955
Investment Income	\$ (11,648,979)	\$ 6,000,838	\$ 5,627,897	\$ 5,666,322	-5.6%	\$ (334,516)
	\$ 59,295,931	\$ 79,779,157	\$ 79,850,359	\$ 84,531,227	6.0 %	\$ 4,752,070
Operating Expenditures						
Salaries and Benefits	\$ 29,905,108	\$ 31,577,284	\$ 30,870,586	\$ 33,850,451	7.2%	\$ 2,273,167
Services and Supplies	\$ 22,108,292	\$ 25,815,958	\$ 23,777,550	\$ 27,082,892	4.9%	\$ 1,266,934
Insurance	\$ 5,125,799	\$ 5,551,460	\$ 6,196,167	\$ 5,916,218	6.6%	\$ 364,758
Debt Service	\$ 340,851	\$ 798,255	\$ 798,255	\$ 795,630	-0.3%	\$ (2,625)
Payment in Lieu	\$ 1,646,946	\$ 1,666,873	\$ 1,666,873	\$ 1,650,398	-1.0%	\$ (16,475)
Contingency	\$ -	\$ 835,000	\$ -	\$ 460,000	-44.9%	\$ (375,000)
	\$ 59,126,996	\$ 66,244,830	\$ 63,309,431	\$ 69,755,589	5.3 %	\$ 3,510,759
Net Operating Income	\$ 168,935	\$ 13,534,327	\$ 16,540,928	\$ 14,775,638	9.2 %	\$ 1,241,311
Other Sources / (Uses) of Funds						
Grant Revenue	\$ 7,228,938	\$ 18,000,000	\$ 16,000,000	\$ 7,900,000	na	\$ (10,100,000)
Capital Expenditures	\$ (6,632,731)	\$ (27,574,734)	\$ (26,827,957)	\$ (32,248,621)	16.9%	\$ 4,673,887

Staffing has been reduced from 169 full-time employees in 2009 to 157.5 full-time equivalents in 2024. Overall staffing from FY 2023 to FY 2024 increased by 3.5, returning to the pre-pandemic levels of 2019. Salary budgets are developed assuming each position is fully staffed throughout the year.

Budget Impact on a Resident

The Village uses two primary metrics to evaluate finances as they relate to our residential customers: 1) estimating how the budget will change a customer's costs, and 2) measuring property tax increases over long periods of time. For FY2024, we estimate a typical residential customer will pay 5.1%, or \$440 more per year (\$36.67 monthly), for municipal services as the following increases are incorporated in the 2024 budget: property taxes 1.43% (\$46), residential electric rate 9.5% (\$273), water rate 10.25% (\$110), and refuse charges 2.5% (\$11). The Village has suspended a planned 2.0% increase in sanitary sewer fees as sufficient balances are on hand in this fund.

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 2022 / budget year 2023) and typical utility use:

Homeowner Impact Analysis Select Taxes and Fees					Change 23 to 24	
	2021	2022	2023	2024	\$'s	%
Village Property Taxes *	\$ 3,235	\$ 3,235	\$ 3,235	\$ 3,281	\$ 46	1.43%
Electric **	\$ 2,533	\$ 2,661	\$ 2,873	\$ 3,146	\$ 273	9.50%
Water **	\$ 891	\$ 967	\$ 1,074	\$ 1,184	\$ 110	10.25%
Sanitary Sewer	\$ 454	\$ 463	\$ 463	\$ 463	\$ -	0.00%
Refuse***	\$ 540	\$ 432	\$ 443	\$ 454	\$ 11	2.50%
Stormwater Utility Fee	\$ 262	\$ 262	\$ 262	\$ 262	\$ -	0.00%
Telecommunications Tax	\$ 60	\$ 60	\$ 60	\$ 60	\$ -	0.00%
Natural Gas Tax	\$ 80	\$ 80	\$ 80	\$ 80	\$ -	0.00%
Licenses - Cars (2) & Dog	\$ 90	\$ 90	\$ 90	\$ 90	\$ -	0.00%
Total Taxes and Fees	\$ 8,145	\$ 8,250	\$ 8,580	\$ 9,020	\$ 440 \$40.92 / month	5.1%

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

** Based on 9.50% residential increase in electric rates and 10.25% increase in water rates.

*** Assumes resident moved from backdoor to cheaper 65 gallon curbside pickup option in 2022.

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 11.65 cents of every dollar paid.



The chart on the following page depicts community property tax growth for tax years 2000 to 2022 (payable in 2001 to 2023, respectively due to the one-year lag in payment) levied by all taxing districts. This assumes a home valued at \$1,000,000 in 2000 as a baseline and then inflated to 2022 value of \$1,271,261. The initial total property tax bill in 2000 would have been \$12,082 and is estimated to have grown to \$27,746 by tax year 2022. With these assumptions, the typical homeowner would have seen a 69.1% increase in the “Village” portion of property taxes over this time frame, which is in-line with the 22-year increase in the consumer price index (CPI) of 69.5% for the same period. This typical taxpayer would have experienced a 129.6% 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 2022 Tax Years**

	2000*			2022**			Increase in Taxes Paid	% Change
	Home Value - \$1,000,000			Home Value - \$1,271,261				
	Tax Rate	Taxes Paid	%	Tax Rate	Taxes Paid	%		
Winnetka Public Schools	2.625	\$4,294	35.54%	2.945	\$10,946	39.45%	\$6,652	154.9%
New Trier High School	1.611	\$2,636	21.82%	1.923	\$7,147	25.76%	\$4,511	171.1%
Village of Winnetka	1.169	\$1,912	15.83%	0.870	\$3,234	11.66%	\$1,322	69.1%
Cook County	0.746	\$1,220	10.10%	0.512	\$1,903	6.86%	\$683	56.0%
Winnetka Park District	0.323	\$528	4.37%	0.356	\$1,323	4.77%	\$795	150.6%
Water Reclamation District	0.401	\$656	5.43%	0.374	\$1,390	5.01%	\$734	111.9%
All Others	0.511	\$836	6.92%	0.485	\$1,803	6.51%	\$967	115.7%
Total	7.386	\$12,082	100%	7.465	\$27,746	100%	\$15,664	129.6%
Consumer Price Index - U	175.100			296.797			CPI Increase:	69.5%
CPI Index (1-2001 - 12- 2021)	2001			2022				

* 2000 Property taxes paid in March and August 2001. Home Value of \$1,000,000.

** 2022 Property taxes paid in March and December 2023. Home Value of \$750,000 in 2000 inflated to 2022 value = \$1,271,261.

Because of the one-year delay between the levy and receipt of tax funds, the FY2024 budget will be funded by the 2023 property tax levy. The proposed 2023 Property Tax Levy can be found at the end of this letter. The supplemental information section of this document (Tab 18) contains additional historical and projected property tax levy information.

Explanation of Individual Fund Budgets

General Fund:

The General Fund is used to account for most traditional municipal services, including police, fire, public works, and administrative functions. The projected December 31, 2024, fund balance of \$23,656,306 exceeds the policy target range (six months of operating expenses) by \$10,459,554. A total of \$5.5 Million in excess fund balance will be formally designated as “Assigned” fund balance for future transfer to the Stormwater fund in the December 31, 2023, audited financial statements.

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 2023 fund balance policy threshold is \$13,196,752, 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 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 2024 General Fund revenues are budgeted at \$30,546,710, up 6.2%, or \$1,773,296, from the prior budget. The change in the year-to-year budget amount is mostly due to increases in permit revenue (\$600,000), property taxes (\$365,683), and sales and income tax collections (\$310,000).

Noteworthy revenue changes are displayed below:

Significant Revenue Sources	
Increase (Decrease) from Prior Fiscal Year	Change
Permits	\$ 600,000
Property Tax	\$ 365,683
Income and Sales Tax	\$ 310,000
Service Charges	\$ 148,248
Miscellaneous income	\$ 337,640
Total	\$ 1,761,571

General Fund departmental operating expenses (excluding capital, transfers, and contingency) are budgeted at \$26,693,503, up 8.3%, or \$2,050,717 from fiscal year 2023. The following is a summary of General Fund operating expenses by department:

General Fund	Actual	Budget	Estimate	Budget	%	\$
Summary	2022	2023	2023	2024	Change	Change
Operational Expenses		A		B	(A v B)	(A v B)
Administration	3,318,146	4,078,334	3,673,546	4,167,427	2.2	89,093
Police Department	7,317,968	7,681,429	7,594,009	8,133,595	5.9	452,166
Fire Department	5,895,768	6,126,795	6,163,293	6,918,778	12.9	791,983
Comm. Development	1,633,672	1,785,856	1,837,886	2,128,748	19.2	342,892
Public Works	2,866,536	3,685,881	3,458,859	3,869,041	5.0	183,160
Engineering	1,003,449	1,284,491	1,306,463	1,475,914	14.9	191,423
Total	22,035,539	24,642,786	24,034,056	26,693,503	8.3	2,050,717

Annual General Fund Capital Outlay:

Over the past several years, the Village has budgeted \$2.4 million to \$2.8 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 FY2024, General Fund capital outlay is budgeted at \$2,916,110 and consists of the following noteworthy projects: streets, sidewalks, and trails (\$1,900,000), building improvements (\$576,000), and vehicle/equipment purchases (\$440,110).

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 FY2024, there are three scheduled transfers to other funds:

- \$1,650,000 will be transferred to the Business District Revitalization Fund to offset the costs of capital improvements relating to improving the Village's business districts.
- \$2,750,000 in accumulated fund balance will be transferred to the Stormwater fund to be used for Stormwater capital projects.
- \$100,000 will be transferred to the Facilities Fund to provide cash flow for budgeted capital expenditures.

Motor Fuel Tax Fund:

The Village finances bridge repairs and major road projects using motor fuel tax dollars. The revenue in this fund is primarily derived from the State of Illinois' allotments of motor fuel tax to the Village. Monies in this fund are highly regulated by the State and require several engineering approvals by IDOT before funds can be spent. In addition to our annual budgeted State allotment of motor fuel tax funds of \$275,000, the Village is expecting to receive an additional \$225,000 due to the state increasing the Illinois gasoline tax by 19 cents a gallon in 2019. Planned 2024 spending in the MFT fund totals \$300,000. Major projects include Phase II construction of the Willow Road project. In addition to the spending highlighted above, the MFT fund will contribute \$1,400,000 in accumulated fund balances to eligible Stormwater projects.

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

The Village establishes separate capital project funds for specific projects not financed through regular operations. The FY2024 Village Facilities Fund budget contains \$86,300 in funding for facility improvements at Village Hall and the Public Works Yards facility. Projects include painting / remodeling, and repair to the front steps at Village Hall.

The Business District Revitalization Fund is funded by transfers from the General Fund along with \$300,000 in Rebuild Illinois state grant funds. Capital projects to be funded in 2024 total \$1,460,500 and include improvements associated with recommendations from the Streetscape Master Plan. Most significant is the engineering for the Phase VI streetscape project in Hubbard

Woods totaling \$440,000. Other budgeted projects include design work for the Post Office Plaza redevelopment (\$245,000), electric vehicle charging stations (\$694,500) and sidewalk, grate, and paver improvements (\$50,000). More information about the Business District Revitalization Fund initiatives can be found in the Budget Narrative Section and in the Capital Improvement Plan.

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 2023, Finance and the Water/Electric staff completed a comprehensive electric rate analysis to determine proposed rates for 2024 and projected revenue needs through 2028. The Village continues to balance the need to recover its costs for wholesale power, operating needs, and capital expenditures with the desire to have reasonable electric rates. The Village purchases wholesale power through the IMEA, which is a long-term supplier of power to participating Illinois municipal electric utilities. This protects the Village from supply concerns and the on-going fluctuations of the spot market.

For 2024, the Village will need to implement a 9.72% average rate increase to offset increased capital needs. The Electric fund will also require a short-term interfund loan of \$1.25M from the Water fund to adhere to fund balance policy. Major capital improvements being undertaken by the Electric Fund in fiscal year 2024 include a major overhaul of turbine #4 (\$650,000), repair to the pier (\$300,000), a progress payment for the construction of a replacement substation transformer (\$231,000), exterior brick repair at the plant (\$100,000), advanced metering infrastructure (\$200,000) and other electric system improvements (\$2,540,492) such as new switchgear, breakers, cable pulling, directional boring, and underground connectors.

FY2024 marks a transition period for the Electric Fund. Initially built in 1900, and with many significant additions and investments since that time; generating units and equipment at the Winnetka Power Plant are nearing the end of their useful life and will require significant capital investment for their continued operation. The five-year capital improvement plan has identified almost \$3.5 million of improvements necessary to maintain the current generating capacity at the Electric Plant. Staff will begin implementing these improvements in 2024, pending Council study sessions to discuss the long-term viability of the power plant. The outcome of the plant discussion may have a significant impact on long-term electric rates.

Water Fund:

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

One significant item not anticipated in the 2017 rate study was the Illinois Lead Service Line Replacement and Notification act of 2021. The Village will experience \$685,000 in additional capital expense in 2024 beyond what was contemplated in the 2017 study. As a result, the proposed rate increase in 2024 is 10.25% (1.75% higher than what was projected for in the 2017 rate study). Even with the 10.25% increase, the Village of Winnetka still sells water at very competitive rates versus our North Shore neighbors.

One of the commitments that staff made to the Village Council during the Water Rate Study was to continue the practice of coordinating water main work with the street improvement and replacement schedule. This coordination lowers the cost of street repairs associated with watermain projects. The budgeted FY2024 water main replacement projects include work on Spruce Street (\$568,350), Cherry Street (\$1,147,450), and Hibbard Road (\$340,000). The Water Fund is making other capital investments in FY2024, such as advanced metering infrastructure (\$500,000) and lead service line replacements (\$685,000).

Sanitary Sewer Fund:

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

The capital improvement activity budgeted in this fund for fiscal year 2024 includes high and medium level repairs from the 2017 RJN study (\$200,000), routine annual sewer relining work (\$400,000), advanced metering infrastructure (\$700,000). Staff also budgeted \$200,000 for sewer evaluation study for the remainder of the Village.

Refuse Fund:

The Refuse Fund previously relied on a combination of user charges and a portion of the Village's property tax levy to offset the cost of service and capital improvements. Beginning in FY2019, the Refuse utility shifted fully to being user fee funded, and the portion of the property tax levy previously dedicated to refuse collection has been utilized for business district revitalization

purposes. In FY2021, the Village implemented a new curbside collection option for residential customers which provides for more streamlined operations and an opportunity for customers to lower their Refuse bill. A key project for 2024 is continued review of the Village's commercial refuse operations. Proposed rate increases for the Refuse fund include a 2.5% increase for residential customers and 7.5% for commercial based on the recycling contract, market, and cost of service. In 2022, the Village entered into a new recycling contract which will increase the Village's cost for both residential and commercial recycling. The new contract runs through 2026 and with annual rate increases tied to CPI with a 2% minimum and a 4.5% maximum.

Stormwater Fund:

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

The stormwater utility fee is billed on a customer's regular utility bill. The annualized cost of 1.0 ERU is \$262, or \$21.83 per month. This amount not only funds debt service for capital expenditures, but also operation and maintenance of existing stormwater infrastructure. There is no change to the stormwater utility fee projected for 2024.

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

The current outstanding debt as of January 1, 2024, is listed in the table below:

Issuance Year / Purpose	Repaid By:	Par Amount	Par Outstanding 1/1/2024	Final Maturity	Interest Rate
Series 2020 (Refunded 2013 and 2014 G.O. Bonds)	G.O. Debt anticipated to be repaid with stormwater utility revenues	\$ 12,035,000	\$ 10,845,000	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 and there are several capital projects derived from the Vision budgeted in 2024. These major projects from the Strand Vision include portions of the Cook County Wetland-

Duke Childs / Landfill projects, Crow Island storage, and conveyance projects on Hibbard Road, Willow Road, Mount Pleasant Street and Sunset Road. These projects involve the engineering and construction of stormwater detention and runoff infrastructure on the properties of the Forest Preserve District of Cook County, the Park District and Crow Island School for stormwater detention.

GFOA Recognition

The Village submitted its fiscal year 2023 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 2024.

Community Profile

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

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

Our community is over 75% residential and its economic base is rooted primarily in the service industry, which includes restaurants, professional practices, and light retail. The most recent assessed value of all Village property was \$1,761,665,392 for the 2022 levy year. This represents a 29.13% 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 \$4.8 million. The top ten employers in the Village represent 34.83% 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

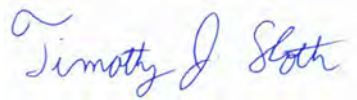
The proposed budget continues the Village's long-standing practice of controlling operating costs while investing in capital to repair and enhance the Village's aging infrastructure. The budget initiatives will allow the Village to make progress on many fronts, including rehabilitating the infrastructure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

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

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

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Timothy J. Sloth". The signature is written in a cursive, flowing style.

Timothy J. Sloth, CPA
Director of Finance

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

FUND	<u>12/31/2022</u> <u>Audited</u> <u>Fund Balance</u>	<u>2023</u> <u>Estimated</u> <u>Revenue</u>	<u>2023 Estimated</u> <u>Expense*</u>	<u>12/31/2023</u> <u>Estimated</u> <u>Fund Balance</u>	<u>2024</u> <u>Budgeted</u> <u>Revenue</u>	<u>2024</u> <u>Budgeted</u> <u>Expense*</u>	<u>12/31/2024</u> <u>Projected</u> <u>Fund Balance</u>	<u>Fund Balance</u> <u>Policy Amount</u>	<u>Surplus /</u> <u>(Deficiency)</u>	<u>Explanation of Target Amount</u>
General Fund	32,077,945	29,944,010	34,802,746	27,219,209	30,546,710	34,109,613	23,656,306	13,196,752	10,459,554	Six (6) months of operating expenses
Motor Fuel Tax Fund	3,613,138	621,210	133,862	4,100,486	877,000	1,700,000	3,277,486	250,000	3,027,486	Fifty percent (50%) of annual MFT revenue
Foreign Fire Tax Fund	203,771	97,866	170,000	131,637	98,000	85,000	144,637	-	144,637	None, current balance is policy amount
Village Facilities Fund	78,767	1,500	67,100	13,167	101,500	86,300	28,367	-	28,367	None, current balance is policy amount
Downtown Revitalization Fund	451,005	1,960,000	1,522,140	888,865	2,520,499	1,460,500	1,948,864	-	1,948,864	None, current balance is policy amount
Electric Fund**	6,224,546	20,158,186	19,820,441	6,562,291	23,010,159	23,052,332	6,520,118	6,382,280	137,838	Four (4) months of operating expenses
Water Fund**	5,974,770	7,014,201	7,352,587	5,636,384	8,005,623	9,845,682	3,796,325	1,598,551	2,197,774	Four (4) months of operating expenses
Refuse Fund**	1,631,007	2,715,490	2,806,165	1,540,332	2,772,909	2,814,972	1,498,269	938,324	559,945	Four (4) months of operating expenses
Stormwater Sewer Fund**	4,075,355	24,866,865	17,106,716	11,835,504	14,245,000	19,963,887	6,116,617	274,356	5,842,261	Four (4) months of operating expenses
Sanitary Sewer Fund**	2,526,711	1,626,240	1,436,698	2,716,253	1,715,953	2,630,287	1,801,919	343,429	1,458,490	Four (4) months of operating expenses
W.C. Insurance Fund**	1,007,620	452,350	1,347,645	112,325	546,800	391,800	267,325	380,600	(113,275)	Four (4) months of operating expenses + \$250,000 deductible
Liability Insurance Fund**	544,930	868,080	526,000	887,010	563,630	897,498	553,142	299,166	253,976	Four (4) months of operating expenses + \$100,000 claim
Health Insurance Fund**	927,731	4,454,893	4,481,537	901,087	4,612,423	4,593,200	920,310	739,738	180,572	Two months of IPBC invoices.
Information Technology Fund**	85,749	1,091,788	950,042	227,495	1,160,000	1,132,679	254,816	77,753	177,063	Four (4) months of operating expenses
Fleet Services Fund**	451,490	1,086,575	1,057,524	480,541	960,510	1,093,012	348,039	364,337	(16,298)	Four (4) months of operating expenses
Police Pension Fund	34,040,160	4,300,430	2,924,882	35,415,708	3,917,977	2,720,262	36,613,423	48,213,229	(11,599,806)	Funding pension at 100% (15 - year open amortization)
Fire Pension Fund	32,790,277	3,451,681	2,492,309	33,749,649	4,226,534	2,877,186	35,098,997	51,054,567	(15,955,570)	Funding pension at 100% (15 - year open amortization)
TOTAL	<u>\$ 126,704,972</u>	<u>\$ 104,711,365</u>	<u>\$ 98,998,394</u>	<u>\$ 132,417,943</u>	<u>\$ 99,881,227</u>	<u>\$ 109,454,209</u>	<u>\$ 122,844,960</u>	<u>\$ 124,113,082</u>	<u>\$ (1,268,122)</u>	

* - Expense totals omit depreciation

** - Fund Balance = Current Assets (less inventory) minus Current Liabilities

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



VILLAGE OF WINNETKA

Personnel Summary

Budgeted FTE Counts

<u>Department</u>	<u>FY2019</u>	<u>FY2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Village Manager's Office	7.5	7.0	7.0	7.0	7.0	7.5
Finance Department	10.5	9.5	9.5	9.5	9.5	9.5
Police Department	35.5	35.5	35.5	35.5	35.5	36.0
Fire Department	27	27	27	27	27	27
Community Development Department	7	7	7	7	7	7.5
Public Works Department	17.35	16.35	11.8	12.15	12.15	12.65
Engineering	0	0	2.6	2.85	2.85	3.85
Electric Department	25.55	25.55	24.05	24.05	24.05	24.05
Water Department	9.2	9.2	10.45	10.45	10.45	10.45
Sanitary Sewer Department	2.95	2.95	3.3	3.3	3.3	3.3
Refuse Department	8	8	8	7.5	7.5	8.0
Stormwater Department	2.95	2.95	3.8	3.7	3.7	3.7
Data Processing Department	1	1	1	1	1	1
Fleet Services Department	3	3	3	3	3	3
Total	157.5	155.0	154.0	154.0	154.0	157.5

Village of Winnetka

Schedule of Property Tax Levy Calculations

<u>Tax Levy Category</u>	<u>2022 Actual Tax Levy</u>	<u>2023 Proposed Tax Levy</u>	<u>\$ - Change</u>	<u>% - Change</u>
<u>General Fund:</u>				
Corporate*	\$12,470,870	\$12,661,625	\$190,755	1.53%
<u>Other Funds:</u>				
Police Pension	\$1,236,103	\$1,336,136	\$100,033	8.09%
Fire Pension	\$1,602,287	\$1,760,416	\$158,129	9.87%
Total Village-wide Tax Levy	\$15,309,260	\$15,758,177	\$448,917	2.93%
Less: New Development @ 1.5%		(\$229,639)	(\$229,639)	-1.50%
Existing Tax Payer Increase	\$15,309,260	\$15,528,538	\$219,278	1.43%

Increase (Decrease) Based on Total Property Tax Bill

Total Property Taxes Paid 100.00%	Other Taxing Distr. 87.06%	Village 12.94%	1.43% Change / Village
\$10,000	\$8,706	\$1,294	\$19
\$15,000	\$13,059	\$1,941	\$28
\$20,000	\$17,412	\$2,588	\$37
\$25,000	\$21,765	\$3,235	\$46
\$30,000	\$26,118	\$3,882	\$56
\$35,000	\$30,471	\$4,529	\$65
\$40,000	\$34,824	\$5,176	\$74
\$50,000	\$43,530	\$6,470	\$93
\$60,000	\$52,236	\$7,764	\$111

VILLAGE OF WINNETKA

DEPARTMENT BUDGET NARRATIVES AND DETAIL

Introduction

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

Goals and Objectives

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

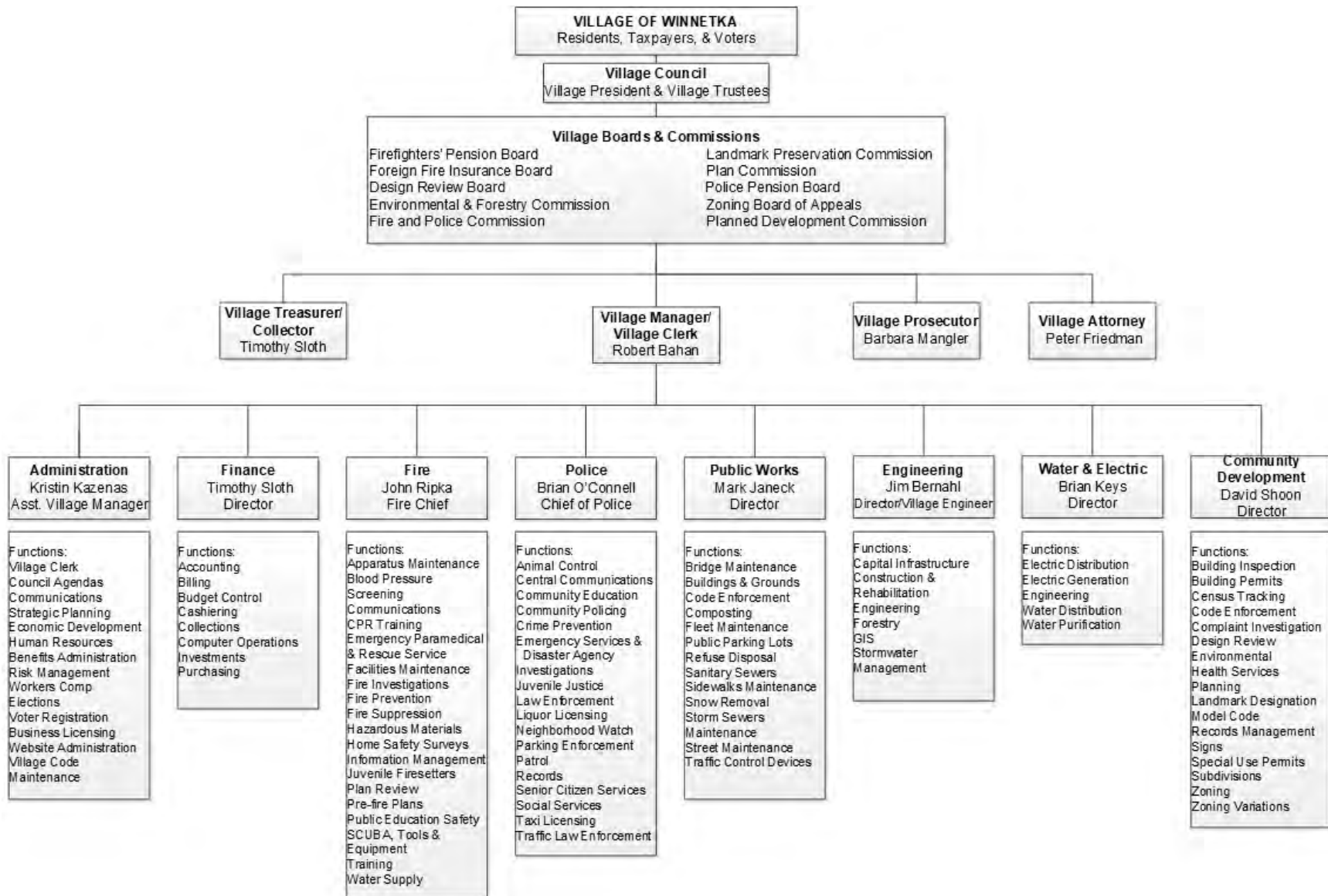
Each goal and action step is compiled by department leadership annually and included with the annual budget. Throughout the year, each department will periodically review their goals and adjust timeframes if necessary. Ongoing strategic planning with the Village Council also influences adjustments to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

Village Organizational Structure

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

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

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



VILLAGE OF WINNETKA

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 \$28.7 million and \$30.5 million. 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 avoid tax levy increases. In general, the Village has levied at or below the rate of inflation and always attempts to capture new development. The Appendix to this budget document provides more in-depth analysis regarding the 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 8.1% of General Fund revenues and tends to fluctuate based on the regional housing market. While these revenues may drop based on housing bubbles, it is our experience that property improvements in Winnetka are generally stable.

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

The final major revenue source in the General Fund is service charges, which include fire and police special contracts, rental property, parking passes, and franchise agreements. 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 \$1.48 million per year.

The Village also leases its real estate holdings to various civic and private organizations. The rental income totals \$321,666 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 \$32.1 million (FY2022 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 charges and other revenue sources.

In fiscal year 2024, the General Fund will be transferring out a total of \$4,500,000 including:

- \$1,650,000 will be transferred to the Business District Revitalization Fund to offset the costs of capital improvements relating to improving the Village's business districts.
- \$2,750,000 in accumulated fund balance will be transferred to the Stormwater fund to be used for Stormwater capital projects.
- \$100,000 in accumulated fund balance will be transferred to the Village Facilities Fund to be used for capital projects.

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

General Fund	Actual	Budget	Estimate	Budget	%	\$
Summary	2022	2023	2023	2024	Change	Change
Operational Revenues		A		B	(A v B)	(A v B)
Property Tax	15,319,444	15,037,935	15,037,935	15,403,618	2.4	365,683
Grants	226,101	175,000	197,553	165,000	na	(10,000)
Sales Tax	2,048,849	1,695,000	2,125,000	1,875,000	10.6	180,000
Use Tax	527,460	465,000	525,000	525,350	13.0	60,350
State Income Tax	2,076,600	1,795,000	1,975,320	1,925,000	7.2	130,000
Natural Gas Tax	564,986	505,000	495,000	475,000	(5.9)	(30,000)
Telecom Tax	237,293	225,000	222,250	205,000	(8.9)	(20,000)
Replacement Tax	527,215	377,850	450,000	385,000	1.9	7,150
Licenses	351,735	348,000	331,079	330,500	(5.0)	(17,500)
Permits	1,934,816	1,875,000	1,939,000	2,475,000	32.0	600,000
Fines	79,281	162,300	145,000	156,300	(3.7)	(6,000)
Service Charges	1,809,397	1,803,920	1,905,698	1,952,168	8.2	148,248
Parking Passes	120,998	110,200	139,500	154,400	40.1	44,200
Franchise Fees	311,105	310,000	310,000	310,000	-	-
Payments in Lieu of Taxes	1,646,946	1,666,873	1,666,873	1,650,398	(1.0)	(16,475)
Administrative Charges	1,790,336	1,790,336	1,790,336	1,790,336	-	-
Misc. Income	178,577	431,000	688,466	768,640	78.3	337,640
Total	29,751,139	28,773,414	29,944,010	30,546,710	6.2	1,773,296

Operational Expenses						
Administration	3,318,146	4,078,334	3,673,546	4,167,427	2.2	89,093
Police Department	7,317,968	7,681,429	7,594,009	8,133,595	5.9	452,166
Fire Department	5,895,768	6,126,795	6,163,293	6,918,778	12.9	791,983
Comm. Development	1,633,672	1,785,856	1,837,886	2,128,748	19.2	342,892
Public Works	2,866,536	3,685,881	3,458,859	3,869,041	5.0	183,160
Engineering	1,003,449	1,284,491	1,306,463	1,475,914	14.9	191,423
Total	22,035,539	24,642,786	24,034,056	26,693,503	8.3	2,050,717

Fund Performance						
Operational Net Income	7,715,600	4,130,628	5,909,954	3,853,207	(6.7)	(277,421)
Capital	(2,138,954)	(2,551,000)	(2,516,546)	(2,916,110)	(14.3)	(365,110)
Transfers Out	(3,387,144)	(8,252,144)	(8,252,144)	(4,500,000)	45.5	3,752,144
Net Cash-Flow	2,189,502	(6,672,516)	(4,858,736)	(3,562,903)	46.6	3,109,613

Capital Outlay						
Administration	-	-	-	-	na	-
Police Department	270,711	315,000	308,767	165,000	(47.6)	(150,000)
Fire Department	61,186	100,000	123,000	75,000	(25.0)	(25,000)
Public Works	454,398	265,000	263,779	776,110	192.9	511,110
Engineering	1,352,659	1,871,000	1,821,000	1,900,000	1.5	29,000
Total Capital	2,138,954	2,551,000	2,516,546	2,916,110	14.3	365,110



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							

REVENUE

Property Tax

100-401.01	Property Tax General	15,007,585.00	15,037,935.00	15,037,935.00	15,403,618.00	2.43%	365,683.00

Budget Transactions						
Level	Transaction	Number of Units	Cost Per Unit	Total Amount		
Manager	2023 - Corporate - general fund levy	1.0000	11,561,625.00	11,561,625.00		
Manager	2023 Corporate - business revitalization fund	1.0000	1,100,000.00	1,100,000.00		
Manager	2023 Fire pension levy	1.0000	1,760,416.00	1,760,416.00		
Manager	2023 Police pension levy	1.0000	1,336,136.00	1,336,136.00		
Manager	97.75% Collection	1.0000	(354,559.00)	(354,559.00)		
				Manager Totals	\$15,403,618.00	

Property Tax Totals	\$15,007,585.00	\$15,037,935.00	\$15,037,935.00	\$15,403,618.00	2.43%	\$365,683.00

Other Taxes

100-411	Natural Gas Tax	390,000.00	505,000.00	495,000.00	475,000.00	-5.94%	-30,000.00
100-412	Simplified Telecommunications Tax	265,000.00	225,000.00	222,250.00	205,000.00	-8.89%	-20,000.00

Other Taxes Totals	\$655,000.00	\$730,000.00	\$717,250.00	\$680,000.00	-6.85%	(\$50,000.00)

Licenses, Permits & Fees

Licenses

100-420.05	Licenses Vehicle	315,000.00	315,000.00	295,000.00	295,000.00	-6.35%	-20,000.00
100-420.10	Licenses Dog	10,000.00	10,000.00	13,079.00	12,500.00	25.00%	2,500.00
100-420.15	Licenses Liquor	12,500.00	19,500.00	19,500.00	19,500.00	0.00%	0
100-420.25	Licenses Other	4,000.00	3,500.00	3,500.00	3,500.00	0.00%	0

Licenses Totals	\$341,500.00	\$348,000.00	\$331,079.00	\$330,500.00	-5.03%	(\$17,500.00)

Permits

100-425.10	Permits Building Permits	1,680,000.00	1,750,000.00	1,750,000.00	2,325,000.00	32.86%	575,000.00

Budget Transactions



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							

REVENUE

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Change to CV method from Sqf (3%)	1.0000	600,000.00	600,000.00
Manager	General permit revenue	1.0000	1,725,000.00	1,725,000.00
Manager Totals				\$2,325,000.00

100-425.15	Permits Sewer, Sidewalk, Streets & Misc.	75,000.00	75,000.00	64,000.00	75,000.00	0.00%	0
Permits Totals		\$1,755,000.00	\$1,825,000.00	\$1,814,000.00	\$2,400,000.00	31.51%	\$575,000.00

Fees

100-425.95	Permits Compliance Fees	60,000.00	50,000.00	125,000.00	75,000.00	50.00%	25,000.00
Fees Totals		\$60,000.00	\$50,000.00	\$125,000.00	\$75,000.00	50.00%	\$25,000.00
Licenses, Permits & Fees Totals		\$2,156,500.00	\$2,223,000.00	\$2,270,079.00	\$2,805,500.00	26.20%	\$582,500.00

Intergovernmental Revenue

100-430.10	Shared Revenue Replacement Tax	175,000.00	377,850.00	450,000.00	385,000.00	1.89%	7,150.00

Budget Transactions					Number of Units	Cost Per Unit	Total Amount
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Replacement tax (Per IML Estimate)				1.0000	385,000.00	385,000.00
Manager Totals							\$385,000.00

100-430.15	Shared Revenue Sales Tax	1,200,000.00	1,695,000.00	2,125,000.00	1,875,000.00	10.62%	180,000.00
100-430.20	Shared Revenue Local Use	475,000.00	465,000.00	525,000.00	525,350.00	12.98%	60,350.00

Budget Transactions					Number of Units	Cost Per Unit	Total Amount
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Cannabis (per IML estimate)				1.0000	20,350.00	20,350.00
Manager	Local use (per IML estimate)				1.0000	505,000.00	505,000.00
Manager Totals							\$525,350.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							

REVENUE

100-430.25	Shared Revenue Income Tax	1,275,000.00	1,795,000.00	1,975,320.00	1,925,000.00	7.24%	130,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Per IML estimates	1.0000	1,925,000.00	1,925,000.00
Manager Totals				\$1,925,000.00

100-430.45	Shared Revenue Grants	837,144.00	0	52,553.00	0		0
100-430.50	Shared Revenue Wireless E911 Grant	175,000.00	175,000.00	145,000.00	165,000.00	-5.71%	-10,000.00
Intergovernmental Revenue Totals		\$4,137,144.00	\$4,507,850.00	\$5,272,873.00	\$4,875,350.00	8.15%	\$367,500.00

Charges For Service

Parking Fee

100-442.05	Parking Fees Commuter	56,500.00	95,700.00	123,500.00	139,000.00	45.25%	43,300.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Daily passes - non-resident - limit 5 per purchase	900.0000	3.00	2,700.00
Manager	Daily passes - resident - limit 10 per purchase	1,500.0000	3.00	4,500.00
Manager	Non-Resident six month passes	190.0000	220.00	41,800.00
Manager	Resident six month passes	900.0000	100.00	90,000.00
Manager Totals				\$139,000.00

100-442.10	Parking Fees Employee	14,500.00	14,500.00	16,000.00	15,400.00	6.21%	900
Parking Fee Totals		\$71,000.00	\$110,200.00	\$139,500.00	\$154,400.00	40.11%	\$44,200.00

Other Charges for Service

100-440.05	General Govt Fees CATV Franchise Fees	290,000.00	310,000.00	310,000.00	310,000.00	0.00%	0



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							

REVENUE

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Cable TV franchise fees				1.0000	310,000.00	310,000.00
						Manager Totals	\$310,000.00

100-441.05	Public Safety Fees Special Police Service	284,222.00	288,680.00	288,680.00	303,544.00	5.15%	14,864.00

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	1 Indian Hill				1.0000	5,447.00	5,447.00
Manager	Grand Food parking lot				4.0000	1,575.00	6,300.00
Manager	Miscellaneous Police special engagements				1.0000	40,000.00	40,000.00
Manager	NTHS officer				1.0000	60,000.00	60,000.00
Manager	Unincorporated homes				12.0000	1,322.25	15,867.00
Manager	Woodley Road - January & April				2.0000	43,425.00	86,850.00
Manager	Woodley Road - July & October (2.5% inc. from prior period)				2.0000	44,540.00	89,080.00
						Manager Totals	\$303,544.00

100-441.10	Public Safety Fees Special Fire Service	950,996.00	875,996.00	875,996.00	907,780.00	3.63%	31,784.00

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Glencoe inspections				1.0000	29,965.00	29,965.00
Manager	Kenilworth Fire / EMS				1.0000	467,471.00	467,471.00
Manager	Northfield inspections				1.0000	29,965.00	29,965.00
Manager	Radio alarm fees				1.0000	128,100.00	128,100.00
Manager	Training tower maintenance				1.0000	5,000.00	5,000.00
Manager	Unincorporated New Trier Township Fire / EMS				1.0000	247,279.00	247,279.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							

REVENUE

							Manager Totals	\$907,780.00
100-441.15	Public Safety Fees Ambulance Fees	140,000.00	140,000.00	217,555.00	265,000.00	89.29%	125,000.00	
Budget Transactions								
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
	Manager	Ambulance billing			1.0000	140,000.00	140,000.00	
	Manager	Ground emergency medical transportation (GEMT)			1.0000	125,000.00	125,000.00	
							Manager Totals	\$265,000.00
100-441.25	Public Safety Fees False Alarm Fees	5,000.00	5,000.00	11,750.00	5,000.00	0.00%	0	
100-443.05	Rent Property	375,651.00	342,901.00	365,000.00	321,666.00	-6.19%	-21,235.00	
Budget Transactions								
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
	Manager	Elm station (cafe fleurette)			12.0000	300.00	3,600.00	
	Manager	Harris Bank lease - Due in July			1.0000	3,000.00	3,000.00	
	Manager	NTHS lease - August payment			1.0000	159,270.00	159,270.00	
	Manager	NTHS lease - February payment			1.0000	151,686.00	151,686.00	
	Manager	Tala coffee lease			12.0000	342.50	4,110.00	
							Manager Totals	\$321,666.00
100-443.10	Rent Cell Towers	75,778.00	82,055.00	82,055.00	84,516.00	3.00%	2,461.00	
Budget Transactions								
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
	Manager	Public Safety Building cell tower - Due in September			1.0000	84,516.00	84,516.00	
							Manager Totals	\$84,516.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							

REVENUE

100-444	State Highway Maintenance	85,000.00	69,288.00	64,662.00	64,662.00	-6.68%	-4,626.00
100-455	Administrative Charges	1,790,336.00	1,790,336.00	1,790,336.00	1,790,336.00	0.00%	0

Budget Transactions

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

Other Charges for Service Totals	\$3,996,983.00	\$3,904,256.00	\$4,006,034.00	\$4,052,504.00	3.80%	\$148,248.00
Charges For Service Totals	\$4,067,983.00	\$4,014,456.00	\$4,145,534.00	\$4,206,904.00	4.79%	\$192,448.00

Fines & Forfeitures

100-450.05	Fines Parking Violations	171,600.00	139,800.00	125,000.00	133,800.00	-4.29%	-6,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Local administration	12.0000	1,650.00	19,800.00
Manager	Regular fine revenue	12.0000	9,500.00	114,000.00
Manager Totals				\$133,800.00

100-450.10	Fines Circuit Court Fines	15,000.00	20,000.00	20,000.00	20,000.00	0.00%	0
100-450.15	Fines Dog	2,500.00	2,500.00	0	2,500.00	0.00%	0
100-450.20	Fines Police Seizure/Forfeitures	0	0	0	0		0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							

REVENUE

Fines & Forfeitures Totals

\$189,100.00	\$162,300.00	\$145,000.00	\$156,300.00	-3.70%	(\$6,000.00)

Transfers

100-490.05	Interfund Transfers In Payment in Lieu of Taxes	1,646,946.00	1,666,873.00	1,666,873.00	1,650,398.00	-0.99%	-16,475.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Electric Fund (\$.00824 * 125,896,647 kWh)	1.0000	1,037,388.00	1,037,388.00
Manager	Refuse Fund (\$2,513,137 * 8%)	1.0000	201,055.00	201,055.00
Manager	Sanitary Sewer Fund (\$1,692,453 * 8%)	1.0000	135,395.00	135,395.00
Manager	Water Fund - frozen at 2015 level	1.0000	276,560.00	276,560.00
Manager Totals				\$1,650,398.00

100-490.10	Interfund Transfers In Other Transfers	500,000.00	0	0	0	0	0
Transfers Totals		\$2,146,946.00	\$1,666,873.00	\$1,666,873.00	\$1,650,398.00	-0.99%	(\$16,475.00)

Other Revenue

100-432.05	Reimbursements Public Safety Training	1,000.00	1,000.00	500	1,000.00	0.00%	0
100-432.30	Reimbursements Reimbursements	10,000.00	10,000.00	60,000.00	66,033.00	560.33%	56,033.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Kenilworth - Fireboat	1.0000	33,000.00	33,000.00
Manager	Kenilworth - GIS	1.0000	23,033.00	23,033.00
Manager	Miscellaneous	1.0000	10,000.00	10,000.00
Manager Totals				\$66,033.00

100-470	Property Sales	0	0	51,656.00	0	0	0
100-474.10	Other Miscellaneous Donations	0	0	0	0	0	0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	100 - General Fund							
REVENUE								
100-474.90	Other Miscellaneous Income	35,000.00	95,000.00	0	25,000.00	-73.68%	-70,000.00	
100-474.95	Other Cash Over/Short	0	0	0	0		0	
100-475	Disposal of Capital Assets	0	0	0	0		0	
100-497	Source/Use of Reserves	0	0	0	0		0	
	Other Revenue Totals	\$46,000.00	\$106,000.00	\$112,156.00	\$92,033.00	-13.18%	(\$13,967.00)	
Interest Income								
100-460.05	Interest Interest on Investments	195,000.00	325,000.00	575,000.00	675,000.00	107.69%	350,000.00	
100-460.10	Interest Interest on Loans	8,800.00	0	1,310.00	1,607.00		1,607.00	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	Tala loan repayment				1.0000	1,607.00	1,607.00
							Manager Totals	\$1,607.00
100-461.10	Investment Income Unrealized Gain/Loss	0	0	0	0		0	
	Interest Income Totals	\$203,800.00	\$325,000.00	\$576,310.00	\$676,607.00	108.19%	\$351,607.00	
	REVENUE TOTALS	\$28,610,058.00	\$28,773,414.00	\$29,944,010.00	\$30,546,710.00	6.16%	\$1,773,296.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	3,387,144.00	8,252,144.00	8,252,144.00	4,500,000.00	-45.47%	-3,752,144.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Transfer to BDR Fund (2021 Tax Levy)				1.0000	1,100,000.00	1,100,000.00
Manager	Transfer to BDR Fund (FY 2022)				1.0000	550,000.00	550,000.00
Manager	Transfer to Facilities Fund				1.0000	100,000.00	100,000.00
Manager	Transfer to Storm (Fund Balance)				1.0000	2,750,000.00	2,750,000.00
Manager Totals							\$4,500,000.00
Transfers Totals		\$3,387,144.00	\$8,252,144.00	\$8,252,144.00	\$4,500,000.00	-45.47%	(\$3,752,144.00)
Division 01 - Department Wide Totals		\$3,387,144.00	\$8,252,144.00	\$8,252,144.00	\$4,500,000.00	-45.47%	(\$3,752,144.00)
Department 99 - Transfers Totals		\$3,387,144.00	\$8,252,144.00	\$8,252,144.00	\$4,500,000.00	-45.47%	(\$3,752,144.00)
EXPENSE TOTALS		\$29,255,014.00	\$35,445,930.00	\$34,802,746.00	\$34,109,613.00	-3.77%	(\$1,336,317.00)
Fund 100 - General Fund Totals							
REVENUE TOTALS		\$28,610,058.00	\$28,773,414.00	\$29,944,010.00	\$30,546,710.00	6.16%	\$1,773,296.00
EXPENSE TOTALS		\$29,255,014.00	\$35,445,930.00	\$34,802,746.00	\$34,109,613.00	-3.77%	(\$1,336,317.00)
Fund 100 - General Fund Totals		(\$644,956.00)	(\$6,672,516.00)	(\$4,858,736.00)	(\$3,562,903.00)		\$3,109,613.00

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, and oversees economic development activities. 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 West Elm events, Farmers Market, Sidewalk Sale, Art Attack, First Fridays in Hubbard Woods, Small Business Saturday, and the Red Invitation Sale.)
- Supported the Community Development and Engineering Departments with implementation of the Stormwater Project and Phase V Streetscape Project.
- Conducted entry level testing for Patrol Officer and Firemedic positions.
- Conducted promotional testing for Fire Captain position.
- Conducted promotional testing for Fire Lieutenant position.
- Implemented new public meeting agenda management portal on the Village website.

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees: **7.5**

FY 2023 FTEs: **7.0**

FY 2022 FTEs: **7.0**

FY 2021 FTEs: **7.0**

Proposed FY 2024 Cost of Salaries and Benefits: **\$1,475,674**

Projected FY 2023 Cost of Salaries and Benefits: **\$1,343,901**

Budgeted FY 2023 Cost of Salaries and Benefits: **\$1,268,431**

Actual FY 2024 Cost of Salaries and Benefits: **\$1,324,836**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **16.34%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Services and Supplies Budget: **\$507,771**

Projected FY 2023 Services and Supplies Budget: **\$607,870**

Budgeted FY 2023 Services and Supplies Budget: **\$515,110**

Actual FY 2022 Cost of Services and Supplies: **\$393,827**

FY 2023 Budget vs. FY 2024 Proposed Budget % Change: **-1.42%**

Fiscal Year 2024 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	12/31/24
Engage in dialogue with our stakeholders through all of our communication platforms.	• Increase engagement with the Village website and social media channels • Re-design Winnetka Report quarterly newsletter	12/31/24
Encourage business expansion and attract new businesses as well as seek potential opportunities for redevelopment.	• Strategically target businesses to relocate to Winnetka	12/31/24
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 • Enhance the Village’s wellness program and initiatives	12/31/24
Provide support to special events that welcome residents and visitors to our business districts	• Sponsor the 2024 Winnetka Music Festival • Sponsor at least five other business district focused local events	12/31/24

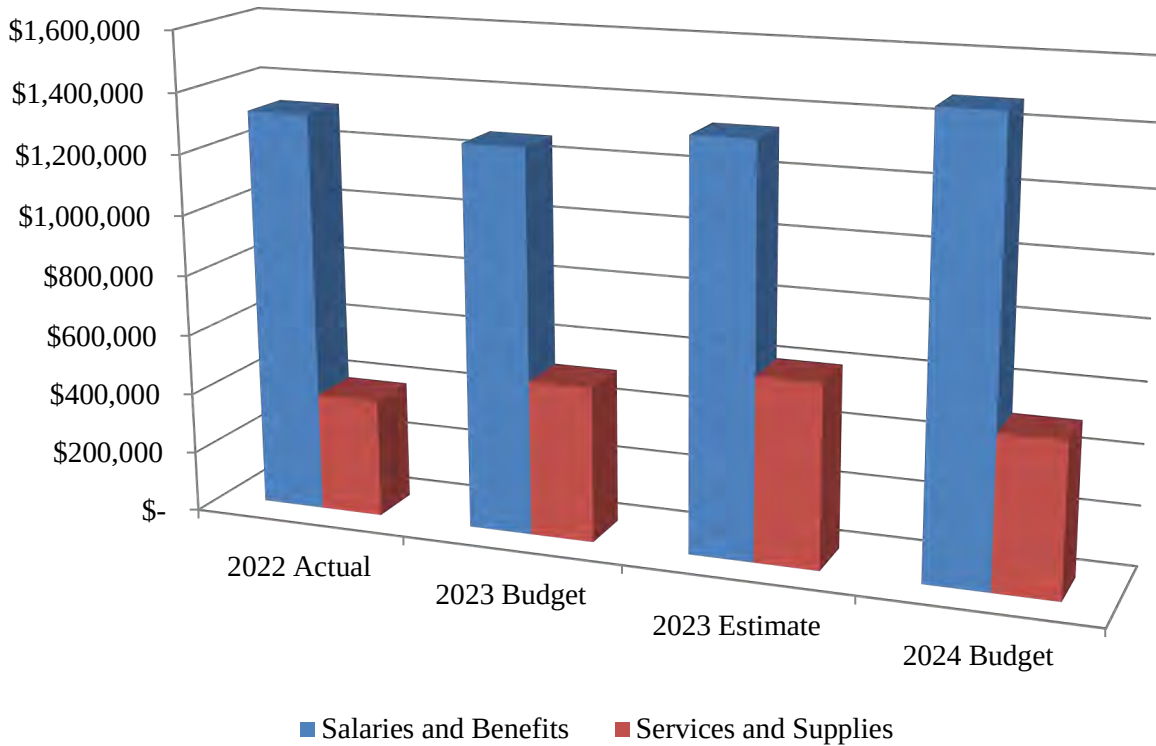
Fiscal Year 2023 Department Objectives Review

<u>Objective</u>	<u>December 31st, 2023</u> <u>Anticipated Completion Status</u>
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
Manage the Village response to the ongoing COVID-19 global pandemic	Completed

Financial Summary

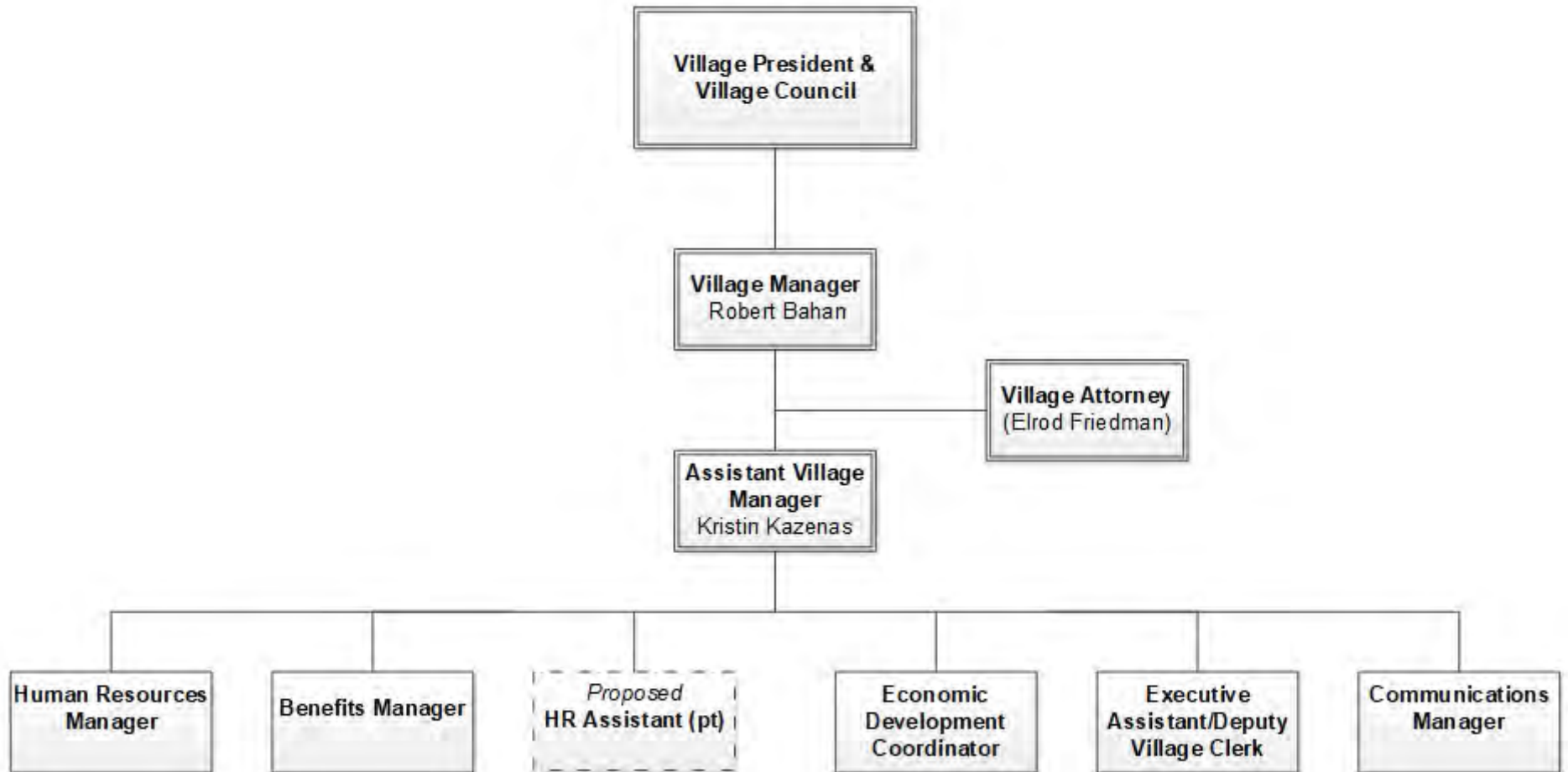
Public Affairs/ Village Manager's Office	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C
Salaries and Benefits	\$ 1,324,836	\$ 1,268,431	\$ 1,343,901	\$ 1,475,674	16.3%	9.8%
Services and Supplies	\$ 393,827	\$ 515,110	\$ 607,870	\$ 507,771	-1.4%	-16.5%
Total Operating Exp.	\$ 1,718,663	\$ 1,783,541	\$ 1,951,771	\$ 1,983,445	11.2%	1.6%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Department	\$ 1,718,663	\$ 1,783,541	\$ 1,951,771	\$ 1,983,445	11.2%	1.6%

Public Affairs/Village Manager's Office



Organizational Chart

Village of Winnetka Village Manager's Office





Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	100 - General Fund							
Department	20 - Public Affairs							
Division	01 - Department Wide							
EXPENSE								
Services and Supplies								
Services & Charges								
100.20.01-551	Consulting Services	5,400.00	5,400.00	7,000.00	8,400.00	55.56%	3,000.00	
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	Audio-visual recording services				12.0000	700.00	8,400.00
							Manager Totals	\$8,400.00
100.20.01-553	Legal Services	47,600.00	47,600.00	90,000.00	47,600.00	0.00%	0	
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	Administrative adjudication				1.0000	5,400.00	5,400.00
	Manager	Outside legal counsel				1.0000	20,000.00	20,000.00
	Manager	Village Prosecutor				12.0000	1,850.00	22,200.00
							Manager Totals	\$47,600.00
100.20.01-556	Village Data Processing / Network Charge	0	0	0	0		0	
100.20.01-580	Memberships & Publications	13,000.00	13,500.00	13,500.00	14,000.00	3.70%	500	
100.20.01-589	Village Sponsored Events	63,000.00	63,000.00	63,000.00	69,000.00	9.52%	6,000.00	
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	Additional security for special events				1.0000	6,000.00	6,000.00
	Manager	Park District special events				1.0000	38,000.00	38,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 20 - Public Affairs							
Division 01 - Department Wide							
EXPENSE							
Manager	Winnetka Music Festival sponsorship					1.0000	25,000.00
Manager Totals							25,000.00
							\$69,000.00
Services & Charges Totals		\$129,000.00	\$129,500.00	\$173,500.00	\$139,000.00	7.34%	\$9,500.00
Supplies							
100.20.01-531	Office Supplies - General	4,500.00	6,100.00	8,600.00	8,600.00	40.98%	2,500.00
Budget Transactions							
Level	Transaction					Number of Units	Cost Per Unit
Manager	Staff meeting per diem					100.0000	36.00
Manager	Village Council supplies					1.0000	5,000.00
Manager Totals							5,000.00
							\$8,600.00
100.20.01-532	Computer Equipment	3,500.00	2,000.00	2,000.00	2,800.00	40.00%	800
100.20.01-540	Other Operating Supplies	0	0	0	0		0
100.20.01-543	Public Property Maintenance	0	0	0	0		0
Supplies Totals		\$8,000.00	\$8,100.00	\$10,600.00	\$11,400.00	40.74%	\$3,300.00
Services and Supplies Totals		\$137,000.00	\$137,600.00	\$184,100.00	\$150,400.00	9.30%	\$12,800.00
Capital Outlay							
100.20.01-615	Buildings & Structures	0	0	0	0		0
Capital Outlay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Insurance and Other Chargebacks							
100.20.01-530	Liability Insurance	0	0	0	0		0
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	0	0	0	0		0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	100 - General Fund						
Department	20 - Public Affairs						
Division	01 - Department Wide						
EXPENSE							
	Transfers Totals	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division	01 - Department Wide Totals	\$137,000.00	\$137,600.00	\$184,100.00	\$150,400.00	9.30%	\$12,800.00
Department	20 - Public Affairs Totals	\$137,000.00	\$137,600.00	\$184,100.00	\$150,400.00	9.30%	\$12,800.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	597,313.00	621,703.00	673,335.00	683,056.00	9.87%	61,353.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	210101 - Village Manager	Earnings		264,960.00
Manager	210101 - Village Manager	Benefit	VESTED LOAN - Vested Loan Forgiveness	10,400.00
Manager	210102 - Assistant Village Manager	Earnings		187,387.00
Manager	210401 - Executive Assistant	Earnings		80,633.00
Manager	211002 - Communications Manager	Earnings		139,676.00
Manager Totals				\$683,056.00

100.21.01-512	Overtime Salaries	4,500.00	4,500.00	3,500.00	4,500.00	0.00%	0
100.21.01-513	Part Time Salaries	0	0	0	0		0
100.21.01-515	Sick Cashed In	5,517.00	0	5,910.00	6,114.00		6,114.00
100.21.01-518	Other Compensation	11,480.00	10,940.00	11,860.00	12,940.00	18.28%	2,000.00
Employee Pay Totals		\$618,810.00	\$637,143.00	\$694,605.00	\$706,610.00	10.90%	\$69,467.00

Benefits

100.21.01-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
100.21.01-522	Fringe Benefits - Medical / Dental Insurance	76,862.00	78,792.00	78,792.00	79,820.00	1.30%	1,028.00
100.21.01-528	Fringe Benefits - Life Insurance	765	762	762	464	-39.11%	-298
100.21.01-529	Fringe Benefits - Allowances	0	0	0	0		0
Benefits Totals		\$77,627.00	\$79,554.00	\$79,554.00	\$80,284.00	0.92%	\$730.00

Pensions

100.21.01-523	Fringe Benefits - Medicare	8,973.00	9,239.00	10,253.00	10,245.00	10.89%	1,006.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							
Division 01 - Department Wide							
EXPENSE							
100.21.01-524	Fringe Benefits - Social Security	29,067.00	30,973.00	34,255.00	33,802.00	9.13%	2,829.00
100.21.01-525	Fringe Benefits - IMRF Pension Er Contribution	65,777.00	46,498.00	52,710.00	56,102.00	20.65%	9,604.00
	<i>Pensions Totals</i>	<i>\$103,817.00</i>	<i>\$86,710.00</i>	<i>\$97,218.00</i>	<i>\$100,149.00</i>	<i>15.50%</i>	<i>\$13,439.00</i>
	<i>Salary and Benefits Totals</i>	<i>\$800,254.00</i>	<i>\$803,407.00</i>	<i>\$871,377.00</i>	<i>\$887,043.00</i>	<i>10.41%</i>	<i>\$83,636.00</i>
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.21.01-551	Consulting Services	5,000.00	0	0	0		0
100.21.01-553	Legal Services	50,000.00	50,000.00	77,000.00	21,000.00	-58.00%	-29,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Collective bargaining				1.0000	1,000.00	1,000.00
Manager	Outside labor counsel				1.0000	15,000.00	15,000.00
Manager	Policy updates				1.0000	5,000.00	5,000.00
						Manager Totals	\$21,000.00
100.21.01-555	GIS & Aerial Mapping	5,210.00	5,210.00	5,210.00	6,620.00	27.06%	1,410.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	GIS Charge - \$98,458 X 6.72%				1.0000	6,620.00	6,620.00
						Manager Totals	\$6,620.00
100.21.01-556	Village Data Processing / Network Charge	5,250.00	9,250.00	9,250.00	10,250.00	10.81%	1,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	100 - General Fund						
Department	21 - Manager's Office						

Division 01 - Department Wide

EXPENSE

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Village Manager's Office charge				1.0000	10,250.00	10,250.00
Manager Totals							\$10,250.00

100.21.01-563	Telephone Service	415	415	415	415	0.00%	0

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Monthly PRI share (Comcast)				12.0000	34.59	415.00
Manager Totals							\$415.00

100.21.01-564	Cell Phones & Radios	4,550.00	4,550.00	4,550.00	4,380.00	-3.74%	-170

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Cell service				12.0000	365.00	4,380.00
Manager Totals							\$4,380.00

100.21.01-565	Postage	2,000.00	2,000.00	2,000.00	2,000.00	0.00%	0

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Postage charge				1.0000	2,000.00	2,000.00
Manager Totals							\$2,000.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	100 - General Fund							
Department	21 - Manager's Office							
Division	01 - Department Wide							
EXPENSE								
100.21.01-566	Other Operating Services	39,254.00	40,740.00	60,000.00	36,400.00	-10.65%	-4,340.00	
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	Hootsuite subscription				1.0000	500.00	500.00
	Manager	MailChimp newsletter services				12.0000	75.00	900.00
	Manager	Special publications				2.0000	5,000.00	10,000.00
	Manager	Winnetka Report graphic design update				1.0000	3,000.00	3,000.00
	Manager	Winnetka Report newsletters				5.0000	3,500.00	17,500.00
	Manager	Winnetka Report postage				5.0000	900.00	4,500.00
							Manager Totals	\$36,400.00
100.21.01-574	Vehicle Maint Service Charge	0	0	0	0		0	
100.21.01-580	Memberships & Publications	5,000.00	6,000.00	6,000.00	6,500.00	8.33%	500	
100.21.01-581	Training & Travel	8,500.00	10,000.00	10,000.00	15,000.00	50.00%	5,000.00	
100.21.01-589	Village Sponsored Events	0	0	0	0		0	
	Services & Charges Totals	\$125,179.00	\$128,165.00	\$174,425.00	\$102,565.00	-19.97%	(\$25,600.00)	
Supplies								
100.21.01-531	Office Supplies - General	21,000.00	20,872.00	20,872.00	21,040.00	0.80%	168	
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	Copy machine				12.0000	720.00	8,640.00
	Manager	Miscellaneous supplies				1.0000	4,800.00	4,800.00
	Manager	Shredding Service				12.0000	50.00	600.00
	Manager	Village stock				1.0000	7,000.00	7,000.00
							Manager Totals	\$21,040.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							
Division 01 - Department Wide							
EXPENSE							
100.21.01-532	Computer Equipment	0	2,000.00	2,000.00	2,000.00	0.00%	0
100.21.01-540	Other Operating Supplies	12,800.00	13,100.00	13,100.00	13,100.00	0.00%	0
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Employee anniversaries, recognition, condolences				1.0000	1,300.00	1,300.00
Manager	Employee holiday gift certificates				150.0000	50.00	7,500.00
Manager	Employee holiday lunch				1.0000	2,700.00	2,700.00
Manager	Employee picnic				1.0000	1,600.00	1,600.00
Manager Totals							\$13,100.00
Supplies Totals		\$33,800.00	\$35,972.00	\$35,972.00	\$36,140.00	0.47%	\$168.00
Services and Supplies Totals		\$158,979.00	\$164,137.00	\$210,397.00	\$138,705.00	-15.49%	(\$25,432.00)
Capital Outlay							
100.21.01-635	Furniture & Fixtures	0	0	0	0		0
100.21.01-640	Office and Other Equipment	0	0	0	0		0
100.21.01-645	Technology	0	0	0	0		0
Capital Outlay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Insurance and Other Chargebacks							
100.21.01-530	Liability Insurance	0	0	0	0		0
Insurance and Other Chargebacks Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division 01 - Department Wide Totals		\$959,233.00	\$967,544.00	\$1,081,774.00	\$1,025,748.00	6.02%	\$58,204.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	98,374.00	108,457.00	107,275.00	121,991.00	12.48%	13,534.00	
Position Transactions								
Level		Position		Type	Code	Total Amount		
Manager		210701 - Economic Development Coordinator		Earnings		121,991.00		
						Manager Totals	\$121,991.00	
100.21.05-513	Part Time Salaries	0	0	0	0	0		
		Employee Pay Totals	\$98,374.00	\$108,457.00	\$107,275.00	\$121,991.00	12.48%	\$13,534.00
Benefits								
100.21.05-522	Fringe Benefits - Medical / Dental Insurance	28,136.00	28,872.00	28,872.00	29,261.00	1.35%	389	
100.21.05-528	Fringe Benefits - Life Insurance	130	136	136	84	-38.24%	-52	
		Benefits Totals	\$28,266.00	\$29,008.00	\$29,008.00	\$29,345.00	1.16%	\$337.00
Pensions								
100.21.05-523	Fringe Benefits - Medicare	1,426.00	1,573.00	1,573.00	1,769.00	12.46%	196	
100.21.05-524	Fringe Benefits - Social Security	6,099.00	6,724.00	6,724.00	7,563.00	12.48%	839	
100.21.05-525	Fringe Benefits - IMRF Pension Er Contribution	10,831.00	8,123.00	8,123.00	9,249.00	13.86%	1,126.00	
		Pensions Totals	\$18,356.00	\$16,420.00	\$16,420.00	\$18,581.00	13.16%	\$2,161.00
		Salary and Benefits Totals	\$144,996.00	\$153,885.00	\$152,703.00	\$169,917.00	10.42%	\$16,032.00
Services and Supplies								
Services & Charges								
100.21.05-551	Consulting Services	12,456.00	14,850.00	14,850.00	15,750.00	6.06%	900	



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							

Division 05 - Economic Development

EXPENSE

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Collateral materials	1.0000	5,000.00	5,000.00
Manager	CoStar listing service	12.0000	500.00	6,000.00
Manager	Signage	1.0000	4,750.00	4,750.00
			Manager Totals	\$15,750.00

100.21.05-566	Other Operating Services	31,000.00	21,000.00	21,000.00	23,000.00	9.52%	2,000.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Co-advertising campaigns	1.0000	10,000.00	10,000.00
Manager	Marketing	1.0000	7,000.00	7,000.00
Manager	Social media advertising boosts	1.0000	1,000.00	1,000.00
Manager	Year in Review - Economic Development Report	1.0000	5,000.00	5,000.00
			Manager Totals	\$23,000.00

100.21.05-580	Memberships & Publications	21,280.00	20,995.00	20,995.00	19,995.00	-4.76%	-1,000.00

Budget Transactions							
Level	Transaction	Number of Units		Cost Per Unit		Total Amount	
Manager	Chamber of Commerce advertising	1.0000		2,000.00		2,000.00	
Manager	Chamber of Commerce event sponsorship	1.0000		7,000.00		7,000.00	
Manager	Chamber of Commerce membership	1.0000		2,000.00		2,000.00	
Manager	Chicago Northshore CVB membership	1.0000		6,995.00		6,995.00	
Manager	Chicago Northshore CVB publications	1.0000		2,000.00		2,000.00	



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	100 - General Fund							
Department	21 - Manager's Office							
Division	05 - Economic Development							
EXPENSE								
Manager Totals							\$19,995.00	
100.21.05-581	Training & Travel	2,495.00	3,340.00	3,340.00	3,845.00	15.12%	505	
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	ILCMA membership				1.0000	65.00	65.00
	Manager	Illinois Economic Development Association (IEDA)				1.0000	3,655.00	3,655.00
	Manager	International Council of Shopping Centers (ICSC)				1.0000	125.00	125.00
Manager Totals							\$3,845.00	
100.21.05-589	Village Sponsored Events	25,000.00	30,000.00	30,000.00	30,000.00	0.00%	0	
Services & Charges Totals		\$92,231.00	\$90,185.00	\$90,185.00	\$92,590.00	2.67%	\$2,405.00	
Supplies								
100.21.05-531	Office Supplies - General	0	0	0	0		0	
100.21.05-540	Other Operating Supplies	1,000.00	1,000.00	1,000.00	1,000.00	0.00%	0	
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		\$93,231.00	\$91,185.00	\$91,185.00	\$93,590.00	2.64%	\$2,405.00	
Division	05 - Economic Development Totals	\$238,227.00	\$245,070.00	\$243,888.00	\$263,507.00	7.52%	\$18,437.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	100 - General Fund						
Department	21 - Manager's Office						
Division	09 - Human Resources						
EXPENSE							
Salary and Benefits							
Employee Pay							
100.21.09-511	Regular Salaries	217,341.00	235,755.00	243,363.00	278,431.00	18.10%	42,676.00
Position Transactions							
	Level	Position		Type	Code		Total Amount
	Manager	210803 - Human Resources Manager		Earnings			146,002.00
	Manager	210804 - Benefits Manager		Earnings			132,429.00
Manager Totals							\$278,431.00
100.21.09-512	Overtime Salaries	0	0	0	0		0
100.21.09-513	Part Time Salaries	0	0	0	25,000.00		25,000.00
100.21.09-515	Sick Cashed In	0	0	0	0		0
Employee Pay Totals		\$217,341.00	\$235,755.00	\$243,363.00	\$303,431.00	28.71%	\$67,676.00
Benefits							
100.21.09-522	Fringe Benefits - Medical / Dental Insurance	38,431.00	39,396.00	39,394.00	39,910.00	1.30%	514
100.21.09-528	Fringe Benefits - Life Insurance	283	294	294	194	-34.01%	-100
100.21.09-582	Tuition Assistance	0	0	0	31,500.00		31,500.00
Benefits Totals		\$38,714.00	\$39,690.00	\$39,688.00	\$71,604.00	80.41%	\$31,914.00
Pensions							
100.21.09-523	Fringe Benefits - Medicare	3,151.00	3,419.00	3,528.00	4,400.00	28.69%	981
100.21.09-524	Fringe Benefits - Social Security	13,475.00	14,617.00	15,055.00	18,813.00	28.71%	4,196.00
100.21.09-525	Fringe Benefits - IMRF Pension Er Contribution	23,929.00	17,658.00	18,187.00	20,466.00	15.90%	2,808.00
Pensions Totals		\$40,555.00	\$35,694.00	\$36,770.00	\$43,679.00	22.37%	\$7,985.00
Salary and Benefits Totals		\$296,610.00	\$311,139.00	\$319,821.00	\$418,714.00	34.57%	\$107,575.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							

Division 09 - Human Resources

EXPENSE

Services and Supplies

Services & Charges

100.21.09-551	Consulting Services	2,000.00	2,000.00	2,000.00	2,000.00	0.00%	0
100.21.09-553	Legal Services	14,000.00	25,000.00	25,000.00	28,500.00	14.00%	3,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Fire entry testing	1.0000	3,500.00	3,500.00
Manager	Police entry testing	2.0000	3,500.00	7,000.00
Manager	Police promotional testing	1.0000	18,000.00	18,000.00
Manager Totals				\$28,500.00

100.21.09-566	Other Operating Services	42,466.00	42,466.00	42,466.00	47,854.00	12.69%	5,388.00

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	144.00	288.00
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	20.0000	43.00	860.00
Manager	NeoGov license	1.0000	2,552.00	2,552.00
Manager	Pre-placement exams (non public safety)	13.0000	588.00	7,644.00
Manager	Pre-placement exams (public safety)	8.0000	1,875.00	15,000.00
Manager	Required medical testing/physicals	1.0000	1,500.00	1,500.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							

Division 09 - Human Resources

EXPENSE

Manager	Vehicle license abstracts					25.0000	2.00	50.00
							Manager Totals	\$47,854.00

100.21.09-580	Memberships & Publications	2,267.00	2,267.00	2,267.00	2,267.00	0.00%	0

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	230.00	690.00
Manager	SHRM memberships	3.0000	209.00	627.00
			Manager Totals	\$2,267.00

100.21.09-581	Training & Travel	22,315.00	22,315.00	22,315.00	16,315.00	-26.89%	-6,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Anti-harassment training	1.0000	2,500.00	2,500.00
Manager	Certified HR Specialist training	1.0000	675.00	675.00
Manager	ICMA Emerging Leaders training	2.0000	500.00	1,000.00
Manager	IPELRA employment law update	10.0000	195.00	1,950.00
Manager	IPELRA new supervisor training	7.0000	150.00	1,050.00
Manager	IPELRA virtual training	1.0000	2,640.00	2,640.00
Manager	SHRM Conference	1.0000	5,000.00	5,000.00
Manager	Workplace incidents- line supervisor training	1.0000	1,500.00	1,500.00
			Manager Totals	\$16,315.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 21 - Manager's Office							

Division 09 - Human Resources

EXPENSE

<i>Services & Charges Totals</i>		\$83,048.00	\$94,048.00	\$94,048.00	\$96,936.00	3.07%	\$2,888.00
<u>Supplies</u>							
100.21.09-531	Office Supplies - General	0	0	0	0		0
100.21.09-532	Computer Equipment	0	0	0	0		0
100.21.09-540	Other Operating Supplies	23,140.00	28,140.00	28,140.00	28,140.00	0.00%	0

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Executive recruitment	1.0000	20,000.00	20,000.00	
Manager	HR/Legal compliance posters	1.0000	140.00	140.00	
Manager	Recruitment ads & notices	25.0000	320.00	8,000.00	
Manager Totals				\$28,140.00	

<i>Supplies Totals</i>		\$23,140.00	\$28,140.00	\$28,140.00	\$28,140.00	0.00%	\$0.00
<i>Services and Supplies Totals</i>		\$106,188.00	\$122,188.00	\$122,188.00	\$125,076.00	2.36%	\$2,888.00
Division	09 - Human Resources Totals	\$402,798.00	\$433,327.00	\$442,009.00	\$543,790.00	25.49%	\$110,463.00
Department	21 - Manager's Office Totals	\$1,600,258.00	\$1,645,941.00	\$1,767,671.00	\$1,833,045.00	11.37%	\$187,104.00

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.
- Applied for Secured \$14.4 million in new Federal / State grant money.
- Updated comprehensive 7-year stormwater financial plan and created a "live" project tracking sheet.
- 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.
- Completed the Village's first ever Popular Annual Financial Report.
- Supported various Village departments by providing financial analysis.

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees: **9.5**

FY 2023 FTEs: **9.5**

FY 2022 FTEs: **9.5**

FY 2021 FTEs: **9.5**

Proposed FY 2024 Cost of Salaries and Benefits: **\$1,524,129**

Projected FY 2023 Cost of Salaries and Benefits: **\$1,438,189**

Budgeted FY 2023 Cost of Salaries and Benefits: **\$1,356,810**

Actual FY 2022 Cost of Salaries and Benefits: **\$1,365,433**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **12.33%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Cost of Services and Supplies: **\$359,853**

Projected FY 2023 Cost of Services and Supplies: **\$283,586**

Budgeted FY 2023 Cost of Services and Supplies: **\$287,983**

Actual FY 2022 Cost of Services and Supplies: **\$234,049**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **24.96%**

Fiscal Year 2024 Proposed Department Objectives

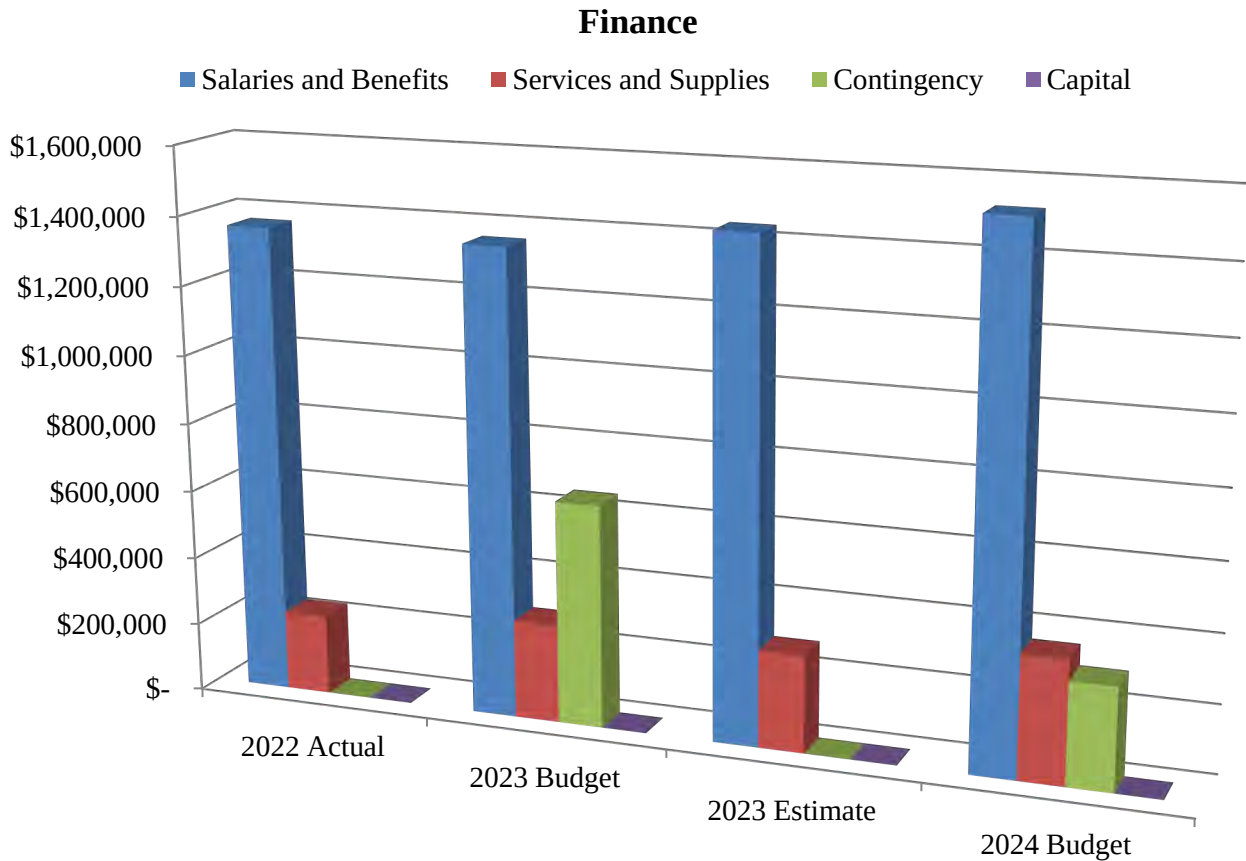
Objective	Action Steps	Timeframe
Safeguard Village financial and technological assets.	- Fully implement cyber security initiatives. - Perform a department review of internal controls and standard operating procedures.	12/31/24
Earn industry recognition for policies, procedures, and documentation.	- 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.	12/31/24
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.	12/31/24
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.	12/31/24

Fiscal Year 2023 Department Objectives Review

<u>Objective</u>	<u>December 31st, 2023 Anticipated Completion Status</u>
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

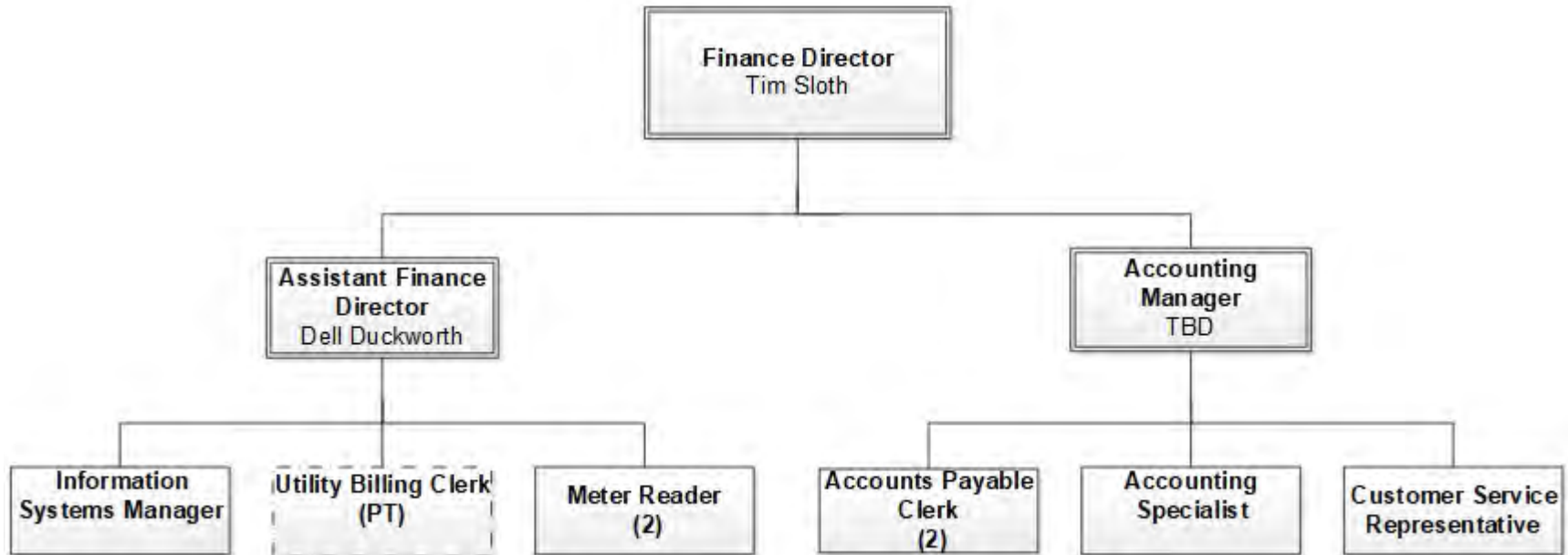
Financial Summary

Finance	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C
Salaries and Benefits	\$ 1,365,433	\$ 1,356,810	\$ 1,438,189	\$ 1,524,129	12.3%	6.0%
Services and Supplies	\$ 234,049	\$ 287,983	\$ 283,586	\$ 359,853	25.0%	26.9%
Contingency	\$ -	\$ 650,000	\$ -	\$ 300,000	-53.8%	na
Total Operating Exp.	\$ 1,599,482	\$ 2,294,793	\$ 1,721,775	\$ 2,183,982	-4.8%	26.8%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Department	\$ 1,599,482	\$ 2,294,793	\$ 1,721,775	\$ 2,183,982	-4.8%	26.8%



Organizational Chart

Village of Winnetka Finance Department





Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	912,908.00	941,121.00	980,844.00	1,055,024.00	12.10%	113,903.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	220101 - Finance Director	Earnings		198,410.00
Manager	220202 - Assistant Finance Director 2	Earnings		152,294.00
Manager	220401 - Accounting Manager	Earnings		144,054.00
Manager	220601 - Accountant	Earnings		98,751.00
Manager	220901 - Accounts Payable Clerk	Earnings		96,327.00
Manager	220902 - Accounts Payable Clerk	Earnings		93,610.00
Manager	221002 - Customer Service Representative	Earnings		90,265.00
Manager	221101 - Meter Reader	Earnings		88,129.00
Manager	221102 - Meter Reader	Earnings		88,129.00
Manager	229999 - Finance Budget Only	Earnings		5,055.00
Manager Totals				<u>\$1,055,024.00</u>

100.22.01-512	Overtime Salaries	7,500.00	10,000.00	25,423.00	20,000.00	100.00%	10,000.00
100.22.01-513	Part Time Salaries	52,817.00	52,815.00	53,400.00	57,120.00	8.15%	4,305.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	221201 - Utility Billing Clerk Part-Time	Earnings		57,120.00
Manager Totals				<u>\$57,120.00</u>



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 22 - Finance							
Division 01 - Department Wide							
EXPENSE							
100.22.01-515	Sick Cashed In	5,087.00	8,951.00	8,067.00	10,283.00	14.88%	1,332.00
100.22.01-518	Other Compensation	2,500.00	2,500.00	3,500.00	3,500.00	40.00%	1,000.00
<i>Employee Pay Totals</i>		\$980,812.00	\$1,015,387.00	\$1,071,234.00	\$1,145,927.00	12.86%	\$130,540.00
Benefits							
100.22.01-521	Fringe Benefits - Worker's Compensation	10,000.00	12,500.00	12,500.00	17,500.00	40.00%	5,000.00
100.22.01-522	Fringe Benefits - Medical / Dental Insurance	177,776.00	163,288.00	188,417.00	180,321.00	10.43%	17,033.00
100.22.01-528	Fringe Benefits - Life Insurance	1,193.00	1,168.00	672	709	-39.30%	-459
100.22.01-529	Fringe Benefits - Allowances	0	0	0	0		0
100.22.01-582	Tuition Assistance	12,000.00	12,000.00	7,123.00	0	-100.00%	-12,000.00
<i>Benefits Totals</i>		\$200,969.00	\$188,956.00	\$208,712.00	\$198,530.00	5.07%	\$9,574.00
Pensions							
100.22.01-523	Fringe Benefits - Medicare	14,469.00	14,839.00	14,889.00	16,616.00	11.98%	1,777.00
100.22.01-524	Fringe Benefits - Social Security	59,344.00	61,126.00	63,671.00	68,180.00	11.54%	7,054.00
100.22.01-525	Fringe Benefits - IMRF Pension Er Contribution	108,830.00	76,502.00	79,683.00	94,876.00	24.02%	18,374.00
<i>Pensions Totals</i>		\$182,643.00	\$152,467.00	\$158,243.00	\$179,672.00	17.84%	\$27,205.00
<i>Salary and Benefits Totals</i>		\$1,364,424.00	\$1,356,810.00	\$1,438,189.00	\$1,524,129.00	12.33%	\$167,319.00
Services and Supplies							
Services & Charges							
100.22.01-551	Consulting Services	74,740.00	39,740.00	45,000.00	55,700.00	40.16%	15,960.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Audit	1.0000	31,700.00	31,700.00
Manager	Meter reading	1.0000	15,000.00	15,000.00
Manager	Vehicle sticker distribution and website	1.0000	9,000.00	9,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 22 - Finance							

Division 01 - Department Wide

EXPENSE

Manager Totals							\$55,700.00

100.22.01-553	Legal Services	0	0	0	0		0
100.22.01-555	GIS & Aerial Mapping	1,496.00	1,496.00	1,496.00	1,880.00	25.67%	384

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	GIS Charge - \$98,458 X 1.91%	1.0000	1,880.00	1,880.00
			Manager Totals	\$1,880.00

100.22.01-556	Village Data Processing / Network Charge	69,722.00	144,722.00	144,722.00	199,000.00	37.51%	54,278.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Monthly network charge	1.0000	199,000.00	199,000.00
			Manager Totals	\$199,000.00

100.22.01-563	Telephone Service	553	553	553	553	0.00%	0

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Monthly PRI share (Comcast)	12.0000	46.12	553.00
			Manager Totals	\$553.00

100.22.01-564	Cell Phones & Radios	3,600.00	3,600.00	3,600.00	3,600.00	0.00%	0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 22 - Finance							
Division 01 - Department Wide							
EXPENSE							
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Verizon Wireless Finance Department charges				12.0000	300.00	3,600.00
Manager Totals							\$3,600.00
100.22.01-566	Other Operating Services	22,400.00	19,900.00	20,043.00	19,900.00	0.00%	0
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Capital planning software renewal				1.0000	700.00	700.00
Manager	Utility bill printing service				1.0000	6,000.00	6,000.00
Manager	Utility billing lockbox				12.0000	1,100.00	13,200.00
Manager Totals							\$19,900.00
100.22.01-574	Vehicle Maint Service Charge	8,149.00	9,127.00	9,127.00	10,375.00	13.67%	1,248.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Vehicle service charge				1.0000	10,375.00	10,375.00
Manager Totals							\$10,375.00
100.22.01-580	Memberships & Publications	2,545.00	2,545.00	2,545.00	2,545.00	0.00%	0
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Accounting Manager memberships				1.0000	300.00	300.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 22 - Finance							

Division 01 - Department Wide

EXPENSE

Manager	Financial periodical subscriptions					1.0000	500.00	500.00
Manager	GFOA (Finance Director)					1.0000	190.00	190.00
Manager	IAPPO (Assistant Finance Director)					1.0000	45.00	45.00
Manager	IGFOA (Assistant Finance Director)					1.0000	150.00	150.00
Manager	IGFOA (Finance Director)					1.0000	190.00	190.00
Manager	IL CPA (Finance Director)					1.0000	110.00	110.00
Manager	IL Municipal Treasurers Association (Finance Director)					1.0000	80.00	80.00
Manager	Legal ads					1.0000	750.00	750.00
Manager	Midwest Assc. of Public Procurement (Village)					1.0000	45.00	45.00
Manager	National Institute of Government Procurement (Village)					1.0000	185.00	185.00
Manager Totals								\$2,545.00

100.22.01-581	Training & Travel	2,900.00	2,900.00	3,750.00	2,900.00	0.00%	0

Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	GFOA national conference (Finance Director)					1.0000	750.00	750.00
Manager	IGFOA state conference (Accounting Manager)					1.0000	400.00	400.00
Manager	Local conferences and events					1.0000	1,000.00	1,000.00
Manager	Tyler/New World conference (AFD)					1.0000	750.00	750.00
Manager Totals								\$2,900.00

100.22.01-592	Credit Card Service Fees	0	0	0	0		0

	Services & Charges Totals	\$186,105.00	\$224,583.00	\$230,836.00	\$296,453.00	32.00%	\$71,870.00

Supplies

100.22.01-531	Office Supplies - General	62,150.00	62,150.00	52,000.00	62,150.00	0.00%	0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 22 - Finance							

Division 01 - Department Wide

EXPENSE

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

100.22.01-532	Computer Equipment	250	250	250	250	0.00%	0
100.22.01-540	Other Operating Supplies	1,000.00	1,000.00	500	1,000.00	0.00%	0
100.22.01-542	Vehicles, Parts and Equipment	0	0	0	0		0
Supplies Totals		\$63,400.00	\$63,400.00	\$52,750.00	\$63,400.00	0.00%	\$0.00
Services and Supplies Totals		\$249,505.00	\$287,983.00	\$283,586.00	\$359,853.00	24.96%	\$71,870.00
Contingency							
100.22.01-593	Contingency	300,000.00	650,000.00	0	300,000.00	-53.85%	-350,000.00
Contingency Totals		\$300,000.00	\$650,000.00	\$0.00	\$300,000.00	-53.85%	(\$350,000.00)
Division 01 - Department Wide Totals		\$1,913,929.00	\$2,294,793.00	\$1,721,775.00	\$2,183,982.00	-4.83%	(\$110,811.00)
Department 22 - Finance Totals		\$1,913,929.00	\$2,294,793.00	\$1,721,775.00	\$2,183,982.00	-4.83%	(\$110,811.00)

DEPARTMENT NARRATIVE

POLICE DEPARTMENT

Mission Statement/Purpose

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

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

Current Year Department Accomplishments

- Completed phase one of HVAC system replacement.
- Amended the gasoline powered leaf blower ordinance based on the regional working group recommendations.
- Incorporated additional strategies for the Walk Your Bike campaign.
- Completed leadership development for supervisory staff under the guidance of a consultant.
- Modified procedures to be in compliance with the Pretrial Fairness portion of the SAFE-T Act.
- Partnered with Human Resources to establish a new Police Officer eligibility list.
- Hired two new Police Officers who successfully completed the police academy.
- Promoted the Deputy Chief to Chief.
- Promoted a Commander to Deputy Chief.
- Hired a full- time Social Services Manager.
- Established a drone program within State guidelines for added public safety at community events.
- Established a pilot program for body-worn camera implementation.
- Renewed an MOU with the Winnetka Park District to address security issues at Cherry Street Beach.
- Engaged with local schools to review safety protocols and conducted drills.
- Supported multiple community events to ensure public safety.

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees:
36.0

FY 2023 FTEs: **35.5**
FY 2022 FTEs: **35.5**
FY 2021 FTEs: **35.5**

Proposed FY 2024 Cost of Salaries and Benefits: **\$6,524,963**
Projected FY 2023 Cost of Salaries and Benefits: **\$6,014,373**
Budgeted FY 2023 Cost of Salaries and Benefits: **\$6,111,793**
Actual FY 2022 Cost of Salaries and Benefits: **\$5,963,641**

FY2023 Budget vs. FY2024 Proposed Budget % Change:
6.76%



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Cost of Services and Supplies: **\$1,608,632**
Projected FY 2023 Cost of Services and Supplies: **\$1,579,636**
Budgeted FY 2023 Cost of Services and Supplies: **\$1,569,636**
Actual FY 2022 Cost of Services and Supplies: **\$1,354,327**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **2.48%**

Fiscal Year 2024 Proposed Department Objectives

Objective	Action Steps	Notes
Install remaining three License Plate Readers	• Receive IDOT permit approval. • Install readers.	8/24
Upgrade existing squad car camera system.	• Identify vendor. • Purchase equipment. • Install cameras	12/24
Onboard new patrol officers and community service officers	• Attend police academy. • Complete field training program. • Proceed to independent patrol	07/24
Promote a Commander and a Sergeant	• Establish promotional process. • Identify preferred candidate. • Promote candidates	10/24
Establish a peer support program as part of the ongoing wellness initiative	• Identify officers. • Complete peer support training. • Partner with peer support networks	3/24
Reinforce crime prevention and community relations efforts.	• Maintain proactive community engagement activities. • Continue to actively build positive relationships with the community via social media	These are 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.	These are ongoing objectives.



Fiscal Year 2023 Department Objectives Review

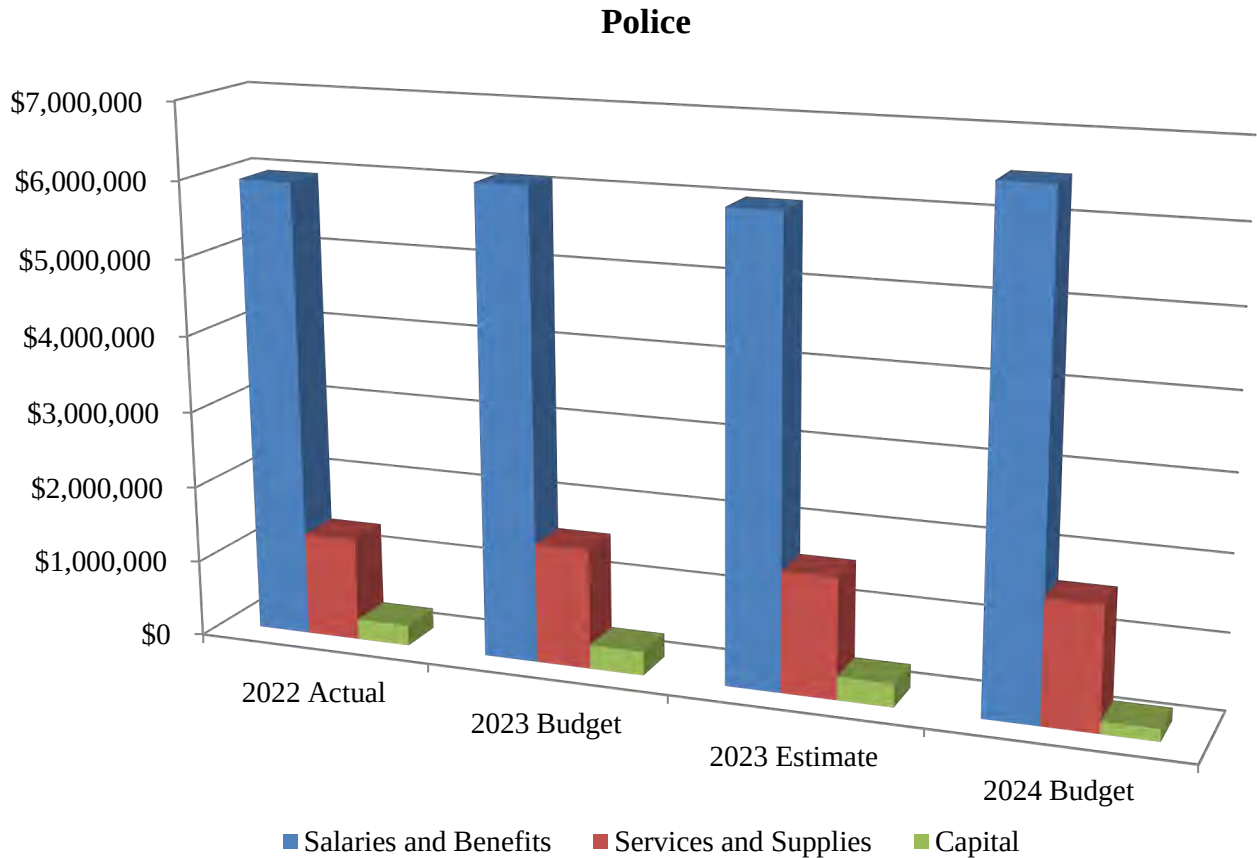
December 31, 2023

Objective	Action Steps	Notes
Replace and upgrade HVAC to VVT system	Complete phase two infrastructure updates. (IN PROGRESS)	Expected 10/23 completion date.
Expand Public Safety Camera System	- Identify appropriate locations. (COMPLETE) - Update software program as needed. (IN PROGRESS) - Install cameras (PENDING)	
Install License Plate Readers	- Identify appropriate locations. (COMPLETE) - Install readers. (IN PROGRESS)	Pending approval of IDOT permits
Establish a wellness program specific to public safety	- Establish policy. (IN PROGRESS) - Implement program. (IN PROGRESS)	
Purchase Body Worn Cameras	- Identify vendor (COMPLETE) - Purchase equipment. (COMPLETE)	
Reinforce crime prevention and community relations efforts	- Continue to use alternative methods of patrol. (COMPLETE) - Continue to proactively communicate through social media tools. (COMPLETE)	These are ongoing objectives
Partner with public and private schools to enhance safety for students and staff	- Schedule law enforcement safety drills. (COMPLETE) - Conduct staff training as required. (COMPLETE)	These are ongoing objectives



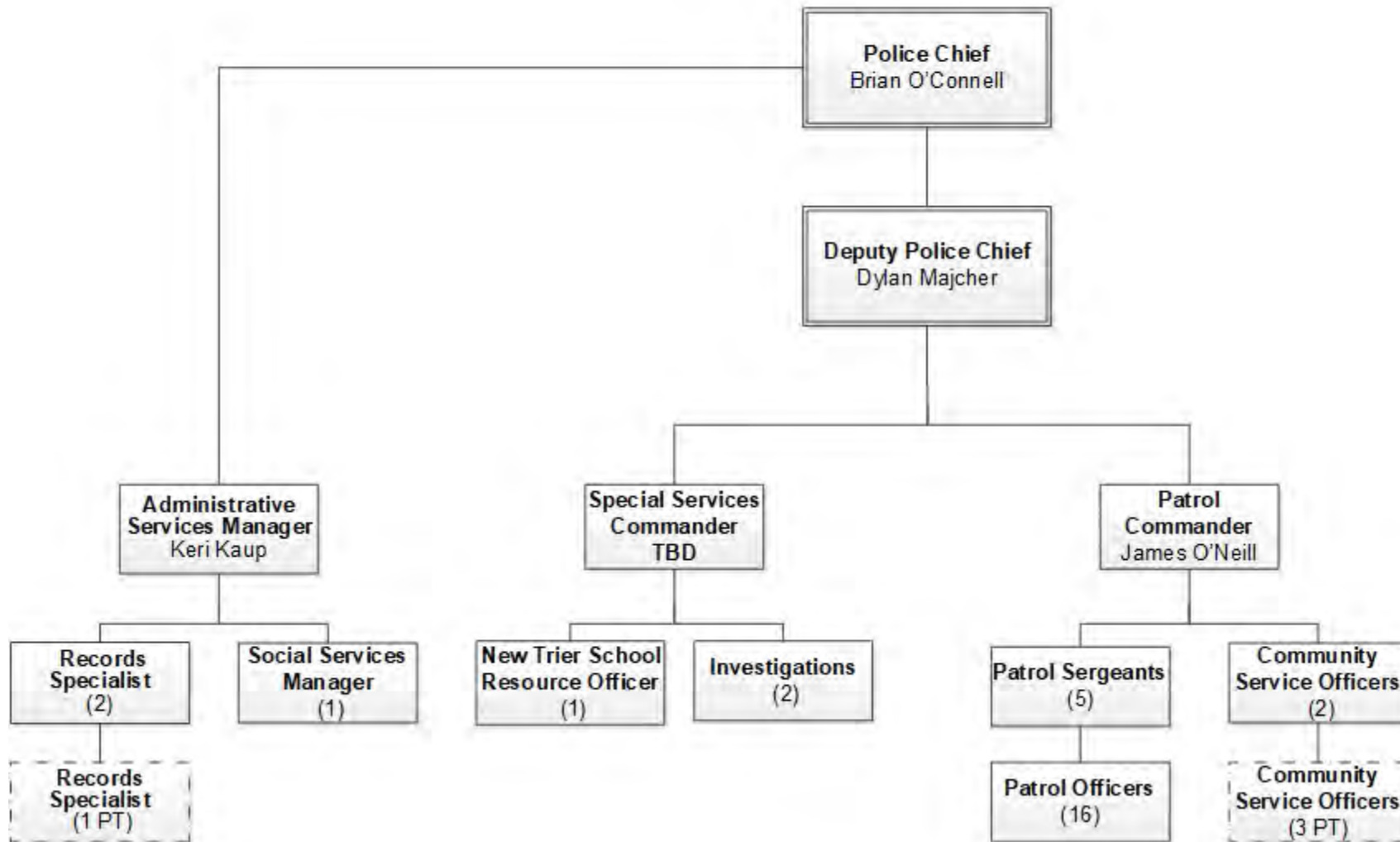
Financial Summary

Police	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C
Salaries and Benefits	\$ 5,963,641	\$ 6,111,793	\$ 6,014,373	\$ 6,524,963	6.8%	8.5%
Services and Supplies	\$ 1,354,327	\$ 1,569,636	\$ 1,579,636	\$ 1,608,632	2.5%	1.8%
Total Operating Exp.	\$ 7,317,968	\$ 7,681,429	\$ 7,594,009	\$ 8,133,595	5.9%	7.1%
Capital Outlay	\$ 270,711	\$ 315,000	\$ 308,767	\$ 165,000	-47.6%	0.0%
Total Department	\$ 7,588,679	\$ 7,996,429	\$ 7,902,776	\$ 8,298,595	3.8%	5.0%



Organizational Chart

Village of Winnetka Police Department



Department Metrics

Annual Activity Summary	2022	2021	2020	% Change (2021-2022)
Calls for Service	18,736	19,768	19,792	-5.2%
Crime Reports	311	209	462	48.8%
Custodial Arrests	148	134	199	10.4%
Ordinance Citations	153	209	190	-26.8%
Traffic - Citations & Warnings	1,776	1,856	1,816	-4.3%
Parking Citations	2,747	1,485	1,631	85.0%
Total Traffic Crashes	287	282	201	1.8%
Other Department Services	9,363	8,773	10,959	6.72%
Department Training (hours)	5,867	4,576	2,683	28.2%



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							
Division 01 - Department Wide							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.01-512	Overtime Salaries	0	0	123	0		0
100.26.01-513	Part Time Salaries	30,000.00	30,000.00	7,462.00	0	-100.00%	-30,000.00
100.26.01-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$30,000.00	\$30,000.00	\$7,585.00	\$0.00	-100.00%	(\$30,000.00)
Benefits							
100.26.01-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.26.01-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
100.26.01-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
100.26.01-528	Fringe Benefits - Life Insurance	0	0	0	0		0
100.26.01-582	Tuition Assistance	12,180.00	12,825.00	12,825.00	0	-100.00%	-12,825.00
Benefits Totals		\$12,180.00	\$12,825.00	\$12,825.00	\$0.00	-100.00%	(\$12,825.00)
Pensions							
100.26.01-523	Fringe Benefits - Medicare	435	468	118	0	-100.00%	-468
100.26.01-524	Fringe Benefits - Social Security	1,860.00	1,860.00	470	0	-100.00%	-1,860.00
100.26.01-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
100.26.01-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
Pensions Totals		\$2,295.00	\$2,328.00	\$588.00	\$0.00	-100.00%	(\$2,328.00)
Salary and Benefits Totals		\$44,475.00	\$45,153.00	\$20,998.00	\$0.00	-100.00%	(\$45,153.00)
Services and Supplies							
Services & Charges							
100.26.01-553	Legal Services	0	0	0	0		0
100.26.01-554	Social Work	0	0	0	0		0
100.26.01-555	GIS & Aerial Mapping	16,711.00	16,711.00	16,711.00	21,225.00	27.01%	4,514.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							

Division 01 - Department Wide

EXPENSE

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	GIS Charge - \$98,458 X 21.56%				1.0000	21,225.00	21,225.00
Manager Totals							\$21,225.00

100.26.01-556	Village Data Processing / Network Charge	115,862.00	139,862.00	139,862.00	199,000.00	42.28%	59,138.00

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Network support and computer charges				1.0000	199,000.00	199,000.00
Manager Totals							\$199,000.00

100.26.01-557	Technology Licensing & Maintenance	51,750.00	93,950.00	93,950.00	85,550.00	-8.94%	-8,400.00

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Automated license plate readers				1.0000	17,250.00	17,250.00
Manager	E-ticketing system				1.0000	1,200.00	1,200.00
Manager	Property and evidence software subscription				1.0000	1,100.00	1,100.00
Manager	Social services assessment software				1.0000	6,300.00	6,300.00
Manager	STARCOM subscription fees				1.0000	21,700.00	21,700.00
Manager	Video security service and maintenance				1.0000	38,000.00	38,000.00
Manager Totals							\$85,550.00

100.26.01-562	Dispatch Services	509,816.00	532,492.00	532,492.00	560,061.00	5.18%	27,569.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							

Division 01 - Department Wide

EXPENSE

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Consolidated dispatch contract (year 1 of 10)	1.0000	560,061.00	560,061.00
			Manager Totals	\$560,061.00

100.26.01-563	Telephone Service	7,835.00	7,835.00	7,835.00	7,835.00	0.00%	0

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	847-***-2121 (CallOne POTS) PD/FD emergency line	12.0000	120.00	1,440.00
Manager	847-***-2561 (CallOne POTS) PD/FD emergency line	12.0000	120.00	1,440.00
Manager	847-***-6034 (CallOne POTS) Police non-emergency line	12.0000	60.00	720.00
Manager	847-***-6157 (CallOne POTS) Police non-emergency line	12.0000	60.00	720.00
Manager	847-***-6158 (CallOne POTS) Police non-emergency line	12.0000	60.00	720.00
Manager	847-***-6167 (CallOne POTS) Police non-emergency line	12.0000	60.00	720.00
Manager	Monthly PRI share (Comcast)	12.0000	172.93	2,075.00
			Manager Totals	\$7,835.00

100.26.01-564	Cell Phones & Radios	24,000.00	29,080.00	29,080.00	29,080.00	0.00%	0

Budget Transactions						
Level	Transaction			Number of Units	Cost Per Unit	Total Amount
Manager	Cellular service			1.0000	26,800.00	26,800.00
Manager	Radio maintenance			1.0000	1,200.00	1,200.00
Manager	Tablet cellular service			1.0000	1,080.00	1,080.00



Village of Winnetka

Budget Detail

Budget Year 2024

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Department 26 - Police							

Division 01 - Department Wide

EXPENSE

Manager Totals							\$29,080.00

100.26.01-566	Other Operating Services	38,600.00	55,655.00	65,655.00	54,450.00	-2.17%	-1,205.00

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	800.00	800.00
Manager	Fitness exams	1.0000	600.00	600.00
Manager	Investigations software subscriptions	1.0000	10,000.00	10,000.00
Manager	Lexipol policy manual subscription	1.0000	10,800.00	10,800.00
Manager	Mortuary services	1.0000	1,000.00	1,000.00
Manager	Offsite evidence storage	1.0000	16,050.00	16,050.00
Manager	Park district contractual services	1.0000	11,500.00	11,500.00
Manager	Shredding services	1.0000	1,200.00	1,200.00
Manager	Subpoena processing fees	1.0000	500.00	500.00
Manager	Towing	1.0000	1,000.00	1,000.00
Manager Totals				\$54,450.00

100.26.01-568	Utilities	44,500.00	44,500.00	44,500.00	48,950.00	10.00%	4,450.00

Budget Transactions

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



Village of Winnetka

Budget Detail

Budget Year 2024

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Department 26 - Police							

Division 01 - Department Wide

EXPENSE

100.26.01-570	Repair & Maintenance - Buildings	73,300.00	74,700.00	74,700.00	73,600.00	-1.47%	-1,100.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Building furnishings	1.0000	5,000.00	5,000.00
Manager	Building repairs and maintenance	1.0000	25,000.00	25,000.00
Manager	Custodial services	1.0000	24,300.00	24,300.00
Manager	Fire extinguisher maintenance	1.0000	600.00	600.00
Manager	Generator service	1.0000	5,000.00	5,000.00
Manager	HVAC preventative maintenance	1.0000	2,500.00	2,500.00
Manager	Janitor and miscellaneous supplies	1.0000	6,000.00	6,000.00
Manager	Laundry and floor mat service	1.0000	3,700.00	3,700.00
Manager	Pest control services	1.0000	1,500.00	1,500.00
Manager Totals				\$73,600.00

100.26.01-574	Vehicle Maint Service Charge	151,382.00	164,355.00	164,355.00	130,355.00	-20.69%	-34,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Fleet services assessment	1.0000	130,355.00	130,355.00
Manager Totals				\$130,355.00

100.26.01-575	Rental - Office Equipment	5,500.00	5,000.00	5,000.00	5,000.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount



Village of Winnetka

Budget Detail

Budget Year 2024

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Department 26 - Police							

Division 01 - Department Wide

EXPENSE

Manager	Copier rental	1.0000	5,000.00	5,000.00
			Manager Totals	\$5,000.00

100.26.01-580 Memberships & Publications 43,256.00 42,956.00 42,956.00 43,656.00 1.63% 700

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Crime lab building maintenance fund	1.0000	3,000.00	3,000.00
Manager	Crime lab fee	1.0000	18,600.00	18,600.00
Manager	ILEAS membership	1.0000	120.00	120.00
Manager	NEMRT memberships	28.0000	95.00	2,660.00
Manager	NIPAS fees	1.0000	7,000.00	7,000.00
Manager	NIPSTA memberships	28.0000	167.00	4,676.00
Manager	NORTAF fees	1.0000	6,600.00	6,600.00
Manager	Professional memberships	1.0000	1,000.00	1,000.00
			Manager Totals	\$43,656.00

100.26.01-581 Training & Travel 50,300.00 80,520.00 80,520.00 82,820.00 2.86% 2,300.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Books periodicals and videos	1.0000	1,200.00	1,200.00
Manager	Field training program software	1.0000	1,620.00	1,620.00
Manager	Fitness supplies and maintenance	1.0000	2,500.00	2,500.00
Manager	Motorcycle officer training	1.0000	5,500.00	5,500.00
Manager	Police law institute training	1.0000	3,100.00	3,100.00



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Department 26 - Police							

Division 01 - Department Wide

EXPENSE

Manager	Police training academy					2.0000	9,000.00	18,000.00
Manager	Professional conferences					1.0000	8,000.00	8,000.00
Manager	Range supplies maintenance and ammo					1.0000	22,000.00	22,000.00
Manager	Staff and command					1.0000	4,500.00	4,500.00
Manager	Training and expenses					1.0000	15,000.00	15,000.00
Manager	Training publication subscription fees					28.0000	50.00	1,400.00
Manager Totals								\$82,820.00

Services & Charges Totals \$1,132,812.00 \$1,287,616.00 \$1,297,616.00 \$1,341,582.00 4.19% \$53,966.00

Supplies

100.26.01-532 Computer Equipment 1,000.00 1,000.00 1,000.00 2,500.00 150.00% 1,500.00

Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
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 56,375.00 60,360.00 60,360.00 127,050.00 110.49% 66,690.00

Budget Transactions								
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	AEDs and supplies					5.0000	1,900.00	9,500.00
Manager	Ballistic shields					2.0000	4,950.00	9,900.00
Manager	Body armor, civilian personnel					2.0000	1,100.00	2,200.00
Manager	Body armor, sworn personnel					5.0000	1,500.00	7,500.00



Village of Winnetka

Budget Detail

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Department 26 - Police							

Division 01 - Department Wide

EXPENSE

Manager	Body worn camera and electronic control devices (year 2 of 5)					1.0000	65,000.00	65,000.00
Manager	Breathalyzer supplies					1.0000	550.00	550.00
Manager	Community relations supplies					1.0000	3,000.00	3,000.00
Manager	Crime scene supplies					1.0000	1,200.00	1,200.00
Manager	Crossing guard supplies					1.0000	350.00	350.00
Manager	First aid and universal precaution supplies					1.0000	1,300.00	1,300.00
Manager	Investigations supplies					1.0000	500.00	500.00
Manager	Patrol supplies and equipment					1.0000	3,500.00	3,500.00
Manager	Property and evidence storage supplies					1.0000	1,000.00	1,000.00
Manager	Task force uniforms and supplies					1.0000	2,500.00	2,500.00
Manager	Traffic safety equipment					1.0000	550.00	550.00
Manager	Uniform, patches					1.0000	500.00	500.00
Manager	Uniforms, new CSOs					2.0000	2,000.00	4,000.00
Manager	Uniforms, new officers					2.0000	4,500.00	9,000.00
Manager	Uniforms, promotions					1.0000	2,000.00	2,000.00
Manager	Uniforms, specialty assignment					1.0000	3,000.00	3,000.00
Manager Totals								\$127,050.00

100.26.01-540	Other Operating Supplies	26,500.00	26,500.00	26,500.00	26,500.00	0.00%	0

Budget Transactions

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



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							

Division 01 - Department Wide

EXPENSE

Manager	Printing expenses					1.0000	6,000.00	6,000.00
Manager	Prisoner food and services					1.0000	500.00	500.00
Manager	Records supplies					1.0000	2,000.00	2,000.00
Manager Totals								\$26,500.00

100.26.01-542	Vehicles, Parts and Equipment	156,075.00	166,660.00	166,660.00	80,750.00	-51.55%	-85,910.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Bicycle equipment and maintenance	1.0000	700.00	700.00
Manager	Miscellaneous squad supplies	1.0000	500.00	500.00
Manager	Motorcycle maintenance and repair	1.0000	200.00	200.00
Manager	Radar unit maintenance and certification	1.0000	4,500.00	4,500.00
Manager	Squad car camera system (year 1 of 5)	1.0000	27,500.00	27,500.00
Manager	Squad equipment installation and repairs	1.0000	45,850.00	45,850.00
Manager	Vehicle cleaning and decontamination	1.0000	1,500.00	1,500.00
Manager Totals				\$80,750.00

Supplies Totals	\$239,950.00	\$254,520.00	\$254,520.00	\$236,800.00	-6.96%	(\$17,720.00)
Services and Supplies Totals	\$1,372,762.00	\$1,542,136.00	\$1,552,136.00	\$1,578,382.00	2.35%	\$36,246.00

Capital Outlay

100.26.01-615	Buildings & Structures	275,000.00	250,000.00	244,492.00	0	-100.00%	-250,000.00
100.26.01-620	Improvements Other Than Buildings	0	0	0	0		0
100.26.01-625	Heavy Machinery	0	0	0	0		0
100.26.01-630	Motor Vehicles	0	0	0	165,000.00		165,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Department	26 - Police							
Division	01 - Department Wide							
EXPENSE								
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	2024 Chevrolet Tahoe				1.0000	60,000.00	60,000.00
	Manager	2024 Ford Explorer				1.0000	55,000.00	55,000.00
	Manager	2024 Ford Utility				1.0000	50,000.00	50,000.00
							Manager Totals	\$165,000.00
100.26.01-635	Furniture & Fixtures	0	0	0	0		0	
100.26.01-640	Office and Other Equipment	0	65,000.00	64,275.00	0	-100.00%	-65,000.00	
100.26.01-645	Technology	0	0	0	0		0	
	Capital Outlay Totals	\$275,000.00	\$315,000.00	\$308,767.00	\$165,000.00	-47.62%	(\$150,000.00)	
Insurance and Other Chargebacks								
100.26.01-530	Liability Insurance	0	27,500.00	27,500.00	30,250.00	10.00%	2,750.00	
	Insurance and Other Chargebacks Totals	\$0.00	\$27,500.00	\$27,500.00	\$30,250.00	10.00%	\$2,750.00	
	Division 01 - Department Wide Totals	\$1,692,237.00	\$1,929,789.00	\$1,909,401.00	\$1,773,632.00	-8.09%	(\$156,157.00)	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							

Division 10 - Administration

EXPENSE

Salary and Benefits

Employee Pay

100.26.10-511	Regular Salaries	745,546.00	771,817.00	742,250.00	898,086.00	16.36%	126,269.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	260101 - Police Chief	Earnings		186,300.00
Manager	260201 - Deputy Police Chief	Earnings		164,741.00
Manager	260301 - Commander of Police	Earnings		158,179.00
Manager	260302 - Commander of Police	Earnings		158,179.00
Manager	260702 - Administrative Services Manager	Earnings		144,579.00
Manager	261102 - Social Services Manager	Earnings		86,108.00
Manager Totals				\$898,086.00

100.26.10-512	Overtime Salaries	12,000.00	10,000.00	0	2,000.00	-80.00%	-8,000.00
100.26.10-515	Sick Cashed In	11,256.00	16,444.00	40,927.00	12,696.00	-22.79%	-3,748.00
100.26.10-516	Holiday Salaries	0	0	0	0		0
100.26.10-518	Other Compensation	7,580.00	7,580.00	3,810.00	8,580.00	13.19%	1,000.00
Employee Pay Totals		\$776,382.00	\$805,841.00	\$786,987.00	\$921,362.00	14.34%	\$115,521.00

Benefits

100.26.10-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.26.10-521	Fringe Benefits - Worker's Compensation	50,000.00	57,500.00	57,500.00	0	-100.00%	-57,500.00
100.26.10-522	Fringe Benefits - Medical / Dental Insurance	104,564.00	127,446.00	115,500.00	149,522.00	17.32%	22,076.00
100.26.10-528	Fringe Benefits - Life Insurance	836	958	958	548	-42.80%	-410
Benefits Totals		\$155,400.00	\$185,904.00	\$173,958.00	\$150,070.00	-19.28%	(\$35,834.00)

Pensions



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							
Division 10 - Administration							
EXPENSE							
100.26.10-523	Fringe Benefits - Medicare	11,258.00	11,686.00	10,655.00	13,360.00	14.32%	1,674.00
100.26.10-524	Fringe Benefits - Social Security	6,996.00	8,253.00	11,995.00	14,475.00	75.39%	6,222.00
100.26.10-525	Fringe Benefits - IMRF Pension Er Contribution	12,424.00	9,970.00	14,950.00	16,542.00	65.92%	6,572.00
100.26.10-526	Fringe Benefits - Police Pension Er Contribution	238,411.00	252,773.00	252,773.00	276,813.00	9.51%	24,040.00
100.26.10-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
<i>Pensions Totals</i>		\$269,089.00	\$282,682.00	\$290,373.00	\$321,190.00	13.62%	\$38,508.00
<i>Salary and Benefits Totals</i>		\$1,200,871.00	\$1,274,427.00	\$1,251,318.00	\$1,392,622.00	9.27%	\$118,195.00
Division 10 - Administration Totals		\$1,200,871.00	\$1,274,427.00	\$1,251,318.00	\$1,392,622.00	9.27%	\$118,195.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							

Division 13 - Community Service Officers

EXPENSE

Salary and Benefits

Employee Pay

100.26.13-511	Regular Salaries	167,926.00	167,926.00	167,926.00	179,802.00	7.07%	11,876.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	260901 - Community Service Officer	Earnings		89,945.00
Manager	260902 - Community Service Officer	Earnings		89,857.00
Manager Totals				\$179,802.00

100.26.13-512	Overtime Salaries	2,600.00	2,600.00	7,000.00	6,000.00	130.77%	3,400.00
100.26.13-513	Part Time Salaries	99,949.00	103,526.00	84,150.00	101,396.00	-2.06%	-2,130.00
100.26.13-515	Sick Cashed In	0	0	0	0		0
100.26.13-518	Other Compensation	2,600.00	2,600.00	2,200.00	2,600.00	0.00%	0
Employee Pay Totals		\$273,075.00	\$276,652.00	\$261,276.00	\$289,798.00	4.75%	\$13,146.00

Benefits

100.26.13-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.26.13-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
100.26.13-522	Fringe Benefits - Medical / Dental Insurance	20,590.00	21,048.00	21,048.00	21,298.00	1.19%	250
100.26.13-528	Fringe Benefits - Life Insurance	216	205	205	123	-40.00%	-82
Benefits Totals		\$20,806.00	\$21,253.00	\$21,253.00	\$21,421.00	0.79%	\$168.00

Pensions

100.26.13-523	Fringe Benefits - Medicare	3,961.00	4,012.00	4,012.00	4,202.00	4.74%	190
100.26.13-524	Fringe Benefits - Social Security	16,931.00	17,152.00	17,152.00	17,968.00	4.76%	816
100.26.13-525	Fringe Benefits - IMRF Pension Er Contribution	29,493.00	20,527.00	20,527.00	24,416.00	18.95%	3,889.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							
Division 13 - Community Service Officers							
EXPENSE							
100.26.13-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
100.26.13-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
<i>Pensions Totals</i>		\$50,385.00	\$41,691.00	\$41,691.00	\$46,586.00	11.74%	\$4,895.00
<i>Salary and Benefits Totals</i>		\$344,266.00	\$339,596.00	\$324,220.00	\$357,805.00	5.36%	\$18,209.00
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
100.26.13-540	Other Operating Supplies	0	0	0	0		0
<i>Supplies Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
<i>Services and Supplies Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division 13 - Community Service Officers Totals		\$344,266.00	\$339,596.00	\$324,220.00	\$357,805.00	5.36%	\$18,209.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							

Division 14 - General & Criminal Records

EXPENSE

Salary and Benefits

Employee Pay

100.26.14-511	Regular Salaries	125,896.00	124,442.00	124,442.00	139,971.00	12.48%	15,529.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	260810 - Records Specialist	Earnings		75,165.00
Manager	260813 - Records Specialist	Earnings		64,806.00
Manager Totals				\$139,971.00

100.26.14-512	Overtime Salaries	5,000.00	5,000.00	500	3,500.00	-30.00%	-1,500.00

100.26.14-513	Part Time Salaries	32,922.00	35,234.00	35,234.00	45,013.00	27.75%	9,779.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	260811 - Records Specialist Part-Time	Earnings		45,013.00
Manager Totals				\$45,013.00

100.26.14-515	Sick Cashed In	0	0	0	0		0

100.26.14-516	Holiday Salaries	0	0	0	0		0

100.26.14-518	Other Compensation	1,440.00	1,440.00	1,440.00	1,440.00	0.00%	0

Employee Pay Totals		\$165,258.00	\$166,116.00	\$161,616.00	\$189,924.00	14.33%	\$23,808.00

Benefits

100.26.14-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0

100.26.14-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0

100.26.14-522	Fringe Benefits - Medical / Dental Insurance	20,590.00	21,048.00	21,048.00	31,331.00	48.85%	10,283.00

100.26.14-528	Fringe Benefits - Life Insurance	166	156	156	98	-37.18%	-58



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							
Division 14 - General & Criminal Records							
EXPENSE							
	<i>Benefits Totals</i>	\$20,756.00	\$21,204.00	\$21,204.00	\$31,429.00	48.22%	\$10,225.00
<u>Pensions</u>							
100.26.14-523	Fringe Benefits - Medicare	2,396.00	2,410.00	2,410.00	2,753.00	14.23%	343
100.26.14-524	Fringe Benefits - Social Security	10,246.00	10,300.00	10,300.00	11,776.00	14.33%	1,476.00
100.26.14-525	Fringe Benefits - IMRF Pension Er Contribution	17,486.00	12,334.00	12,334.00	16,141.00	30.87%	3,807.00
100.26.14-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
100.26.14-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
	<i>Pensions Totals</i>	\$30,128.00	\$25,044.00	\$25,044.00	\$30,670.00	22.46%	\$5,626.00
	<i>Salary and Benefits Totals</i>	\$216,142.00	\$212,364.00	\$207,864.00	\$252,023.00	18.68%	\$39,659.00
Division 14 - General & Criminal Records Totals		\$216,142.00	\$212,364.00	\$207,864.00	\$252,023.00	18.68%	\$39,659.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							
Division 16 - Investigations							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.16-511	Regular Salaries	316,442.00	332,211.00	270,000.00	320,934.00	-3.39%	-11,277.00
Position Transactions							
	Level	Position		Type	Code		Total Amount
	Manager	260406 - Police Officer		Earnings			108,477.00
	Manager	260411 - Police Officer		Earnings			108,477.00
	Manager	260419 - Police Officer		Earnings			103,980.00
						Manager Totals	\$320,934.00
100.26.16-512	Overtime Salaries	40,000.00	40,000.00	40,000.00	45,000.00	12.50%	5,000.00
Position Transactions							
	Level	Position		Type	Code		Total Amount
	Manager	269998 - PD Budget Only Sworn		Earnings			45,000.00
						Manager Totals	\$45,000.00
100.26.16-515	Sick Cashed In	6,936.00	2,347.00	0	0	-100.00%	-2,347.00
100.26.16-516	Holiday Salaries	6,085.00	6,258.00	4,172.00	6,172.00	-1.37%	-86
100.26.16-518	Other Compensation	3,975.00	3,975.00	2,925.00	3,975.00	0.00%	0
Employee Pay Totals		\$373,438.00	\$384,791.00	\$317,097.00	\$376,081.00	-2.26%	(\$8,710.00)
Benefits							
100.26.16-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.26.16-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
100.26.16-522	Fringe Benefits - Medical / Dental Insurance	63,891.00	60,518.00	60,518.00	87,444.00	44.49%	26,926.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							
Division 16 - Investigations							
EXPENSE							
100.26.16-528	Fringe Benefits - Life Insurance	416	408	408	224	-45.10%	-184
Benefits Totals		\$64,307.00	\$60,926.00	\$60,926.00	\$87,668.00	43.89%	\$26,742.00
Pensions							
100.26.16-523	Fringe Benefits - Medicare	5,529.00	5,622.00	5,622.00	5,452.00	-3.02%	-170
100.26.16-524	Fringe Benefits - Social Security	0	0	0	0		0
100.26.16-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
100.26.16-526	Fringe Benefits - Police Pension Er Contribution	121,613.00	130,717.00	130,717.00	138,223.00	5.74%	7,506.00
100.26.16-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
Pensions Totals		\$127,142.00	\$136,339.00	\$136,339.00	\$143,675.00	5.38%	\$7,336.00
Salary and Benefits Totals		\$564,887.00	\$582,056.00	\$514,362.00	\$607,424.00	4.36%	\$25,368.00
Division 16 - Investigations Totals		\$564,887.00	\$582,056.00	\$514,362.00	\$607,424.00	4.36%	\$25,368.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							

Division 17 - Uniformed Patrol

EXPENSE

Salary and Benefits

Employee Pay

100.26.17-511	Regular Salaries	2,152,588.00	2,127,837.00	2,000,000.00	2,144,145.00	0.77%	16,308.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	260401 - Police Officer	Earnings		82,342.00
Manager	260402 - Police Officer	Earnings		80,135.00
Manager	260403 - Police Officer	Earnings		99,488.00
Manager	260404 - Police Officer	Earnings		97,414.00
Manager	260405 - Police Officer	Earnings		80,135.00
Manager	260407 - Police Officer	Earnings		99,488.00
Manager	260408 - Police Officer	Earnings		94,994.00
Manager	260409 - Police Officer	Earnings		108,477.00
Manager	260410 - Police Officer	Earnings		88,216.00
Manager	260412 - Police Officer	Earnings		83,898.00
Manager	260413 - Police Officer	Earnings		83,074.00
Manager	260414 - Police Officer	Earnings		94,994.00
Manager	260415 - Police Officer	Earnings		82,342.00
Manager	260416 - Police Officer	Earnings		90,502.00
Manager	260417 - Police Officer	Earnings		107,266.00
Manager	260418 - Police Officer	Earnings		108,477.00
Manager	260501 - Sergeant of Police	Earnings		121,844.00
Manager	260502 - Sergeant of Police	Earnings		135,264.00
Manager	260503 - Sergeant of Police	Earnings		135,265.00
Manager	260504 - Sergeant of Police	Earnings		135,265.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Department	26 - Police							
Division	17 - Uniformed Patrol							
EXPENSE								
	Manager	260505 - Sergeant of Police	Earnings				135,265.00	
							Manager Totals	\$2,144,145.00
100.26.17-512	Overtime Salaries	225,000.00	225,000.00	375,000.00	250,000.00	11.11%	25,000.00	
100.26.17-515	Sick Cashed In	8,768.00	3,688.00	4,091.00	3,252.00	-11.82%	-436	
100.26.17-516	Holiday Salaries	46,889.00	46,107.00	64,000.00	46,802.00	1.51%	695	
100.26.17-518	Other Compensation	24,295.00	24,295.00	21,250.00	23,425.00	-3.58%	-870	
	Employee Pay Totals	\$2,457,540.00	\$2,426,927.00	\$2,464,341.00	\$2,467,624.00	1.68%	\$40,697.00	
Benefits								
100.26.17-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0	
100.26.17-521	Fringe Benefits - Worker's Compensation	0	0	0	75,000.00		75,000.00	
100.26.17-522	Fringe Benefits - Medical / Dental Insurance	379,056.00	341,126.00	341,126.00	414,191.00	21.42%	73,065.00	
100.26.17-528	Fringe Benefits - Life Insurance	2,572.00	2,297.00	2,297.00	1,391.00	-39.44%	-906	
	Benefits Totals	\$381,628.00	\$343,423.00	\$343,423.00	\$490,582.00	42.85%	\$147,159.00	
Pensions								
100.26.17-523	Fringe Benefits - Medicare	35,829.00	35,234.00	35,234.00	35,783.00	1.56%	549	
100.26.17-524	Fringe Benefits - Social Security	0	0	0	0		0	
100.26.17-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0	
100.26.17-526	Fringe Benefits - Police Pension Er Contribution	828,050.00	852,613.00	852,613.00	921,100.00	8.03%	68,487.00	
100.26.17-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0	
	Pensions Totals	\$863,879.00	\$887,847.00	\$887,847.00	\$956,883.00	7.78%	\$69,036.00	
	Salary and Benefits Totals	\$3,703,047.00	\$3,658,197.00	\$3,695,611.00	\$3,915,089.00	7.02%	\$256,892.00	
	Division	17 - Uniformed Patrol Totals	\$3,703,047.00	\$3,658,197.00	\$3,695,611.00	\$3,915,089.00	7.02%	\$256,892.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Department 26 - Police							
Division 18 - Special Detail							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.26.18-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Salary and Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division 18 - Special Detail Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Department 26 - Police Totals		\$7,721,450.00	\$7,996,429.00	\$7,902,776.00	\$8,298,595.00	3.78%	\$302,166.00

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 final phase of the 3-year Fire Training Tower Repair/Maintenance Program.
- Negotiated new Collective Bargaining Agreement with Winnetka Firefighter’s Local 2077 through 2026.
- Placed joint Fire Boat into operation under IGA’s with Wilmette and Evanston for combined water rescue responses on Lake Michigan. Certified four Winnetka personnel to the Boat Operator Search and Rescue level.
- Replaced Fire Department Incident Command vehicle.
- Worked with Human Resources to create new promotional lists for Captain and Lieutenant.
- Began program to certify Village staff in CPR and Stop the Bleed.
- Coordinated NIMS ICS certification training for Village of Winnetka Command staff.

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees:
27.0

FY 2023 FTEs: **27.0**
FY 2022 FTEs: **27.0**
FY 2021 FTEs: **27.0**

Proposed FY 2024 Cost of Salaries and Benefits: **\$6,128,438**
Projected FY 2023 Cost of Salaries and Benefits: **\$5,555,141**
Budgeted FY 2023 Cost of Salaries and Benefits: **\$5,512,425**
Actual FY 2022 Cost of Salaries and Benefits: **\$5,249,644**
FY2023 Budget vs. FY2024 Proposed Budget % Change:
11.17%



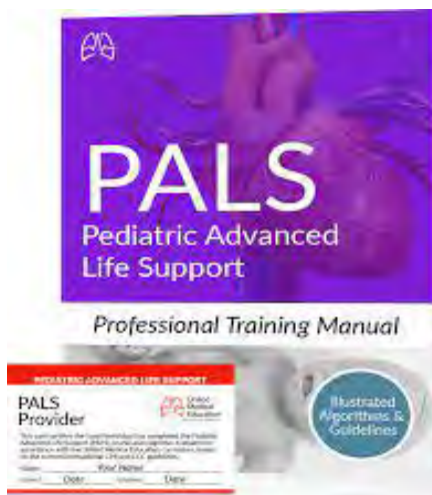
Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Cost of Services and Supplies: **\$790,340**
Projected FY 2023 Cost of Services and Supplies: **\$608,152**
Budgeted FY 2023 Cost of Services and Supplies: **\$614,370**
Actual FY 2022 Cost of Services and Supplies: **\$646,124**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **28.64%**

Fiscal Year 2024 Proposed Department Objectives

Objective	Action Steps	Timeframe
Replace Reserve Ambulance 28	• Monitor build process • Outfit cabinets and compartments • Place vehicle in-service	December 2024
Replace aging apparatus bay overhead doors	• Determine door specifications • Obtain bids through RFP process • Select contractor and install doors	July 2024
Create shared Training Officer position with New Trier Township Fire Departments	• Implement IGA with NIPSTA and Fire Departments • Create job description • Hired qualified person	June 2024
Update Village EOP and certify plan with Cook County Emergency Management	• Update existing EOP • File plan with CCEMRS after approval • Distribute document to staff	December 2024
Complete Pediatric Advance Life Support Training for Department paramedics	• Schedule Training and Instructor • Complete training and certification process of department paramedics.	September 2024



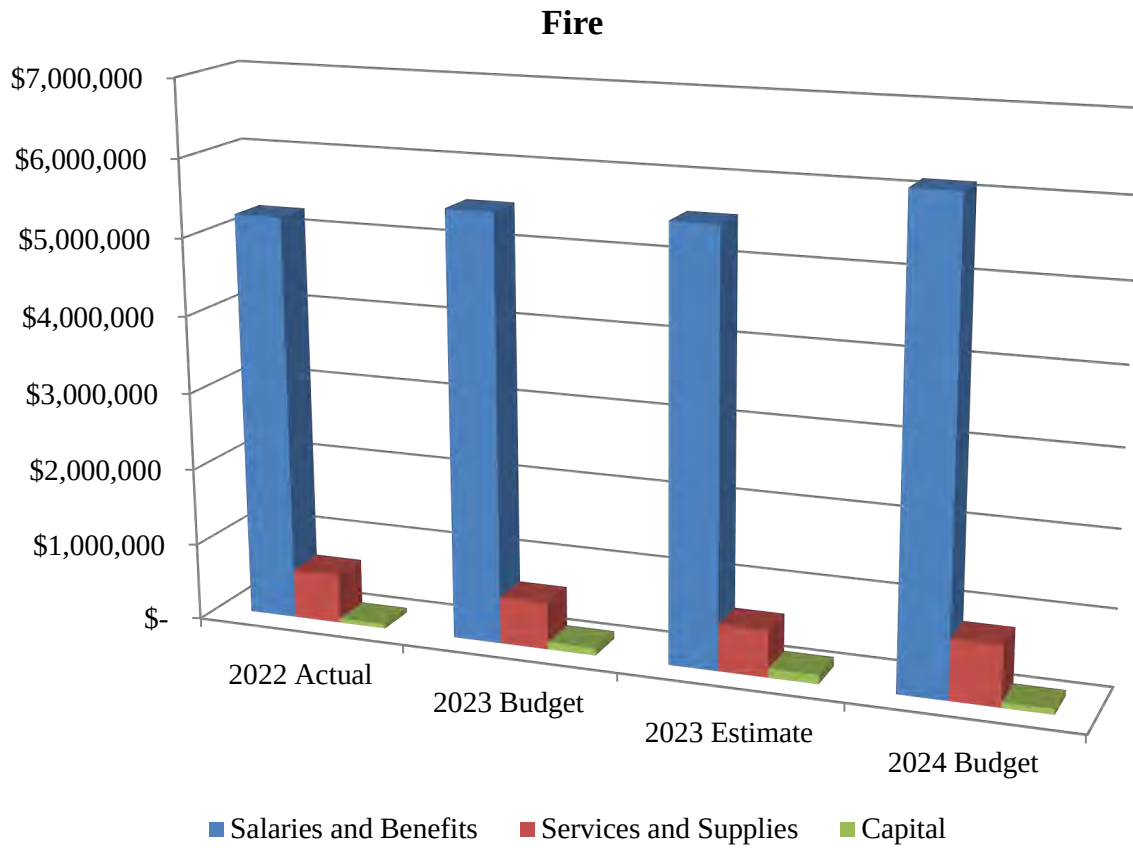
Fiscal Year 2023 Department Objectives Review

Objective	Anticipated Completion Status
Replace Battalion 28 – Incident Command Vehicle	November 2023
In conjunction with Human Resources, create new promotional lists for Captain and Lieutenant	Completed
Complete Advanced Cardiac Life Support Training for Department paramedics	Completed
Complete final phase of Training Tower Maintenance Plan and Continue Training Cooperative	December 2023

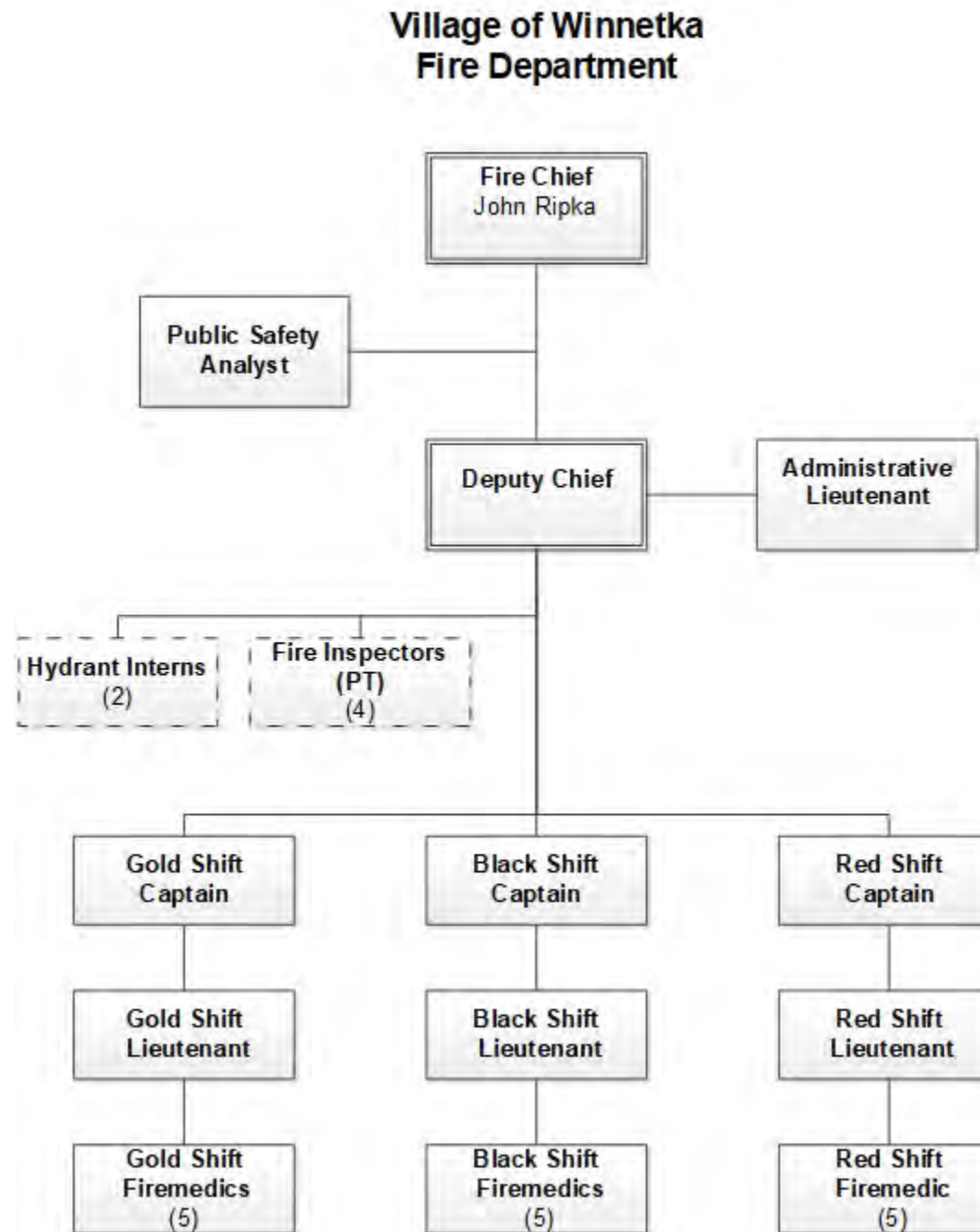


Financial Summary

Fire	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C
Salaries and Benefits	\$ 5,249,644	\$ 5,512,425	\$ 5,555,141	\$ 6,128,438	11.2%	10.3%
Services and Supplies	\$ 646,124	\$ 614,370	\$ 608,152	\$ 790,340	28.6%	30.0%
Total Operating Exp.	\$ 5,895,768	\$ 6,126,795	\$ 6,163,293	\$ 6,918,778	12.9%	12.3%
Capital Outlay	\$ 61,186	\$ 100,000	\$ 123,000	\$ 75,000	-25.0%	-39.0%
Total Department	\$ 5,956,954	\$ 6,226,795	\$ 6,286,293	\$ 6,993,778	12.3%	11.3%



Organizational Chart



Department Metrics

Emergency Response by Situation Type	Actual 2020	Actual 2021	Actual 2022	Projected 2023
Fire / Explosion (NFIRS 100-170)	34	26	32	22
Rescue Call (NFIRS 300-381)	696	662	762	699
Hazardous Condition (NFIRS 400-480)	75	113	73	93
Service Call (NFIRS 500-571)	225	273	257	195
Good Intent Call (NFIRS 600-672)	563	566	634	639
False Call (NFIRS 700-751)	446	519	468	492
	1,981	2,159	2,231	2,140
Fire Prevention				
Inspections	569	659	748	735
Plan Reviews	89	57	165	132
Consultations	107	93	225	68
Complaint/Legal/Other	232	235	12	179
	997	1,044	1,150	1,114
Training Hours	4,952	5,143	6722	6373
Hydrant Inspections(inc. Kenilworth)	792	792	792	792



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
100.28.01-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
100.28.01-582	Tuition Assistance	0	0	0	0		0
Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Pensions							
100.28.01-523	Fringe Benefits - Medicare	0	0	0	0		0
100.28.01-524	Fringe Benefits - Social Security	0	0	0	0		0
100.28.01-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
100.28.01-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
Pensions Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Salary and Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Services and Supplies							
Services & Charges							
100.28.01-555	GIS & Aerial Mapping	7,744.00	7,744.00	7,744.00	9,830.00	26.94%	2,086.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	GIS Charge - \$98,458 X 9.98%				1.0000	9,830.00	9,830.00
Manager Totals						\$9,830.00	
100.28.01-556	Village Data Processing / Network Charge	32,083.00	47,083.00	47,083.00	67,500.00	43.36%	20,417.00
100.28.01-568	Utilities	27,300.00	27,300.00	27,300.00	27,300.00	0.00%	0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	27,000.00	27,000.00	
Manager	Training tower utilities			1.0000	300.00	300.00	
Manager Totals						\$27,300.00	

100.28.01-570	Repair & Maintenance - Buildings	53,000.00	48,000.00	48,000.00	48,000.00	0.00%	0

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Building systems testing and maintenance			1.0000	10,000.00	10,000.00	
Manager	Exterior repairs and maintenance			1.0000	10,000.00	10,000.00	
Manager	Fitness equipment and preventative maintenance			1.0000	3,000.00	3,000.00	
Manager	Interior repairs and maintenance			1.0000	10,000.00	10,000.00	
Manager	Station and household supplies			1.0000	10,000.00	10,000.00	
Manager	Training tower repairs			1.0000	5,000.00	5,000.00	
Manager Totals						\$48,000.00	

100.28.01-574	Vehicle Maint Service Charge	59,072.00	59,255.00	59,255.00	51,835.00	-12.52%	-7,420.00
	Services & Charges Totals	\$179,199.00	\$189,382.00	\$189,382.00	\$204,465.00	7.96%	\$15,083.00

Supplies

100.28.01-533	Medical Supplies	0	0	0	0		0
	Supplies Totals	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Services and Supplies Totals	\$179,199.00	\$189,382.00	\$189,382.00	\$204,465.00	7.96%	\$15,083.00

Capital Outlay

100.28.01-615	Buildings & Structures	100,000.00	35,000.00	58,000.00	75,000.00	114.29%	40,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	Apparatus Bay Door Replacement				8.0000	9,375.00	75,000.00
						Manager Totals	\$75,000.00

100.28.01-620	Improvements Other Than Buildings	0	0	0	0	0	0
100.28.01-625	Heavy Machinery	0	0	0	0	0	0
100.28.01-630	Motor Vehicles	0	65,000.00	65,000.00	0	-100.00%	-65,000.00
100.28.01-635	Furniture & Fixtures	0	0	0	0	0	0
100.28.01-640	Office and Other Equipment	60,000.00	0	0	0	0	0
100.28.01-645	Technology	0	0	0	0	0	0
Capital Outlay Totals		\$160,000.00	\$100,000.00	\$123,000.00	\$75,000.00	-25.00%	(\$25,000.00)
<u>Insurance and Other Chargebacks</u>							
100.28.01-530	Liability Insurance	0	27,500.00	27,500.00	30,250.00	10.00%	2,750.00
Insurance and Other Chargebacks Totals		\$0.00	\$27,500.00	\$27,500.00	\$30,250.00	10.00%	\$2,750.00
Division 01 - Department Wide Totals		\$339,199.00	\$316,882.00	\$339,882.00	\$309,715.00	-2.26%	(\$7,167.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 10 - Administration							
EXPENSE							
Salary and Benefits							
Benefits							
100.28.10-511	Regular Salaries	404,000.00	406,221.00	406,221.00	462,125.00	13.76%	55,904.00
Position Transactions							
Level	Position			Type	Code		Total Amount
Manager	280101 - Fire Chief			Earnings			191,427.00
Manager	280201 - Deputy Fire Chief			Earnings			177,149.00
Manager	280602 - Public Safety Analyst			Earnings			79,587.00
Manager	289999 - FD Budget Only			Earnings			13,962.00
Manager Totals							\$462,125.00
100.28.10-513	Part Time Salaries	13,600.00	16,000.00	16,000.00	16,000.00	0.00%	0
Position Transactions							
Level	Position			Type	Code		Total Amount
Manager	280703 - Hydrant Intern			Earnings			8,000.00
Manager	280705 - Hydrant Intern			Earnings			8,000.00
Manager Totals							\$16,000.00
100.28.10-515	Sick Cashed In	3,988.00	4,007.00	4,269.00	4,418.00	10.26%	411
100.28.10-518	Other Compensation	800	800	6,700.00	7,300.00	812.50%	6,500.00
Employee Pay Totals		\$422,388.00	\$427,028.00	\$433,190.00	\$489,843.00	14.71%	\$62,815.00
Benefits							
100.28.10-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.28.10-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change																																																
Fund 100 - General Fund																																																							
Department 28 - Fire																																																							
Division 10 - Administration																																																							
EXPENSE																																																							
100.28.10-522	Fringe Benefits - Medical / Dental Insurance	58,343.00	59,812.00	59,812.00	60,592.00	1.30%	780																																																
100.28.10-528	Fringe Benefits - Life Insurance	401	504	504	311	-38.29%	-193																																																
	<i>Benefits Totals</i>	<u>\$58,744.00</u>	<u>\$60,316.00</u>	<u>\$60,316.00</u>	<u>\$60,903.00</u>	<u>0.97%</u>	<u>\$587.00</u>																																																
<u>Pensions</u>																																																							
100.28.10-523	Fringe Benefits - Medicare	6,125.00	6,192.00	6,192.00	7,103.00	14.71%	911																																																
100.28.10-524	Fringe Benefits - Social Security	5,141.00	5,341.00	5,341.00	5,926.00	10.95%	585																																																
100.28.10-525	Fringe Benefits - IMRF Pension Er Contribution	7,630.00	5,254.00	5,254.00	6,956.00	32.39%	1,702.00																																																
100.28.10-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0																																																
100.28.10-527	Fringe Benefits - Fire Pension Er Contribution	160,888.00	197,723.00	197,723.00	213,714.00	8.09%	15,991.00																																																
	<i>Pensions Totals</i>	<u>\$179,784.00</u>	<u>\$214,510.00</u>	<u>\$214,510.00</u>	<u>\$233,699.00</u>	<u>8.95%</u>	<u>\$19,189.00</u>																																																
	<i>Salary and Benefits Totals</i>	<u>\$660,916.00</u>	<u>\$701,854.00</u>	<u>\$708,016.00</u>	<u>\$784,445.00</u>	<u>11.77%</u>	<u>\$82,591.00</u>																																																
<u>Services and Supplies</u>																																																							
<u>Services & Charges</u>																																																							
100.28.10-553	Legal Services	0	0	0	0		0																																																
100.28.10-556	Village Data Processing / Network Charge	0	0	0	0		0																																																
100.28.10-557	Technology Licensing & Maintenance	14,495.00	14,495.00	17,832.00	28,018.00	93.29%	13,523.00																																																
<table><tr><td colspan="2">Budget Transactions</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td><i>Level</i></td><td><i>Transaction</i></td><td></td><td></td><td><i>Number of Units</i></td><td><i>Cost Per Unit</i></td><td></td><td><i>Total Amount</i></td></tr><tr><td>Manager</td><td>Annual ESO licensing - FIRE/EMS/Scheduler</td><td></td><td></td><td>1.0000</td><td>14,318.00</td><td></td><td>14,318.00</td></tr><tr><td>Manager</td><td>Lexipol FirePolicy</td><td></td><td></td><td>1.0000</td><td>10,000.00</td><td></td><td>10,000.00</td></tr><tr><td>Manager</td><td>Vector Solutions</td><td></td><td></td><td>1.0000</td><td>3,700.00</td><td></td><td>3,700.00</td></tr><tr><td colspan="6"></td><td>Manager Totals</td><td><u>\$28,018.00</u></td></tr></table>								Budget Transactions								<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>	Manager	Annual ESO licensing - FIRE/EMS/Scheduler			1.0000	14,318.00		14,318.00	Manager	Lexipol FirePolicy			1.0000	10,000.00		10,000.00	Manager	Vector Solutions			1.0000	3,700.00		3,700.00							Manager Totals	<u>\$28,018.00</u>
Budget Transactions																																																							
<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>																																																
Manager	Annual ESO licensing - FIRE/EMS/Scheduler			1.0000	14,318.00		14,318.00																																																
Manager	Lexipol FirePolicy			1.0000	10,000.00		10,000.00																																																
Manager	Vector Solutions			1.0000	3,700.00		3,700.00																																																
						Manager Totals	<u>\$28,018.00</u>																																																
100.28.10-564	Cell Phones & Radios	0	0	0	0		0																																																



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	100 - General Fund						
Department	28 - Fire						
Division	10 - Administration						
EXPENSE							
100.28.10-575	Rental - Office Equipment	3,360.00	3,360.00	4,607.00	4,800.00	42.86%	1,440.00
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Manager		Copier rental		12.0000		400.00	4,800.00
Manager Totals							\$4,800.00
100.28.10-580	Memberships & Publications	6,575.00	6,995.00	7,105.00	7,580.00	8.36%	585
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Manager		IFSAP membership		1.0000		55.00	55.00
Manager		Illinois Fire Chiefs Association membership		1.0000		450.00	450.00
Manager		International Association of Fire Chiefs membership		2.0000		400.00	800.00
Manager		MABAS Dues - Division 3 and Illinois		1.0000		5,550.00	5,550.00
Manager		Metropolitan Fire Chiefs Association membership		2.0000		100.00	200.00
Manager		NFPA membership		3.0000		175.00	525.00
Manager Totals							\$7,580.00
100.28.10-581	Training & Travel	0	0	0	0		0
Services & Charges Totals		\$24,430.00	\$24,850.00	\$29,544.00	\$40,398.00	62.57%	\$15,548.00
Supplies							
100.28.10-531	Office Supplies - General	5,750.00	6,250.00	6,250.00	7,000.00	12.00%	750
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change					
Fund	100 - General Fund											
Department	28 - Fire											
Division	10 - Administration											
EXPENSE												
	Manager	Annual report printing				1.0000	1,000.00	1,000.00				
	Manager	Office supplies and miscellaneous				1.0000	5,000.00	5,000.00				
	Manager	Postage				1.0000	1,000.00	1,000.00				
	Manager Totals							\$7,000.00				
100.28.10-532	Computer Equipment	2,900.00	2,900.00	2,900.00	3,000.00	3.45%	100					
	Budget Transactions											
	Level	Transaction			Number of Units		Cost Per Unit	Total Amount				
	Manager	Bureau Tablets			2.0000		1,500.00	3,000.00				
	Manager Totals							\$3,000.00				
100.28.10-542	Vehicles, Parts and Equipment	41,500.00	1,500.00	1,500.00	1,500.00	0.00%	0					
	Budget Transactions											
	Level	Transaction			Number of Units		Cost Per Unit	Total Amount				
	Manager	Administration vehicle maintenance			1.0000		1,500.00	1,500.00				
	Manager Totals							\$1,500.00				
	Division	Supplies Totals	\$50,150.00	\$10,650.00	\$10,650.00	\$11,500.00	7.98%	\$850.00				
Services and Supplies Totals		\$74,580.00	\$35,500.00	\$40,194.00	\$51,898.00	46.19%	\$16,398.00					
10 - Administration Totals							\$735,496.00	\$737,354.00	\$748,210.00	\$836,343.00	13.42%	\$98,989.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	38,000.00	35,500.00	45,000.00	70,000.00	97.18%	34,500.00
100.28.12-514	Sick Salaries	0	0	0	0		0
100.28.12-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$38,000.00	\$35,500.00	\$45,000.00	\$70,000.00	97.18%	\$34,500.00
Benefits							
100.28.12-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.28.12-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
100.28.12-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
100.28.12-528	Fringe Benefits - Life Insurance	0	0	0	0		0
Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Pensions							
100.28.12-523	Fringe Benefits - Medicare	551	514	514	1,015.00	97.47%	501
100.28.12-524	Fringe Benefits - Social Security	0	0	0	0		0
100.28.12-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
100.28.12-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
100.28.12-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
Pensions Totals		\$551.00	\$514.00	\$514.00	\$1,015.00	97.47%	\$501.00
Salary and Benefits Totals		\$38,551.00	\$36,014.00	\$45,514.00	\$71,015.00	97.19%	\$35,001.00
Services and Supplies							
Services & Charges							
100.28.12-581	Training & Travel	29,134.00	24,634.00	24,634.00	54,984.00	123.20%	30,350.00

Budget Transactions



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							

Division 12 - Training

EXPENSE

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Advanced Technician Firefighter (ATF) class	2.0000	1,000.00	2,000.00
Manager	Blue Card incident command	1.0000	1,000.00	1,000.00
Manager	FDIC Annual Conference	3.0000	1,100.00	3,300.00
Manager	Fire Academy	1.0000	4,000.00	4,000.00
Manager	Fire Apparatus Engineer (FAE) class	2.0000	1,000.00	2,000.00
Manager	Fire Investigations	4.0000	250.00	1,000.00
Manager	Fire Officer Certifications	4.0000	2,400.00	9,600.00
Manager	FRI Conference	2.0000	1,250.00	2,500.00
Manager	IFCA Conference	1.0000	500.00	500.00
Manager	IFSAP Annual Conference	1.0000	800.00	800.00
Manager	MABAS Annual Conference	2.0000	300.00	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
Manager	SCUBA class	1.0000	1,000.00	1,000.00
Manager	Technical rescue	2.0000	1,000.00	2,000.00
Manager	Training materials & supplies	1.0000	2,000.00	2,000.00
Manager	Vehicle Machinery Operations (VMO) class	2.0000	1,000.00	2,000.00
Manager	Water rescue	1.0000	1,500.00	1,500.00
Manager	WAVE/ESO Conference	3.0000	2,000.00	6,000.00
Manager Totals				\$54,984.00

Services & Charges Totals	\$29,134.00	\$24,634.00	\$24,634.00	\$54,984.00	123.20%	\$30,350.00
Services and Supplies Totals	\$29,134.00	\$24,634.00	\$24,634.00	\$54,984.00	123.20%	\$30,350.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 12 - Training							
EXPENSE							
Division 12 - Training Totals		\$67,685.00	\$60,648.00	\$70,148.00	\$125,999.00	107.75%	\$65,351.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 15 - Communications							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.28.15-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.28.15-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
100.28.15-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
100.28.15-528	Fringe Benefits - Life Insurance	0	0	0	0		0
Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Pensions							
100.28.15-523	Fringe Benefits - Medicare	0	0	0	0		0
100.28.15-524	Fringe Benefits - Social Security	0	0	0	0		0
100.28.15-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
100.28.15-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
100.28.15-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
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	181,236.00	188,436.00	175,886.00	183,690.00	-2.52%	-4,746.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Emergency 24 subscriber fees	175.0000	72.00	12,600.00
Manager	Radio alarm network billing fees	175.0000	12.00	2,100.00
Manager	Radio alarm network radios and install costs	6.0000	1,140.00	6,840.00
Manager	Radio network maintenance	175.0000	66.00	11,550.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 15 - Communications							
EXPENSE							
Manager RED Center monthly fees						12.0000	12,550.00
							150,600.00
							Manager Totals \$183,690.00
100.28.15-563	Telephone Service	5,703.00	5,703.00	5,703.00	5,703.00	0.00%	0
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	847-***-0774 (CallOne POTS) Radio alarm backup				12.0000	60.00	720.00
Manager	847-***-6030 (CallOne POTS) EOC line				12.0000	60.00	720.00
Manager	847-***-6031 (CallOne POTS) EOC line				12.0000	60.00	720.00
Manager	847-***-6032 (CallOne POTS) EOC line				12.0000	60.00	720.00
Manager	847-***-6033 (CallOne POTS) EOC line				12.0000	60.00	720.00
Manager	847-***-7989 (CallOne POTS) FD/EOC fax line				12.0000	60.00	720.00
Manager	Monthly PRI share (Comcast)				12.0000	115.29	1,383.00
							Manager Totals \$5,703.00
100.28.15-564	Cell Phones & Radios	21,000.00	15,000.00	15,000.00	19,400.00	29.33%	4,400.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Cellular phones and mdc cellular service				1.0000	8,000.00	8,000.00
Manager	Radio parts and maintenance				1.0000	7,000.00	7,000.00
Manager	Radio upgrades				1.0000	4,400.00	4,400.00
							Manager Totals \$19,400.00
Services & Charges Totals		\$207,939.00	\$209,139.00	\$196,589.00	\$208,793.00	-0.17%	(\$346.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 15 - Communications							
EXPENSE							
	Services and Supplies Totals	\$207,939.00	\$209,139.00	\$196,589.00	\$208,793.00	-0.17%	(\$346.00)
Division 15 - Communications Totals		\$207,939.00	\$209,139.00	\$196,589.00	\$208,793.00	-0.17%	(\$346.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	1,401.00	0		0
100.28.19-512	Overtime Salaries	10,000.00	10,000.00	10,000.00	12,500.00	25.00%	2,500.00
100.28.19-513	Part Time Salaries	112,495.00	119,490.00	119,490.00	158,598.00	32.73%	39,108.00

Position Transactions					
Level	Position	Type	Code		Total Amount
Manager	280701 - Fire Inspector - Part-Time	Earnings			45,478.00
Manager	280702 - Fire Inspector - Part-Time	Earnings			33,660.00
Manager	280704 - Fire Inspector - Part-Time	Earnings			40,538.00
Manager	280706 - Fire Inspector - Part-Time	Earnings			38,922.00
Manager Totals					\$158,598.00

100.28.19-517	Special Compensation	0	0	0	0		0
<i>Employee Pay Totals</i>		\$122,495.00	\$129,490.00	\$130,891.00	\$171,098.00	32.13%	\$41,608.00

Benefits

100.28.19-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.28.19-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
100.28.19-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
100.28.19-528	Fringe Benefits - Life Insurance	0	0	0	0		0
<i>Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00

Pensions

100.28.19-523	Fringe Benefits - Medicare	1,775.00	1,877.00	1,877.00	2,480.00	32.13%	603
100.28.19-524	Fringe Benefits - Social Security	6,976.00	7,408.00	7,408.00	9,833.00	32.73%	2,425.00
100.28.19-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
100.28.19-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 19 - Life Safety							
EXPENSE							
100.28.19-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
	<i>Pensions Totals</i>	\$8,751.00	\$9,285.00	\$9,285.00	\$12,313.00	32.61%	\$3,028.00
	<i>Salary and Benefits Totals</i>	\$131,246.00	\$138,775.00	\$140,176.00	\$183,411.00	32.16%	\$44,636.00
Services and Supplies							
Services & Charges							
100.28.19-573	Outside Repair & Maintenance - Vehicles	0	0	0	0		0
100.28.19-581	Training & Travel	0	0	0	3,000.00		3,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Fire Inspector Certifications				2.0000	1,000.00	2,000.00
Manager	Professional Development				1.0000	1,000.00	1,000.00
						Manager Totals	\$3,000.00
	<i>Services & Charges Totals</i>	\$0.00	\$0.00	\$0.00	\$3,000.00		\$3,000.00
Supplies							
100.28.19-540	Other Operating Supplies	9,500.00	9,500.00	9,500.00	11,250.00	18.42%	1,750.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
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
	<i>Supplies Totals</i>	\$9,500.00	\$9,500.00	\$9,500.00	\$11,250.00	18.42%	\$1,750.00
	<i>Services and Supplies Totals</i>	\$9,500.00	\$9,500.00	\$9,500.00	\$14,250.00	50.00%	\$4,750.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 19 - Life Safety							
EXPENSE							
Division 19 - Life Safety Totals		\$140,746.00	\$148,275.00	\$149,676.00	\$197,661.00	33.31%	\$49,386.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							

Division 20 - Firefighting

EXPENSE

Salary and Benefits

Benefits

100.28.20-511	Regular Salaries	2,076,854.00	2,302,488.00	2,302,488.00	2,566,145.00	11.45%	263,657.00

Position Transactions					
Level	Position	Type	Code	Total Amount	
Manager	280301 - Firefighter	Earnings		112,954.00	
Manager	280302 - Firefighter	Earnings		112,954.00	
Manager	280304 - Firefighter	Earnings		97,610.00	
Manager	280305 - Firefighter	Earnings		112,954.00	
Manager	280306 - Firefighter	Earnings		96,270.00	
Manager	280307 - Firefighter	Earnings		93,092.00	
Manager	280308 - Firefighter	Earnings		93,092.00	
Manager	280309 - Firefighter	Earnings		112,954.00	
Manager	280310 - Firefighter	Earnings		116,233.00	
Manager	280311 - Firefighter	Earnings		116,233.00	
Manager	280312 - Firefighter	Earnings		116,233.00	
Manager	280313 - Firefighter	Earnings		96,270.00	
Manager	280314 - Firefighter	Earnings		116,233.00	
Manager	280315 - Firefighter	Earnings		93,268.00	
Manager	280316 - Firefighter	Earnings		102,284.00	
Manager	280401 - Captain	Earnings		146,107.00	
Manager	280402 - Captain	Earnings		148,022.00	
Manager	280403 - Captain	Earnings		148,022.00	
Manager	280501 - Lieutenant	Earnings		134,482.00	
Manager	280502 - Lieutenant	Earnings		131,914.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 20 - Firefighting							
EXPENSE							
Manager	280503 - Lieutenant			Earnings			134,482.00
Manager	280504 - Lieutenant			Earnings			134,482.00
Manager Totals							\$2,566,145.00
100.28.20-512	Overtime Salaries	32,000.00	32,000.00	32,000.00	32,000.00	0.00%	0
100.28.20-514	Sick Salaries	160,000.00	160,000.00	160,000.00	190,000.00	18.75%	30,000.00
100.28.20-515	Sick Cashed In	15,625.00	16,613.00	17,064.00	17,310.00	4.20%	697
100.28.20-516	Holiday Salaries	72,785.00	84,893.00	84,893.00	89,880.00	5.87%	4,987.00
Employee Pay Totals		\$2,371,039.00	\$2,611,944.00	\$2,639,010.00	\$2,944,625.00	12.74%	\$332,681.00
Benefits							
100.28.20-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.28.20-521	Fringe Benefits - Worker's Compensation	55,000.00	60,000.00	60,000.00	75,000.00	25.00%	15,000.00
100.28.20-522	Fringe Benefits - Medical / Dental Insurance	433,368.00	482,181.00	482,181.00	458,460.00	-4.92%	-23,721.00
100.28.20-528	Fringe Benefits - Life Insurance	2,703.00	2,699.00	2,699.00	1,794.00	-33.53%	-905
Benefits Totals		\$491,071.00	\$544,880.00	\$544,880.00	\$535,254.00	-1.77%	(\$9,626.00)
Pensions							
100.28.20-523	Fringe Benefits - Medicare	34,456.00	37,871.00	37,871.00	42,696.00	12.74%	4,825.00
100.28.20-524	Fringe Benefits - Social Security	0	0	0	0		0
100.28.20-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
100.28.20-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
100.28.20-527	Fringe Benefits - Fire Pension Er Contribution	1,033,265.00	1,404,564.00	1,404,564.00	1,546,702.00	10.12%	142,138.00
Pensions Totals		\$1,067,721.00	\$1,442,435.00	\$1,442,435.00	\$1,589,398.00	10.19%	\$146,963.00
Salary and Benefits Totals		\$3,929,831.00	\$4,599,259.00	\$4,626,325.00	\$5,069,277.00	10.22%	\$470,018.00
Services and Supplies							
Services & Charges							



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	100 - General Fund							
Department	28 - Fire							
Division	20 - Firefighting							
EXPENSE								
100.28.20-566	Other Operating Services	10,000.00	10,000.00	11,638.00	15,000.00	50.00%	5,000.00	
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 Totals							\$15,000.00	
Services & Charges Totals		\$10,000.00	\$10,000.00	\$11,638.00	\$15,000.00	50.00%	\$5,000.00	
Supplies								
100.28.20-542	Vehicles, Parts and Equipment	5,000.00	2,500.00	2,500.00	37,500.00	1400.00%	35,000.00	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	Fireboat Purchase (cost share - 33%)				1.0000	33,500.00	33,500.00	
Manager	Vehicle Maintenance				1.0000	4,000.00	4,000.00	
Manager Totals							\$37,500.00	
100.28.20-546	Firefighting Equipment and Supplies	85,000.00	90,000.00	90,000.00	149,400.00	66.00%	59,400.00	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	Apparatus repairs				1.0000	15,000.00	15,000.00	
Manager	Boat operation fuel/maintenance				1.0000	5,000.00	5,000.00	
Manager	Diving equipment				1.0000	3,000.00	3,000.00	
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	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							

Division 20 - Firefighting

EXPENSE

Manager	Fire hose replacement					1.0000	6,000.00	6,000.00
Manager	Fire hose testing					1.0000	4,700.00	4,700.00
Manager	Firefighting tools and equipment					1.0000	4,000.00	4,000.00
Manager	Hydrant testing supplies					1.0000	3,000.00	3,000.00
Manager	Ladder safety test					1.0000	3,000.00	3,000.00
Manager	Mechanical and power tools					1.0000	2,500.00	2,500.00
Manager	NIPSTA Regional Training Program					1.0000	34,000.00	34,000.00
Manager	SCBA fit, flow and air compressor testing					1.0000	7,000.00	7,000.00
Manager	SCBA maintenance, repair, & replacement					1.0000	1,000.00	1,000.00
Manager	SCUBA equipment and repairs					1.0000	3,000.00	3,000.00
Manager	TRT equipment					1.0000	1,000.00	1,000.00
Manager	Turnout gear					5.0000	4,000.00	20,000.00
Manager	Turnout gear cleaning					1.0000	4,000.00	4,000.00
Manager	Turnout gear repair/maintenance					1.0000	1,200.00	1,200.00
Manager	Uniforms					1.0000	15,000.00	15,000.00
Manager Totals								\$149,400.00

Supplies Totals	\$90,000.00	\$92,500.00	\$92,500.00	\$186,900.00	102.05%	\$94,400.00
Services and Supplies Totals	\$100,000.00	\$102,500.00	\$104,138.00	\$201,900.00	96.98%	\$99,400.00
Division 20 - Firefighting Totals	\$4,029,831.00	\$4,701,759.00	\$4,730,463.00	\$5,271,177.00	12.11%	\$569,418.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	325,509.00	0	8,347.00	0		0
100.28.62-512	Overtime Salaries	6,000.00	6,000.00	17,636.00	20,000.00	233.33%	14,000.00
100.28.62-514	Sick Salaries	30,000.00	30,000.00	1,660.00	0	-100.00%	-30,000.00
100.28.62-515	Sick Cashed In	13,021.00	0	0	0		0
100.28.62-516	Holiday Salaries	11,454.00	0	0	0		0
100.28.62-518	Other Compensation	2,175.00	0	325	0		0
Employee Pay Totals		\$388,159.00	\$36,000.00	\$27,968.00	\$20,000.00	-44.44%	(\$16,000.00)
Benefits							
100.28.62-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.28.62-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
100.28.62-522	Fringe Benefits - Medical / Dental Insurance	66,567.00	0	1,702.00	0		0
100.28.62-528	Fringe Benefits - Life Insurance	429	0	6	0		0
Benefits Totals		\$66,996.00	\$0.00	\$1,708.00	\$0.00		\$0.00
Pensions							
100.28.62-523	Fringe Benefits - Medicare	5,629.00	523	523	290	-44.55%	-233
100.28.62-524	Fringe Benefits - Social Security	0	0	0	0		0
100.28.62-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
100.28.62-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
100.28.62-527	Fringe Benefits - Fire Pension Er Contribution	161,979.00	0	4,911.00	0		0
Pensions Totals		\$167,608.00	\$523.00	\$5,434.00	\$290.00	-44.55%	(\$233.00)
Salary and Benefits Totals		\$622,763.00	\$36,523.00	\$35,110.00	\$20,290.00	-44.45%	(\$16,233.00)
Services and Supplies							
Services & Charges							



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							

Division 62 - Ambulance

EXPENSE

100.28.62-566	Other Operating Services	1,500.00	1,500.00	1,500.00	50	-96.67%	-1,450.00

Budget Transactions

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

100.28.62-581	Training & Travel	7,965.00	7,965.00	7,965.00	14,000.00	75.77%	6,035.00

Budget Transactions

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

Services & Charges Totals	\$9,465.00	\$9,465.00	\$9,465.00	\$14,050.00	48.44%	\$4,585.00

Supplies

100.28.62-533	Medical Supplies	6,750.00	6,750.00	6,750.00	8,250.00	22.22%	1,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Ambulance cot maintenance	1.0000	2,000.00	2,000.00
Manager	EMS equipment repairs	1.0000	1,000.00	1,000.00
Manager	Medical supplies	1.0000	2,500.00	2,500.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 28 - Fire							
Division 62 - Ambulance							
EXPENSE							
	Manager Medical supplies - Oxygen					12.0000	125.00 1,500.00
	Manager Medical training equipment					1.0000	1,250.00 1,250.00
							Manager Totals \$8,250.00
100.28.62-542	Vehicles, Parts and Equipment	0	0	0	1,500.00		1,500.00
Budget Transactions							
	Level Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager Ambulance maintenance, parts, and supplies				1.0000	1,500.00	1,500.00
							Manager Totals \$1,500.00
	Supplies Totals	\$6,750.00	\$6,750.00	\$6,750.00	\$9,750.00	44.44%	\$3,000.00
	Services and Supplies Totals	\$16,215.00	\$16,215.00	\$16,215.00	\$23,800.00	46.78%	\$7,585.00
Insurance and Other Chargebacks							
100.28.62-530	Liability Insurance	0	0	0	0		0
	Insurance and Other Chargebacks Totals	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	Division 62 - Ambulance Totals	\$638,978.00	\$52,738.00	\$51,325.00	\$44,090.00	-16.40%	(\$8,648.00)
	Department 28 - Fire Totals	\$6,159,874.00	\$6,226,795.00	\$6,286,293.00	\$6,993,778.00	12.32%	\$766,983.00

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, Landmark 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

- Assisted Village Council and Engineering Department with implementation of Phase 5 streetscape construction.
- Assisted Village Council and Plan Commission with the adoption of the new Comprehensive Plan.
- Assisted Village Council and Engineering Department with creation of a new Indian Hill neighborhood gathering space at 93 Green Bay Road site with the opening of Tala Coffee Roasters and the construction of a public plaza.
- Assisted Village Council with its efforts to consider adoption of new lakefront regulations both on the lakeside and the landside of the lakefront.
- Assisted Landmark Preservation Commission with its consideration and approval of the first 20% maximum building size bonus for a historic home.
- Assisted the Village Manager's office with economic development activities.

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees: **7.5**

FY 2023 FTEs: **7.0**

FY 2022 FTEs: **7.0**

FY 2021 FTEs: **7.0**

Proposed FY 2024 Cost of Salaries and Benefits: **\$1,108,288**

Projected FY 2023 Cost of Salaries and Benefits: **\$1,005,316**

Budgeted FY 2023 Cost of Salaries and Benefits: **\$1,007,286**

Actual FY 2022 Cost of Salaries and Benefits: **\$1,033,551**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **10.01%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Cost of Services and Supplies: **\$1,020,460**

Projected FY 2023 Cost of Services and Supplies: **\$832,570**

Budgeted FY 2023 Cost of Services and Supplies: **\$778,570**

Actual FY 2022 Cost of Services and Supplies: **\$600,121**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **31.1%**

Fiscal Year 2024 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 and Indian Hill business districts. - Assist the Village Council with consideration of reuse options for Village-owned property with a focus on the Post Office site.	12/31/24
Implementation of Comprehensive Plan initiatives	With the assistance of a consultant begin updating the Village's development regulations and processes (e.g., zoning ordinance, sign regulations, etc.).	12/31/24
Facilitate the redevelopment of privately-owned parcels in and near the Village's three commercial business districts.	- Continue to assist the owner of the One Winnetka site through any necessary Village zoning entitlement and building permit review processes. - Continue to assist other property owners and developers with redevelopment possibilities.	12/31/24
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.	12/31/24
Adopt more current International Code Council building and fire code series	In cooperation with the Fire Department and other Village Departments, assist Village Council with adoption of updated international building and fire code series, which will include consideration of appropriate amendments.	12/31/2024
Assist Manager's Office in furthering economic development activities	Coordinate building related activities in commercial districts with Economic Development Coordinator.	12/31/24
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.	12/31/24
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.	12/31/24

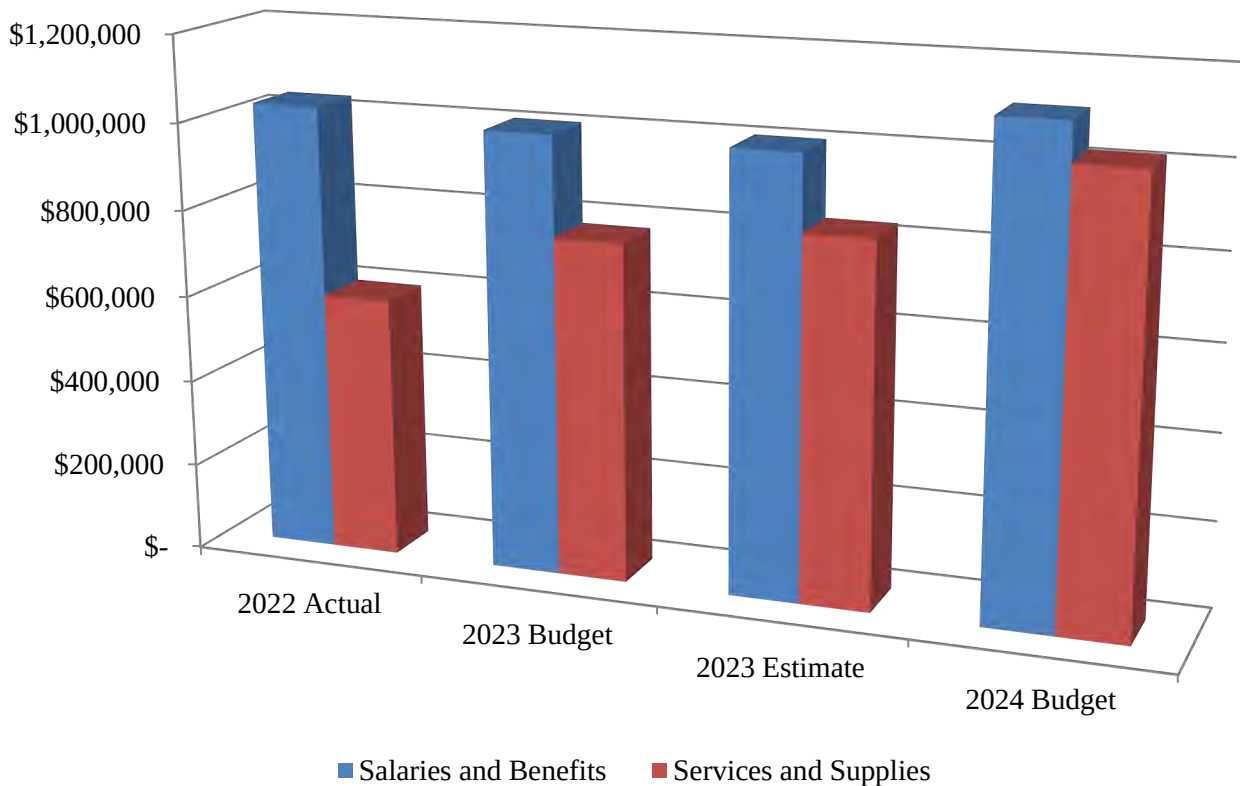
Fiscal Year 2023 Department Objectives Review

Objective	<u>December 31st, 2023</u> <u>Anticipated Completion Status</u>
Assist the Village Council with the implementation of the Downtown Master Plan	Completed & Ongoing
Update the Winnetka 2020 Comprehensive Plan	Completed
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

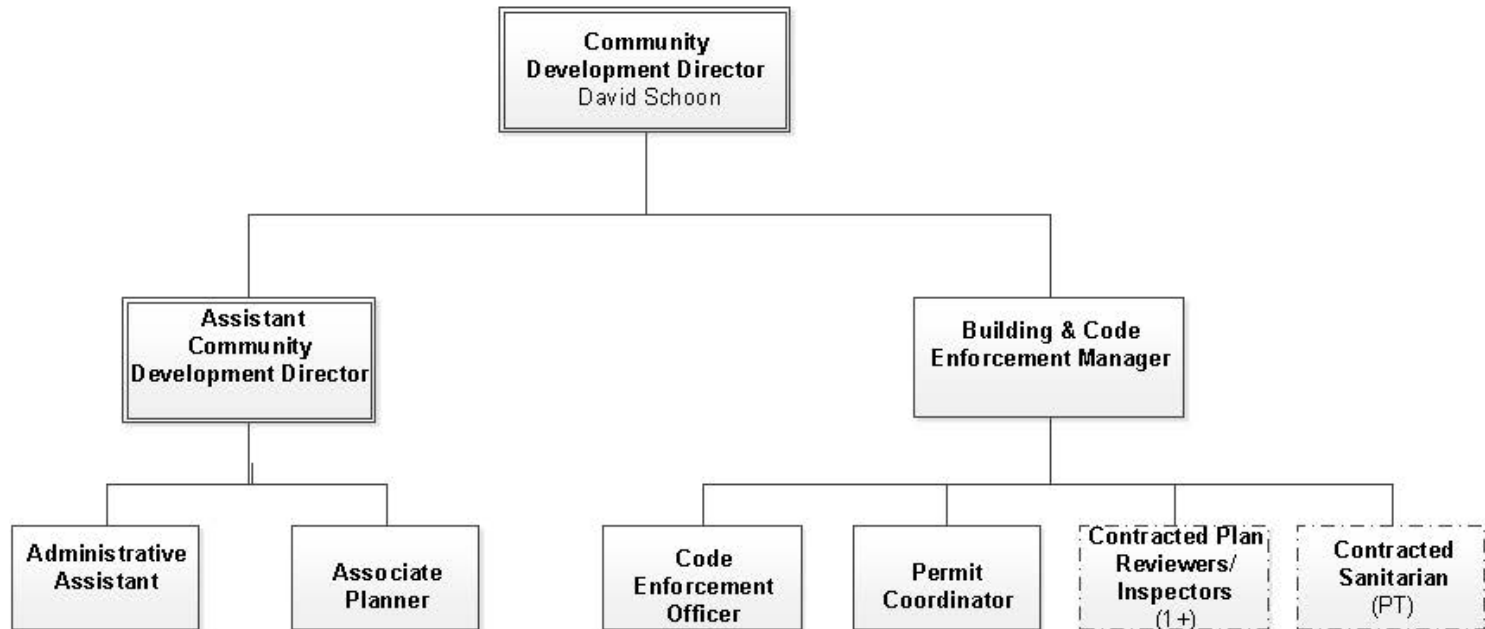
Community Development	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C
Salaries and Benefits	\$ 1,033,551	\$ 1,007,286	\$ 1,005,316	\$ 1,108,288	10.0%	10.2%
Services and Supplies	\$ 600,121	\$ 778,570	\$ 832,570	\$ 1,020,460	31.1%	22.6%
Total Operating Exp.	\$ 1,633,672	\$ 1,785,856	\$ 1,837,886	\$ 2,128,748	19.2%	15.8%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Department	\$ 1,633,672	\$ 1,785,856	\$ 1,837,886	\$ 2,128,748	19.2%	15.8%

Community Development



Organizational Chart

Village of Winnetka Community Development Department





Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							

Division 01 - Department Wide

EXPENSE

Salary and Benefits

Employee Pay

100.29.01-511	Regular Salaries	739,074.00	744,035.00	744,035.00	813,123.00	9.29%	69,088.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	290101 - Community Development Director	Earnings		186,507.00
Manager	290201 - Assistant Comm. Dev. Director	Earnings		145,265.00
Manager	290202 - Building & Code Enf. Mgr.	Earnings		124,892.00
Manager	290701 - Permit Coordinator	Earnings		97,414.00
Manager	291101 - Associate Planner	Earnings		100,238.00
Manager	291201 - Code Enforcement Officer	Earnings		79,125.00
Manager	291301 - Permit & Zoning Technician	Earnings		79,682.00
Manager Totals				\$813,123.00

100.29.01-512	Overtime Salaries	8,425.00	8,425.00	8,425.00	8,425.00	0.00%	0
100.29.01-513	Part Time Salaries	0	0	0	25,000.00		25,000.00
100.29.01-515	Sick Cashed In	0	0	0	0		0
100.29.01-518	Other Compensation	5,740.00	5,470.00	3,500.00	3,500.00	-36.01%	-1,970.00
Employee Pay Totals		\$753,239.00	\$757,930.00	\$755,960.00	\$850,048.00	12.15%	\$92,118.00

Benefits

100.29.01-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.29.01-521	Fringe Benefits - Worker's Compensation	5,000.00	7,500.00	7,500.00	12,500.00	66.67%	5,000.00
100.29.01-522	Fringe Benefits - Medical / Dental Insurance	107,634.00	101,794.00	101,794.00	111,654.00	9.69%	9,860.00
100.29.01-528	Fringe Benefits - Life Insurance	972	838	838	541	-35.44%	-297



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							
Division 01 - Department Wide							
EXPENSE							
100.29.01-529	Fringe Benefits - Allowances	0	0	0	0		0
100.29.01-582	Tuition Assistance	0	0	0	0		0
Benefits Totals		\$113,606.00	\$110,132.00	\$110,132.00	\$124,695.00	13.22%	\$14,563.00
Pensions							
100.29.01-523	Fringe Benefits - Medicare	10,923.00	10,989.00	10,989.00	12,325.00	12.16%	1,336.00
100.29.01-524	Fringe Benefits - Social Security	44,914.00	45,410.00	45,410.00	50,854.00	11.99%	5,444.00
100.29.01-525	Fringe Benefits - IMRF Pension Er Contribution	81,647.00	82,825.00	82,825.00	70,366.00	-15.04%	-12,459.00
Pensions Totals		\$137,484.00	\$139,224.00	\$139,224.00	\$133,545.00	-4.08%	(\$5,679.00)
Salary and Benefits Totals		\$1,004,329.00	\$1,007,286.00	\$1,005,316.00	\$1,108,288.00	10.03%	\$101,002.00
Services and Supplies							
Services & Charges							
100.29.01-551	Consulting Services	396,390.00	406,600.00	294,600.00	580,100.00	42.67%	173,500.00

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Cell tower plan review	2.0000	3,000.00	6,000.00	
Manager	Comprehensive Plan Implementation	1.0000	75,000.00	75,000.00	
Manager	Fire Safety Consultants (Pass-through)	1.0000	24,500.00	24,500.00	
Manager	General Planning Assistance	1.0000	30,000.00	30,000.00	
Manager	Health Inspections Professionals	1.0000	16,700.00	16,700.00	
Manager	Recording Secretary	1.0000	12,000.00	12,000.00	
Manager	SAFEbuilt - New Code Series Adoption Assistance	1.0000	5,000.00	5,000.00	
Manager	SAFEbuilt - OW Compliance Inspector	1.0000	96,500.00	96,500.00	
Manager	SAFEbuilt - OW plan review/inspectional services	1.0000	97,000.00	97,000.00	
Manager	SAFEbuilt - Plan review/inspectional services	1.0000	200,000.00	200,000.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							

Division 01 - Department Wide

EXPENSE

	Manager	Winnetka Historical Society - Prelim Hist/Architectural Review					1.0000	17,400.00	17,400.00
								Manager Totals	\$580,100.00
100.29.01-553	Legal Services	241,360.00	247,420.00	413,420.00	289,660.00	17.07%	42,240.00		
	Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
	Manager	Elrod Friedman - Non-Retainer Legal Matters				1.0000	70,000.00	70,000.00	
	Manager	Elrod Friedman - Village Wide Annual Retainer				12.0000	17,805.00	213,660.00	
	Manager	Legal notices				1.0000	4,000.00	4,000.00	
	Manager	Recording fees				1.0000	2,000.00	2,000.00	
								Manager Totals	\$289,660.00
100.29.01-555	GIS & Aerial Mapping	2,720.00	2,916.00	2,916.00	3,445.00	18.14%	529		
	Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
	Manager	GIS Charge - \$98,458 X 3.50%				1.0000	3,445.00	3,445.00	
								Manager Totals	\$3,445.00
100.29.01-556	Village Data Processing / Network Charge	35,280.00	49,280.00	49,280.00	69,750.00	41.54%	20,470.00		
100.29.01-563	Telephone Service	415	415	415	415	0.00%	0		
	Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 29 - Community Development							

Division 01 - Department Wide

EXPENSE

Manager	Monthly PRI share (Comcast)	12.0000	34.59	415.00
			Manager Totals	\$415.00

100.29.01-564	Cell Phones & Radios	3,300.00	3,300.00	3,300.00	3,300.00	0.00%	0
100.29.01-574	Vehicle Maint Service Charge	5,316.00	8,889.00	8,889.00	7,140.00	-19.68%	-1,749.00
100.29.01-575	Rental - Office Equipment	8,000.00	9,500.00	9,500.00	9,500.00	0.00%	0
100.29.01-580	Memberships & Publications	3,750.00	3,750.00	3,750.00	3,750.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	AA of Code Enforcement (Permit Coord., Admin.)	4.0000	75.00	300.00
Manager	APA/AICP (Dir., Asst. Dir., Planning)	4.0000	645.00	2,580.00
Manager	IACE Officers (Permit Coord., Code Officer, Admin Asst)	3.0000	40.00	120.00
Manager	International Code Council (Dir., Permit Coord.)	2.0000	100.00	200.00
Manager	Landmark Illinois (Senior Planner)	1.0000	50.00	50.00
Manager	NW Building Officials and Code Admin	3.0000	25.00	75.00
Manager	Publications - Non-Memberships	1.0000	425.00	425.00
			Manager Totals	\$3,750.00

100.29.01-581	Training & Travel	10,500.00	10,500.00	10,500.00	10,500.00	0.00%	0

Budget Transactions

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



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	100 - General Fund						
Department	29 - Community Development						
Division	01 - Department Wide						
EXPENSE							
Manager Totals							\$10,500.00
100.29.01-591	Rebates	10,000.00	10,000.00	10,000.00	10,000.00	0.00%	0
100.29.01-592	Credit Card Service Fees	0	0	0	0		0
Services & Charges Totals		\$717,031.00	\$752,570.00	\$806,570.00	\$987,560.00	31.23%	\$234,990.00
Supplies							
100.29.01-531	Office Supplies - General	11,000.00	11,000.00	11,000.00	11,000.00	0.00%	0
100.29.01-532	Computer Equipment	0	0	0	4,500.00		4,500.00
100.29.01-540	Other Operating Supplies	14,000.00	15,000.00	15,000.00	17,400.00	16.00%	2,400.00
Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Code Series Update - Manual Purchase			1.0000	4,800.00	4,800.00	
Manager	General operating supplies			1.0000	11,100.00	11,100.00	
Manager	LPC programs			1.0000	1,500.00	1,500.00	
Manager Totals							\$17,400.00
Supplies Totals		\$25,000.00	\$26,000.00	\$26,000.00	\$32,900.00	26.54%	\$6,900.00
Services and Supplies Totals		\$742,031.00	\$778,570.00	\$832,570.00	\$1,020,460.00	31.07%	\$241,890.00
Insurance and Other Chargebacks							
100.29.01-530	Liability Insurance	0	0	0	0		0
Insurance and Other Chargebacks Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division 01 - Department Wide Totals		\$1,746,360.00	\$1,785,856.00	\$1,837,886.00	\$2,128,748.00	19.20%	\$342,892.00
Department 29 - Community Development Totals		\$1,746,360.00	\$1,785,856.00	\$1,837,886.00	\$2,128,748.00	19.20%	\$342,892.00

DEPARTMENT NARRATIVE

PUBLIC WORKS DEPARTMENT

Mission Statement/Purpose

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

- Maintained Village's infrastructure.
- Managed continuous field operations through COVID-19 Pandemic.
- Negotiated first collective bargaining agreement with Local 150 unit.
- Purchased replacement leaf vacuum, dump truck and pickup truck
- Awarded multi-year contracts for custodial services, holiday lighting, concrete flatwork and pavement marking and recessing.
- Completed necessary facility repairs and improvements including fob system software upgrade and expansion to cover Building A at the Yards facility, repainting and repair of the Village Hall Bell Tower, expansion of security camera system at the Yards and smaller projects including repainting of a portion of the Village Hall basement, restoration of exterior doors at the Village Hall, and various repairs to fire suppression system components at the Yards and Village Hall.
- Implemented first year of enhanced pavement marking program, including recessing and installing long-lasting thermoplastic paint in high traffic pedestrian areas to enhance safety. Completed normal painting activities in the Hubbard Woods Business District and area along and north of Tower Road and west of the railroad tracks.
- Completed first year of brick paver maintenance for Village-owned facilities and repaired Lincoln Avenue lot pavers.

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees: **12.65**

FY 2023 FTEs: **12.15**

FY 2023 FTEs: **12.15**

FY 2022 FTEs: **11.80**

Proposed FY 2024 Cost of Salaries and Benefits: **\$2,100,684**

Projected FY 2023 Cost of Salaries and Benefits: **\$1,753,761**

Budgeted FY 2023 Cost of Salaries and Benefits: **\$1,915,231**

Actual FY 2022 Cost of Salaries and Benefits: **\$1,744,731**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **9.68%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Cost of Services and Supplies: **\$1,768,357**

Projected FY 2023 Cost of Services and Supplies: **\$1,705,098**

Budgeted FY 2023 Cost of Services and Supplies: **\$1,770,650**

Actual FY 2022 Cost of Services and Supplies: **\$1,121,805**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **-0.1%**

Fiscal Year 2024 Proposed Department Objectives

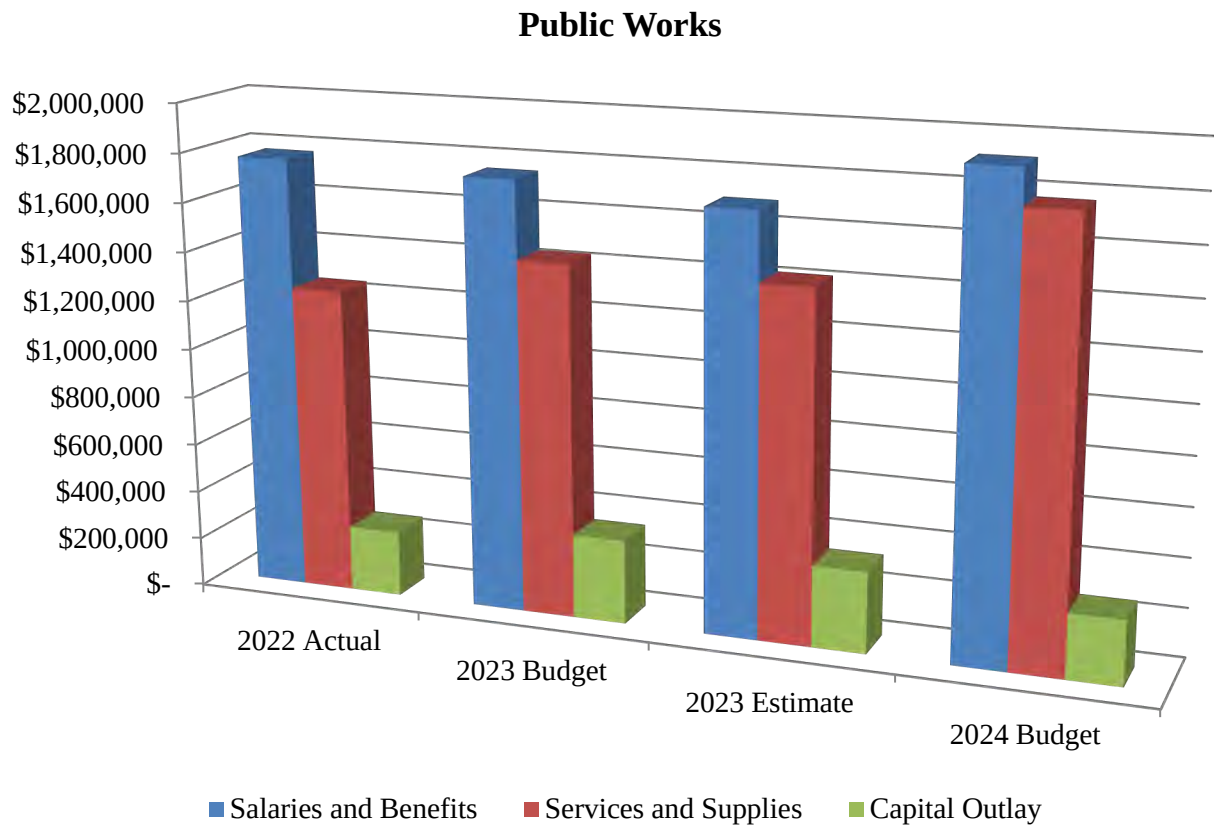
Objective	Action Steps	Timeframe
Maintain and enhance the Village's infrastructure.	- Continue Commercial District brick paver replacement. - Implement street signage maintenance program. - Update GIS information on Village signage as maintenance and replacement program is implemented. - Continue data collection and GIS reporting for road striping program. - Complete facilities assessment to determine appropriate prioritization and estimated costs for future capital projects at Village facilities - Replace the existing eastern security gate at the Village Yards - Refurbish and modernize the Village Hall Elevator - Begin Year 1 of systematic replacement of the HVAC components at the Village Yards	12/31/24
Maintain and improve landscaping initiatives throughout the Village.	Extend existing Contract and continue to monitor contractual landscaping services	12/31/24
Ensure that equipment and vehicles are maintained for reliability and operational needs.	- Replace PW-13 dump truck - Replace PW-11 dump truck	12/31/24

Fiscal Year 2023 Department Objectives Review

<u>Objective</u>	<u>December 31st, 2023</u> <u>Anticipated Completion Status</u>
Maintain and enhance the Village's infrastructure	• Implemented the enhanced pavement marking program • Began systematic review of street signage in anticipation of implementing enhanced program in 2024 • Completed various security enhancement projects at the Yards and Village Hall • Continued data collection efforts for streets infrastructure
Ensure that equipment and vehicles are maintained for reliability and operational needs.	• Purchased replacement dump truck, pickup truck and leaf collection machine
Maintain and improve landscaping initiatives throughout the Village.	• Increased focus on management of existing Village landscape contractor • Improved drainage and vegetative cover at Sunset Underpass
Enhance department's operational procedures and implement paperless processes	• Ongoing • Successful approval of Union Contract and promotion of three (3) existing personnel into Foreperson positions.

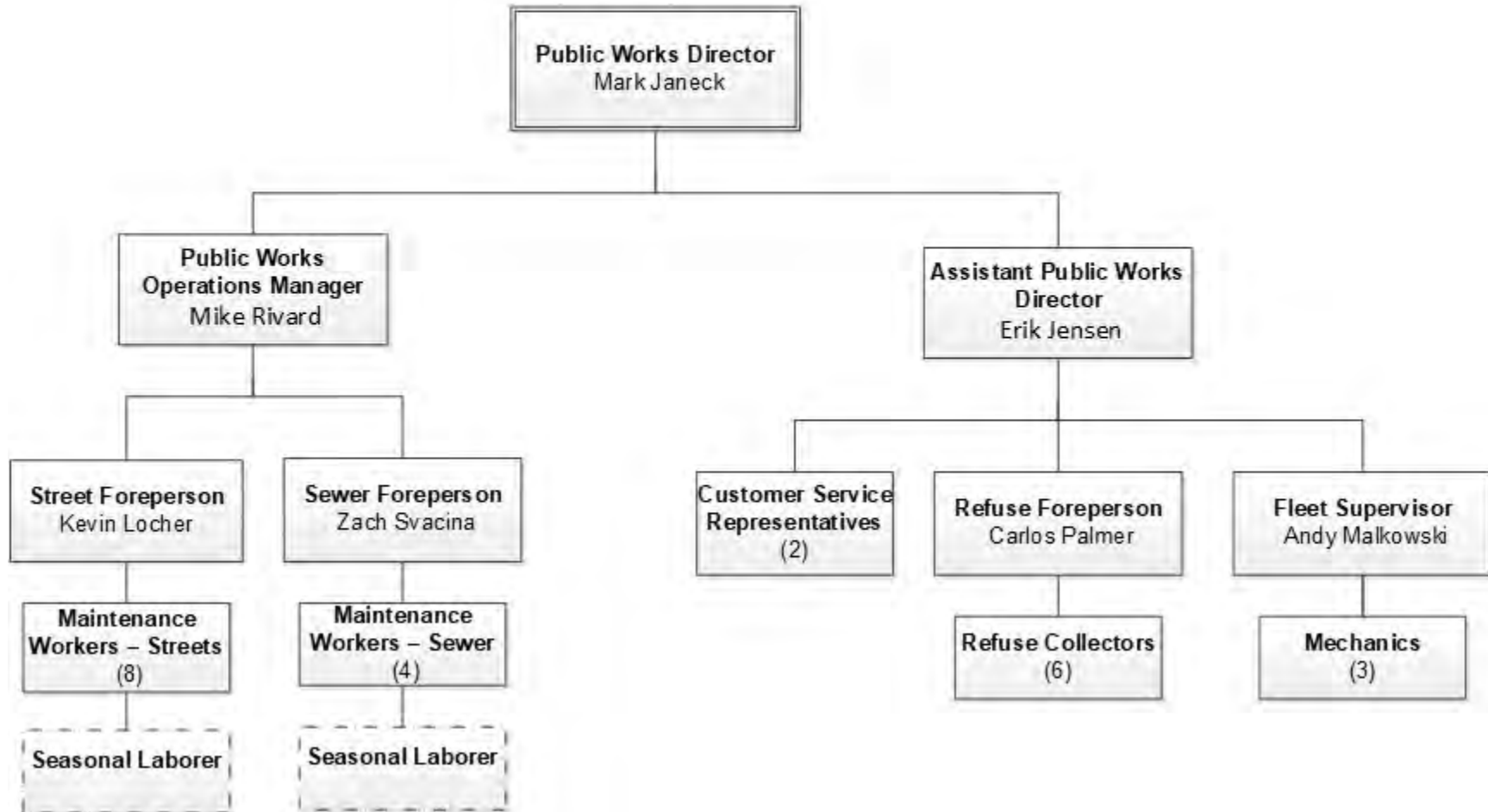
Financial Summary

Public Works	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C
Salaries and Benefits	\$ 1,744,731	\$ 1,915,231	\$ 1,753,761	\$ 2,100,684	9.7%	19.8%
Services and Supplies	\$ 1,121,805	\$ 1,770,650	\$ 1,705,098	\$ 1,768,357	-0.1%	3.7%
Total Operating Exp.	\$ 2,866,536	\$ 3,685,881	\$ 3,458,859	\$ 3,869,041	5.0%	11.9%
Capital Outlay	\$ 454,398	\$ 265,000	\$ 263,779	\$ 776,110	192.9%	194.2%
Total Department	\$ 3,320,934	\$ 3,950,881	\$ 3,722,638	\$ 4,645,151	17.6%	24.8%



Organizational Chart

Village of Winnetka Public Works Department



Department Metrics

- In support of the Refuse Team, successfully completed the annual Spring Clean-up, Leaf Collection and Holiday Tree Collection programs.
- Completed 92 sign replacement and repairs from traffic damage, vandalism, or age.
- Completed emergency sidewalk repairs/replacements
- Responded to approximately 27 individual snow and ice events with a total accumulation to date of approximately 37.6 inches.



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 01 - Department Wide							
EXPENSE							
Salary and Benefits							
Benefits							
100.30.01-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.30.01-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
100.30.01-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
100.30.01-582	Tuition Assistance	0	0	0	0		0
Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Pensions							
100.30.01-523	Fringe Benefits - Medicare	0	0	0	0		0
100.30.01-524	Fringe Benefits - Social Security	0	0	0	0		0
100.30.01-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
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	0	0	0	0		0
100.30.01-552	Engineering Services	0	0	0	0		0
100.30.01-553	Legal Services	0	0	0	0		0
100.30.01-555	GIS & Aerial Mapping	13,991.00	14,984.00	14,984.00	16,774.00	11.95%	1,790.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	GIS Charge - \$98,458 X 17.04%	1.0000	16,774.00	16,774.00
			Manager Totals	\$16,774.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							

Division 01 - Department Wide

EXPENSE

100.30.01-556	Village Data Processing / Network Charge	23,153.00	43,153.00	43,153.00	60,000.00	39.04%	16,847.00
100.30.01-557	Technology Licensing & Maintenance	2,700.00	3,480.00	1,640.00	3,238.00	-6.95%	-242

Budget Transactions						
Level	Transaction			Number of Units	Cost Per Unit	Total Amount
Manager	ArcGIS Online Field Worker Term License			2.0000	400.00	800.00
Manager	Maintenance Management System			1.0000	2,000.00	2,000.00
Manager	Timeclock monthly subscription			6.0000	73.00	438.00
Manager Totals						\$3,238.00

100.30.01-559	Drainage	0	0	0	0		0
100.30.01-562	Dispatch Services	5,500.00	5,500.00	5,500.00	5,500.00	0.00%	0

Budget Transactions						
Level	Transaction			Number of Units	Cost Per Unit	Total Amount
Manager	M&T weather notification service			1.0000	5,500.00	5,500.00
Manager Totals						\$5,500.00

100.30.01-563	Telephone Service	1,383.00	1,383.00	1,400.00	1,400.00	1.23%	17

Budget Transactions						
Level	Transaction			Number of Units	Cost Per Unit	Total Amount
Manager	Monthly PRI share (Comcast)			1.0000	1,400.00	1,400.00
Manager Totals						\$1,400.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							

Division 01 - Department Wide

EXPENSE

100.30.01-564	Cell Phones & Radios	3,000.00	3,075.00	2,655.00	500	-83.74%	-2,575.00

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Replacement Radios (Motorola 3300e)			1.0000	500.00	500.00	
						Manager Totals	\$500.00

100.30.01-567	Operations & Maintenance	0	0	0	0		0
100.30.01-568	Utilities	173,520.00	173,520.00	173,520.00	173,520.00	0.00%	0

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

100.30.01-570	Repair & Maintenance - Buildings	125,370.00	165,665.00	158,450.00	237,825.00	43.56%	72,160.00

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Replacement Filter bottle filling stations			1.0000	200.00	200.00	
Manager	Bay 1 Hydraulic Repairs			1.0000	14,500.00	14,500.00	
Manager	Building A Interior LED Lighting			20.0000	200.00	4,000.00	
Manager	Fuel Island Drop Tube Replacements			1.0000	33,000.00	33,000.00	
Manager	Kantech System Expansion - Fleet Shop			1.0000	27,500.00	27,500.00	
Manager	Maintenance Contract - Fire Alarm Monitoring			1.0000	735.00	735.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							

Division 01 - Department Wide

EXPENSE

Manager	Maintenance Contract - Fire Alarm System (Year 3 of 5)	1.0000	3,425.00	3,425.00
Manager	Maintenance Contract - Fire Extinguisher (Year 2 of 2)	1.0000	2,000.00	2,000.00
Manager	Maintenance Contract - Garage Door (Year 3 of 5)	40.0000	100.00	4,000.00
Manager	Maintenance Contract - HVAC (Year 3 of 3)	1.0000	9,000.00	9,000.00
Manager	Maintenance Contract - Mat Cleaning (Year 3 of 5))	26.0000	200.00	5,200.00
Manager	Maintenance Contract - Pest Control (Year 3 of 3)	5.0000	200.00	1,000.00
Manager	Maintenance Contract - RPZ (Year 3 of 3)	1.0000	4,340.00	4,340.00
Manager	Maintenance Contract - Yards Janitorial (Year 1 of 5)	1.0000	23,125.00	23,125.00
Manager	Miscellaneous Repairs - HVAC	1.0000	10,000.00	10,000.00
Manager	Replacement - Garage Door (Year 1 of 10)	1.0000	25,000.00	25,000.00
Manager	Replacement - Smoke detectors (Year 2 of 5, 40/year)	40.0000	220.00	8,800.00
Manager	Service Yards commodities	1.0000	11,000.00	11,000.00
Manager	Service Yards contractual repairs	1.0000	20,000.00	20,000.00
Manager	Service Yards landscape	1.0000	7,000.00	7,000.00
Manager	Shop Compressor Repairs	1.0000	14,000.00	14,000.00
Manager	Yards Fire Suppression Repairs	1.0000	10,000.00	10,000.00
			Manager Totals	\$237,825.00

100.30.01-574	Vehicle Maint Service Charge	207,356.00	279,309.00	279,309.00	259,155.00	-7.22%	-20,154.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Vehicle Service Charges	1.0000	259,155.00	259,155.00
			Manager Totals	\$259,155.00

100.30.01-575	Rental - Office Equipment	2,000.00	2,000.00	3,600.00	2,000.00	0.00%	0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							

Division 01 - Department Wide

EXPENSE

100.30.01-580	Memberships & Publications	1,500.00	1,500.00	1,720.00	2,490.00	66.00%	990

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	APWA, NIPSTA, Notary	1.0000	2,300.00	2,300.00	
Manager	Illinois Association of Municipal Management Assistants (IAMMA)	1.0000	50.00	50.00	
Manager	Legacy Project & LGHN memmbership	1.0000	140.00	140.00	
Manager Totals				\$2,490.00	

100.30.01-581	Training & Travel	10,515.00	10,515.00	6,557.00	9,450.00	-10.13%	-1,065.00

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	NIPSTA Snow Plowing Training	10.0000	145.00	1,450.00	
Manager	NIPSTA training and dues	1.0000	2,000.00	2,000.00	
Manager	Safety training	1.0000	3,500.00	3,500.00	
Manager	Supervisor Training	1.0000	2,500.00	2,500.00	
Manager Totals				\$9,450.00	

100.30.01-583	Property Insurance	0	0	0	0	0	0

Services & Charges Totals		\$569,988.00	\$704,084.00	\$692,488.00	\$771,852.00	9.62%	\$67,768.00

Supplies

100.30.01-531	Office Supplies - General	16,000.00	16,804.00	14,800.00	15,804.00	-5.95%	-1,000.00

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							

Division 01 - Department Wide

EXPENSE

Manager	Council Meeting Meeting Reimbursement					24.0000	39.00	936.00
Manager	Department Meeting supplies and refreshments					12.0000	100.00	1,200.00
Manager	EFC Meal Reimbursement					12.0000	39.00	468.00
Manager	First aid kit supplies					1.0000	1,200.00	1,200.00
Manager	Various office supplies					1.0000	12,000.00	12,000.00
Manager Totals								\$15,804.00

100.30.01-532 Computer Equipment 600 600 600 600 0.00% 0

Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	Replacement Computer Monitors and Components					1.0000	600.00	600.00
Manager Totals								\$600.00

100.30.01-537 Uniforms 500 500 1,150.00 500 0.00% 0

Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	Supplies and misc. requirements					1.0000	500.00	500.00
Manager Totals								\$500.00

100.30.01-540 Other Operating Supplies 5,000.00 5,000.00 5,000.00 5,000.00 0.00% 0

Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	AED purchase and maintenance					3.0000	1,000.00	3,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

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Fund 100 - General Fund							
Department 30 - Public Works							

Division 01 - Department Wide

EXPENSE

Manager	Supplies	1.0000	2,000.00	2,000.00
			Manager Totals	\$5,000.00

100.30.01-543	Public Property Maintenance	437,310.00	494,375.00	455,315.00	435,660.00	-11.88%	-58,715.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Additional landscaping services - restoration/beautification	1.0000	15,000.00	15,000.00
Manager	Brick paver repairs	1.0000	5,000.00	5,000.00
Manager	Cenotaph annual maintenance	1.0000	2,000.00	2,000.00
Manager	Custodial Services (Year 1 of 3) - VH and Train Stations	1.0000	39,420.00	39,420.00
Manager	Fencing repairs	1.0000	15,000.00	15,000.00
Manager	Health equipment replacement	1.0000	1,000.00	1,000.00
Manager	Holiday Lighting (new contract)	1.0000	41,000.00	41,000.00
Manager	Hubbard Woods Parking Structure Maintenance and Repair	1.0000	15,000.00	15,000.00
Manager	HVAC Maintenance Contract (Year 3 of 3) - Post Office	1.0000	605.00	605.00
Manager	HVAC Maintenance Contract (Year 3 of 3) - Village Hall	1.0000	10,400.00	10,400.00
Manager	Install rapid rectangular flashing beacons	1.0000	5,000.00	5,000.00
Manager	Irrigation Maintenance Contract (Year 2 of 3)	1.0000	4,950.00	4,950.00
Manager	Irrigation Miscellaneous Repairs	1.0000	4,000.00	4,000.00
Manager	Maintenance Contract - Fire Alarm System (Year 3 of 5)	1.0000	1,900.00	1,900.00
Manager	Moffat Mall Fountain maintenance	1.0000	2,000.00	2,000.00
Manager	Parking Lot Brick Repairs (Year 2 of 4)	1.0000	15,000.00	15,000.00
Manager	Public property commodities	1.0000	17,000.00	17,000.00
Manager	Public property contractual	1.0000	8,000.00	8,000.00
Manager	RPZ Inspection and Testing (Year 3 of 3)	1.0000	1,400.00	1,400.00



Village of Winnetka

Budget Detail

Budget Year 2024

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Fund 100 - General Fund							
Department 30 - Public Works							

Division 01 - Department Wide

EXPENSE

Manager	Train Station - Maintenance repair and service	1.0000	14,500.00	14,500.00
Manager	Train Station - Pest Control Contract (Year 3 of 3)	5.0000	100.00	500.00
Manager	Union Pacific - Commuter Parking Lease (Oak St)	4.0000	1,440.00	5,760.00
Manager	Union Pacific - Commuter Parking Lease (Scott Ave)	1.0000	3,425.00	3,425.00
Manager	Village Hall - Elevator Maintenance	1.0000	2,005.00	2,005.00
Manager	Village Hall - Generator Maintenance (Year 3 of 3)	1.0000	700.00	700.00
Manager	Village Hall - Maintenance repair and service	1.0000	22,500.00	22,500.00
Manager	Village Hall - Mural Refinishing	1.0000	18,000.00	18,000.00
Manager	Village Hall - Pest Control Contract (Year 2 of 3)	5.0000	125.00	625.00
Manager	Village-Wide landscaping contract (Year 3 of 5)	1.0000	162,500.00	162,500.00
Manager	Village Hall and Post Office - Fire Alarm Monitoring	2.0000	735.00	1,470.00
			Manager Totals	\$435,660.00

100.30.01-544	Street Maintenance	25,000.00	40,000.00	35,000.00	40,000.00	0.00%	0

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Contractual Services - Paint Striping program (Year 2 of 6)	1.0000	20,000.00	20,000.00
Manager	Contractual Services - Thermo Striping Program (Year 2 of 6)	1.0000	20,000.00	20,000.00
			Manager Totals	\$40,000.00

100.30.01-549	Fuel	0	0	0	0	0
Supplies Totals		\$484,410.00	\$557,279.00	\$511,865.00	\$497,564.00	-10.72% (\$59,715.00)
Services and Supplies Totals		\$1,054,398.00	\$1,261,363.00	\$1,204,353.00	\$1,269,416.00	0.64% \$8,053.00

Capital Outlay

100.30.01-615	Buildings & Structures	0	0	0	501,000.00	501,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							

Division 01 - Department Wide

EXPENSE

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	PW Yards HVAC Roof Units / Heater (2003)			1.0000	114,000.00	114,000.00	
Manager	Village Hall Elevator Modernization and Refurbishment			1.0000	175,000.00	175,000.00	
Manager	Village-wide facilities study			1.0000	60,000.00	60,000.00	
Manager	Yards East Security Gate Modernization			1.0000	152,000.00	152,000.00	
Manager Totals						\$501,000.00	

100.30.01-620	Improvements Other Than Buildings	0	0	0	0	0	0
100.30.01-625	Heavy Machinery	343,000.00	265,000.00	263,779.00	275,110.00	3.82%	10,110.00

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Replace Holder Tractor (2002)			1.0000	140,000.00	140,000.00	
Manager	Replace Unit 11 - 2008 Dump Truck			1.0000	135,110.00	135,110.00	
Manager Totals						\$275,110.00	

100.30.01-630	Motor Vehicles	0	0	0	0	0	0
100.30.01-635	Furniture & Fixtures	0	0	0	0	0	0
100.30.01-640	Office and Other Equipment	0	0	0	0	0	0
100.30.01-645	Technology	0	0	0	0	0	0
100.30.01-650	Infrastructure	0	0	0	0	0	0
Capital Outlay Totals		\$343,000.00	\$265,000.00	\$263,779.00	\$776,110.00	192.87%	\$511,110.00

Insurance and Other Chargebacks

100.30.01-530	Liability Insurance	0	60,280.00	60,280.00	60,280.00	0.00%	0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 01 - Department Wide							
EXPENSE							
	Insurance and Other Chargebacks Totals	\$0.00	\$60,280.00	\$60,280.00	\$60,280.00	0.00%	\$0.00
Transfers							
100.30.01-901	Interfund Transfers - Other Operating Transfers	0	0	0	0		0
	Transfers Totals	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division	01 - Department Wide Totals	\$1,397,398.00	\$1,586,643.00	\$1,528,412.00	\$2,105,806.00	32.72%	\$519,163.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	100 - General Fund						
Department	30 - Public Works						
Division	10 - Administration						
EXPENSE							
Salary and Benefits							
Benefits							
100.30.10-511	Regular Salaries	369,293.00	497,600.00	365,000.00	543,423.00	9.21%	45,823.00
Position Transactions							
	Level	Position		Type	Code	Total Amount	
	Manager	300101 - Public Works Director		Earnings		163,200.00	
	Manager	300202 - Assistant Public Works Dir. 2		Earnings		142,494.00	
	Manager	300203 - Public Works Operations Manager		Earnings		144,267.00	
	Manager	301602 - PW Customer Service Rep		Earnings		8,690.00	
	Manager	301603 - PW Customer Service Rep		Earnings		8,127.00	
	Manager	301702 - Public Works Analyst		Earnings		76,645.00	
						Manager Totals	\$543,423.00
100.30.10-512	Overtime Salaries	3,000.00	1,000.00	1,000.00	1,000.00	0.00%	0
100.30.10-513	Part Time Salaries	0	0	0	24,000.00		24,000.00
100.30.10-515	Sick Cashed In	0	0	2,757.00	0		0
100.30.10-518	Other Compensation	8,082.00	7,596.00	7,596.00	8,496.00	11.85%	900
Employee Pay Totals		\$380,375.00	\$506,196.00	\$376,353.00	\$576,919.00	13.97%	\$70,723.00
Benefits							
100.30.10-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.30.10-521	Fringe Benefits - Worker's Compensation	50,000.00	57,500.00	57,500.00	75,000.00	30.43%	17,500.00
100.30.10-522	Fringe Benefits - Medical / Dental Insurance	68,223.00	87,959.00	70,945.00	81,601.00	-7.23%	-6,358.00
100.30.10-528	Fringe Benefits - Life Insurance	470	620	620	333	-46.29%	-287
100.30.10-582	Tuition Assistance	0	6,078.00	25,000.00	0	-100.00%	-6,078.00
Benefits Totals		\$118,693.00	\$152,157.00	\$154,065.00	\$156,934.00	3.14%	\$4,777.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							

Division 10 - Administration

EXPENSE

Pensions

100.30.10-523	Fringe Benefits - Medicare	5,514.00	7,354.00	5,805.00	8,351.00	13.56%	997
100.30.10-524	Fringe Benefits - Social Security	21,873.00	29,908.00	25,000.00	34,001.00	13.69%	4,093.00
100.30.10-525	Fringe Benefits - IMRF Pension Er Contribution	38,816.00	49,213.00	30,785.00	44,180.00	-10.23%	-5,033.00
100.30.10-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
100.30.10-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
<i>Pensions Totals</i>		\$66,203.00	\$86,475.00	\$61,590.00	\$86,532.00	0.07%	\$57.00
<i>Salary and Benefits Totals</i>		\$565,271.00	\$744,828.00	\$592,008.00	\$820,385.00	10.14%	\$75,557.00

Services and Supplies

Services & Charges

100.30.10-551	Consulting Services	0	0	110,000.00	0		0
100.30.10-564	Cell Phones & Radios	1,458.00	1,944.00	2,160.00	2,160.00	11.11%	216

Budget Transactions					
<i>Level</i>	<i>Transaction</i>		<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Monthly cell phone charges (\$45.00 per phone)		4.0000	540.00	2,160.00
Manager Totals					\$2,160.00

100.30.10-581	Training & Travel	3,000.00	4,500.00	0	2,500.00	-44.44%	-2,000.00

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



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	100 - General Fund							
Department	30 - Public Works							
Division	10 - Administration							
EXPENSE								
Services & Charges Totals		\$4,458.00	\$6,444.00	\$112,160.00	\$4,660.00	-27.68%	(\$1,784.00)	
Supplies								
100.30.10-532	Computer Equipment	0	0	0	0		0	
100.30.10-537	Uniforms	2,205.00	3,550.00	100	3,650.00	2.82%	100	
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
Manager	Hats and Misc. Uniform Items			1.0000	500.00	500.00		
Manager	Safety Boots			4.0000	200.00	800.00		
Manager	Safety Glasses (Prescription)			5.0000	120.00	600.00		
Manager	Uniform Shirts			5.0000	250.00	1,250.00		
Manager	Winter PPE			1.0000	500.00	500.00		
						Manager Totals	\$3,650.00	
Supplies Totals		\$2,205.00	\$3,550.00	\$100.00	\$3,650.00	2.82%	\$100.00	
Services and Supplies Totals		\$6,663.00	\$9,994.00	\$112,260.00	\$8,310.00	-16.85%	(\$1,684.00)	
Division	10 - Administration Totals		\$571,934.00	\$754,822.00	\$704,268.00	\$828,695.00	9.79%	\$73,873.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FTE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							

Division 22 - Street Maintenance

EXPENSE

Salary and Benefits

Benefits

100.30.22-511	Regular Salaries	725,581.00	745,850.00	748,125.00	802,719.00	7.62%	56,869.00

Position Transactions						
Level	Position	Type	Code	Total Amount		
Manager	301401 - Maintenance Worker	Earnings		65,047.00		
Manager	301402 - Maintenance Worker	Earnings		88,641.00		
Manager	301403 - Maintenance Worker	Earnings		67,939.00		
Manager	301405 - Maintenance Worker	Earnings		67,787.00		
Manager	301406 - Maintenance Worker	Earnings		68,244.00		
Manager	301407 - Maintenance Worker	Earnings		100,394.00		
Manager	301408 - Maintenance Worker	Earnings		100,394.00		
Manager	301409 - Maintenance Worker	Earnings		76,109.00		
Manager	301412 - Maintenance Worker	Earnings		69,167.00		
Manager	302001 - PW Foreperson Street	Earnings		98,997.00		
Manager Totals						\$802,719.00

100.30.22-512	Overtime Salaries	39,000.00	51,900.00	72,600.00	75,000.00	44.51%	23,100.00
100.30.22-513	Part Time Salaries	8,840.00	10,400.00	25,565.00	10,400.00	0.00%	0
100.30.22-515	Sick Cashed In	0	0	8,756.00	0		0
100.30.22-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$773,421.00	\$808,150.00	\$855,046.00	\$888,119.00	9.90%	\$79,969.00

Benefits

100.30.22-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.30.22-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FY 2023 to FY 2024 Budget Dollar Change
Fund	100 - General Fund						
Department	30 - Public Works						
Division	22 - Street Maintenance						
EXPENSE							
100.30.22-522	Fringe Benefits - Medical / Dental Insurance	168,724.00	152,355.00	151,985.00	171,995.00	12.89%	19,640.00
100.30.22-528	Fringe Benefits - Life Insurance	955	932	932	543	-41.74%	-389
Pensions							
100.30.22-523	Fringe Benefits - Medicare	11,294.00	11,761.00	10,155.00	11,791.00	0.26%	30
100.30.22-524	Fringe Benefits - Social Security	48,161.00	49,145.00	43,420.00	50,413.00	2.58%	1,268.00
100.30.22-525	Fringe Benefits - IMRF Pension Er Contribution	84,785.00	59,976.00	62,715.00	69,438.00	15.78%	9,462.00
100.30.22-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
100.30.22-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
Pensions Totals		\$144,240.00	\$120,882.00	\$116,290.00	\$131,642.00	8.90%	\$10,760.00
Salary and Benefits Totals		\$1,087,340.00	\$1,082,319.00	\$1,124,253.00	\$1,192,299.00	10.16%	\$109,980.00
Services and Supplies							
Services & Charges							
100.30.22-563	Telephone Service	0	0	0	0		0
100.30.22-564	Cell Phones & Radios	4,193.00	4,374.00	4,860.00	4,860.00	11.11%	486
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Monthly cell phone charges (\$45 per phone)				9.0000	540.00	4,860.00
						Manager Totals	\$4,860.00
100.30.22-571	Repair & Maintenance - Streets	156,000.00	213,500.00	153,500.00	214,000.00	0.23%	500
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Asphalt patching (utility repairs)				1.0000	20,000.00	20,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FTE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							

Division 22 - Street Maintenance

EXPENSE

Manager	Business District Sign Maintenance					1.0000	2,500.00	2,500.00
Manager	Contractual Services - Asphalt Patching (Utility Repairs)					1,000.0000	22.50	22,500.00
Manager	Contractual Services - Curb Replacement (Utility Repairs)					500.0000	25.00	12,500.00
Manager	Curb replacement (utility repairs)					1.0000	12,500.00	12,500.00
Manager	Graffiti removal					1.0000	2,000.00	2,000.00
Manager	In-House Asphalt Pothole Patching Material					1.0000	25,000.00	25,000.00
Manager	Miscellaneous landscaping repairs					1.0000	5,000.00	5,000.00
Manager	Miscellaneous street maintenance					1.0000	18,000.00	18,000.00
Manager	Sign materials					1.0000	15,000.00	15,000.00
Manager	Special Event Rentals and Materials					1.0000	3,000.00	3,000.00
Manager	Spoil and Excavation Disposal					1.0000	12,000.00	12,000.00
Manager	Street sweeping debris (M60)					1.0000	21,000.00	21,000.00
Manager	Striping contingency					1.0000	6,000.00	6,000.00
Manager	Temporary help - leaf collection / other					1.0000	15,000.00	15,000.00
Manager	Traffic control contingency					1.0000	2,000.00	2,000.00
Manager	Traffic paint					1.0000	5,000.00	5,000.00
Manager	Village-Wide Sign Replacement Program (Year 1 of 5)					1.0000	15,000.00	15,000.00
Manager Totals								\$214,000.00

100.30.22-581	Training & Travel	0	0	0	0		0
Services & Charges Totals		\$160,193.00	\$217,874.00	\$158,360.00	\$218,860.00	0.45%	\$986.00

Supplies

100.30.22-532	Computer Equipment	0	0	0	0		0
100.30.22-537	Uniforms	8,955.00	9,225.00	9,495.00	9,765.00	5.85%	540

Budget Transactions



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FY 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							

Division 22 - Street Maintenance

EXPENSE

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Safety Boots	9.0000	200.00	1,800.00
Manager	Safety Glasses (Prescription)	9.0000	120.00	1,080.00
Manager	Uniform Hats	9.0000	35.00	315.00
Manager	Uniform Rental	9.0000	380.00	3,420.00
Manager	Uniform T-Shirts	9.0000	150.00	1,350.00
Manager	Winter Outerwear	9.0000	200.00	1,800.00
Manager Totals				\$9,765.00

100.30.22-540 Other Operating Supplies 945 945 945 1,260.00 33.33% 315

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CDL license (\$30 per person)	9.0000	30.00	270.00
Manager	PPE - Hard Hats	9.0000	30.00	270.00
Manager	PPE - Hearing Protection	1.0000	180.00	180.00
Manager	PPE - Safety Glasses	9.0000	20.00	180.00
Manager	PPE - Safety Gloves	9.0000	40.00	360.00
Manager Totals				\$1,260.00

100.30.22-542 Vehicles, Parts and Equipment 22,000.00 23,000.00 8,000.00 10,000.00 -56.52% -13,000.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Misc. Parts and Tool Repairs	1.0000	10,000.00	10,000.00
Manager Totals				\$10,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FY 2023 to FY 2024 Budget Dollar Change
Fund	100 - General Fund						
Department	30 - Public Works						
Division	22 - Street Maintenance						
EXPENSE							
100.30.22-548	Other Small Tools & Equipment	6,000.00	7,100.00	5,720.00	5,000.00	-29.58%	-2,100.00
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		\$37,900.00	\$40,270.00	\$24,160.00	\$26,025.00	-35.37%	(\$14,245.00)
Services and Supplies Totals		\$198,093.00	\$258,144.00	\$182,520.00	\$244,885.00	-5.14%	(\$13,259.00)
Capital Outlay							
100.30.22-650	Infrastructure	0	0	0	0		0
Capital Outlay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division	22 - Street Maintenance Totals	\$1,285,433.00	\$1,340,463.00	\$1,306,773.00	\$1,437,184.00	7.22%	\$96,721.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 24 - Drainage							
EXPENSE							
Salary and Benefits							
Employee Pay							
100.30.24-511	Regular Salaries	0	0	0	0		0
100.30.24-512	Overtime Salaries	0	3,000.00	3,000.00	3,000.00	0.00%	0
100.30.24-515	Sick Cashed In	0	0	0	0		0
100.30.24-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	0.00%	\$0.00
Benefits							
100.30.24-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.30.24-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
100.30.24-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
100.30.24-528	Fringe Benefits - Life Insurance	0	0	0	0		0
Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Pensions							
100.30.24-523	Fringe Benefits - Medicare	0	43	0	0	-100.00%	-43
100.30.24-524	Fringe Benefits - Social Security	0	119	0	0	-100.00%	-119
100.30.24-525	Fringe Benefits - IMRF Pension Er Contribution	0	224	0	0	-100.00%	-224
100.30.24-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
100.30.24-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
Pensions Totals		\$0.00	\$386.00	\$0.00	\$0.00	-100.00%	(\$386.00)
Salary and Benefits Totals		\$0.00	\$3,386.00	\$3,000.00	\$3,000.00	-11.40%	(\$386.00)
Services and Supplies							
Services & Charges							
100.30.24-559	Drainage	0	0	0	0		0
Services & Charges Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							
Division 24 - Drainage							
EXPENSE							
Supplies							
100.30.24-536	Salt and Snow Removal Supplies and Equipment	0	0	0	0		0
	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 24 - Drainage Totals		\$0.00	\$3,386.00	\$3,000.00	\$3,000.00	-11.40%	(\$386.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
100.30.25-512	Overtime Salaries	82,000.00	75,000.00	34,500.00	85,000.00	13.33%	10,000.00
100.30.25-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$82,000.00	\$75,000.00	\$34,500.00	\$85,000.00	13.33%	\$10,000.00
Benefits							
100.30.25-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
100.30.25-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
100.30.25-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
100.30.25-528	Fringe Benefits - Life Insurance	0	0	0	0		0
Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Pensions							
100.30.25-523	Fringe Benefits - Medicare	1,189.00	1,087.00	0	0	-100.00%	-1,087.00
100.30.25-524	Fringe Benefits - Social Security	4,808.00	2,995.00	0	0	-100.00%	-2,995.00
100.30.25-525	Fringe Benefits - IMRF Pension Er Contribution	9,027.00	5,616.00	0	0	-100.00%	-5,616.00
100.30.25-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
100.30.25-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
Pensions Totals		\$15,024.00	\$9,698.00	\$0.00	\$0.00	-100.00%	(\$9,698.00)
Salary and Benefits Totals		\$97,024.00	\$84,698.00	\$34,500.00	\$85,000.00	0.36%	\$302.00
Services and Supplies							
Services & Charges							
100.30.25-573	Outside Repair & Maintenance - Vehicles	0	0	0	0		0
Services & Charges Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Supplies							



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 30 - Public Works							

Division 25 - Snow Removal

EXPENSE

100.30.25-536	Salt and Snow Removal Supplies and Equipment	175,400.00	180,869.00	145,685.00	185,466.00	4,597.00	4,597.00

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Alternative deicers and equipment	1.0000	20,000.00	20,000.00	
Manager	Bag deicing products	1.0000	2,000.00	2,000.00	
Manager	Bulk Road salt (1155 tons @ 83.52 per ton)	1,155.0000	83.52	96,465.60	
Manager	Contract hauling	1.0000	10,000.00	10,000.00	
Manager	Plow parts	1.0000	10,000.00	10,000.00	
Manager	Plow replacement	1.0000	15,000.00	15,000.00	
Manager	Severe weather contingency	1.0000	20,000.00	20,000.00	
Manager	Sidewalk Snow and Ice Removal (Year 2 of 3)	1.0000	12,000.00	12,000.00	
				Manager Totals	\$185,465.60

Supplies Totals		\$175,400.00	\$180,869.00	\$145,685.00	\$185,466.00	2.54%	\$4,597.00
Services and Supplies Totals		\$175,400.00	\$180,869.00	\$145,685.00	\$185,466.00	2.54%	\$4,597.00
Division	25 - Snow Removal Totals	\$272,424.00	\$265,567.00	\$180,185.00	\$270,466.00	1.84%	\$4,899.00
Department	30 - Public Works Totals	\$3,527,189.00	\$3,950,881.00	\$3,722,638.00	\$4,645,151.00	17.57%	\$694,270.00

DEPARTMENT NARRATIVE

ENGINEERING DEPARTMENT

Mission Statement/Purpose

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

Current Year Department Accomplishments

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

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees: **3.85**

FY 2023 FTEs: **2.85**

FY 2022 FTEs: **2.85**

FY 2021 FTEs: **2.60**

Proposed FY 2024 Cost of Salaries and Benefits: **\$634,985**

Projected FY 2023 Cost of Salaries and Benefits: **\$524,065**

Budgeted FY 2023 Cost of Salaries and Benefits: **\$466,369**

Actual FY 2022 Cost of Salaries and Benefits: **\$478,909**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **36.16%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Cost of Services and Supplies: **\$840,929**

Projected FY 2023 Cost of Services and Supplies: **\$782,398**

Budgeted FY 2023 Cost of Services and Supplies: **\$818,122**

Actual FY 2022 Cost of Services and Supplies: **\$524,540**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **2.79%**

Fiscal Year 2024 Proposed Department Objectives

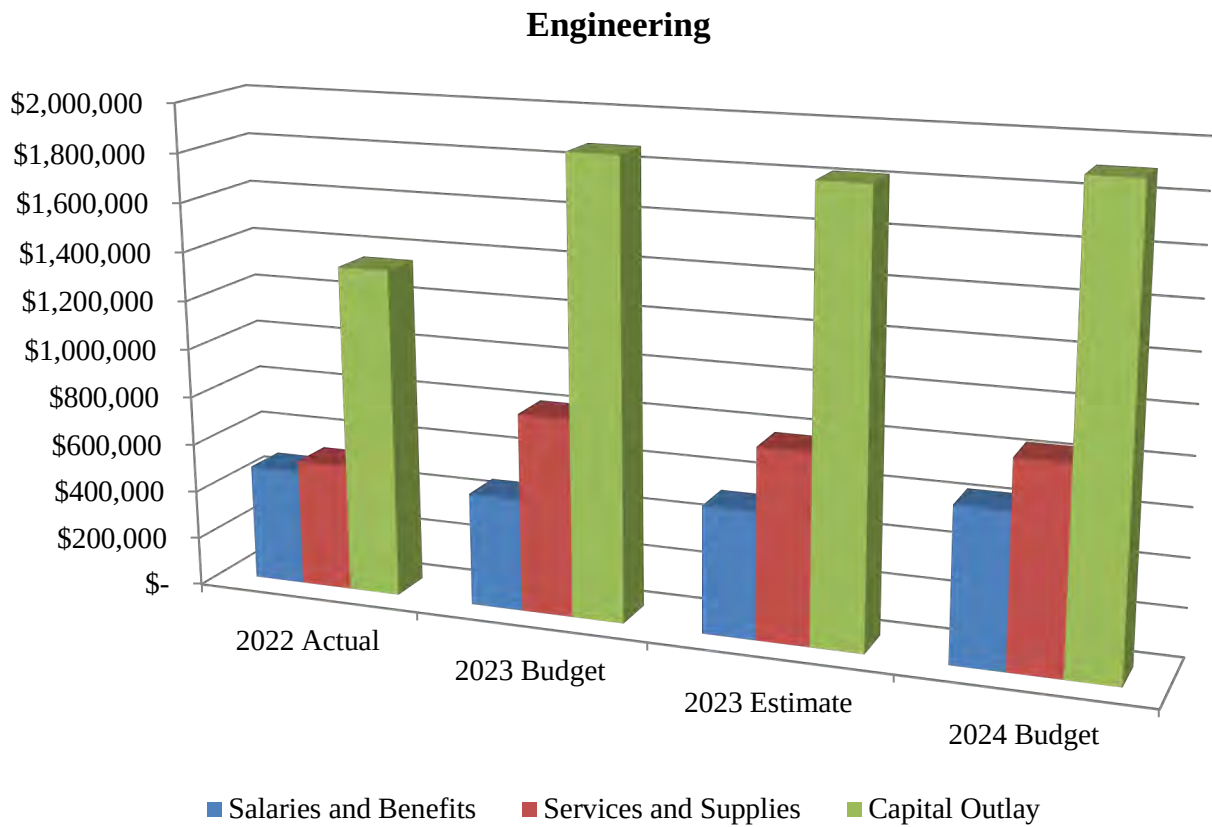
Objective	Action Steps	Timeframe
Implement the fiscal year 2024 capital improvement program to maintain and enhance the Village's infrastructure.	• Design and construct 2024 Street and watermain rehabilitation programs. • Advance design for the reconstruction of Willow Road (Western Village Limits to Providence Ave). • Complete construction of Crow Island Storage Project and related Conveyance to Hubbard Woods. • Complete construction of the Hibbard Preserve Stormwater Management Wetland Project. • Commence East Winnetka Stormwater Management Study.	12/31/24
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.	10/30/24
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.	10/31/24
Provide Engineering permit review, design, and code enforcement investigations.	• Perform 500 development plan reviews to ensure compliance with Village Forestry, Drainage and Floodplain Codes.	12/31/24

Fiscal Year 2023 Department Objectives Review

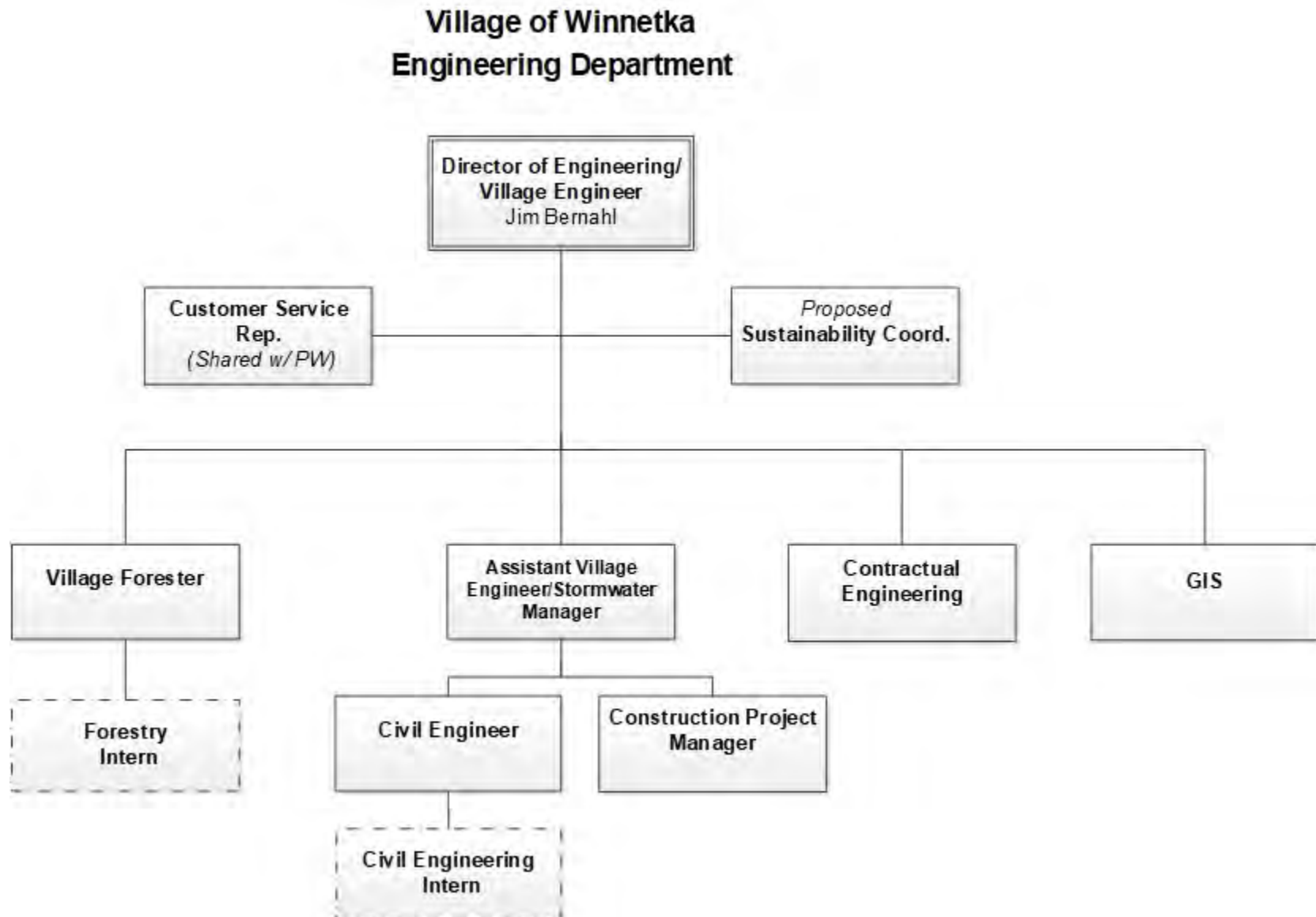
<u>Objective</u>	<u>December 31st, 2023</u> <u>Anticipated Completion Status</u>
Implement the fiscal year 2023 capital improvement program to maintain and enhance the Village's infrastructure.	Various projects completed by November 2023.
Improve traffic circulation and Village roadway infrastructure, 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 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C
Salaries and Benefits	\$ 478,908	\$ 466,369	\$ 524,065	\$ 634,985	36.2%	21.2%
Services and Supplies	\$ 524,540	\$ 818,122	\$ 782,398	\$ 840,929	2.8%	7.5%
Insurance	\$ -	\$ -	\$ -	\$ -	NA	NA
Total Operating Exp.	\$ 1,003,448	\$ 1,284,491	\$ 1,306,463	\$ 1,475,914	14.9%	13.0%
Capital Outlay	\$ 1,352,659	\$ 1,871,000	\$ 1,821,000	\$ 1,900,000	1.5%	4.3%
Total Department	\$ 2,356,107	\$ 3,155,491	\$ 3,127,463	\$ 3,375,914	7.0%	7.9%



Organizational Chart



Department Metrics

- Completed design and construction of the annual Street Reconstruction program under which 9,175 lineal feet or 1.74 miles were reconstructed or resurfaced.
- Replaced approximately 7,600 lineal feet of deteriorated curbs throughout the Village.
- Replaced approximately 25,700 square feet of deteriorated and/or hazardous sidewalks throughout the Village.
- Performed 350 development plan reviews and 300 forestry plan reviews to ensure compliance with Village Forestry, Drainage and Floodplain Codes.
- Removed 190 trees, planted 210 trees, and pruned 2,200 trees.



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FY 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 35 - Engineering							

Division 01 - Department Wide

EXPENSE

Services and Supplies

Services & Charges

100.35.01-552	Engineering Services	88,500.00	50,500.00	30,000.00	50,500.00	0.00%	0

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CRS (Audit), RLAA, NPDES, MWRD I/I, Swr Relining, CAD/Surveying	1.0000	50,000.00	50,000.00
Manager	Sidwell digital maps	1.0000	500.00	500.00
			Manager Totals	\$50,500.00

100.35.01-555	GIS & Aerial Mapping	29,490.00	32,990.00	32,990.00	35,774.00	8.44%	2,784.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2024 Aerial Mapping	1.0000	19,000.00	19,000.00
Manager	GIS Charge - \$98,458 x 17.04%	1.0000	16,774.00	16,774.00
			Manager Totals	\$35,774.00

100.35.01-556	Village Data Processing / Network Charge	0	20,000.00	20,000.00	28,500.00	42.50%	8,500.00

100.35.01-557	Technology Licensing & Maintenance	3,300.00	3,600.00	3,600.00	5,700.00	58.33%	2,100.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	DLT subscription renewal - Autocad - 4 License	1.0000	2,700.00	2,700.00
Manager	ESRI Annual Renewal - 2024	1.0000	3,000.00	3,000.00
			Manager Totals	\$5,700.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FTE 2023 to FTE 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 35 - Engineering							

Division 01 - Department Wide

EXPENSE

100.35.01-564	Cell Phones & Radios	0	0	4,000.00	4,000.00		4,000.00
100.35.01-574	Vehicle Maint Service Charge	9,929.00	12,382.00	0	8,305.00	-32.93%	-4,077.00

Budget Transactions					
Level	Transaction		Number of Units	Cost Per Unit	Total Amount
Manager	PW 2 - Engineering Vehicle		1.0000	8,305.00	8,305.00
Manager Totals					\$8,305.00

100.35.01-581	Training & Travel	10,400.00	10,550.00	8,000.00	10,550.00	0.00%	0

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	IAFSM annual conference (3 employees)		1.0000	4,000.00	4,000.00
Manager	MAPSI training (1 employee)		1.0000	1,300.00	1,300.00
Manager	Professional training and dues		1.0000	2,750.00	2,750.00
Manager Totals					\$10,550.00

Services & Charges Totals	\$141,619.00	\$130,022.00	\$98,590.00	\$143,329.00	10.23%	\$13,307.00

Supplies

100.35.01-531	Office Supplies - General	0	1,000.00	2,000.00	2,000.00	100.00%	1,000.00
100.35.01-532	Computer Equipment	0	0	0	0		0
100.35.01-537	Uniforms	2,700.00	2,700.00	2,700.00	2,700.00	0.00%	0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FY 2023 to FY 2024 Budget Dollar Change
Fund	100 - General Fund						
Department	35 - Engineering						
Division	01 - Department Wide						
EXPENSE							
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Safety Boots				4.0000	175.00	700.00
Manager	Safety Glasses (Prescription)				2.0000	120.00	240.00
Manager	Uniform Shirts				4.0000	240.00	960.00
Manager	Winter PPE				4.0000	200.00	800.00
Manager Totals							\$2,700.00
Supplies Totals		\$2,700.00	\$3,700.00	\$4,700.00	\$4,700.00	27.03%	\$1,000.00
Services and Supplies Totals		\$144,319.00	\$133,722.00	\$103,290.00	\$148,029.00	10.70%	\$14,307.00
Capital Outlay							
100.35.01-615	Buildings & Structures	50,000.00	0	0	0	0	0
100.35.01-620	Improvements Other Than Buildings	0	0	0	0	0	0
100.35.01-650	Infrastructure	150,000.00	150,000.00	150,000.00	120,000.00	-20.00%	-30,000.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Sidewalk replacement				1.0000	120,000.00	120,000.00
Manager Totals							\$120,000.00
Capital Outlay Totals		\$200,000.00	\$150,000.00	\$150,000.00	\$120,000.00	-20.00%	(\$30,000.00)
Division	01 - Department Wide Totals	\$344,319.00	\$283,722.00	\$253,290.00	\$268,029.00	-5.53%	(\$15,693.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	149,779.00	149,271.00	149,271.00	104,713.00	-29.85%	-44,558.00
Position Transactions							
Level	Position			Type	Code		Total Amount
Manager	301602 - PW Customer Service Rep			Earnings			5,793.00
Manager	301603 - PW Customer Service Rep			Earnings			5,418.00
Manager	350101 - Director of Engineering			Earnings			93,502.00
Manager Totals							\$104,713.00
100.35.10-512	Overtime Salaries	0	0	0	0		0
100.35.10-515	Sick Cashed In	0	0	0	0		0
100.35.10-518	Other Compensation	5,184.00	6,752.00	6,752.00	4,720.00	-30.09%	-2,032.00
Employee Pay Totals		\$154,963.00	\$156,023.00	\$156,023.00	\$109,433.00	-29.86%	(\$46,590.00)
Benefits							
100.35.10-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
100.35.10-522	Fringe Benefits - Medical / Dental Insurance	27,485.00	25,728.00	25,728.00	16,227.00	-36.93%	-9,501.00
100.35.10-528	Fringe Benefits - Life Insurance	187	186	186	93	-50.00%	-93
Benefits Totals		\$27,672.00	\$25,914.00	\$25,914.00	\$16,320.00	-37.02%	(\$9,594.00)
Pensions							
100.35.10-523	Fringe Benefits - Medicare	2,247.00	2,262.00	2,262.00	1,587.00	-29.84%	-675
100.35.10-524	Fringe Benefits - Social Security	7,956.00	8,091.00	8,091.00	5,662.00	-30.02%	-2,429.00
100.35.10-525	Fringe Benefits - IMRF Pension Er Contribution	16,491.00	11,785.00	11,785.00	9,048.00	-23.22%	-2,737.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 35 - Engineering							
Division 10 - Administration							
EXPENSE							
	Pensions Totals	\$26,694.00	\$22,138.00	\$22,138.00	\$16,297.00	-26.38%	(\$5,841.00)
	Salary and Benefits Totals	\$209,329.00	\$204,075.00	\$204,075.00	\$142,050.00	-30.39%	(\$62,025.00)
Division 10 - Administration Totals		\$209,329.00	\$204,075.00	\$204,075.00	\$142,050.00	-30.39%	(\$62,025.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	76,504.00	78,803.00	104,593.00	175,368.00	122.54%	96,565.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	350201 - Assistant Village Engineer	Earnings		66,038.00
Manager	350301 - Civil Engineer	Earnings		91,830.00
Manager	350702 - Project Manager	Earnings		17,500.00
Manager Totals				\$175,368.00

100.35.21-512	Overtime Salaries	2,000.00	0	120	0	0
100.35.21-513	Part Time Salaries	8,160.00	9,600.00	9,600.00	67,100.00	598.96%
100.35.21-515	Sick Cashed In	0	0	0	0	0
100.35.21-518	Other Compensation	0	0	0	0	0
Employee Pay Totals		\$86,664.00	\$88,403.00	\$114,313.00	\$242,468.00	174.28%

Benefits

100.35.21-522	Fringe Benefits - Medical / Dental Insurance	22,508.00	23,097.00	23,097.00	41,068.00	77.81%
100.35.21-528	Fringe Benefits - Life Insurance	101	98	98	98	0.00%
Benefits Totals		\$22,609.00	\$23,195.00	\$23,195.00	\$41,166.00	77.48%

Pensions

100.35.21-523	Fringe Benefits - Medicare	1,256.00	1,282.00	1,500.00	3,517.00	174.34%
100.35.21-524	Fringe Benefits - Social Security	5,368.00	5,481.00	7,500.00	15,032.00	174.26%
100.35.21-525	Fringe Benefits - IMRF Pension Er Contribution	8,644.00	8,676.00	9,500.00	13,885.00	60.04%
Pensions Totals		\$15,268.00	\$15,439.00	\$18,500.00	\$32,434.00	110.08%



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 35 - Engineering							

Division 21 - Engineering

EXPENSE

<i>Salary and Benefits Totals</i>	\$124,541.00	\$127,037.00	\$156,008.00	\$316,068.00	148.80%	\$189,031.00

Services and Supplies

Services & Charges

100.35.21-552	Engineering Services	42,500.00	140,300.00	135,000.00	75,300.00	-46.33%	-65,000.00

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	Contractual engineering - Green Bay Trail	1.0000	10,000.00	10,000.00
Manager	Required bridge inspections	1.0000	4,300.00	4,300.00
Manager	Soil/material testing - year 2 of 5	1.0000	25,000.00	25,000.00
Manager	Surveying and drafting supplies	1.0000	500.00	500.00
Manager Totals				\$75,300.00

100.35.21-580	Memberships & Publications	3,100.00	3,800.00	3,800.00	3,800.00	0.00%	0

Budget Transactions

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

<i>Services & Charges Totals</i>	\$45,600.00	\$144,100.00	\$138,800.00	\$79,100.00	-45.11%	(\$65,000.00)

Supplies



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	100 - General Fund							
Department	35 - Engineering							
Division	21 - Engineering							
EXPENSE								
100.35.21-540	Other Operating Supplies	3,000.00	3,500.00	3,500.00	3,500.00	0.00%	0	
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		\$3,000.00	\$3,500.00	\$3,500.00	\$3,500.00	0.00%	\$0.00	
Services and Supplies Totals		\$48,600.00	\$147,600.00	\$142,300.00	\$82,600.00	-44.04%	(\$65,000.00)	
Division	21 - Engineering Totals		\$173,141.00	\$274,637.00	\$298,308.00	\$398,668.00	45.16%	\$124,031.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	25,000.00	25,000.00	25,000.00	28,500.00	14.00%	3,500.00

Budget Transactions

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

Services & Charges Totals	\$25,000.00	\$25,000.00	\$25,000.00	\$28,500.00	14.00%	\$3,500.00

Services and Supplies Totals	\$25,000.00	\$25,000.00	\$25,000.00	\$28,500.00	14.00%	\$3,500.00

Capital Outlay

100.35.23-650	Infrastructure	1,769,000.00	1,721,000.00	1,671,000.00	1,780,000.00	3.43%	59,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Green Bay Trail	1.0000	50,000.00	50,000.00
Manager	Street & alley reconstruction/rehabilitation	1.0000	1,700,000.00	1,700,000.00
Manager	Supplemental roadway patching	1.0000	30,000.00	30,000.00
Manager Totals				\$1,780,000.00

Capital Outlay Totals	\$1,769,000.00	\$1,721,000.00	\$1,671,000.00	\$1,780,000.00	3.43%	\$59,000.00

Division 23 - Pavement Reconstruction Totals	\$1,794,000.00	\$1,746,000.00	\$1,696,000.00	\$1,808,500.00	3.58%	\$62,500.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	98,811.00	104,832.00	108,315.00	118,144.00	12.70%	13,312.00

Position Transactions							
Level	Position	Type	Code	Total Amount			
Manager	350401 - Village Forester	Earnings		118,144.00			
Manager Totals							\$118,144.00

100.35.26-512	Overtime Salaries	2,000.00	0	0	0		0
100.35.26-513	Part Time Salaries	8,160.00	9,600.00	9,600.00	9,600.00	0.00%	0

Position Transactions							
Level	Position	Type	Code	Total Amount			
Manager	350601 - Forestry Intern	Earnings		9,600.00			
Manager Totals							\$9,600.00

100.35.26-515	Sick Cashed In	0	0	0	0		0
Employee Pay Totals		\$108,971.00	\$114,432.00	\$117,915.00	\$127,744.00	11.63%	\$13,312.00

Benefits

100.35.26-522	Fringe Benefits - Medical / Dental Insurance	5,228.00	3,633.00	28,875.00	29,261.00	705.42%	25,628.00
100.35.26-528	Fringe Benefits - Life Insurance	130	131	131	83	-36.64%	-48
Benefits Totals		\$5,358.00	\$3,764.00	\$29,006.00	\$29,344.00	679.60%	\$25,580.00

Pensions

100.35.26-523	Fringe Benefits - Medicare	1,655.00	1,703.00	1,703.00	1,852.00	8.75%	149



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	100 - General Fund						
Department	35 - Engineering						
Division	26 - Forestry						
EXPENSE							
100.35.26-524	Fringe Benefits - Social Security	7,069.00	7,281.00	7,281.00	7,920.00	8.78%	639
100.35.26-525	Fringe Benefits - IMRF Pension Er Contribution	11,668.00	8,077.00	8,077.00	10,007.00	23.90%	1,930.00
	Pensions Totals	\$20,392.00	\$17,061.00	\$17,061.00	\$19,779.00	15.93%	\$2,718.00
	Salary and Benefits Totals	\$134,721.00	\$135,257.00	\$163,982.00	\$176,867.00	30.76%	\$41,610.00
Services and Supplies							
Supplies							
100.35.26-532	Computer Equipment	1,000.00	1,000.00	1,000.00	1,000.00	0.00%	0
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	405,300.00	510,800.00	510,808.00	580,800.00	13.70%	70,000.00
Budget Transactions							
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Manager	Commercial District Perennial Annual Enhancements			1.0000	10,000.00	10,000.00
	Manager	Dutch Elm testing and injections (Year 3 of 4) 2022-2025			1.0000	29,000.00	29,000.00
	Manager	Emerald Ash Borer treatment			1.0000	15,000.00	15,000.00
	Manager	Floral program (hanging baskets/ground planters) - (Year 1 of 5)			1.0000	75,000.00	75,000.00
	Manager	Forestry supplies			1.0000	3,300.00	3,300.00
	Manager	GBT maintenance (10-pickups)			1.0000	5,000.00	5,000.00
	Manager	Landscaping maintenance and seasonal support			1.0000	60,000.00	60,000.00
	Manager	New tree watering			1.0000	35,000.00	35,000.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 100 - General Fund							
Department 35 - Engineering							

Division 26 - Forestry

EXPENSE

Manager	Supplemental tree maintenance (Year 5 of 5) - 2020-2024					1.0000	65,000.00	65,000.00
Manager	Tree and stump removals (Year 5 of 5) 2020-2024					1.0000	75,000.00	75,000.00
Manager	Tree planting (Year 2 of 3) 2022-2024					1.0000	65,000.00	65,000.00
Manager	Tree pruning - stormwater project					1.0000	20,000.00	20,000.00
Manager	Tree trimming program (Year 5 of 5) 2020-2024					1.0000	110,000.00	110,000.00
Manager	Village Hall Perennial Enhancements					1.0000	5,000.00	5,000.00
Manager	Young tree structural pruning					1.0000	8,500.00	8,500.00
Manager Totals								\$580,800.00

Supplies Totals	\$406,300.00	\$511,800.00	\$511,808.00	\$581,800.00	13.68%	\$70,000.00
Services and Supplies Totals	\$406,300.00	\$511,800.00	\$511,808.00	\$581,800.00	13.68%	\$70,000.00
Division 26 - Forestry Totals	\$541,021.00	\$647,057.00	\$675,790.00	\$758,667.00	17.25%	\$111,610.00
Department 35 - Engineering Totals	\$3,061,810.00	\$3,155,491.00	\$3,127,463.00	\$3,375,914.00	6.99%	\$220,423.00

DEPARTMENT NARRATIVE

MOTOR FUEL

Mission Statement/Purpose

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

Current Year Department Accomplishments

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

Fiscal Year 2024 Proposed Department Objectives

<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
Improve roadways, bridges, and sidewalks within the village.	Finalize design of the Willow Rd. roadway improvements in coordination with IDOT	12/31/24

Fiscal Year 2023 Department Objectives Review

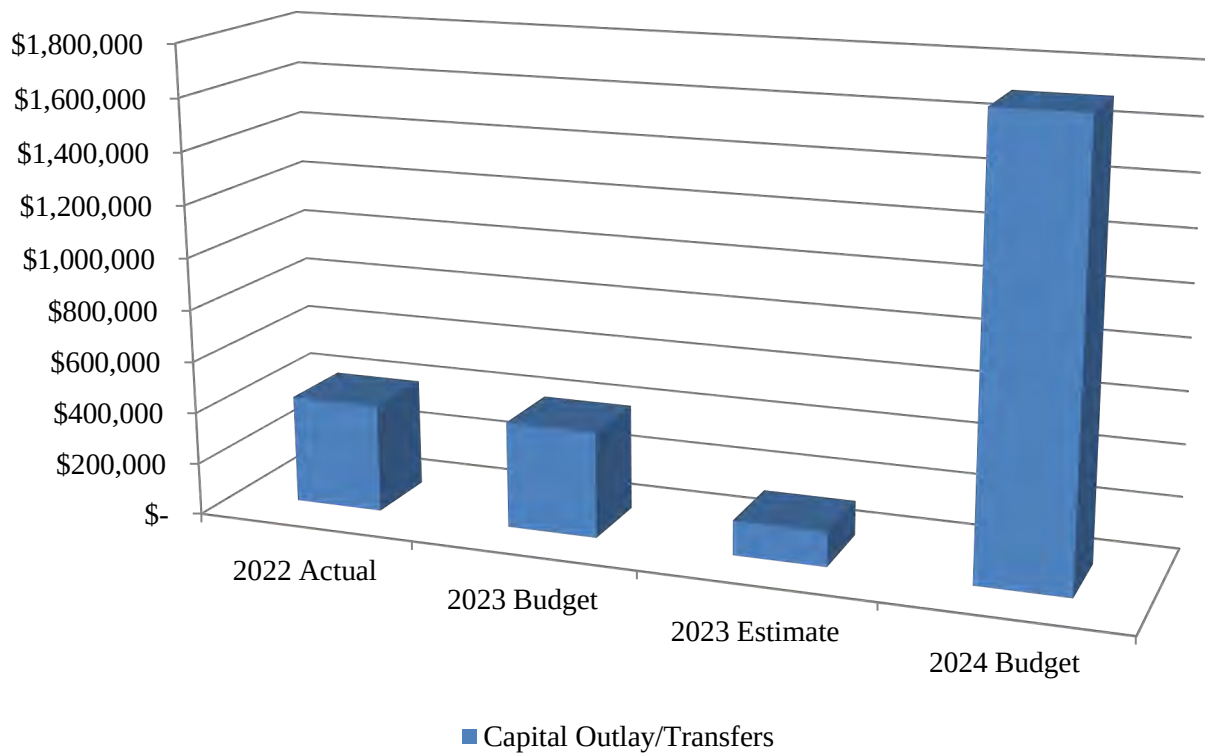
<u>Objective</u>	<u>December 31st, 2023</u> <u>Anticipated Completion Status</u>
Improve roadways, bridges, and sidewalks within the Village.	• Finalize design of Willow Rd. roadway improvements project to be coordinated with timing of stormwater improvement. (On-going)

Financial Summary

Motor Fuel Tax Fund	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C

Operating						
Revenue	\$ 811,468	\$ 808,000	\$ 621,210	\$ 877,000	8.5%	41.2%
Expenses	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Net Operating Income (loss)	\$ 811,468	\$ 808,000	\$ 621,210	\$ 877,000	8.5%	41.2%
Capital Outlay/Transfers	\$ 416,110	\$ 408,862	\$ 133,862	\$ 1,700,000	315.8%	1170.0%
Total Fund Expense	\$ 416,110	\$ 408,862	\$ 133,862	\$ 1,700,000	315.8%	1170.0%
Net Fund Income (loss)	\$ 395,358	\$ 399,138	\$ 487,348	\$ (823,000)	-306.2%	-268.9%

Motor Fuel Tax Fund





Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	290,375.00	275,000.00	0.00%	0
200-430.36	Shared Revenue MFT Transportation	185,000.00	195,000.00	245,835.00	225,000.00	15.38%	30,000.00
200-430.45	Renewal Allmt Shared Revenue Grants	599,724.00	332,000.00	0	332,000.00	0.00%	0
Budget Transactions							
Level Transaction				Number of Units		Cost Per Unit	Total Amount
Manager		Federal reimbursement - Oak and Cherry bridge engineering @ 80%		1.0000		332,000.00	332,000.00
						Manager Totals	\$332,000.00
Intergovernmental Revenue Totals		\$1,059,724.00	\$802,000.00	\$536,210.00	\$832,000.00	3.74%	\$30,000.00
Transfers							
200-490.10	Interfund Transfers In Other Transfers	0	0	0	0		0
Transfers Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Interest Income							
200-460.05	Interest Interest on Investments	3,000.00	6,000.00	85,000.00	45,000.00	650.00%	39,000.00
Interest Income Totals		\$3,000.00	\$6,000.00	\$85,000.00	\$45,000.00	650.00%	\$39,000.00
REVENUE TOTALS		\$1,062,724.00	\$808,000.00	\$621,210.00	\$877,000.00	8.54%	\$69,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 200 - Motor Fuel Tax							
Department 12 - Special Revenue							
Division 01 - Department Wide							
EXPENSE							
Capital Outlay							
200.12.01-650	Infrastructure	275,000.00	275,000.00	0	300,000.00	9.09%	25,000.00
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Manager		Willow Road Reconstruction STP Grant Share - Phase II		1.0000		300,000.00	300,000.00
						Manager Totals	\$300,000.00
Capital Outlay Totals		\$275,000.00	\$275,000.00	\$0.00	\$300,000.00	9.09%	\$25,000.00
Transfers							
200.12.01-901	Interfund Transfers - Other Operating Transfers	267,724.00	133,862.00	133,862.00	1,400,000.00	945.85%	1,266,138.00
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Manager		Transfer to Stormwater Fund		1.0000		1,400,000.00	1,400,000.00
						Manager Totals	\$1,400,000.00
Transfers Totals		\$267,724.00	\$133,862.00	\$133,862.00	\$1,400,000.00	945.85%	\$1,266,138.00
Division 01 - Department Wide Totals		\$542,724.00	\$408,862.00	\$133,862.00	\$1,700,000.00	315.79%	\$1,291,138.00
Department 12 - Special Revenue Totals		\$542,724.00	\$408,862.00	\$133,862.00	\$1,700,000.00	315.79%	\$1,291,138.00
EXPENSE TOTALS		\$542,724.00	\$408,862.00	\$133,862.00	\$1,700,000.00	315.79%	\$1,291,138.00
Fund 200 - Motor Fuel Tax Totals							
REVENUE TOTALS		\$1,062,724.00	\$808,000.00	\$621,210.00	\$877,000.00	8.54%	\$69,000.00
EXPENSE TOTALS		\$542,724.00	\$408,862.00	\$133,862.00	\$1,700,000.00	315.79%	\$1,291,138.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number		Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	200 - Motor Fuel Tax							
Department	12 - Special Revenue							
Division	01 - Department Wide							
EXPENSE								
Fund	200 - Motor Fuel Tax Totals		\$520,000.00	\$399,138.00	\$487,348.00	(\$823,000.00)	-306.19%	(\$1,222,138.00)

DEPARTMENT NARRATIVE

FOREIGN FIRE INSURANCE

Mission Statement/Purpose

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

Current Year Department Accomplishments

- The Foreign Fire Insurance Board provided funding for apparatus knox box key holders.
- The Foreign Fire Insurance Board provided funding for 3 sets of firefighters turn out gear.
- The Foreign Fire Insurance Board provided funding for new pediatric EMS bags and equipment
- The Foreign Fire Insurance Board provided funding for technical rescue equipment and ropes that are needed for the new Fire Department members on the MABAS TRT team.

Fiscal Year 2024 Proposed Department Objectives

Objective

Action Steps

Timeframe

Provide funding for the replacement of various Firefighting equipment and supplies.

- Select a vendor based upon service, price and availability
- Secure a PO for the items

12/31/24

Fiscal Year 2023 Department Objectives Review

Objective

Status

Provided funding for Rescue Task Force Equipment, Technical Rescue team equipment, firefighter turn out gear, and pediatric EMS equipment.

December 31st, 2023

Anticipated Completion

Completed

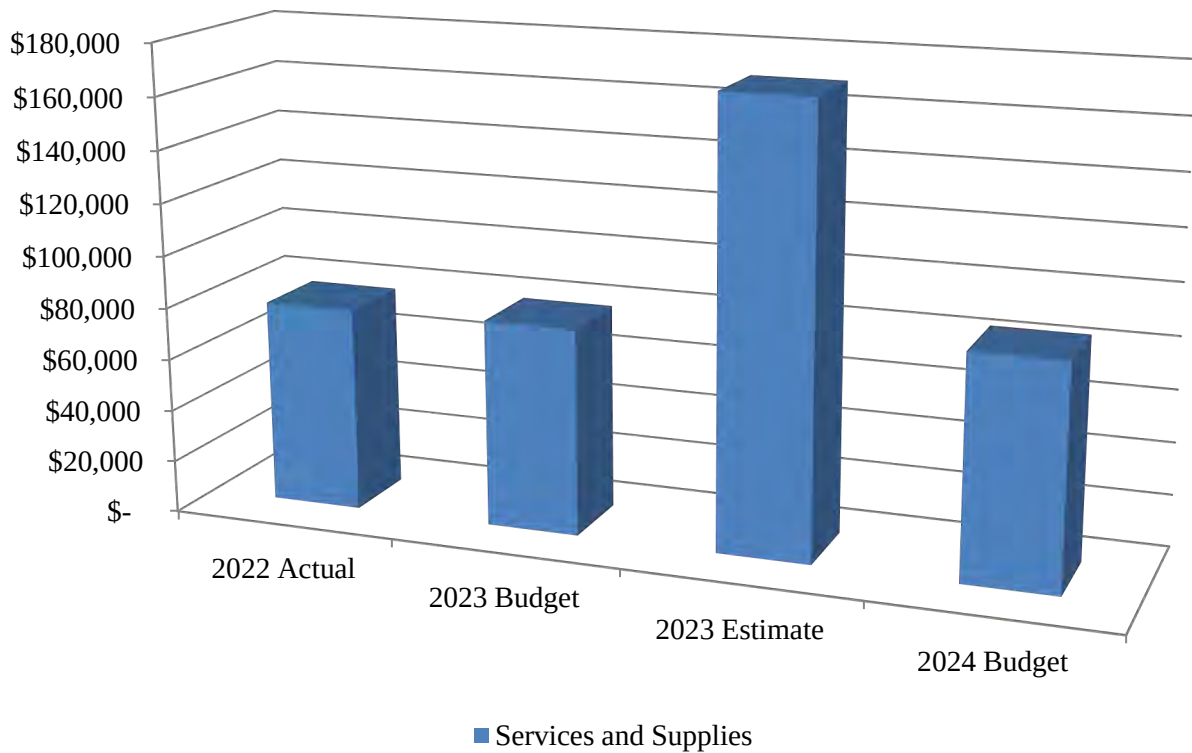


Financial Summary

Foreign Fire Insurance Fund	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C

Operating						
Revenue	\$ 108,797	\$ 85,200	\$ 97,866	\$ 98,000	15.0%	0.1%
Expenses	\$ (78,152)	\$ (79,250)	\$ (170,000)	\$ (85,000)	7.3%	-50.0%
Net Operating Income (loss)	\$ 30,645	\$ 5,950	\$ (72,134)	\$ 13,000	118.5%	-118.0%
Operating Expense Detail						
Services and Supplies	\$ (78,152)	\$ (79,250)	\$ (170,000)	\$ (85,000)	\$ 0	-50.0%
	\$ (78,152)	\$ (79,250)	\$ (170,000)	\$ (85,000)		

Foreign Fire Insurance Fund





Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 220 - Foreign Fire Tax							
REVENUE							
<u>Intergovernmental Revenue</u>							
220-430.40	Shared Revenue Foreign Fire Insurance	85,000.00	85,000.00	94,366.00	95,000.00	11.76%	10,000.00
	<i>Intergovernmental Revenue Totals</i>	\$85,000.00	\$85,000.00	\$94,366.00	\$95,000.00	11.76%	\$10,000.00
<i>Interest Income</i>							
220-460.05	Interest Interest on Investments	200	200	3,500.00	3,000.00	1400.00%	2,800.00
	<i>Interest Income Totals</i>	\$200.00	\$200.00	\$3,500.00	\$3,000.00	1400.00%	\$2,800.00
	REVENUE TOTALS	\$85,200.00	\$85,200.00	\$97,866.00	\$98,000.00	15.02%	\$12,800.00
EXPENSE							
Department 12 - Special Revenue							
Division 01 - Department Wide							
<u>Services and Supplies</u>							
<u>Supplies</u>							
220.12.01-540	Other Operating Supplies	34,250.00	34,250.00	34,250.00	35,000.00	2.19%	750
220.12.01-546	Firefighting Equipment and Supplies	45,000.00	45,000.00	135,750.00	50,000.00	11.11%	5,000.00
	<i>Supplies Totals</i>	\$79,250.00	\$79,250.00	\$170,000.00	\$85,000.00	7.26%	\$5,750.00
	<i>Services and Supplies Totals</i>	\$79,250.00	\$79,250.00	\$170,000.00	\$85,000.00	7.26%	\$5,750.00
	Division 01 - Department Wide Totals	\$79,250.00	\$79,250.00	\$170,000.00	\$85,000.00	7.26%	\$5,750.00
	Department 12 - Special Revenue Totals	\$79,250.00	\$79,250.00	\$170,000.00	\$85,000.00	7.26%	\$5,750.00
	EXPENSE TOTALS	\$79,250.00	\$79,250.00	\$170,000.00	\$85,000.00	7.26%	\$5,750.00
Fund 220 - Foreign Fire Tax Totals							
	REVENUE TOTALS	\$85,200.00	\$85,200.00	\$97,866.00	\$98,000.00	15.02%	\$12,800.00
	EXPENSE TOTALS	\$79,250.00	\$79,250.00	\$170,000.00	\$85,000.00	7.26%	\$5,750.00
Fund 220 - Foreign Fire Tax Totals		\$5,950.00	\$5,950.00	(\$72,134.00)	\$13,000.00	118.49%	\$7,050.00

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 2024, the Village will be evaluating a schedule for future improvement projects.

Fiscal Year 2024 Proposed Department Objectives

<u>Objective</u>	<u>Action Steps</u>	<u>Timeframe</u>
Coordinate ongoing improvements of Village facilities.	Complete identified capital projects as scheduled.	12/31/24

Fiscal Year 2023 Department Objectives Review

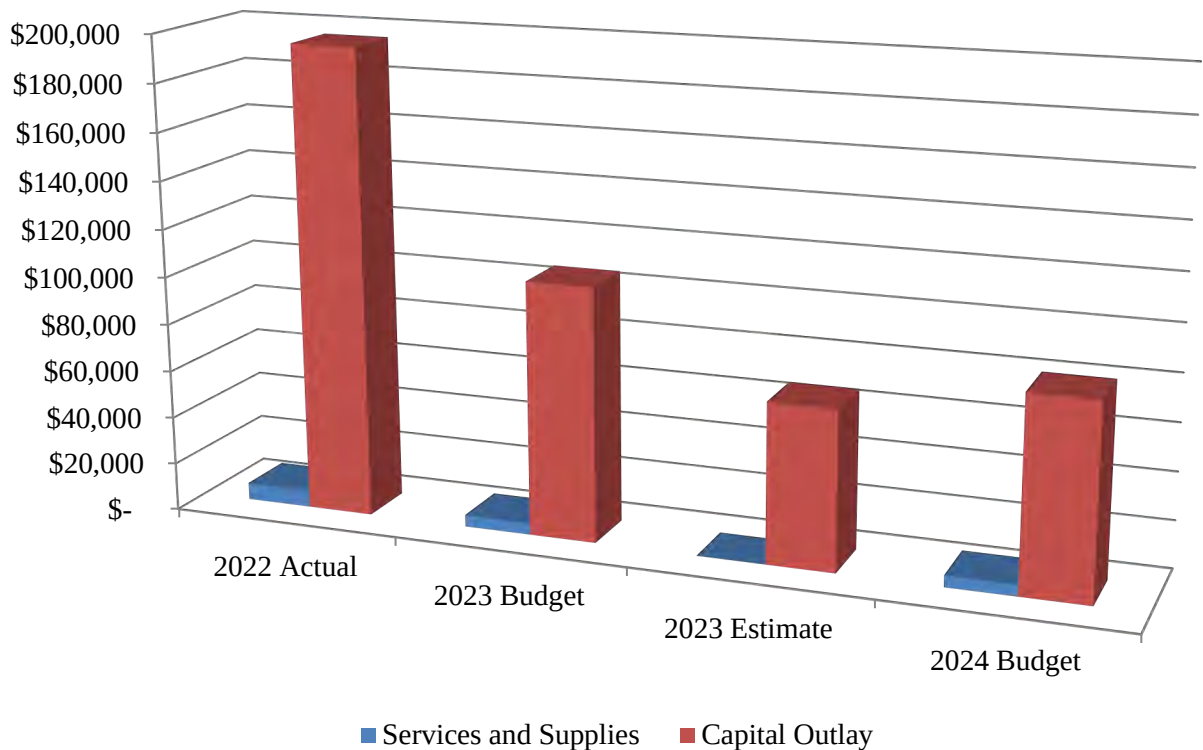
<u>Objective</u>	<u>December 31st, 2023</u> <u>Anticipated Completion Status</u>
Coordinate ongoing improvements of Village facilities.	Ongoing



Financial Summary

Village Facilities Fund	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 101,510	\$ 500	\$ 1,500	\$ 101,500	20200.0%	6666.7%
Expenses	\$ (7,200)	\$ (5,000)	\$ -	\$ (5,000)	0.0%	na
Net Operating Income (loss)	\$ 94,310	\$ (4,500)	\$ 1,500	\$ 96,500	-2244.4%	6333.3%
Operating Expense Detail						
Services and Supplies	\$ 7,200	\$ 5,000	\$ -	\$ 5,000	0.0%	na
	\$ 7,200	\$ 5,000	\$ -	\$ 5,000		
Capital Outlay	\$ 195,819	\$ 106,300	\$ 67,100	\$ 81,300	-23.5%	NA
Total Fund Expense	\$ 203,019	\$ 111,300	\$ 67,100	\$ 86,300	-22.5%	28.6%
Net Fund Income (loss)	\$ (101,509)	\$ (110,800)	\$ (65,600)	\$ 15,200	-113.7%	-123.2%

Village Facilities Fund





Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 410 - Village Facilities Fund							
REVENUE							
Transfers							
410-490.10	Interfund Transfers In Other Transfers	100,000.00	0	0	100,000.00		100,000.00
	Transfers Totals	\$100,000.00	\$0.00	\$0.00	\$100,000.00		\$100,000.00
Interest Income							
410-460.05	Interest Interest on Investments	500	500	1,500.00	1,500.00	200.00%	1,000.00
	Interest Income Totals	\$500.00	\$500.00	\$1,500.00	\$1,500.00	200.00%	\$1,000.00
	REVENUE TOTALS	\$100,500.00	\$500.00	\$1,500.00	\$101,500.00	20200.00%	\$101,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 410 - Village Facilities Fund							
Department 15 - Capital Project							
Division 01 - Department Wide							
EXPENSE							
Services and Supplies							
Services & Charges							
410.15.01-558	Construction Services	5,000.00	5,000.00	0	5,000.00	0.00%	0
	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
Capital Outlay							
410.15.01-615	Buildings & Structures	200,000.00	106,300.00	67,100.00	81,300.00	-23.52%	-25,000.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Village Hall - Exterior Village Hall Steps Caulking				1.0000	26,300.00	26,300.00
Manager	Village Hall - Lunch Room Refurbishment				1.0000	25,000.00	25,000.00
Manager	Village Hall Improvements - Basement Painting				1.0000	20,000.00	20,000.00
Manager	Village Hall Improvements - CD Bathroom				1.0000	10,000.00	10,000.00
Manager Totals							\$81,300.00
Capital Outlay Totals							
Division 01 - Department Wide Totals		\$200,000.00	\$106,300.00	\$67,100.00	\$81,300.00	-23.52%	(\$25,000.00)
Department 15 - Capital Project Totals		\$205,000.00	\$111,300.00	\$67,100.00	\$86,300.00	-22.46%	(\$25,000.00)
EXPENSE TOTALS		\$205,000.00	\$111,300.00	\$67,100.00	\$86,300.00	-22.46%	(\$25,000.00)
Fund 410 - Village Facilities Fund Totals							
REVENUE TOTALS		\$100,500.00	\$500.00	\$1,500.00	\$101,500.00	20200.00%	\$101,000.00
EXPENSE TOTALS		\$205,000.00	\$111,300.00	\$67,100.00	\$86,300.00	-22.46%	(\$25,000.00)
Fund 410 - Village Facilities Fund Totals		(\$104,500.00)	(\$110,800.00)	(\$65,600.00)	\$15,200.00		\$126,000.00

DEPARTMENT NARRATIVE

BUSINESS DISTRICT REVITALIZATION

Mission Statement/Purpose

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

Current Year Department Accomplishments

- Completed construction of Phase 5 Elm Street Business District Streetscape Improvements (North side of Elm Street, East of Lincoln, and southwest corner of Elm Street and Lincoln Avenue).
- Completed streetscape/site improvements on the Village-owned property at 93 Green Bay Road.
- Initiated concept design work for streetscape improvements in the Indian Hill Business District and the Hubbard Woods Business District.

Fiscal Year 2024 Proposed Department Objectives

Objective	Action Steps	Timeframe
Implement targeted streetscape projects within the Elm Street Business District.	• Refine community plaza design for Post Office site and develop construction documents.	12/31/24
Implement targeted streetscape projects within the Hubbard Woods Business District	• Develop streetscape design concepts and Phase 1 environmental study for Hubbard Woods Business District to aid with discussions with IDOT regarding streetscape improvements.	12/31/24
Implement targeted streetscape projects within the Indian Hill Business District	• In partnership with the Village of Kenilworth complete concept design work for streetscape improvements between Winnetka Avenue and Kenilworth Avenue.	6/30/24
Implement other public improvements throughout the three business districts.	• Install additional EV charging stations in the Village’s business districts. • Continue to engage in necessary repairs to existing streetscape elements (e.g., sidewalks, pavers, etc.) within the three business districts.	12/31/24

Fiscal Year 2023 Department Objectives Review

December 31st, 2024

Objective

Anticipated Completion Status

Implemented Phase 5 Elm Street Business District streetscape projects.	Completed
Completed streetscape/site improvements on the Village-owned parcel at 93 Green Bay Road in conjunction with Tala Coffee Roaster's renovation of the existing building.	Completed
Worked on developing streetscape design concepts for Hubbard Woods Business District to aid with discussions with IDOT regarding streetscape improvements.	Ongoing
Initiated refinement of Post Office Plaza design concept.	Ongoing
Installed EV Charging stations in Pine Street parking lot and Indian Hill Parking Lot.	Completed



Financial Summary

Business District Revitalization Fund	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 1,961,078	\$ 2,223,500	\$ 1,960,000	\$ 2,520,499	13.4%	28.6%
Expenses	\$ (5,925)	\$ (2,500)	\$ -	\$ -	-100.0%	na
Net Operating Income (loss)	\$ 1,955,153	\$ 2,221,000	\$ 1,960,000	\$ 2,520,499	13.5%	28.6%
Operating Expense Detail						
Services and Supplies	\$ 5,925	\$ 2,500	\$ -	\$ -	-100.0%	na
	\$ 5,925	\$ 2,500	\$ -	\$ -		
Capital Outlay	\$ 2,314,189	\$ 2,260,000	\$ 1,522,140	\$ 1,460,500	-35.4%	-4.0%
Total Fund Expense	\$ 2,320,114	\$ 2,262,500	\$ 1,522,140	\$ 1,460,500	-35.4%	-4.0%
Net Fund Income (loss)	\$ (359,036)	\$ (39,000)	\$ 437,860	\$ 1,059,999	-2817.9%	142.1%



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	420 - Downtown Revitalization Fund							
REVENUE								
Property Tax								
420-401.01	Property Tax General	0	0	0	0		0	
	Property Tax Totals	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Intergovernmental Revenue								
420-430.45	Shared Revenue Grants	300,000.00	300,000.00	0	855,499.00	185.17%	555,499.00	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	EV charging grant				1.0000	555,499.00	555,499.00
	Manager	Rebuild Illinois Grant				1.0000	300,000.00	300,000.00
							Manager Totals	\$855,499.00
	Intergovernmental Revenue Totals	\$300,000.00	\$300,000.00	\$0.00	\$855,499.00	185.17%	\$555,499.00	
Transfers								
420-490.10	Interfund Transfers In Other Transfers	1,950,000.00	1,915,000.00	1,915,000.00	1,650,000.00	-13.84%	-265,000.00	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	General Fund - property tax levy				1.0000	1,100,000.00	1,100,000.00
	Manager	General Fund transfer				1.0000	550,000.00	550,000.00
							Manager Totals	\$1,650,000.00
	Transfers Totals	\$1,950,000.00	\$1,915,000.00	\$1,915,000.00	\$1,650,000.00	-13.84%	(\$265,000.00)	
Interest Income								
420-460.05	Interest Interest on Investments	8,500.00	8,500.00	45,000.00	15,000.00	76.47%	6,500.00	
	Interest Income Totals	\$8,500.00	\$8,500.00	\$45,000.00	\$15,000.00	76.47%	\$6,500.00	
	REVENUE TOTALS	\$2,258,500.00	\$2,223,500.00	\$1,960,000.00	\$2,520,499.00	13.36%	\$296,999.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 420 - Downtown Revitalization Fund							
Department 15 - Capital Project							

Division 01 - Department Wide

EXPENSE

Services and Supplies

Services & Charges

420.15.01-558	Construction Services	99,500.00	2,500.00	0	0	-100.00%	-2,500.00
	<i>Services & Charges Totals</i>	\$99,500.00	\$2,500.00	\$0.00	\$0.00	-100.00%	(\$2,500.00)
	<i>Services and Supplies Totals</i>	\$99,500.00	\$2,500.00	\$0.00	\$0.00	-100.00%	(\$2,500.00)

Capital Outlay

420.15.01-620	Improvements Other Than Buildings	190,000.00	240,000.00	126,760.00	701,000.00	192.08%	461,000.00

Budget Transactions						
Level	Transaction	Number of Units	Cost Per Unit	Total Amount		
Manager	Hubbard Woods Streetscape - Concept Design Plan	1.0000	40,000.00	40,000.00		
Manager	Hubbard Woods Streetscape - Phase 1 Engineering Report	1.0000	400,000.00	400,000.00		
Manager	Indian Hill GRB Streetscape - Concept Plan	1.0000	16,000.00	16,000.00		
Manager	Post Office Plaza - Concept Plan Refinement	1.0000	50,000.00	50,000.00		
Manager	Post Office Plaza - Construction Design	1.0000	195,000.00	195,000.00		
				Manager Totals	\$701,000.00	

420.15.01-650	Infrastructure	2,586,000.00	2,020,000.00	1,395,380.00	759,500.00	-62.40%	-1,260,500.00

Budget Transactions						
Level	Transaction	Number of Units	Cost Per Unit	Total Amount		
Manager	93 Green Bay Road site/streetscape improvements	1.0000	15,000.00	15,000.00		
Manager	EV Charging Stations - 80% Federal Grant Funded	1.0000	694,500.00	694,500.00		
Manager	PW sidewalk, grate, paver & other repair projects	1.0000	50,000.00	50,000.00		
				Manager Totals	\$759,500.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 420 - Downtown Revitalization Fund							
Department 15 - Capital Project							
Division 01 - Department Wide							
EXPENSE							
	Capital Outlay Totals	\$2,776,000.00	\$2,260,000.00	\$1,522,140.00	\$1,460,500.00	-35.38%	(\$799,500.00)
Division 01 - Department Wide Totals		\$2,875,500.00	\$2,262,500.00	\$1,522,140.00	\$1,460,500.00	-35.45%	(\$802,000.00)
Department 15 - Capital Project Totals		\$2,875,500.00	\$2,262,500.00	\$1,522,140.00	\$1,460,500.00	-35.45%	(\$802,000.00)
	EXPENSE TOTALS	\$2,875,500.00	\$2,262,500.00	\$1,522,140.00	\$1,460,500.00	-35.45%	(\$802,000.00)
Fund 420 - Downtown Revitalization Fund Totals							
	REVENUE TOTALS	\$2,258,500.00	\$2,223,500.00	\$1,960,000.00	\$2,520,499.00	13.36%	\$296,999.00
	EXPENSE TOTALS	\$2,875,500.00	\$2,262,500.00	\$1,522,140.00	\$1,460,500.00	-35.45%	(\$802,000.00)
Fund 420 - Downtown Revitalization Fund Totals		(\$617,000.00)	(\$39,000.00)	\$437,860.00	\$1,059,999.00		\$1,098,999.00

DEPARTMENT NARRATIVE

ELECTRIC

Mission Statement/Purpose

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

Current Year Department Accomplishments

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

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees: **24.05**

FY 2023 FTEs: **24.05**

FY 2022 FTEs: **24.05**

FY 2021 FTEs: **24.05**

Proposed FY 2024 Cost of Salaries and Benefits: **\$4,436,290**

Projected FY 2023 Cost of Salaries and Benefits: **\$3,948,184**

Budgeted FY 2023 Cost of Salaries and Benefits: **\$4,387,506**

Actual FY 2022 Cost of Salaries and Benefits: **\$3,700,679**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **9.89%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Cost of Services and Supplies: **\$13,673,162**

Projected FY 2023 Cost of Services and Supplies: **\$12,366,217**

Budgeted FY 2023 Cost of Services and Supplies: **\$13,298,496**

Actual FY 2022 Cost of Services and Supplies: **\$12,368,443**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **2.82%**

Fiscal Year 2024 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.	12/31/24
	Install new electric meters resulting from new construction and/or customer upgrades.	12/31/24
	Complete service upgrades to District 36 schools.	12/31/24
Perform preventative maintenance programs to maintain the reliability of the electric distribution system.	Perform thermography assessments.	9/01/24
	Inspect (150) wood utility poles	12/31/24
	Perform line clearance (tree trimming)	12/31/24
	Replace aging 4kV and 15kV cable at various locations.	12/31/24
	Dry ice energized switchgear cleaning	12/31/24
Perform infrastructure upgrades to improve reliability and modernize the electric distribution system	Start Automated Metering Infrastructure (AMI) rollout (Yr. 1 of 3) with backend install and electric meter changeouts.	12/31/24
Invest in maintenance and improvements at the Electric Plant	Repair storm damaged pier	12/31/24
	Valve replacements	12/31/24
	Electric plant brick wall repairs	12/31/24
	Boiler tube replacements and refractory repairs	12/31/24
	Turbine #4 overhaul	12/31/24
Make improvements to the distribution system's substations to increase reliability and security	Replace one 15kV 1200-amp circuit breaker	12/31/24
	Physical security improvements	12/31/24
	Replacement of select electromechanical relays with solid state relays.	12/31/24
Improve energy efficiency of street lighting	Replace existing high-pressure sodium streetlights with LED lighting.	12/31/24

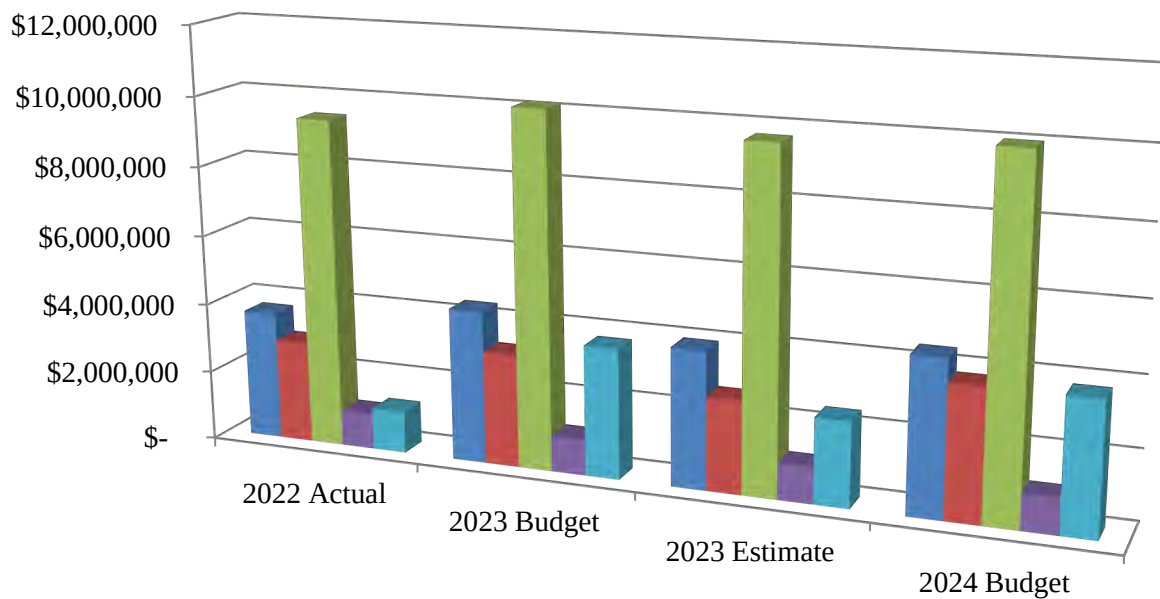
Fiscal Year 2023 Department Objectives Review

<u>Objective Status</u>	<u>December 31st, 2023 Anticipated Completion</u>
Install new service connections.	• Service upgrades to NTHS for gymnasium project completed. • Completed 41 new customer connections YTD.
Perform preventative maintenance programs to maintain the reliability of the electric distribution system.	FY2023 Complete.
Invest in maintenance and improvements at the Electric Plant.	FY2023 Complete/On-going • Repairs to #4 Rotor completed. • Replacement of raw water intake valve complete. • Masonry repairs to Electric Plant ongoing.
Make improvements to the distribution system's substations to increase reliability and security.	• South Load Center (SLC) Clean Agent fire suppression system installation completed.
Improve energy efficiency of street lighting.	Complete

Financial Summary

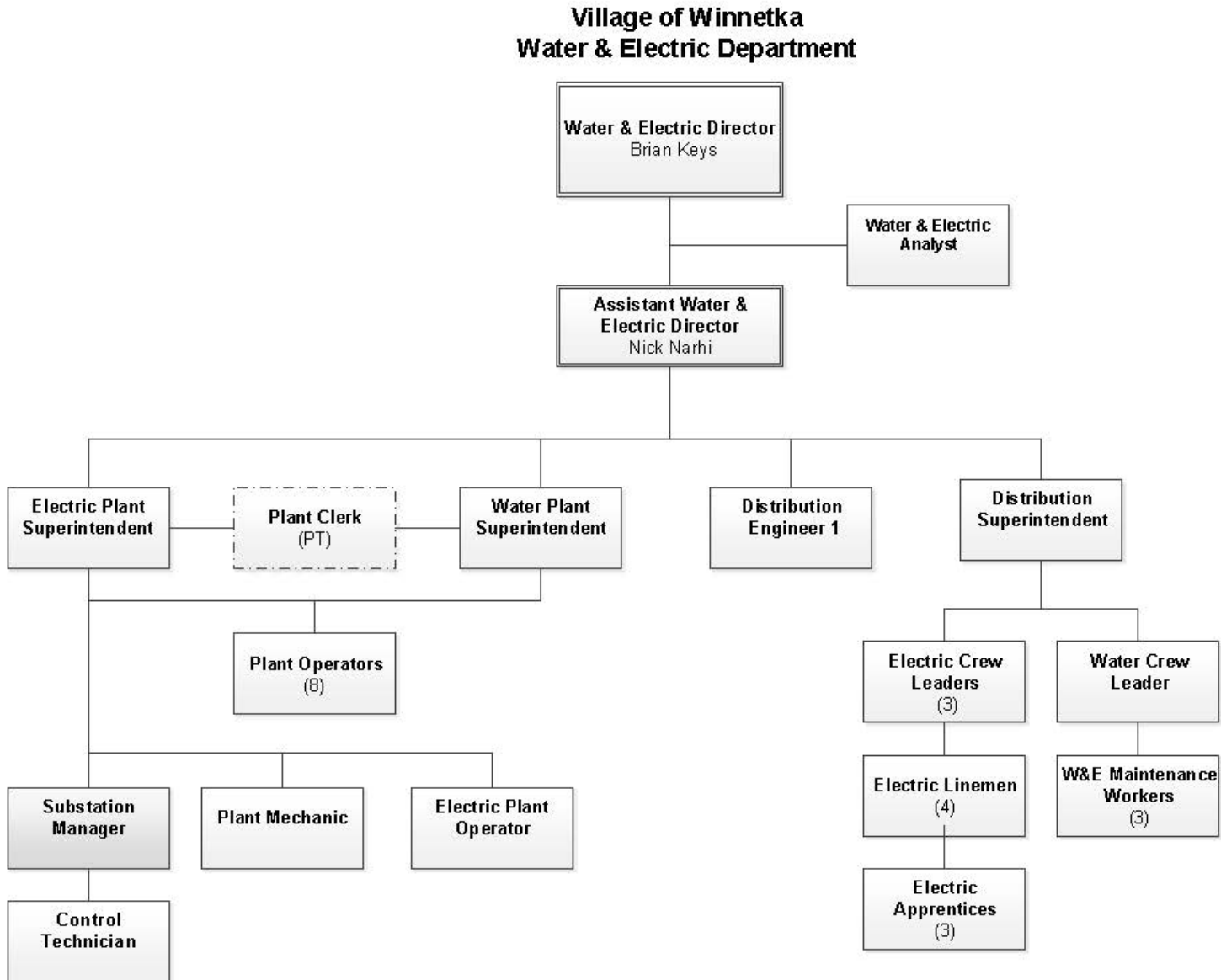
Electric Fund	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 18,784,497	\$ 20,679,983	\$ 20,158,186	\$ 21,760,159	5.2%	7.9%
Transfers In / (Out)	\$ 500,000	\$ -	\$ -	\$ 1,250,000		
Expenses	\$ (17,119,037)	\$ (18,854,880)	\$ (17,377,279)	\$ (19,261,840)	2.2%	10.8%
Net Operating Income (loss)	\$ 2,165,460	\$ 1,825,103	\$ 2,780,907	\$ 3,748,319	105.4%	34.8%
Operating Expense Detail						
Salaries and Benefits	\$ 3,700,679	\$ 4,387,506	\$ 3,948,184	\$ 4,436,290	1.1%	12.4%
Contingency	\$ -	\$ 115,000	\$ -	\$ 115,000		
Services and Supplies	\$ 2,931,922	\$ 3,138,294	\$ 2,673,128	\$ 3,671,932	17.0%	37.4%
Purchased Power	\$ 9,436,524	\$ 10,160,202	\$ 9,702,089	\$ 10,001,230	-1.6%	3.1%
Payment in Lieu of Taxes	\$ 1,049,912	\$ 1,053,878	\$ 1,053,878	\$ 1,037,388	-1.6%	-1.6%
	\$ 17,119,037	\$ 18,854,880	\$ 17,377,279	\$ 19,261,840		
Capital Outlay	\$ 1,214,931	\$ 3,737,024	\$ 2,438,162	\$ 3,795,492	1.6%	55.7%
Total Fund Expense	\$ 18,333,968	\$ 22,591,904	\$ 19,815,441	\$ 23,057,332	2.1%	16.4%
Net Fund Income (loss)	\$ 950,529	\$ (1,911,921)	\$ 342,745	\$ (47,173)	-97.5%	-113.8%

Electric Fund



■ Salaries and Benefits
 ■ Services and Supplies
 ■ Purchased Power
 ■ Payment in Lieu of Taxes
 ■ Capital Outlay

Organizational Chart





Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
REVENUE							
Intergovernmental Revenue							
500-430.45	Shared Revenue Grants	0	75,000.00	0	0	-100.00%	-75,000.00
Intergovernmental Revenue Totals		\$0.00	\$75,000.00	\$0.00	\$0.00	-100.00%	(\$75,000.00)
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
500-445.01	Electric Service Residential Tax Exempt	0	0	0	0		0
500-445.05	Electric Service Residential	11,259,842.00	12,308,008.00	11,854,670.00	13,018,398.00	5.77%	710,390.00
Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	CY2024 Sales 73,750,000 kWh's @ 0.1617			1.0000	11,921,687.50	11,921,687.50	
Manager	Monthly 1-ph meter charge 4,290 @ \$20.87			12.0000	89,547.32	1,074,567.84	
Manager	Monthly 3-ph meter charge 64 @ \$28.83			12.0000	1,845.15	22,141.80	
Manager Totals						\$13,018,397.14	
500-445.10	Electric Service Large Resident	249,016.00	452,503.00	450,281.00	495,780.00	9.56%	43,277.00
Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	CY2024 kW demand sales 2,969 kW @ 14.96			1.0000	48,395.00	48,395.00	
Manager	CY2024 Sales 3,750,000 kWh's @ 0.1188			1.0000	445,313.00	445,313.00	
Manager	Monthly 3-ph meter charge 6 @ 28.77			12.0000	172.60	2,071.20	
Manager Totals						\$495,779.20	
500-445.15	Electric Service Space Heating	346,711.00	331,284.00	321,507.00	352,263.00	6.33%	20,979.00
Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 500 - Electric Fund							

REVENUE

Manager	CY2024 Sales 2,246,378 kWh's @ \$0.1387					1.0000	311,647.51	311,647.51
Manager	Monthly 1-ph meter charge 133 @ \$24.49					12.0000	3,257.11	39,085.32
Manager	Monthly 3-ph meter charge 4 @ \$31.87					12.0000	127.49	1,529.88
Manager Totals								\$352,262.71

500-445.20	Electric Service Commercial	2,901,157.00	3,050,438.00	3,050,438.00	3,355,056.00	9.99%	304,618.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2024 kW demand sales 52,099 @ \$19.27	1.0000	1,003,948.00	1,003,948.00
Manager	CY2024 Sales 17,500,000 kWh's	1.0000	2,094,780.00	2,094,780.00
Manager	Monthly 1-ph meter charge 295 @ \$39.14	12.0000	11,545.25	138,543.00
Manager	Monthly 3-ph meter charge 211 @ \$46.52	12.0000	9,815.40	117,784.80
Manager Totals				\$3,355,055.80

500-445.30	Electric Service School & Government	2,671,232.00	2,742,925.00	2,753,903.00	3,022,887.00	10.21%	279,962.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2024 (<1000kW) 11,750,000 kWh sales	1.0000	1,033,169.00	1,033,169.00
Manager	CY2024 (<1000kW) kW demand 41,293kW @ \$17.31	1.0000	714,524.00	714,524.00
Manager	Monthly 1-ph meter charge 25 @ \$62.44 (<1000kW)	12.0000	1,561.21	18,734.52
Manager	Monthly 3-ph meter charge 42 @ \$71.01 (<1000kW)	12.0000	2,982.34	35,788.08
Manager	NTHS CY2024 8,750,000 kWh sales	1.0000	774,023.00	774,023.00
Manager	NTHS CY2024 kW demand sales	1.0000	434,511.00	434,511.00
Manager	NTHS Monthly 3-ph meter charge 7 @ \$144.49 (>1000kW)	12.0000	1,011.42	12,137.04
Manager Totals				\$3,022,886.64



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 500 - Electric Fund							

REVENUE

500-445.40	Electric Service Water Heating	2,744.00	2,963.00	2,842.00	3,153.00	6.41%	190

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2024 Sales 14,000 kWh's @ \$0.1655	1.0000	2,317.00	2,317.00
Manager	Monthly 1-ph meter charge 6 @ \$11.60	12.0000	69.60	835.20
Manager Totals				\$3,152.20

500-445.50	Electric Service Street Lighting	62,760.00	67,790.00	67,790.00	74,409.00	9.76%	6,619.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2024 Sales 465,931 kWh's @ \$0.1597	1.0000	74,409.00	74,409.00
Manager Totals				\$74,409.00

500-445.55	Electric Service Steam Sold to Water Plants	8,725.00	8,725.00	10,000.00	8,725.00	0.00%	0
500-445.60	Electric Service Penalties	58,687.00	58,687.00	58,687.00	58,687.00	0.00%	0
500-445.65	Electric Service Fees - Turn Off / Turn On	2,500.00	2,500.00	500	2,500.00	0.00%	0
500-445.70	Electric Service Miscellaneous	81,708.00	0	14,283.00	0		0
500-445.80	Electric Service Undergrounding	655,400.00	1,303,778.00	1,268,073.00	1,043,996.00	-19.93%	-259,782.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	District 36 - transformer order (R-18-23)	1.0000	50,579.00	50,579.00
Manager	District 36 - transformer order (R-93-22)	2.0000	45,515.00	91,030.00
Manager	NSCDS - transformer order (R-12-23)	1.0000	50,579.00	50,579.00
Manager	Orchard 2020 - transformer order (R-35-23)	1.0000	67,708.00	67,708.00
Manager	Service relocations	3.0000	8,700.00	26,100.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 500 - Electric Fund							
REVENUE							
Manager	Underground service, single phase 200 amp					20.0000	10,700.00
Manager	Underground service, single phase 400 amp					8.0000	23,000.00
Manager	Underground service, three phase					6.0000	60,000.00
Manager Totals							\$1,043,996.00
Utilities- Electric, Water, Sewer, Refuse Totals							
		\$18,300,482.00	\$20,329,601.00	\$19,852,974.00	\$21,435,854.00	5.44%	\$1,106,253.00
Other Charges for Service							
500-443.10	Rent Cell Towers	208,382.00	208,382.00	208,382.00	257,305.00	23.48%	48,923.00
Budget Transactions							
Level	Transaction					Number of Units	Cost Per Unit
Manager	Conduit rental - NTHS					1.0000	11,000.00
Manager	New Cingular					1.0000	113,293.00
Manager	Pole agreement - AT&T					1.0000	3,000.00
Manager	Pole and conduit agreement - CATV					1.0000	15,716.00
Manager	Small Cell sites in right-of-way					3.0000	200.00
Manager	Verizon					1.0000	113,696.00
Manager Totals							\$257,305.00
Other Charges for Service Totals		\$208,382.00	\$208,382.00	\$208,382.00	\$257,305.00	23.48%	\$48,923.00
Charges For Service Totals		\$18,508,864.00	\$20,537,983.00	\$20,061,356.00	\$21,693,159.00	5.62%	\$1,155,176.00
Transfers							
500-490.10	Interfund Transfers In Other Transfers	500,000.00	0	0	1,250,000.00		1,250,000.00
Budget Transactions							
Level	Transaction					Number of Units	Cost Per Unit
Manager	Transfer in from Water Fund					1.0000	1,250,000.00
Manager Totals							\$1,250,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 500 - Electric Fund							
REVENUE							
Transfers Totals		\$500,000.00	\$0.00	\$0.00	\$1,250,000.00		\$1,250,000.00
Other Revenue							
500-470	Property Sales	10,000.00	10,000.00	0	10,000.00	0.00%	0
500-474.90	Other Miscellaneous Income	0	12,000.00	18,630.00	12,000.00	0.00%	0
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	0	0	3,200.00	0		0
Other Revenue Totals		\$10,000.00	\$22,000.00	\$21,830.00	\$22,000.00	0.00%	\$0.00
Interest Income							
500-460.05	Interest Interest on Investments	45,000.00	45,000.00	75,000.00	45,000.00	0.00%	0
Interest Income Totals		\$45,000.00	\$45,000.00	\$75,000.00	\$45,000.00	0.00%	\$0.00
REVENUE TOTALS		\$19,063,864.00	\$20,679,983.00	\$20,158,186.00	\$23,010,159.00	11.27%	\$2,330,176.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
500.40.01-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Benefits							
500.40.01-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
500.40.01-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
500.40.01-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
500.40.01-528	Fringe Benefits - Life Insurance	0	0	0	0		0
500.40.01-582	Tuition Assistance	0	0	0	0		0
Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Pensions							
500.40.01-523	Fringe Benefits - Medicare	0	0	0	0		0
500.40.01-524	Fringe Benefits - Social Security	0	0	0	0		0
500.40.01-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
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	0.00%	0

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 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	203,000.00	398,000.00	54,000.00	263,000.00	-33.92%	-135,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Professional services - AMI consulting	1.0000	25,000.00	25,000.00
Manager	Professional services - CAAPP permit renewal	1.0000	50,000.00	50,000.00
Manager	Professional services - Engineering	1.0000	10,000.00	10,000.00
Manager	Professional services - Environmental CAAPP permit	1.0000	10,000.00	10,000.00
Manager	Professional services - Legal, telecomm. undergrounding	1.0000	50,000.00	50,000.00
Manager	Professional Services - NLC Arc Flash study	1.0000	50,000.00	50,000.00
Manager	Professional services - Renewal wholesale power contract	1.0000	60,000.00	60,000.00
Manager	Professional services - System protection & relaying	1.0000	8,000.00	8,000.00
Manager Totals				\$263,000.00

500.40.01-552	Engineering Services	5,000.00	15,000.00	0	15,000.00	0.00%	0

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	0	0	0	0		0

500.40.01-555	GIS & Aerial Mapping	12,346.00	13,334.00	13,334.00	10,955.00	-17.84%	-2,379.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 500 - Electric Fund							
Department 40 - Electric General							
Division 01 - Department Wide							
EXPENSE							
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	GIS Charge - \$98,458 X 11.13%				1.0000	10,955.00	10,955.00
						Manager Totals	\$10,955.00
500.40.01-556	Village Data Processing / Network Charge	68,359.00	89,350.00	89,350.00	94,500.00	5.76%	5,150.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Computer charges				1.0000	94,500.00	94,500.00
						Manager Totals	\$94,500.00
500.40.01-557	Technology Licensing & Maintenance	7,685.00	12,635.00	10,640.00	12,635.00	0.00%	0
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	Drop Box cloud storage (50%)				1.0000	60.00	60.00
Manager	Emaint (maintenance management system 50%)				1.0000	2,250.00	2,250.00
Manager	Milsoft licensing				1.0000	8,600.00	8,600.00
Manager	Sonaphone software subscription				1.0000	1,000.00	1,000.00
						Manager Totals	\$12,635.00
500.40.01-561	Safety	1,800.00	1,800.00	0	0	-100.00%	-1,800.00
500.40.01-563	Telephone Service	4,899.00	4,899.00	4,899.00	4,899.00	0.00%	0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 500 - Electric Fund							
Department 40 - Electric General							

Division 01 - Department Wide

EXPENSE

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	847-***-6012 (CallOne POTS) North Shore Gas Metering	12.0000	60.00	720.00	
Manager	847-***-6020 (CallOne POTS) South Load Center	12.0000	60.00	720.00	
Manager	Monthly PRI share (Comcast)	12.0000	288.22	3,459.00	
Manager Totals				\$4,899.00	

500.40.01-564	Cell Phones & Radios	1,964.00	1,964.00	1,964.00	1,964.00	0.00%	0

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Cellular device accessories	1.0000	500.00	500.00	
Manager	Cellular service charge (iPads x 3, Phones x 4)	12.0000	122.00	1,464.00	
Manager Totals				\$1,964.00	

500.40.01-568	Utilities	122,291.00	122,291.00	120,521.00	146,407.00	19.72%	24,116.00

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	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	40 - Electric General						

Division 01 - Department Wide

EXPENSE

500.40.01-570	Repair & Maintenance - Buildings	87,300.00	61,900.00	41,900.00	66,900.00	8.08%	5,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Annual elevator inspection & certification (Yards)	1.0000	1,500.00	1,500.00
Manager	Annual fire extinguisher insection & service (Yards)	30.0000	20.00	600.00
Manager	Annual fire suppression servicing	1.0000	16,000.00	16,000.00
Manager	Door replacement - Yards	1.0000	5,000.00	5,000.00
Manager	Elevator repair (50% with Water Fund)	1.0000	20,000.00	20,000.00
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 Totals				\$66,900.00

500.40.01-574	Vehicle Maint Service Charge	0	0	0	0		0

500.40.01-575	Rental - Office Equipment	5,100.00	5,100.00	2,015.00	5,100.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Xerox copiers, split with Public Works Dept.	12.0000	425.00	5,100.00
Manager Totals				\$5,100.00

500.40.01-580	Memberships & Publications	735	735	500	735	0.00%	0

Budget Transactions



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	40 - Electric General						

Division 01 - Department Wide

EXPENSE

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	14,615.00	15,315.00	10,815.00	16,605.00	8.42%	1,290.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Dist Engineer local training (50% of total)	1.0000	1,500.00	1,500.00
Manager	Emaint Xcelerate local conference and training	2.0000	400.00	800.00
Manager	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	Local conferences	1.0000	1,500.00	1,500.00
Manager	Mastery Net Training (50% of total)	1.0000	700.00	700.00
Manager	Mgmt Analyst local training (50% of total)	1.0000	1,500.00	1,500.00
Manager	NFPA 70E Training (50% split with Water Fund)	1.0000	3,750.00	3,750.00
Manager Totals				\$16,605.00

500.40.01-583	Property Insurance	0	0	0	0	0	0

Services & Charges Totals	\$1,390,694.00	\$1,597,923.00	\$1,205,538.00	\$1,494,300.00	-6.48%	(\$103,623.00)

Supplies

500.40.01-531	Office Supplies - General	6,000.00	6,000.00	6,000.00	6,000.00	0.00%	0

Budget Transactions



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	40 - Electric General						

Division 01 - Department Wide

EXPENSE

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Office supplies and misc. requirements	1.0000	6,000.00	6,000.00
Manager Totals				\$6,000.00

500.40.01-532	Computer Equipment	2,100.00	4,600.00	0	4,600.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	iPad	1.0000	400.00	400.00
Manager	iPad miscellaneous parts	1.0000	200.00	200.00
Manager	Scada computer and equipment	1.0000	4,000.00	4,000.00
Manager Totals				\$4,600.00

500.40.01-537	Uniforms	3,540.00	3,540.00	2,000.00	3,540.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Flame resistant uniform (Dir., Asst. Dir., Eng. Analyst)	4.0000	400.00	1,600.00
Manager	Flame resistant winter clothing (Dir., Asst. Dir., Eng. Analyst)	4.0000	200.00	800.00
Manager	Safety glasses (Prescription)	4.0000	110.00	440.00
Manager	Safety shoes (Dir., Asst. Dir., Eng. Analyst)	4.0000	175.00	700.00
Manager Totals				\$3,540.00

500.40.01-540	Other Operating Supplies	9,000.00	7,400.00	7,400.00	5,000.00	-32.43%	-2,400.00

Budget Transactions



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	40 - Electric General						

Division 01 - Department Wide

EXPENSE

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	24,500.00	0	814	0	0	
500.40.01-548	Other Small Tools & Equipment	5,000.00	5,000.00	0	15,200.00	204.00%	10,200.00

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	Power Quality Analyzer	1.0000	10,200.00	10,200.00
			Manager Totals	\$15,200.00

Supplies Totals	\$50,140.00	\$26,540.00	\$16,214.00	\$34,340.00	29.39%	\$7,800.00
Services and Supplies Totals	\$1,440,834.00	\$1,624,463.00	\$1,221,752.00	\$1,528,640.00	-5.90%	(\$95,823.00)

Capital Outlay

500.40.01-615	Buildings & Structures	0	0	0	0	0
500.40.01-625	Heavy Machinery	0	0	0	0	0
500.40.01-630	Motor Vehicles	0	47,500.00	0	168,130.00	253.96% 120,630.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Replacement of 1997 Meter / Locating truck (50% with Water Fund)	1.0000	28,130.00	28,130.00
Manager	Replacement of 2004 Dump truck (50% w/Water Fund)	1.0000	70,000.00	70,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 500 - Electric Fund							
Department 40 - Electric General							
Division 01 - Department Wide							
EXPENSE							
Manager	Replacement of 2005 Dump truck (50% w/Water Fund)					1.0000	70,000.00
							70,000.00
						Manager Totals	\$168,130.00
<i>Capital Outlay Totals</i>							
		\$0.00	\$47,500.00	\$0.00	\$168,130.00	253.96%	\$120,630.00
Insurance and Other Chargebacks							
500.40.01-530	Liability Insurance	190,450.00	199,450.00	199,450.00	219,395.00	10.00%	19,945.00
<i>Insurance and Other Chargebacks Totals</i>		\$190,450.00	\$199,450.00	\$199,450.00	\$219,395.00	10.00%	\$19,945.00
Depreciation Expense							
500.40.01-800	Depreciation	0	0	0	0		0
<i>Depreciation Expense Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Transfers							
500.40.01-900	Interfund Transfers - Payment in Lieu of Taxes	0	0	0	0		0
500.40.01-901	Interfund Transfers - Other Operating Transfers	0	0	0	0		0
<i>Transfers Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Contingency							
500.40.01-593	Contingency	0	115,000.00	0	115,000.00	0.00%	0
<i>Contingency Totals</i>		\$0.00	\$115,000.00	\$0.00	\$115,000.00	0.00%	\$0.00
Division 01 - Department Wide Totals		\$1,631,284.00	\$1,986,413.00	\$1,421,202.00	\$2,031,165.00	2.25%	\$44,752.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	318,419.00	328,455.00	350,000.00	370,954.00	12.94%	42,499.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	500101 - Water & Electric Director	Earnings		142,248.00
Manager	500202 - Assistant W&E Director	Earnings		105,953.00
Manager	501302 - Distribution Engineer 1	Earnings		74,730.00
Manager	501304 - W&E ANALYST	Earnings		42,296.00
Manager	509999 - W&E Budget Only	Earnings		5,727.00
Manager Totals				\$370,954.00

500.40.10-512	Overtime Salaries	0	0	0	0	0	0
500.40.10-513	Part Time Salaries	0	0	0	0	0	0
500.40.10-515	Sick Cashed In	993	6,857.00	7,268.00	3,702.00	-46.01%	-3,155.00
500.40.10-518	Other Compensation	1,675.00	1,675.00	2,345.00	2,345.00	40.00%	670
Employee Pay Totals		\$321,087.00	\$336,987.00	\$359,613.00	\$377,001.00	11.87%	\$40,014.00

Benefits

500.40.10-520	Fringe Benefits - Deferred Compensation	0	0	0	0	0	0
500.40.10-521	Fringe Benefits - Worker's Compensation	67,500.00	75,000.00	75,000.00	100,000.00	33.33%	25,000.00
500.40.10-522	Fringe Benefits - Medical / Dental Insurance	49,897.00	49,402.00	55,875.00	55,793.00	12.94%	6,391.00
500.40.10-528	Fringe Benefits - Life Insurance	378	397	397	249	-37.28%	-148
Benefits Totals		\$117,775.00	\$124,799.00	\$131,272.00	\$156,042.00	25.03%	\$31,243.00

Pensions

500.40.10-523	Fringe Benefits - Medicare	4,689.00	4,917.00	4,917.00	5,542.00	12.71%	625



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 500 - Electric Fund							
Department 40 - Electric General							
Division 10 - Administration							
EXPENSE							
500.40.10-524	Fringe Benefits - Social Security	17,674.00	18,212.00	21,830.00	20,611.00	13.17%	2,399.00
500.40.10-525	Fringe Benefits - IMRF Pension Er Contribution	35,351.00	38,987.00	27,075.00	42,884.00	10.00%	3,897.00
500.40.10-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
500.40.10-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
<i>Pensions Totals</i>		\$57,714.00	\$62,116.00	\$53,822.00	\$69,037.00	11.14%	\$6,921.00
<i>Salary and Benefits Totals</i>		\$496,576.00	\$523,902.00	\$544,707.00	\$602,080.00	14.92%	\$78,178.00
Division 10 - Administration Totals		\$496,576.00	\$523,902.00	\$544,707.00	\$602,080.00	14.92%	\$78,178.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	1,450.00	2,050.00	2,050.00	2,550.00	24.39%	500
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Flags				5.0000	125.00	625.00
Manager	Handouts				1.0000	125.00	125.00
Manager	Thermostat Rebates				18.0000	100.00	1,800.00
						Manager Totals	\$2,550.00
Supplies Totals		\$1,450.00	\$2,050.00	\$2,050.00	\$2,550.00	24.39%	\$500.00
Services and Supplies Totals		\$1,450.00	\$2,050.00	\$2,050.00	\$2,550.00	24.39%	\$500.00
Division 60 - Public Relations Totals		\$1,450.00	\$2,050.00	\$2,050.00	\$2,550.00	24.39%	\$500.00
Department 40 - Electric General Totals		\$2,129,310.00	\$2,512,365.00	\$1,967,959.00	\$2,635,795.00	4.91%	\$123,430.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	1,045,747.00	1,079,875.00	1,105,000.00	1,172,543.00	8.58%	92,668.00

Position Transactions					
Level	Position	Type	Code		Total Amount
Manager	500302 - Electrical Plant Superintendent	Earnings			148,257.00
Manager	500702 - Mechanic 2	Earnings			137,967.00
Manager	501001 - E & W Plant Operator	Earnings			65,191.00
Manager	501002 - E & W Plant Operator	Earnings			64,213.00
Manager	501003 - E & W Plant Operator	Earnings			73,499.00
Manager	501004 - E & W Plant Operator	Earnings			62,067.00
Manager	501005 - E & W Plant Operator	Earnings			73,499.00
Manager	501006 - E & W Plant Operator	Earnings			73,499.00
Manager	501007 - E & W Plant Operator	Earnings			64,213.00
Manager	501008 - E & W Plant Operator	Earnings			65,656.00
Manager	501201 - Electrical Control Technician	Earnings			134,602.00
Manager	501202 - Electrical Control Technician	Earnings			134,602.00
Manager	501502 - Electric Plant Operator Only	Earnings			64,740.00
Manager	509999 - W&E Budget Only	Earnings			10,538.00
Manager Totals					\$1,172,543.00

500.41.27-512	Overtime Salaries	20,000.00	20,000.00	35,000.00	20,000.00	0.00%	0
500.41.27-513	Part Time Salaries	39,289.00	39,281.00	39,281.00	42,399.00	7.94%	3,118.00

Position Transactions					



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	41 - Electric Plant						

Division 27 - Electric Plant

EXPENSE

Level	Position	Type	Code	Total Amount
Manager	502101 - Plant Clerk	Earnings		42,399.00
Manager Totals				\$42,399.00

500.41.27-515	Sick Cashed In	0	604	375	12,942.00	2042.72%	12,338.00
500.41.27-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$1,105,036.00	\$1,139,760.00	\$1,179,656.00	\$1,247,884.00	9.49%	\$108,124.00

Benefits

500.41.27-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
500.41.27-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
500.41.27-522	Fringe Benefits - Medical / Dental Insurance	202,943.00	210,023.00	210,023.00	212,819.00	1.33%	2,796.00
500.41.27-528	Fringe Benefits - Life Insurance	1,297.00	1,192.00	1,192.00	730	-38.76%	-462
500.41.27-524	Fringe Benefits - Social Security	67,975.00	69,429.00	70,165.00	76,188.00	9.74%	6,759.00
500.41.27-525	Fringe Benefits - IMRF Pension Er Contribution	119,455.00	115,363.00	88,510.00	129,788.00	12.50%	14,425.00
500.41.27-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
500.41.27-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
Pensions Totals		\$203,453.00	\$201,320.00	\$175,090.00	\$224,072.00	11.30%	\$22,752.00
Salary and Benefits Totals		\$1,512,729.00	\$1,552,295.00	\$1,565,961.00	\$1,685,505.00	8.58%	\$133,210.00

Services and Supplies

Services & Charges

500.41.27-560	Purchased Power	9,948,086.00	10,160,202.00	9,702,089.00	10,001,230.00	-1.56%	-158,972.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2024 purchases 125,896,647 kWh's @ \$0.07944/kWh	1.0000	10,001,230.00	10,001,230.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	41 - Electric Plant						

Division 27 - Electric Plant

EXPENSE

							Manager Totals	\$10,001,230.00

500.41.27-564	Cell Phones & Radios	2,946.00	2,946.00	1,800.00	2,946.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Cellular device service costs (iPad x 1, Phone x 3)	12.0000	145.50	1,746.00
Manager	New radios	3.0000	400.00	1,200.00
Manager Totals				\$2,946.00

500.41.27-570	Repair & Maintenance - Buildings	230,300.00	91,200.00	39,000.00	135,200.00	48.25%	44,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	#8 Boiler roof door	1.0000	8,500.00	8,500.00
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	Deck plate/support beams replacement	1.0000	10,000.00	10,000.00
Manager	Electric Plant roof repairs	1.0000	30,000.00	30,000.00
Manager	Other miscellaneous repairs	1.0000	16,500.00	16,500.00
Manager	Repair windows	1.0000	25,000.00	25,000.00
Manager	Replacement of crane cables	1.0000	14,000.00	14,000.00
Manager	Security improvements	1.0000	22,500.00	22,500.00
Manager	South Load Center Door Replacement	1.0000	5,000.00	5,000.00
Manager Totals				\$135,200.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	41 - Electric Plant						

Division 27 - Electric Plant

EXPENSE

500.41.27-572	Repair & Maintenance - Landscape	1,980.00	1,980.00	0	1,980.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Landscaping for Electric Plant (50%)	36.0000	55.00	1,980.00
Manager Totals				\$1,980.00

500.41.27-581	Training & Travel	29,250.00	14,450.00	9,200.00	27,500.00	90.31%	13,050.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CLMI online training	1.0000	1,500.00	1,500.00
Manager	Crane training	1.0000	4,000.00	4,000.00
Manager	Electric meter testing	1.0000	1,000.00	1,000.00
Manager	GPI Strategies	1.0000	6,000.00	6,000.00
Manager	Scaffold training	1.0000	4,000.00	4,000.00
Manager	SEL Training	1.0000	3,500.00	3,500.00
Manager	Sonaphone training	1.0000	7,500.00	7,500.00
Manager Totals				\$27,500.00

500.41.27-583	Property Insurance	0	0	0	0		0

Services & Charges Totals	\$10,212,562.00	\$10,270,778.00	\$9,752,089.00	\$10,168,856.00	-0.99%	(\$101,922.00)

Supplies

500.41.27-537	Uniforms	12,475.00	12,475.00	13,513.00	12,475.00	0.00%	0

Budget Transactions



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	41 - Electric Plant						

Division 27 - Electric Plant

EXPENSE

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Flame resistant uniform (Supt.)	1.0000	400.00	400.00
Manager	Flame resistant uniform rental (13 persons/13 sets)	52.0000	140.00	7,280.00
Manager	FR winter outerwear	2.0000	130.00	260.00
Manager	Safety glasses (prescription)	6.0000	110.00	660.00
Manager	Safety shoes (13 persons)	13.0000	175.00	2,275.00
Manager	Winter flame resistant clothing (Supt., Mech, 2 x Tech, 1xmtest)	4.0000	400.00	1,600.00
Manager Totals				\$12,475.00

500.41.27-540	Other Operating Supplies	2,000.00	2,000.00	2,000.00	2,000.00	0.00%	0

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	PPE - hard hats, safety glasses, hearing protection, respiratory	1.0000	2,000.00	2,000.00
Manager Totals				\$2,000.00

500.41.27-548	Other Small Tools & Equipment	8,100.00	8,100.00	0	11,000.00	35.80%	2,900.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Equipment parts oven	1.0000	3,500.00	3,500.00
Manager	Gear puller	1.0000	2,500.00	2,500.00
Manager	Tools	1.0000	5,000.00	5,000.00
Manager Totals				\$11,000.00

Supplies Totals	\$22,575.00	\$22,575.00	\$15,513.00	\$25,475.00	12.85%	\$2,900.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	41 - Electric Plant						
Division	27 - Electric Plant						
EXPENSE							
	Services and Supplies Totals	\$10,235,137.00	\$10,293,353.00	\$9,767,602.00	\$10,194,331.00	-0.96%	(\$99,022.00)
Capital Outlay							
500.41.27-615	Buildings & Structures	500,000.00	550,000.00	80,000.00	400,000.00	-27.27%	-150,000.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Electric Plant exterior brick repair				1.0000	100,000.00	100,000.00
Manager	Pier repair				1.0000	300,000.00	300,000.00
Manager Totals							\$400,000.00
500.41.27-625	Heavy Machinery	0	0	0	0		0
	Capital Outlay Totals	\$500,000.00	\$550,000.00	\$80,000.00	\$400,000.00	-27.27%	(\$150,000.00)
Division	27 - Electric Plant Totals	\$12,247,866.00	\$12,395,648.00	\$11,413,563.00	\$12,279,836.00	-0.93%	(\$115,812.00)



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
500.41.28-512	Overtime Salaries	0	0	0	0		0
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	288,450.00	338,250.00	400,000.00	609,650.00	80.24%	271,400.00

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Boiler refractory repair	1.0000	60,000.00	60,000.00	
Manager	#4 Boiler Non-return valve	1.0000	9,800.00	9,800.00	
Manager	#5 Boiler display charts	1.0000	8,000.00	8,000.00	
Manager	#8 Boiler feed pump motor	1.0000	25,000.00	25,000.00	
Manager	Annual NPDES Permit	1.0000	10,000.00	10,000.00	
Manager	Annual refractory repair	3.0000	10,500.00	31,500.00	
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 feed pump recirc valve #8 or #9	1.0000	20,000.00	20,000.00	
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	Cleaning of 60" intake valve and video inspection	1.0000	48,000.00	48,000.00	



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 500 - Electric Fund							
Department 41 - Electric Plant							

Division 28 - Boilers & Turbines

EXPENSE

Manager	Combustion controls - service & instrumentation					1.0000	10,000.00	10,000.00
Manager	Consumables					1.0000	25,000.00	25,000.00
Manager	DA heater inspection 1					1.0000	5,000.00	5,000.00
Manager	DA Tank repair					1.0000	5,000.00	5,000.00
Manager	Epoxy coating DA and make-up tanks					3.0000	30,000.00	90,000.00
Manager	Fisher valve repairs					1.0000	20,000.00	20,000.00
Manager	Instrument gauges					1.0000	5,000.00	5,000.00
Manager	Insulation & refractory					1.0000	4,000.00	4,000.00
Manager	Oil filters (turbines)					1.0000	1,000.00	1,000.00
Manager	Parts washer service					2.0000	500.00	1,000.00
Manager	Pond dredging					1.0000	65,000.00	65,000.00
Manager	Pump & compressor parts					1.0000	2,000.00	2,000.00
Manager	Rebuild #7 boiler feed mechanical seal					1.0000	20,000.00	20,000.00
Manager	Replace DB25 480V breakers					1.0000	6,000.00	6,000.00
Manager	Stack inspection					1.0000	36,000.00	36,000.00
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								\$609,650.00

Services & Charges Totals	\$288,450.00	\$338,250.00	\$400,000.00	\$609,650.00	80.24%	\$271,400.00
Services and Supplies Totals	\$288,450.00	\$338,250.00	\$400,000.00	\$609,650.00	80.24%	\$271,400.00

Capital Outlay

500.41.28-625	Heavy Machinery	0	1,368,000.00	742,532.00	725,000.00	-47.00%	-643,000.00

Budget Transactions



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	41 - Electric Plant						
Division	28 - Boilers & Turbines						
EXPENSE							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	#4 Turbine Overhaul & Repair				1.0000	650,000.00	650,000.00
Manager	Hotwell pump overhaul				1.0000	75,000.00	75,000.00
						Manager Totals	\$725,000.00
Capital Outlay Totals		\$0.00	\$1,368,000.00	\$742,532.00	\$725,000.00	-47.00%	(\$643,000.00)
Division	28 - Boilers & Turbines Totals	\$288,450.00	\$1,706,250.00	\$1,142,532.00	\$1,334,650.00	-21.78%	(\$371,600.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FTE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	41 - Electric Plant						
Division	29 - Diesels						
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
500.41.29-511	Regular Salaries	0	0	0	0		0
500.41.29-512	Overtime Salaries	0	0	0	0		0
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
500.41.29-567	Operations & Maintenance	23,500.00	23,500.00	6,000.00	27,500.00	17.02%	4,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
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	Maintenance of raw water pumps				1.0000	1,500.00	1,500.00
Manager	Replacement end bearing (parts only)				1.0000	3,500.00	3,500.00
<i>Manager Totals</i>							\$27,500.00
<i>Services & Charges Totals</i>		\$23,500.00	\$23,500.00	\$6,000.00	\$27,500.00	17.02%	\$4,000.00
<i>Services and Supplies Totals</i>		\$23,500.00	\$23,500.00	\$6,000.00	\$27,500.00	17.02%	\$4,000.00
<u>Capital Outlay</u>							
500.41.29-625	Heavy Machinery	0	0	0	0		0
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
<i>Division 29 - Diesels Totals</i>		\$23,500.00	\$23,500.00	\$6,000.00	\$27,500.00	17.02%	\$4,000.00
<i>Department 41 - Electric Plant Totals</i>		\$12,559,816.00	\$14,125,398.00	\$12,562,095.00	\$13,641,986.00	-3.42%	(\$483,412.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	601,578.00	711,064.00	550,000.00	654,438.00	-7.96%	-56,626.00

Position Transactions					
Level	Position	Type	Code		Total Amount
Manager	500601 - Distribution Superintendent	Earnings			52,098.00
Manager	500901 - Crew Leader	Earnings			64,946.00
Manager	500902 - Crew Leader	Earnings			77,141.00
Manager	500904 - Crew Leader	Earnings			64,946.00
Manager	501102 - Line Worker	Earnings			61,855.00
Manager	501103 - Line Worker	Earnings			61,854.00
Manager	501104 - Line Worker	Earnings			61,854.00
Manager	501105 - Line Worker	Earnings			59,555.00
Manager	501702 - Apprentice	Earnings			43,583.00
Manager	501705 - Apprentice	Earnings			45,688.00
Manager	501707 - Apprentice	Earnings			51,743.00
Manager	509999 - W&E Budget Only	Earnings			9,175.00
Manager Totals					\$654,438.00

500.42.30-512	Overtime Salaries	80,000.00	188,000.00	113,020.00	188,000.00	0.00%	0
500.42.30-513	Part Time Salaries	0	0	0	0		0
500.42.30-515	Sick Cashed In	3,302.00	918	950	1,102.00	20.04%	184
500.42.30-516	Holiday Salaries	0	0	0	0		0
500.42.30-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$684,880.00	\$899,982.00	\$663,970.00	\$843,540.00	-6.27%	(\$56,442.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	42 - Electric Distribution						
Division	30 - General Distribution						
EXPENSE							
Benefits							
500.42.30-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
500.42.30-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
500.42.30-522	Fringe Benefits - Medical / Dental Insurance	107,870.00	115,798.00	112,000.00	117,515.00	1.48%	1,717.00
500.42.30-528	Fringe Benefits - Life Insurance	727	741	741	442	-40.35%	-299
Benefits Totals		\$108,597.00	\$116,539.00	\$112,741.00	\$117,957.00	1.22%	\$1,418.00
Pensions							
500.42.30-523	Fringe Benefits - Medicare	10,029.00	13,087.00	9,145.00	12,230.00	-6.55%	-857
500.42.30-524	Fringe Benefits - Social Security	40,695.00	48,017.00	31,000.00	44,686.00	-6.94%	-3,331.00
500.42.30-525	Fringe Benefits - IMRF Pension Er Contribution	67,342.00	87,099.00	55,000.00	91,496.00	5.05%	4,397.00
Pensions Totals		\$118,066.00	\$148,203.00	\$95,145.00	\$148,412.00	0.14%	\$209.00
Salary and Benefits Totals		\$911,543.00	\$1,164,724.00	\$871,856.00	\$1,109,909.00	-4.71%	(\$54,815.00)
Services and Supplies							
Services & Charges							
500.42.30-564	Cell Phones & Radios	6,256.00	6,256.00	2,428.00	6,256.00	0.00%	0
Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Batteries & chargers			1.0000	500.00	500.00	
Manager	Cell phones service costs (16 phones x \$38.50/mo)			12.0000	308.00	3,696.00	
Manager	iPad service costs (7 x \$30/month)			12.0000	105.00	1,260.00	
Manager	New radios			2.0000	400.00	800.00	
						Manager Totals	\$6,256.00
500.42.30-567	Operations & Maintenance	238,900.00	244,450.00	244,450.00	351,225.00	43.68%	106,775.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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			1.0000	7,500.00	7,500.00	
Manager	Line clearance - contract tree trimming			1.0000	242,000.00	242,000.00	
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	Underground utility locating service (50% with Water Fund)			1.0000	84,275.00	84,275.00	
Manager Totals						\$351,225.00	

500.42.30-570	Repair & Maintenance - Buildings	0	0	0	0	0	0
500.42.30-572	Repair & Maintenance - Landscape	0	0	0	0	0	0
500.42.30-574	Vehicle Maint Service Charge	159,241.00	128,926.00	128,926.00	149,570.00	16.01%	20,644.00

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	2024 Fleet service charge			1.0000	149,570.00	149,570.00	
Manager Totals						\$149,570.00	

500.42.30-577	Rental - Other	0	0	0	0	0	0
500.42.30-578	Street Lights	97,615.00	106,090.00	100,000.00	98,924.00	-6.75%	-7,166.00

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	CY2024 Street light kWh payment			1.0000	74,409.00	74,409.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	42 - Electric Distribution						

Division 30 - General Distribution

EXPENSE

Manager	LED street light retrofits					55.0000	45.00	2,475.00
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	Valmont light poles					15.0000	1,200.00	18,000.00
							Manager Totals	\$98,924.00

500.42.30-579	Traffic Signals	20,800.00	27,800.00	27,800.00	27,800.00	0.00%	0

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 - new				1.0000	10,000.00	10,000.00	
Manager	Controller - repair				1.0000	1,300.00	1,300.00	
Manager	Repair detection loops				1.0000	3,000.00	3,000.00	
Manager	Replace obsolete strobecom				5.0000	1,000.00	5,000.00	
Manager	Replacement LED bulbs, detectors, switches, Opticon				1.0000	6,000.00	6,000.00	
Manager	Timers, school crossing lights				1.0000	500.00	500.00	
							Manager Totals	\$27,800.00

500.42.30-581	Training & Travel	25,264.00	25,264.00	15,000.00	20,952.00	-17.07%	-4,312.00

Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Manager	Apprentice training (2 Apprentices x 4 courses per year)				8.0000	700.00	5,600.00	
Manager	Apprentice training (modules)				2.0000	676.00	1,352.00	
Manager	Apprentice training (program registration)				2.0000	500.00	1,000.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	500 - Electric Fund							
Department	42 - Electric Distribution							
Division	30 - General Distribution							
EXPENSE								
	Manager	Apprentice training travel				8.0000	875.00	7,000.00
	Manager	Lineman training				3.0000	2,000.00	6,000.00
	Manager Totals							\$20,952.00
500.42.30-583	Property Insurance	0	0	0	0		0	
	Services & Charges Totals	\$548,076.00	\$538,786.00	\$518,604.00	\$654,727.00	21.52%	\$115,941.00	
	Supplies							
500.42.30-537	Uniforms	19,350.00	21,950.00	21,950.00	21,950.00	0.00%	0	
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	Safety glasses				12.0000	110.00	1,320.00
	Manager	Winter Boots				13.0000	200.00	2,600.00
	Manager	Winter FR clothing				13.0000	400.00	5,200.00
	Manager Totals							\$21,950.00
500.42.30-540	Other Operating Supplies	9,438.00	11,938.00	11,938.00	19,438.00	62.82%	7,500.00	
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	500 - Electric Fund							
Department	42 - Electric Distribution							
Division	30 - General Distribution							
EXPENSE								
	Manager	Commercial Drivers Licenses (CDL)				5.0000	30.00	150.00
	Manager	Fall protection harnesses				1.0000	9,500.00	9,500.00
	Manager	Inverted marking paint and marking flags				432.0000	2.75	1,188.00
	Manager	JULIE annual assessment (50%)				1.0000	3,100.00	3,100.00
	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	\$19,438.00
500.42.30-547	Distribution Material	21,656.00	21,656.00	21,656.00	21,656.00	0.00%	0	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	High gloves, sleeves, hose guard, hot sticks				1.0000	21,656.00	21,656.00
							Manager Totals	\$21,656.00
500.42.30-548	Other Small Tools & Equipment	8,500.00	8,500.00	12,000.00	28,425.00	234.41%	19,925.00	
	Budget Transactions							
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	GasAlert detector calibration and repairs (50% of total)				1.0000	3,500.00	3,500.00
	Manager	Hand tools				1.0000	5,000.00	5,000.00
	Manager	VLF/TD Cable Testing Unit				1.0000	19,925.00	19,925.00
							Manager Totals	\$28,425.00
500.42.30-590	Old M & J Account	0	0	0	0		0	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	42 - Electric Distribution						
Division	30 - General Distribution						
EXPENSE							
	Supplies Totals	\$58,944.00	\$64,044.00	\$67,544.00	\$91,469.00	42.82%	\$27,425.00
	Services and Supplies Totals	\$607,020.00	\$602,830.00	\$586,148.00	\$746,196.00	23.78%	\$143,366.00
Capital Outlay							
500.42.30-615	Buildings & Structures	0	0	0	0		0
	Capital Outlay Totals	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division	30 - General Distribution Totals	\$1,518,563.00	\$1,767,554.00	\$1,458,004.00	\$1,856,105.00	5.01%	\$88,551.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	718,018.00	856,858.00	630,000.00	754,534.00	-11.94%	-102,324.00

Position Transactions					
Level	Position	Type	Code		Total Amount
Manager	500601 - Distribution Superintendent	Earnings			50,566.00
Manager	500901 - Crew Leader	Earnings			79,378.00
Manager	500902 - Crew Leader	Earnings			63,115.00
Manager	500904 - Crew Leader	Earnings			79,379.00
Manager	501102 - Line Worker	Earnings			75,601.00
Manager	501103 - Line Worker	Earnings			75,599.00
Manager	501104 - Line Worker	Earnings			75,599.00
Manager	501105 - Line Worker	Earnings			72,790.00
Manager	501702 - Apprentice	Earnings			53,267.00
Manager	501705 - Apprentice	Earnings			55,841.00
Manager	501707 - Apprentice	Earnings			63,241.00
Manager	509999 - W&E Budget Only	Earnings			10,158.00
Manager Totals					\$754,534.00

500.42.31-512	Overtime Salaries	0	0	88,000.00	0	0
500.42.31-515	Sick Cashed In	3,801.00	891	992	1,070.00	20.09%
Employee Pay Totals		\$721,819.00	\$857,749.00	\$718,992.00	\$755,604.00	-11.91%
						(\$102,145.00)

Benefits						
500.42.31-520	Fringe Benefits - Deferred Compensation	0	0	0	0	0
500.42.31-521	Fringe Benefits - Worker's Compensation	0	0	0	0	0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 500 - Electric Fund							
Department 42 - Electric Distribution							
Division 31 - Underground System							
EXPENSE							
500.42.31-522	Fringe Benefits - Medical / Dental Insurance	129,439.00	136,724.00	132,000.00	138,750.00	1.48%	2,026.00
500.42.31-528	Fringe Benefits - Life Insurance	854	858	858	507	-40.91%	-351
	<i>Benefits Totals</i>	\$130,293.00	\$137,582.00	\$132,858.00	\$139,257.00	1.22%	\$1,675.00
Pensions							
500.42.31-523	Fringe Benefits - Medicare	10,588.00	12,485.00	10,110.00	10,955.00	-12.25%	-1,530.00
500.42.31-524	Fringe Benefits - Social Security	45,207.00	53,009.00	43,250.00	46,456.00	-12.36%	-6,553.00
500.42.31-525	Fringe Benefits - IMRF Pension Er Contribution	80,392.00	85,760.00	60,450.00	86,524.00	0.89%	764
	<i>Pensions Totals</i>	\$136,187.00	\$151,254.00	\$113,810.00	\$143,935.00	-4.84%	(\$7,319.00)
	<i>Salary and Benefits Totals</i>	\$988,299.00	\$1,146,585.00	\$965,660.00	\$1,038,796.00	-9.40%	(\$107,789.00)
Services and Supplies							
Supplies							
500.42.31-547	Distribution Material	120,520.00	110,520.00	110,520.00	120,520.00	9.05%	10,000.00

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Ckt. #3 conduit project	1.0000	10,000.00	10,000.00	
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	1.0000	5,000.00	5,000.00	
Manager	Manholes for District 36	2.0000	5,000.00	10,000.00	
Manager	Manholes for stormwater	2.0000	5,000.00	10,000.00	
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	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 500 - Electric Fund							
Department 42 - Electric Distribution							
Division 31 - Underground System							
EXPENSE							
Manager						5.0000	364.00
Transformer pads three phase						5.0000	400.00
Manager Totals							\$120,520.00
Supplies Totals							
Services and Supplies Totals							
Capital Outlay							
500.42.31-610	Capital Salaries	0	0	0	0		0
500.42.31-660	Distribution System	569,414.00	924,008.00	776,008.00	559,376.00	-39.46%	-364,632.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	15kV 3-1/c 4/0 Cable (Resolution R-67-23)				1.0000	144,324.00	144,324.00
Manager	Cable devices				1.0000	44,740.00	44,740.00
Manager	Conduit installation - system reinforcement				1.0000	75,000.00	75,000.00
Manager	Pad mount PMH switchgear				1.0000	23,000.00	23,000.00
Manager	Underground conductors				1.0000	272,312.00	272,312.00
Manager Totals							\$559,376.00
Capital Outlay Totals							
Division 31 - Underground System Totals							
		\$1,678,233.00	\$2,181,113.00	\$1,852,188.00	\$1,718,692.00	-21.20%	(\$462,421.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
500.42.33-512	Overtime Salaries	0	0	0	0		0
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	11,000.00	26,000.00	17,615.00	26,000.00	0.00%	0
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	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							\$26,000.00
Supplies Totals		\$11,000.00	\$26,000.00	\$17,615.00	\$26,000.00	0.00%	\$0.00
Services and Supplies Totals		\$11,000.00	\$26,000.00	\$17,615.00	\$26,000.00	0.00%	\$0.00
Capital Outlay							
500.42.33-610	Capital Salaries	0	0	0	0		0
500.42.33-660	Distribution System	0	0	0	0		0
Capital Outlay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division 33 - Overhead System Totals		\$11,000.00	\$26,000.00	\$17,615.00	\$26,000.00	0.00%	\$0.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 500 - Electric Fund							
EXPENSE							
Department 42 - Electric Distribution							
Division 34 - Line Transformers & Devices							
Salary and Benefits							
Employee Pay							
500.42.34-511	Regular Salaries	0	0	0	0		0
500.42.34-512	Overtime Salaries	0	0	0	0		0
Employee Pay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Benefits							
500.42.34-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
500.42.34-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
500.42.34-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
500.42.34-528	Fringe Benefits - Life Insurance	0	0	0	0		0
Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Pensions							
500.42.34-523	Fringe Benefits - Medicare	0	0	0	0		0
500.42.34-524	Fringe Benefits - Social Security	0	0	0	0		0
500.42.34-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
Pensions Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Salary and Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Services and Supplies							
Supplies							
500.42.34-547	Distribution Material	4,500.00	4,500.00	4,500.00	4,500.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Fused cutouts	1.0000	2,500.00	2,500.00
Manager	Fuses, spade connectors, PCB testing	1.0000	2,000.00	2,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 500 - Electric Fund							

EXPENSE

Department 42 - Electric Distribution

Division 34 - Line Transformers & Devices

Manager Totals \$4,500.00

Supplies Totals \$4,500.00 \$4,500.00 \$4,500.00 \$4,500.00 0.00% \$0.00

Services and Supplies Totals \$4,500.00 \$4,500.00 \$4,500.00 \$4,500.00 0.00% \$0.00

Capital Outlay

500.42.34-610 Capital Salaries 0 0 0 0 0

500.42.34-660 Distribution System 168,522.00 257,516.00 318,424.00 409,924.00 59.18% 152,408.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	100 kVA 1 phase pad mount 120/240V (P.O. #2021-00000105)	8.0000	12,696.00	101,568.00
Manager	100 kVA 1 phase pad mount 120/240V (P.O. #2022-00000233)	4.0000	9,446.00	37,784.00
Manager	100 kVA 1 phase pole mount 120/240V (P.O. #2022-00000121)	5.0000	5,919.00	29,595.00
Manager	150 KVA 3 phase 120/208V (P.O. #2022-00000515)	1.0000	23,302.00	23,302.00
Manager	150 kVA 3 phase pad 120/208V (P.O. #2022-00000094)	1.0000	13,197.00	13,197.00
Manager	300 KVA 3 phase120/208V (P.O. #2023-00000002)	1.0000	27,855.00	27,855.00
Manager	75 kVA 3 phase pad mount 120/208V (R-103-2022)	2.0000	17,507.00	35,014.00
Manager	750 KVA 3 phase 120/208V (P.O. #2022-00000374)	2.0000	45,515.00	91,030.00
Manager	750 KVA 3 phase120/208V (P.O. #2023-00000031)	1.0000	50,579.00	50,579.00

Manager Totals \$409,924.00

Capital Outlay Totals \$168,522.00 \$257,516.00 \$318,424.00 \$409,924.00 59.18% \$152,408.00

Division 34 - Line Transformers & Devices Totals \$173,022.00 \$262,016.00 \$322,924.00 \$414,424.00 58.17% \$152,408.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0	
500.42.35-512	Overtime Salaries	0	0	0	0		0	
Employee Pay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Salary and Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Services and Supplies								
Supplies								
500.42.35-547	Distribution Material	8,500.00	8,500.00	9,500.00	8,500.00	0.00%	0	
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	Meter locks, rings, covers, seals					1.0000	2,000.00	2,000.00
Manager Totals								\$8,500.00
500.42.35-547.10	Distribution Material COGS	0	0	0	0		0	
Supplies Totals		\$8,500.00	\$8,500.00	\$9,500.00	\$8,500.00	0.00%	\$0.00	
Services and Supplies Totals		\$8,500.00	\$8,500.00	\$9,500.00	\$8,500.00	0.00%	\$0.00	
Capital Outlay								
500.42.35-610	Capital Salaries	0	0	0	0		0	
500.42.35-660	Distribution System	0	0	0	200,000.00		200,000.00	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	42 - Electric Distribution						
Division	35 - Meters						
EXPENSE							
Manager	AMI Deployment - Year 1					1.0000	200,000.00
Manager Totals							200,000.00
Capital Outlay Totals		\$0.00	\$0.00	\$0.00	\$200,000.00		\$200,000.00
Division	35 - Meters Totals	\$8,500.00	\$8,500.00	\$9,500.00	\$208,500.00	2352.94%	\$200,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
500.42.36-512	Overtime Salaries	0	0	0	0		0
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							
500.42.36-572	Repair & Maintenance - Landscape	1,080.00	1,080.00	1,080.00	1,080.00	0.00%	0
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Landscaping for South Load Center				36.0000	30.00	1,080.00
						Manager Totals	\$1,080.00
Services & Charges Totals		\$1,080.00	\$1,080.00	\$1,080.00	\$1,080.00	0.00%	\$0.00
Supplies							
500.42.36-547	Distribution Material	82,800.00	64,000.00	49,000.00	184,300.00	187.97%	120,300.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Consumables				1.0000	12,000.00	12,000.00
Manager	Feeder protection relay				1.0000	14,000.00	14,000.00
Manager	Infared windows for thermography				1.0000	10,000.00	10,000.00
Manager	LTC oil filters				2.0000	500.00	1,000.00
Manager	NLC Transformer 71 bushing repair				1.0000	75,000.00	75,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	42 - Electric Distribution						

Division 36 - Substation

EXPENSE

Manager	RTU communication wiring					1.0000	2,800.00	2,800.00
Manager	RTU spare parts					1.0000	4,000.00	4,000.00
Manager	SCADA - Survalent software support (1 year)					1.0000	14,000.00	14,000.00
Manager	SCADA Server					1.0000	7,000.00	7,000.00
Manager	TR71/TR73 LTC maintenance					2.0000	20,000.00	40,000.00
Manager	Transformer oil testing					1.0000	4,500.00	4,500.00
Manager Totals								\$184,300.00

Supplies Totals	\$82,800.00	\$64,000.00	\$49,000.00	\$184,300.00	187.97%	\$120,300.00
Services and Supplies Totals	\$83,880.00	\$65,080.00	\$50,080.00	\$185,380.00	184.85%	\$120,300.00

Capital Outlay

500.42.36-610	Capital Salaries	0	0	0	0		0
500.42.36-615	Buildings & Structures	0	0	0	0		0
500.42.36-660	Distribution System	883,204.00	150,000.00	86,198.00	453,100.00	202.07%	303,100.00

Budget Transactions						
Level	Transaction		Number of Units	Cost Per Unit	Total Amount	
Manager	15kV 1200 amp Circuit Breaker		1.0000	50,000.00	50,000.00	
Manager	Northfield Substation Transformer		1.0000	172,100.00	172,100.00	
Manager	Plant Load Center Trans. #1 - Design services		1.0000	19,600.00	19,600.00	
Manager	Plant Load Center Transformer #1 - Progress payments		1.0000	211,400.00	211,400.00	
Manager Totals						\$453,100.00

Capital Outlay Totals	\$883,204.00	\$150,000.00	\$86,198.00	\$453,100.00	202.07%	\$303,100.00
Division 36 - Substation Totals	\$967,084.00	\$215,080.00	\$136,278.00	\$638,480.00	196.86%	\$423,400.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	42 - Electric Distribution						
Division	37 - New Bus-Cable Pulling & Conduit						
EXPENSE							
Capital Outlay							
500.42.37-660	Distribution System	440,000.00	440,000.00	440,000.00	874,962.00	98.9%	434,962.00
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Manager		Directional boring & conduit installation		1.0000		874,962.00	874,962.00
						Manager Totals	\$874,962.00
Capital Outlay Totals		\$440,000.00	\$440,000.00	\$440,000.00	\$874,962.00	98.9%	\$434,962.00
Division	37 - New Bus-Cable Pulling & Conduit Totals	\$440,000.00	\$440,000.00	\$440,000.00	\$874,962.00	98.9%	\$434,962.00
Department	42 - Electric Distribution Totals	\$4,796,402.00	\$4,900,263.00	\$4,236,509.00	\$5,742,163.00	17.2%	\$841,900.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	500 - Electric Fund						
Department	88 - Depreciation						
Division	01 - Department Wide						
EXPENSE							
Depreciation Expense							
500.88.01-800	Depreciation	1,600,000.00	1,600,000.00	1,600,000.00	1,700,000.00	6.25%	100,000.00
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Manager		Depreciation		1.0000		1,700,000.00	1,700,000.00
						Manager Totals	\$1,700,000.00
Depreciation Expense Totals		\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	\$1,700,000.00	6.25%	\$100,000.00
Division	01 - Department Wide Totals	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	\$1,700,000.00	6.25%	\$100,000.00
Department	88 - Depreciation Totals	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	\$1,700,000.00	6.25%	\$100,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FY 2023 to FY 2024 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	1,049,912.00	1,053,878.00	1,053,878.00	1,037,388.00	-1.56%	-16,490.00
Budget Transactions							
Level		Transaction			Number of Units	Cost Per Unit	Total Amount
Manager		Payment in lieu of taxes (\$0.00824 x 125,896,647 kWh)			1.0000	1,037,388.00	1,037,388.00
						Manager Totals	\$1,037,388.00
500.99.01-901	Interfund Transfers - Other Operating Transfers	0	0	0	0	0	
Transfers Totals		\$1,049,912.00	\$1,053,878.00	\$1,053,878.00	\$1,037,388.00	-1.56%	(\$16,490.00)
Division 01 - Department Wide Totals		\$1,049,912.00	\$1,053,878.00	\$1,053,878.00	\$1,037,388.00	-1.56%	(\$16,490.00)
Department 99 - Transfers Totals		\$1,049,912.00	\$1,053,878.00	\$1,053,878.00	\$1,037,388.00	-1.56%	(\$16,490.00)
EXPENSE TOTALS		\$22,135,440.00	\$24,191,904.00	\$21,420,441.00	\$24,752,332.00	2.32%	\$560,428.00
Fund 500 - Electric Fund Totals							
REVENUE TOTALS		\$19,063,864.00	\$20,679,983.00	\$20,158,186.00	\$23,010,159.00	11.27%	\$2,330,176.00
EXPENSE TOTALS		\$22,135,440.00	\$24,191,904.00	\$21,420,441.00	\$24,752,332.00	2.32%	\$560,428.00
Fund	500 - Electric Fund Totals	(\$3,071,576.00)	(\$3,511,921.00)	(\$1,262,255.00)	(\$1,742,173.00)		\$1,769,748.00

DEPARTMENT NARRATIVE

WATER

Mission Statement/Purpose

The Department supplies potable water for the health and safety of the Winnetka and Northfield residents as well as the unincorporated areas of Indian Hill, Woodley Woods, and Longmeadow Road in Northfield. The Department tests the water purification processes and filters water continuously to supply high quality water to our customers. It is also responsible for the installation and repair of the water distribution system.

Current Year Department Accomplishments

- Performed preventative maintenance on water distribution system which included valve maintenance, valve replacement, replacement of raw water meter, leak detection, hydrant replacement, hydrant maintenance and water meter replacement.
- Complete preventative maintenance work at Water Plant which included replacement dive inspection of raw water line, basin cleaning and vibration testing of pumps.
- Responded to (10) water main breaks year-to-date.
- Responded to (5) service line leaks year-to-date.
- Replaced 53 lead service lines on the system with new copper service lines year-to-date.
- Completed water main replacement projects on Cherry Street, Spruce Street and Elm Street.
- Completed water main replacement on Elm Street for Streetscape Phase 5.
- Completed service transfers to abandon an aging main on Scott Avenue.

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees: **10.45**

FY 2023 FTEs: **10.45**

FY 2022 FTEs: **10.45**

FY 2021 FTEs: **10.45**

Proposed FY 2024 Cost of Salaries and Benefits: **\$1,977,279**

Projected FY 2023 Cost of Salaries and Benefits: **\$1,867,823**

Budgeted FY 2023 Cost of Salaries and Benefits: **\$1,819,114**

Actual FY 2022 Cost of Salaries and Benefits: **\$1,658,471**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **8.69%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Cost of Services and Supplies: **\$2,541,813**

Projected FY 2023 Cost of Services and Supplies: **\$1,650,440**

Budgeted FY 2023 Cost of Services and Supplies: **\$2,255,685**

Actual FY 2022 Cost of Services and Supplies: **\$1,623,676**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **12.68%**

Fiscal Year 2024 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.	12/31/24 12/31/24 12/31/24
Perform preventative maintenance programs to maintain the reliability of water system	- Perform leak detection on the distribution system in Spring 2024. - Perform leak detection on the distribution system in Fall 2024. - Sandblast and paint approximately 160 fire hydrants. - Prepare fire hydrants for winter. - Perform valve maintenance on approximately 80 valves. - Perform vibration testing of pumps. - Perform inspection and cleaning of sedimentation basins in Spring 2024. - Perform inspection and cleaning of sedimentation basins in Fall 2024.	4/15/24 12/01/24 10/15/24 11/15/24 12/31/24 12/31/24 5/01/24 11/15/24
Implement long-term capital plan resulting from Water Fund Cost of Service Study and Water Main Replacement Plan	- Implement new water rates required to support water main replacement plan and lead service line replacement plan. - Start Automated Metering Infrastructure (AMI) rollout (Yr. 1 of 3) with backend install and water meter changeouts	1/01/24 12/31/24
Invest in maintenance and improvements at the Water Plant and Reservoir	Perform dive inspection and cleaning of raw water intake screen	6/15/24
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 Cherry Street . - Main replacement on Spruce St. - Main relocation on Hibbard Road.	12/31/24 12/31/24 12/31/24 12/31/24 12/31/24

Fiscal Year 2023 Department Objectives Review

December 31st, 2023

Objective

Anticipated Completion Status

Adherence to regulatory requirements.

Ongoing

Install new service connections.

Ongoing

Perform preventative maintenance programs to maintain the reliability of water system.

In progress

Invest in maintenance and improvements at the Water Plant and Reservoir

Complete

Perform service improvements to increase reliability in the water distribution system

Complete



Financial Summary

Water Fund	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C

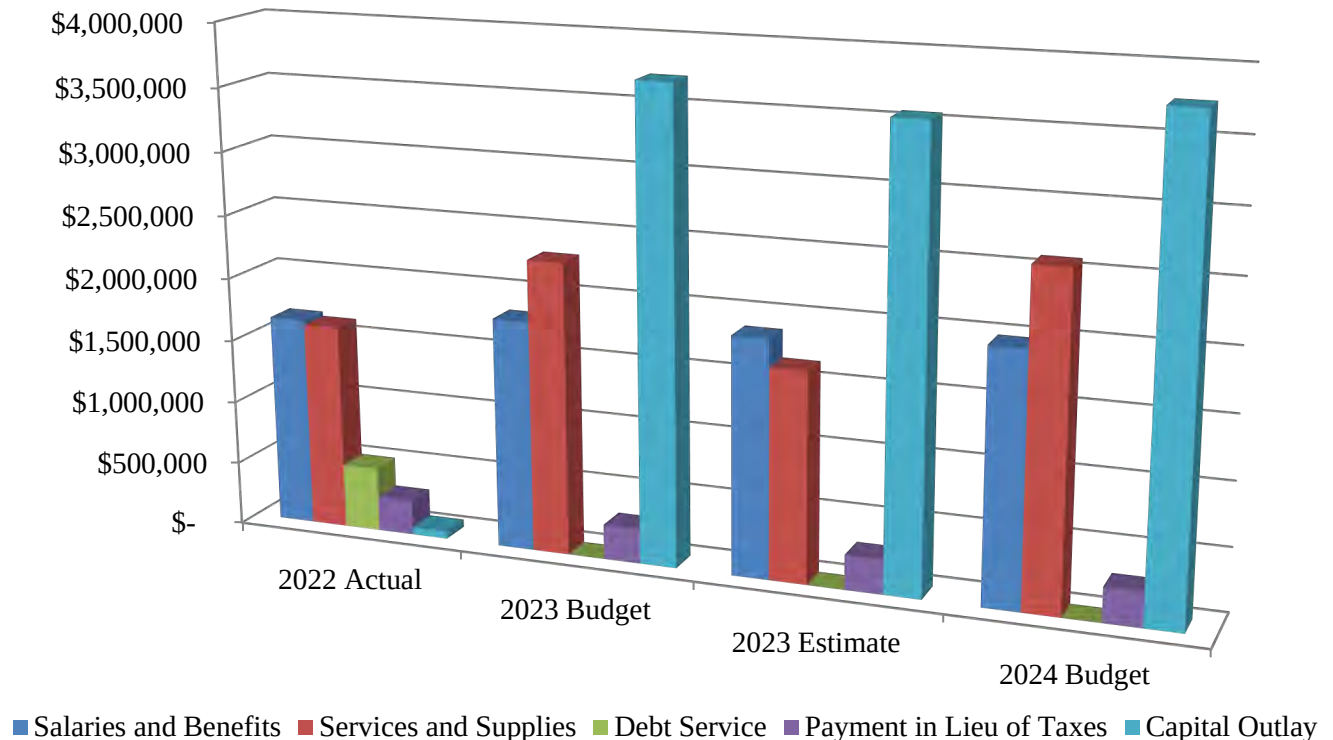
Operating						
Revenue	\$ 6,276,103	\$ 7,045,186	\$ 7,014,201	\$ 8,005,623	13.6%	14.1%
Transfers In / (Out)	\$ -	\$ -	\$ -	\$ (1,250,000)		
Expenses	\$ (4,067,507)	\$ (4,396,359)	\$ (3,794,823)	\$ (4,840,652)	10.1%	27.6%
Net Operating Income (loss)	\$ 2,208,596	\$ 2,648,827	\$ 3,219,378	\$ 1,914,971	-27.7%	-40.5%
Operating Expense Detail						
Salaries and Benefits	\$ 1,658,471	\$ 1,819,114	\$ 1,867,823	\$ 1,977,279	8.7%	5.9%
Contingency	\$ -	\$ 45,000	\$ -	\$ 45,000		
Services and Supplies	\$ 1,623,676	\$ 2,255,685	\$ 1,650,440	\$ 2,541,813	12.7%	54.0%
Debt Service	\$ 508,800	\$ -	\$ -	\$ -	100.0%	100.0%
Payment in Lieu of Taxes	\$ 276,560	\$ 276,560	\$ 276,560	\$ 276,560	0.0%	0.0%
	\$ 4,067,507	\$ 4,396,359	\$ 3,794,823	\$ 4,840,652		

Capital Outlay	\$ 59,842	\$ 3,712,500	\$ 3,557,764	\$ 3,755,030	1.1%	5.5%

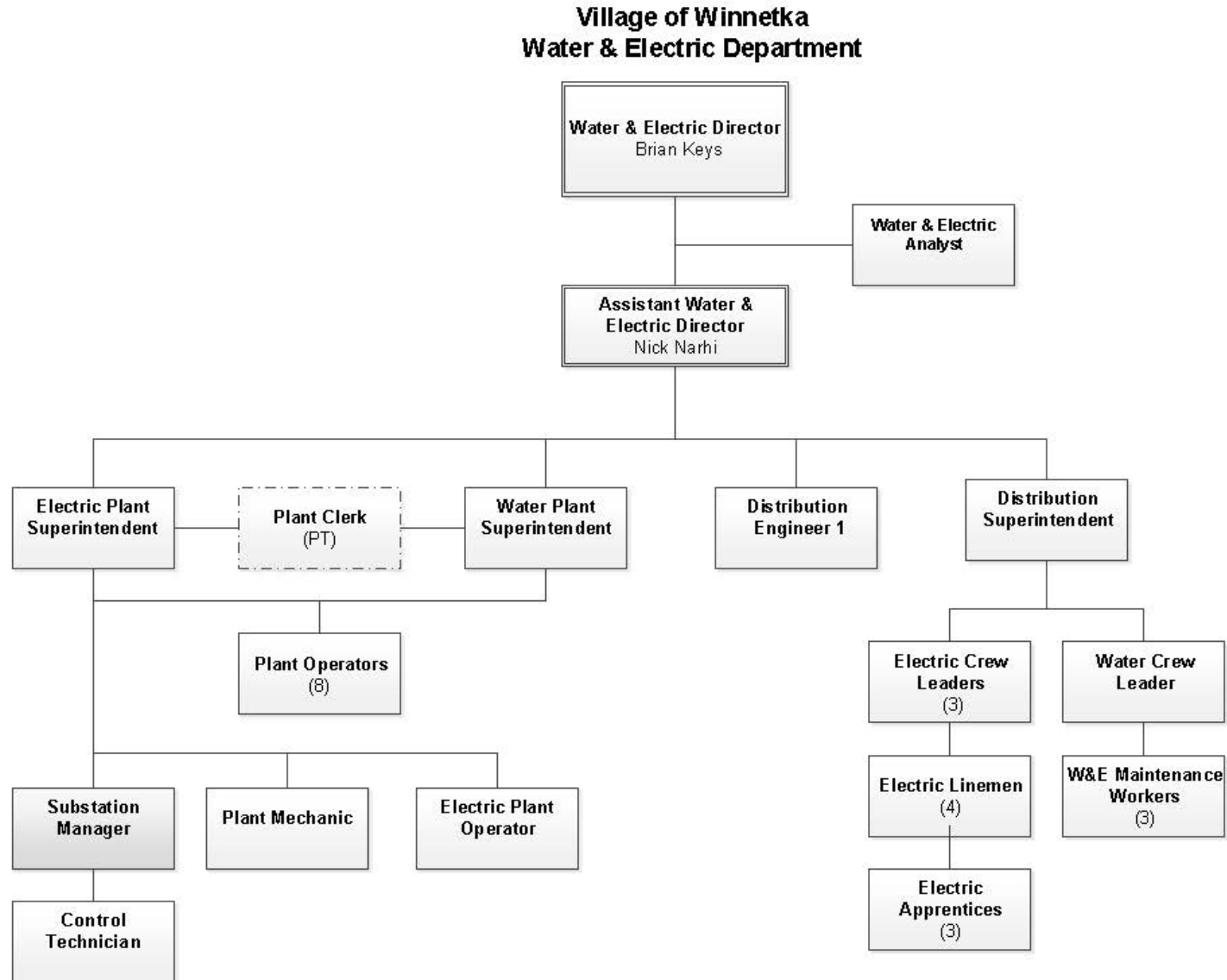
Total Fund Expense	\$ 4,127,349	\$ 8,108,859	\$ 7,352,587	\$ 8,595,682	6.0%	16.9%

Net Fund Income (loss)	\$ 2,148,754	\$ (1,063,673)	\$ (338,386)	\$ (1,840,059)	73.0%	443.8%

Water Fund



Organizational Chart





Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							

REVENUE

Charges For Service

Utilities- Electric, Water, Sewer, Refuse

520-446.05	Water Svrc Fees Winnetka	4,316,036.00	4,907,126.00	4,632,110.00	5,472,720.00	11.53%	565,594.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2024 Sales 84,040 kcu.ft @ \$57.17	1.0000	4,804,567.00	4,804,567.00
Manager	Water meters =<1-inch (3,687 @ \$12.71/meter)	12.0000	46,867.67	562,412.04
Manager	Water meters 1.5-inch (264 @ \$18.37/meter)	12.0000	4,850.75	58,209.00
Manager	Water meters 2-inch (115 @ \$26.12/meter)	12.0000	3,003.40	36,040.80
Manager	Water meters 3-inch (9 @ \$83.20/meter)	12.0000	748.83	8,985.96
Manager	Water meters 4-inch (2 @ \$104.35/meter)	12.0000	208.70	2,504.40
Manager Totals				\$5,472,719.20

520-446.10	Water Svrc Fees Northfield	817,990.00	1,093,371.00	998,478.00	1,121,102.00	2.54%	27,731.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2024 Sales 44,976 kcu.ft @ \$25.09 (8/12)	1.0000	747,401.33	747,401.33
Manager	CY2024 Sales 44,976 kcuft @ \$24.60 (4/12)	1.0000	373,700.67	373,700.67
Manager Totals				\$1,121,102.00

520-446.20	Water Svrc Fees Unincorporated	721,700.00	868,675.00	828,048.00	982,068.00	13.05%	113,393.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CY2024 Sales 9,156 kcu.ft @ \$102.35	1.0000	937,075.00	937,075.00
Manager	Water meters =<1-inch (138 @ \$12.71/meter)	12.0000	1,754.20	21,050.40
Manager	Water meters 1.5-inch (83 @ \$18.37/meter)	12.0000	1,525.05	18,300.60



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
REVENUE							
Manager Water meters 2-inch (18 @ \$26.12/meter)						12.0000	470.10
							5,641.20
Manager Totals							\$982,067.20
520-446.30	Water Svrc Fees Special	77,878.00	75,289.00	70,000.00	100,508.00	33.50%	25,219.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	CY2024 Sales 2,275 kcu.ft @ \$42.86				1.0000	97,512.00	97,512.00
Manager	Water meters 3-inch 3 @ \$83.20				12.0000	249.61	2,995.32
Manager Totals							\$100,507.32
520-446.60	Water Svrc Fees Penalties	17,225.00	17,225.00	28,500.00	17,225.00	0.00%	0
520-446.65	Water Svrc Fees Fees - Turn Off / Turn On	0	0	0	0		0
520-446.70	Water Svrc Fees Miscellaneous	0	0	77,240.00	0		0
520-446.81	Water Svrc Fees Construction-Water Use	3,000.00	3,000.00	3,000.00	3,000.00	0.00%	0
520-446.82	Water Svrc Fees Fees - Water Connection	60,000.00	60,000.00	170,000.00	214,000.00	256.67%	154,000.00
520-446.83	Water Svrc Fees Fees - Lead Svrc Replacement	0	0	86,000.00	0		0
Utilities- Electric, Water, Sewer, Refuse Totals		\$6,013,829.00	\$7,024,686.00	\$6,893,376.00	\$7,910,623.00	12.61%	\$885,937.00
Charges For Service Totals		\$6,013,829.00	\$7,024,686.00	\$6,893,376.00	\$7,910,623.00	12.61%	\$885,937.00
Other Revenue							
520-470	Property Sales	0	0	0	0		0
520-474.10	Other Miscellaneous Donations	0	0	0	0		0
520-474.90	Other Miscellaneous Income	0	0	825	0		0
Other Revenue Totals		\$0.00	\$0.00	\$825.00	\$0.00		\$0.00
Interest Income							
520-460.05	Interest Interest on Investments	30,000.00	20,500.00	120,000.00	95,000.00	363.41%	74,500.00
Interest Income Totals		\$30,000.00	\$20,500.00	\$120,000.00	\$95,000.00	363.41%	\$74,500.00
REVENUE TOTALS		\$6,043,829.00	\$7,045,186.00	\$7,014,201.00	\$8,005,623.00	13.63%	\$960,437.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
520.60.01-512	Overtime Salaries	0	0	0	0		0
520.60.01-513	Part Time Salaries	0	0	0	0		0
520.60.01-515	Sick Cashed In	0	0	0	0		0
520.60.01-516	Holiday Salaries	0	0	0	0		0
520.60.01-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Benefits							
520.60.01-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
520.60.01-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
520.60.01-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
520.60.01-528	Fringe Benefits - Life Insurance	0	0	0	0		0
520.60.01-582	Tuition Assistance	0	0	0	0		0
Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Pensions							
520.60.01-523	Fringe Benefits - Medicare	0	0	0	0		0
520.60.01-524	Fringe Benefits - Social Security	0	0	0	0		0
520.60.01-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
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							
520.60.01-550	Administrative Charges	562,800.00	562,800.00	562,800.00	562,800.00	0.00%	0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	Administrative charges				12.0000	46,900.00	562,800.00
Manager Totals							\$562,800.00

520.60.01-551	Consulting Services	185,000.00	277,500.00	52,500.00	440,000.00	58.56%	162,500.00

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Professional services - AMI consulting				1.0000	25,000.00	25,000.00
Manager	Professional services - High lift pump control system				1.0000	95,000.00	95,000.00
Manager	Professional services - Regulatory reporting				1.0000	15,000.00	15,000.00
Manager	Professional services - Replacement plan for WP mains				1.0000	230,000.00	230,000.00
Manager	Professional services - Streetscape Ph 6 Hydraulic Modeling				1.0000	15,000.00	15,000.00
Manager	Professional services - Willow Road railroad crossing				1.0000	60,000.00	60,000.00
Manager Totals							\$440,000.00

520.60.01-552	Engineering Services	500	500	0	500	0.00%	0

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Drafting / Autocad services				4.0000	125.00	500.00
Manager Totals							\$500.00

520.60.01-555	GIS & Aerial Mapping	12,346.00	13,334.00	13,334.00	10,955.00	-17.84%	-2,379.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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 - \$98,458 X 11.13%				1.0000	10,955.00	10,955.00
Manager Totals							\$10,955.00

520.60.01-556	Village Data Processing / Network Charge	9,380.00	25,760.00	25,760.00	67,500.00	162.03%	41,740.00

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Computer charges				1.0000	67,500.00	67,500.00
Manager Totals							\$67,500.00

520.60.01-557	Technology Licensing & Maintenance	3,085.00	3,085.00	3,085.00	3,085.00	0.00%	0

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	Drop Box cloud storage (50%)				1.0000	60.00	60.00
Manager	Emaint (maintenance management system 50%)				1.0000	1,700.00	1,700.00
Manager	KYPipe model (annual fee)				1.0000	600.00	600.00
Manager Totals							\$3,085.00

520.60.01-559	Drainage	0	0	0	0		0

520.60.01-561	Safety	0	0	0	0		0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							

Division 01 - Department Wide

EXPENSE

520.60.01-563	Telephone Service	14,744.00	14,744.00	14,744.00	14,744.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	831000**** (AT&T Fiber) Northfield	12.0000	325.00	3,900.00
Manager	831000**** (AT&T Fiber) Plant	12.0000	325.00	3,900.00
Manager	831000**** (AT&T Fiber) Wilmette	12.0000	325.00	3,900.00
Manager	Monthly PRI share (Comcast)	12.0000	253.64	3,044.00
Manager Totals				\$14,744.00

520.60.01-564	Cell Phones & Radios	2,764.00	2,764.00	2,200.00	2,764.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Cellular device accessories	1.0000	500.00	500.00
Manager	Cellular service charge (iPads x 3, Phones x 4)	12.0000	122.00	1,464.00
Manager	New radios	2.0000	400.00	800.00
Manager Totals				\$2,764.00

520.60.01-568	Utilities	196,514.00	196,514.00	190,000.00	196,514.00	0.00%	0

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



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division 01 - Department Wide							
EXPENSE							
Manager	Storm water utility (1/2 split with Electric)					12.0000	267.50
Manager	Water Plant electric					1.0000	38,213.00
Manager	Water Plant natural gas & heat					1.0000	18,437.00
Manager	Wilmette interconnect - ComEd electric					12.0000	167.00
Manager Totals							\$196,514.00
520.60.01-570	Repair & Maintenance - Buildings	128,400.00	89,950.00	64,668.00	32,500.00	-63.87%	-57,450.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Building maintenance				1.0000	5,000.00	5,000.00
Manager	Door replacement - Yards				1.0000	5,000.00	5,000.00
Manager	Elevator repair (50% with Electric Fund)				1.0000	20,000.00	20,000.00
Manager	Misc. cleaning and maintenance supplies				1.0000	2,500.00	2,500.00
Manager Totals							\$32,500.00
520.60.01-572	Repair & Maintenance - Landscape	1,980.00	1,980.00	0	1,980.00	0.00%	0
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Landscaping for Water Plant (50%)				36.0000	55.00	1,980.00
Manager Totals							\$1,980.00
520.60.01-574	Vehicle Maint Service Charge	48,102.00	69,015.00	69,015.00	50,435.00	-26.92%	-18,580.00
Budget Transactions							



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	520 - Water Fund						
Department	60 - Water General						

Division 01 - Department Wide

EXPENSE

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	2024 Fleet maintenance	1.0000	50,435.00	50,435.00
Manager Totals				\$50,435.00

520.60.01-575	Rental - Office Equipment	0	0	0	0	0
520.60.01-576	Rental - Machinery	0	0	0	0	0
520.60.01-577	Rental - Other	0	0	0	0	0
520.60.01-580	Memberships & Publications	370	400	0	400	0.00%
520.60.01-581	Training & Travel	2,725.00	3,425.00	2,905.00	10,675.00	211.68%

Budget Transactions					Number of Units	Cost Per Unit	Total Amount
Level	Transaction						
Manager	Annual AWWA Conference @Springfield				1.0000	1,000.00	1,000.00
Manager	Dist. Engineer local training				1.0000	1,500.00	1,500.00
Manager	IMUA safety meetings (25% of \$6900)				1.0000	1,725.00	1,725.00
Manager	Management Analyst local training				1.0000	1,500.00	1,500.00
Manager	MasteryNet training				1.0000	700.00	700.00
Manager	Miscellaneous				1.0000	500.00	500.00
Manager	NFPA 70E Training (50% with Electric Fund)				1.0000	3,750.00	3,750.00
Manager Totals							\$10,675.00

520.60.01-583	Property Insurance	0	0	0	0	0
Services & Charges Totals		\$1,168,710.00	\$1,261,771.00	\$1,001,011.00	\$1,394,852.00	10.55%

Supplies

520.60.01-531	Office Supplies - General	5,682.00	7,400.00	7,000.00	7,400.00	0.00%



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	Office supplies and misc. requirements				1.0000	7,400.00	7,400.00
Manager Totals							\$7,400.00
520.60.01-532	Computer Equipment	1,900.00	400	0	400	0.00%	0
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	iPad				1.0000	400.00	400.00
Manager Totals							\$400.00
520.60.01-537	Uniforms	0	0	0	0		0
520.60.01-540	Other Operating Supplies	4,750.00	4,750.00	3,000.00	1,250.00	-73.68%	-3,500.00
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	24,500.00	0	162	0		0
Supplies Totals		\$36,832.00	\$12,550.00	\$10,162.00	\$9,050.00	-27.89%	(\$3,500.00)
Services and Supplies Totals		\$1,205,542.00	\$1,274,321.00	\$1,011,173.00	\$1,403,902.00	10.17%	\$129,581.00
Capital Outlay							
520.60.01-615	Buildings & Structures	0	0	0	75,000.00		75,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	Bulk Water Station Installation				1.0000	75,000.00	75,000.00
Manager Totals							\$75,000.00
520.60.01-625	Heavy Machinery	150,000.00	0	0	172,500.00		172,500.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Replacement of 2006 Backhoe Loader Tractor #152				1.0000	172,500.00	172,500.00
Manager Totals							\$172,500.00
520.60.01-630	Motor Vehicles	95,000.00	142,500.00	123,711.00	168,130.00	17.99%	25,630.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Replacement of 1997 Ford F-350 Truck #82 (50% w/Elec Fund)				1.0000	28,130.00	28,130.00
Manager	Replacement of dump Truck #59 (50% w/Electric Fund)				1.0000	70,000.00	70,000.00
Manager	Replacement of dump Truck #69 (50% w/Electric Fund)				1.0000	70,000.00	70,000.00
Manager Totals							\$168,130.00
Capital Outlay Totals		\$245,000.00	\$142,500.00	\$123,711.00	\$415,630.00	191.67%	\$273,130.00
Insurance and Other Chargebacks							
520.60.01-530	Liability Insurance	81,600.00	94,900.00	94,900.00	122,945.00	29.55%	28,045.00
Insurance and Other Chargebacks Totals		\$81,600.00	\$94,900.00	\$94,900.00	\$122,945.00	29.55%	\$28,045.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division 01 - Department Wide							
EXPENSE							
Depreciation Expense							
520.60.01-800	Depreciation	0	0	0	0		0
Depreciation Expense Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Debt Service							
520.60.01-705	Principal	0	0	0	0		0
520.60.01-710	Interest	8,800.00	0	0	0		0
Debt Service Totals		\$8,800.00	\$0.00	\$0.00	\$0.00		\$0.00
Transfers							
520.60.01-900	Interfund Transfers - Payment in Lieu of Taxes	0	0	0	0		0
520.60.01-901	Interfund Transfers - Other Operating Transfers	0	0	0	0		0
Transfers Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Contingency							
520.60.01-593	Contingency	0	45,000.00	0	45,000.00	0.00%	0
Contingency Totals		\$0.00	\$45,000.00	\$0.00	\$45,000.00	0.00%	\$0.00
Division 01 - Department Wide Totals		\$1,540,942.00	\$1,556,721.00	\$1,229,784.00	\$1,987,477.00	27.67%	\$430,756.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	174,045.00	179,894.00	189,955.00	221,672.00	23.22%	41,778.00
Position Transactions							
	Level	Position		Type	Code		Total Amount
	Manager	350702 - Project Manager		Earnings			17,500.00
	Manager	500101 - Water & Electric Director		Earnings			70,062.00
	Manager	500202 - Assistant W&E Director		Earnings			52,186.00
	Manager	501302 - Distribution Engineer 1		Earnings			36,807.00
	Manager	501304 - W&E ANALYST		Earnings			42,296.00
	Manager	509999 - W&E Budget Only		Earnings			2,821.00
Manager Totals							\$221,672.00
520.60.10-512	Overtime Salaries	0	0	0	0		0
520.60.10-513	Part Time Salaries	0	0	0	0		0
520.60.10-515	Sick Cashed In	489	3,377.00	3,579.00	1,823.00	-46.02%	-1,554.00
520.60.10-518	Other Compensation	825	825	1,155.00	1,155.00	40.00%	330
Employee Pay Totals		\$175,359.00	\$184,096.00	\$194,689.00	\$224,650.00	22.03%	\$40,554.00
Benefits							
520.60.10-521	Fringe Benefits - Worker's Compensation	42,500.00	50,000.00	50,000.00	75,000.00	50.00%	25,000.00
520.60.10-522	Fringe Benefits - Medical / Dental Insurance	27,187.00	29,512.00	32,700.00	38,484.00	30.40%	8,972.00
520.60.10-528	Fringe Benefits - Life Insurance	209	217	217	149	-31.34%	-68
Benefits Totals		\$69,896.00	\$79,729.00	\$82,917.00	\$113,633.00	42.52%	\$33,904.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 60 - Water General							
Division 10 - Administration							
EXPENSE							
Pensions							
520.60.10-523	Fringe Benefits - Medicare	2,558.00	2,686.00	2,700.00	3,296.00	22.71%	610
520.60.10-525	Fringe Benefits - IMRF Pension Er Contribution	19,309.00	25,039.00	25,039.00	28,956.00	15.64%	3,917.00
Pensions Totals		\$21,867.00	\$27,725.00	\$27,739.00	\$32,252.00	16.33%	\$4,527.00
Salary and Benefits Totals		\$267,122.00	\$291,550.00	\$305,345.00	\$370,535.00	27.09%	\$78,985.00
Division 10 - Administration Totals		\$267,122.00	\$291,550.00	\$305,345.00	\$370,535.00	27.09%	\$78,985.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
520.60.21-512	Overtime Salaries	0	0	0	0		0
520.60.21-515	Sick Cashed In	0	0	0	0		0
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	0	0	0	0		0
Services & Charges Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
520.60.21-540	Other Operating Supplies	0	0	0	0		0
Supplies Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Services and Supplies Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division 21 - Engineering Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Department 60 - Water General Totals		\$1,808,064.00	\$1,848,271.00	\$1,535,129.00	\$2,358,012.00	27.58%	\$509,741.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	587,294.00	599,078.00	615,000.00	644,548.00	7.59%	45,470.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	500501 - Water Plant Superintendent	Earnings		148,259.00
Manager	501001 - E & W Plant Operator	Earnings		53,338.00
Manager	501002 - E & W Plant Operator	Earnings		52,538.00
Manager	501003 - E & W Plant Operator	Earnings		60,135.00
Manager	501004 - E & W Plant Operator	Earnings		50,782.00
Manager	501005 - E & W Plant Operator	Earnings		60,135.00
Manager	501006 - E & W Plant Operator	Earnings		60,135.00
Manager	501007 - E & W Plant Operator	Earnings		52,538.00
Manager	501008 - E & W Plant Operator	Earnings		53,719.00
Manager	501502 - Electric Plant Operator Only	Earnings		52,969.00
Manager Totals				\$644,548.00

520.61.40-512	Overtime Salaries	20,000.00	20,000.00	23,193.00	20,000.00	0.00%	0
520.61.40-515	Sick Cashed In	0	0	0	0		0

<i>Employee Pay Totals</i>		\$607,294.00	\$619,078.00	\$638,193.00	\$664,548.00	7.34%	\$45,470.00

Benefits

520.61.40-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
520.61.40-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
520.61.40-522	Fringe Benefits - Medical / Dental Insurance	115,554.00	113,141.00	113,141.00	114,646.00	1.33%	1,505.00
520.61.40-528	Fringe Benefits - Life Insurance	713	706	706	424	-39.94%	-282



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 61 - Water Plant							

Division 40 - Water Plant

EXPENSE

Pensions

520.61.40-523	Fringe Benefits - Medicare	8,806.00	8,977.00	8,860.00	9,637.00	7.35%	660
520.61.40-524	Fringe Benefits - Social Security	37,124.00	37,576.00	37,885.00	40,431.00	7.60%	2,855.00
520.61.40-525	Fringe Benefits - IMRF Pension Er Contribution	64,669.00	46,369.00	47,873.00	55,114.00	18.86%	8,745.00
520.61.40-526	Fringe Benefits - Police Pension Er Contribution	0	0	0	0		0
520.61.40-527	Fringe Benefits - Fire Pension Er Contribution	0	0	0	0		0
Pensions Totals		\$110,599.00	\$92,922.00	\$94,618.00	\$105,182.00	13.19%	\$12,260.00
Salary and Benefits Totals		\$834,160.00	\$825,847.00	\$846,658.00	\$884,800.00	7.14%	\$58,953.00

Services and Supplies

Services & Charges

520.61.40-564	Cell Phones & Radios	462	462	0	462	0.00%	0
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Cellular service charge (Water Plant Sup.)				12.0000	38.50	462.00
						Manager Totals	\$462.00

520.61.40-567	Operations & Maintenance	169,800.00	168,400.00	96,536.00	216,100.00	28.33%	47,700.00
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	Bus 4 and 5 spare breakers				3.0000	5,700.00	17,100.00
Manager	Chemical feed pumps				2.0000	3,500.00	7,000.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 61 - Water Plant							

Division 40 - Water Plant

EXPENSE

Manager	Chlorine safety equipment					1.0000	5,000.00	5,000.00
Manager	Emergency interconnect meter					1.0000	7,500.00	7,500.00
Manager	Intake inspection and cleaning					1.0000	20,500.00	20,500.00
Manager	Low lift pump repair (contingency funding)					1.0000	30,000.00	30,000.00
Manager	Maintenance commodities					1.0000	20,000.00	20,000.00
Manager	Operations commodities					1.0000	19,000.00	19,000.00
Manager	Rebuild rapid mix units					1.0000	25,000.00	25,000.00
Manager	RTU spare parts					1.0000	3,500.00	3,500.00
Manager	Water Plant MWRD					1.0000	28,000.00	28,000.00
Manager	Wet well dive and cleaning					1.0000	32,000.00	32,000.00
Manager Totals								\$216,100.00

520.61.40-570	Repair & Maintenance - Buildings	0	0	0	56,850.00		56,850.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Building custodial services	12.0000	200.00	2,400.00
Manager	Building maintenance	1.0000	5,000.00	5,000.00
Manager	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	Replacement of low lift pump house doors	1.0000	12,000.00	12,000.00
Manager	Security improvements	1.0000	22,500.00	22,500.00
Manager	Tuckpointing	1.0000	6,500.00	6,500.00
Manager Totals				\$56,850.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 61 - Water Plant							

Division 40 - Water Plant

EXPENSE

520.61.40-581	Training & Travel	6,000.00	6,000.00	2,022.00	8,354.00	39.23%	2,354.00

Budget Transactions						
Level	Transaction	Number of Units	Cost Per Unit	Total Amount		
Manager	Annual AWWA Conference @Springfield	1.0000	1,104.00	1,104.00		
Manager	Certification classes for Water Plant	1.0000	2,000.00	2,000.00		
Manager	Chlorine safety training	1.0000	3,000.00	3,000.00		
Manager	Water Plant Operator Training	1.0000	2,250.00	2,250.00		
				Manager Totals	\$8,354.00	

Services & Charges Totals	\$176,262.00	\$174,862.00	\$98,558.00	\$281,766.00	61.14%	\$106,904.00

Supplies

520.61.40-535	Lab & Chemicals	164,030.00	180,000.00	161,002.00	188,970.00	4.98%	8,970.00

Budget Transactions						
Level	Transaction	Number of Units	Cost Per Unit	Total Amount		
Manager	Lab supplies	1.0000	14,850.00	14,850.00		
Manager	Pace labs	1.0000	10,500.00	10,500.00		
Manager	Purification chemicals	1.0000	163,620.00	163,620.00		
				Manager Totals	\$188,970.00	

520.61.40-537	Uniforms	650	650	424	650	0.00%	0

Budget Transactions						
Level	Transaction	Number of Units	Cost Per Unit	Total Amount		
Manager	Flame resistant uniform (Supt.)	1.0000	350.00	350.00		



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 61 - Water Plant							
Division 40 - Water Plant							
EXPENSE							
Manager	Safety shoes (Supt.)					1.0000	175.00
Manager	Winter flame resistant clothing (Supt.)					1.0000	125.00
Manager Totals							\$650.00
520.61.40-548	Other Small Tools & Equipment	3,250.00	3,250.00	0	3,250.00	0.00%	0
Supplies Totals		\$167,930.00	\$183,900.00	\$161,426.00	\$192,870.00	4.88%	\$8,970.00
Services and Supplies Totals		\$344,192.00	\$358,762.00	\$259,984.00	\$474,636.00	32.30%	\$115,874.00
Capital Outlay							
520.61.40-610	Capital Salaries	0	0	0	0		0
520.61.40-615	Buildings & Structures	0	0	0	0		0
520.61.40-620	Improvements Other Than Buildings	0	295,000.00	133,536.00	0	-100.00%	-295,000.00
520.61.40-625	Heavy Machinery	0	0	0	0		0
Capital Outlay Totals		\$0.00	\$295,000.00	\$133,536.00	\$0.00	-100.00%	(\$295,000.00)
Division 40 - Water Plant Totals		\$1,178,352.00	\$1,479,609.00	\$1,240,178.00	\$1,359,436.00	-8.12%	(\$120,173.00)
Department 61 - Water Plant Totals		\$1,178,352.00	\$1,479,609.00	\$1,240,178.00	\$1,359,436.00	-8.12%	(\$120,173.00)



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	183,085.00	196,422.00	196,422.00	207,893.00	5.84%	11,471.00

Position Transactions						
Level	Position	Type	Code		Total Amount	
Manager	500601 - Distribution Superintendent	Earnings			50,566.00	
Manager	501601 - Water Distribution Supervisor	Earnings			60,111.00	
Manager	502401 - W & E Maintenance Worker	Earnings			29,843.00	
Manager	502402 - W & E Maintenance Worker	Earnings			29,287.00	
Manager	502403 - W & E Maintenance Worker	Earnings			34,015.00	
Manager	509999 - W&E Budget Only	Earnings			4,071.00	
Manager Totals					\$207,893.00	

520.62.30-512	Overtime Salaries	130,000.00	154,000.00	154,000.00	154,000.00	0.00%	0
520.62.30-513	Part Time Salaries	0	0	0	0		0
520.62.30-515	Sick Cashed In	908	891	921	1,070.00	20.09%	179
520.62.30-516	Holiday Salaries	0	0	0	0		0
Employee Pay Totals		\$313,993.00	\$351,313.00	\$351,343.00	\$362,963.00	3.32%	\$11,650.00

Benefits

520.62.30-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
520.62.30-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
520.62.30-522	Fringe Benefits - Medical / Dental Insurance	40,236.00	45,212.00	45,212.00	41,502.00	-8.21%	-3,710.00
520.62.30-528	Fringe Benefits - Life Insurance	240	214	214	122	-42.99%	-92
Benefits Totals		\$40,476.00	\$45,426.00	\$45,426.00	\$41,624.00	-8.37%	(\$3,802.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							

Division 30 - General Distribution

EXPENSE

Pensions

520.62.30-523	Fringe Benefits - Medicare	4,553.00	5,097.00	5,097.00	5,266.00	3.32%	169
520.62.30-524	Fringe Benefits - Social Security	15,954.00	15,400.00	15,400.00	16,406.00	6.53%	1,006.00
520.62.30-525	Fringe Benefits - IMRF Pension Er Contribution	20,258.00	36,223.00	36,223.00	39,977.00	10.36%	3,754.00
<i>Pensions Totals</i>		\$40,765.00	\$56,720.00	\$56,720.00	\$61,649.00	8.69%	\$4,929.00
<i>Salary and Benefits Totals</i>		\$395,234.00	\$453,459.00	\$453,489.00	\$466,236.00	2.82%	\$12,777.00

Services and Supplies

Services & Charges

520.62.30-564	Cell Phones & Radios	4,956.00	4,956.00	2,450.00	4,956.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Cell phone service costs (16 phones x \$38.50)	12.0000	308.00	3,696.00
Manager	iPad service costs (7 x \$30/month)	12.0000	105.00	1,260.00
Manager Totals				\$4,956.00

520.62.30-567	Operations & Maintenance	75,000.00	75,000.00	18,000.00	75,000.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Backfill material - sand and crushed stone	1.0000	29,000.00	29,000.00
Manager	Concrete, bricks, and mortar	1.0000	2,000.00	2,000.00
Manager	Landscaping	30.0000	300.00	9,000.00
Manager	Spoil removal & disposal	1.0000	35,000.00	35,000.00
Manager Totals				\$75,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division 30 - General Distribution							
EXPENSE							
520.62.30-569	Repair & Maintenance - Mach & Equip	0	0	0	0		0
520.62.30-570	Repair & Maintenance - Buildings	0	0	0	0		0
520.62.30-581	Training & Travel	2,000.00	4,208.00	4,208.00	4,208.00	0.00%	0
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Annual AWWA Conference @Springfield (2 employees)				2.0000	1,104.00	2,208.00
Manager	Training water crews				1.0000	2,000.00	2,000.00
						Manager Totals	\$4,208.00
Services & Charges Totals		\$81,956.00	\$84,164.00	\$24,658.00	\$84,164.00	0.00%	\$0.00
Supplies							
520.62.30-537	Uniforms	3,820.00	6,040.00	6,040.00	6,040.00	0.00%	0
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Cotton uniform				4.0000	45.00	180.00
Manager	Flame resistant uniform				4.0000	60.00	240.00
Manager	Flame resistant uniform rental (4 persons with 11 sets)				52.0000	40.00	2,080.00
Manager	Safety glasses				4.0000	110.00	440.00
Manager	Safety shoes				4.0000	175.00	700.00
Manager	Winter boots				4.0000	200.00	800.00
Manager	Winter flame resistant clothing				4.0000	400.00	1,600.00
						Manager Totals	\$6,040.00
520.62.30-540	Other Operating Supplies	10,878.00	13,878.00	13,878.00	17,378.00	25.22%	3,500.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	Batteries for underground utility locator			1.0000	500.00	500.00	
Manager	Commercial Drivers Licenses (CDL)			3.0000	30.00	90.00	
Manager	Fall protection harnesses			1.0000	3,500.00	3,500.00	
Manager	Inverted marking paint and marking flags			432.0000	2.75	1,188.00	
Manager	JULIE annual assessment (50%)			1.0000	3,100.00	3,100.00	
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 Totals	\$17,378.00

520.62.30-548	Other Small Tools & Equipment	10,000.00	14,000.00	12,240.00	22,900.00	63.57%	8,900.00

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Gas powered tamper			1.0000	3,000.00	3,000.00	
Manager	Misc. tools, replacement pumps, etc.			1.0000	14,000.00	14,000.00	
Manager	Replacement water service drilling machine for taps			1.0000	5,900.00	5,900.00	
						Manager Totals	\$22,900.00

Supplies Totals	\$24,698.00	\$33,918.00	\$32,158.00	\$46,318.00	36.56%	\$12,400.00
Services and Supplies Totals	\$106,654.00	\$118,082.00	\$56,816.00	\$130,482.00	10.50%	\$12,400.00
Division 30 - General Distribution Totals	\$501,888.00	\$571,541.00	\$510,305.00	\$596,718.00	4.41%	\$25,177.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
520.62.35-512	Overtime Salaries	0	0	0	0		0
520.62.35-515	Sick Cashed In	0	0	0	0		0
Employee Pay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Salary and Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Services and Supplies							
Services & Charges							
520.62.35-567	Operations & Maintenance	55,000.00	55,000.00	74,585.00	62,113.00	12.93%	7,113.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Water meter accuracy testing				72.5000	50.00	3,625.00
Manager	Water meter parts (touch pads, wire, couplings)				1.0000	9,967.00	9,967.00
Manager	Water meters - associated with lead service line replacement				148.0000	225.75	33,411.00
Manager	Water meters - new & replacements				1.0000	15,110.00	15,110.00
Manager Totals							\$62,113.00
Services & Charges Totals		\$55,000.00	\$55,000.00	\$74,585.00	\$62,113.00	12.93%	\$7,113.00
Services and Supplies Totals		\$55,000.00	\$55,000.00	\$74,585.00	\$62,113.00	12.93%	\$7,113.00
Capital Outlay							
520.62.35-610	Capital Salaries	0	0	0	0		0
520.62.35-660	Distribution System	0	0	0	500,000.00		500,000.00
Budget Transactions							



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	520 - Water Fund							
Department	62 - Water Distribution							
Division	35 - Meters							
EXPENSE								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	AMI Deployment - Year 1					1.0000	500,000.00	500,000.00
							Manager Totals	\$500,000.00
Capital Outlay Totals		\$0.00	\$0.00	\$0.00	\$500,000.00		\$500,000.00	
Division	35 - Meters Totals	\$55,000.00	\$55,000.00	\$74,585.00	\$562,113.00	922.02%	\$507,113.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division 41 - Water Mains							
EXPENSE							
Salary and Benefits							
Employee Pay							
520.62.41-511	Regular Salaries	166,079.00	177,570.00	177,570.00	187,312.00	5.49%	9,742.00
Position Transactions							
	Level	Position	Type	Code	Total Amount		
	Manager	501601 - Water Distribution Supervisor	Earnings		73,468.00		
	Manager	502401 - W & E Maintenance Worker	Earnings		36,475.00		
	Manager	502402 - W & E Maintenance Worker	Earnings		35,795.00		
	Manager	502403 - W & E Maintenance Worker	Earnings		41,574.00		
					Manager Totals	\$187,312.00	
520.62.41-512	Overtime Salaries	0	0	14,073.00	0		0
520.62.41-515	Sick Cashed In	0	0	0	0		0
Employee Pay Totals		\$166,079.00	\$177,570.00	\$191,643.00	\$187,312.00	5.49%	\$9,742.00
Benefits							
520.62.41-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
520.62.41-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
520.62.41-522	Fringe Benefits - Medical / Dental Insurance	37,832.00	43,614.00	43,614.00	38,922.00	-10.76%	-4,692.00
520.62.41-528	Fringe Benefits - Life Insurance	217	190	190	106	-44.21%	-84
Benefits Totals		\$38,049.00	\$43,804.00	\$43,804.00	\$39,028.00	-10.90%	(\$4,776.00)
Pensions							
520.62.41-523	Fringe Benefits - Medicare	2,407.00	2,574.00	2,574.00	2,716.00	5.52%	142
520.62.41-524	Fringe Benefits - Social Security	10,298.00	11,009.00	11,009.00	11,614.00	5.50%	605
520.62.41-525	Fringe Benefits - IMRF Pension Er Contribution	18,287.00	13,301.00	13,301.00	15,038.00	13.06%	1,737.00
Pensions Totals		\$30,992.00	\$26,884.00	\$26,884.00	\$29,368.00	9.24%	\$2,484.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	520 - Water Fund						
Department	62 - Water Distribution						
Division	41 - Water Mains						
EXPENSE							
	Salary and Benefits Totals	\$235,120.00	\$248,258.00	\$262,331.00	\$255,708.00	3.00%	\$7,450.00
Services and Supplies							
Services & Charges							
520.62.41-567	Operations & Maintenance	173,742.00	225,120.00	106,000.00	250,235.00	11.16%	25,115.00
Budget Transactions							
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Manager	Contracted locating services (50% with Electric Fund)			1.0000	84,275.00	84,275.00
	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			9.0000	550.00	4,950.00
	Manager	Hydrant painting			171.0000	95.00	16,245.00
	Manager	Hydrant parts			1.0000	2,500.00	2,500.00
	Manager	Insertion valves			3.0000	4,940.00	14,820.00
	Manager	Leak location services			8.0000	880.00	7,040.00
	Manager	Manhole covers, frames, vaults			10.0000	850.00	8,500.00
	Manager	Repair sleeves, fittings, pipe			1.0000	40,000.00	40,000.00
	Manager	System leak detection inspection			2.0000	9,000.00	18,000.00
	Manager Totals						\$250,235.00
	Services & Charges Totals	\$173,742.00	\$225,120.00	\$106,000.00	\$250,235.00	11.16%	\$25,115.00
	Services and Supplies Totals	\$173,742.00	\$225,120.00	\$106,000.00	\$250,235.00	11.16%	\$25,115.00
Capital Outlay							
520.62.41-610	Capital Salaries	0	0	0	0		0
520.62.41-660	Distribution System	2,429,146.00	2,585,000.00	2,580,517.00	2,154,400.00	-16.66%	-430,600.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							

Division 41 - Water Mains

EXPENSE

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Cherry St. water main replacement (Glendale to Birch)	1.0000	1,147,450.00	1,147,450.00	
Manager	Hibbard Preserve water main relocations	1.0000	340,000.00	340,000.00	
Manager	Professional services - design of 2025 water main projects	1.0000	98,600.00	98,600.00	
Manager	Spruce St. water main replacement (Locust to Birch)	1.0000	568,350.00	568,350.00	
			Manager Totals	\$2,154,400.00	

Capital Outlay Totals		\$2,429,146.00	\$2,585,000.00	\$2,580,517.00	\$2,154,400.00	-16.66%	(\$430,600.00)
Division 41 - Water Mains Totals		\$2,838,008.00	\$3,058,378.00	\$2,948,848.00	\$2,660,343.00	-13.01%	(\$398,035.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
520.62.42-512	Overtime Salaries	0	0	0	0		0
520.62.42-515	Sick Cashed In	0	0	0	0		0
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	31,800.00	4,500.00	1,209.00	4,500.00	0.00%	0
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Normal requirements				1.0000	3,000.00	3,000.00
Manager	RTU parts				1.0000	1,500.00	1,500.00
Manager Totals							\$4,500.00
Services & Charges Totals		\$31,800.00	\$4,500.00	\$1,209.00	\$4,500.00	0.00%	\$0.00
Services and Supplies Totals		\$31,800.00	\$4,500.00	\$1,209.00	\$4,500.00	0.00%	\$0.00
Capital Outlay							
520.62.42-610	Capital Salaries	0	0	0	0		0
520.62.42-660	Distribution System	0	0	0	0		0
Capital Outlay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division 42 - Water Reservoir Totals		\$31,800.00	\$4,500.00	\$1,209.00	\$4,500.00	0.00%	\$0.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
520.62.43-512	Overtime Salaries	0	0	0	0		0
520.62.43-515	Sick Cashed In	0	0	0	0		0
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	56,000.00	125,000.00	45,773.00	93,000.00	-25.60%	-32,000.00
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		\$56,000.00	\$125,000.00	\$45,773.00	\$93,000.00	-25.60%	(\$32,000.00)
Services and Supplies Totals		\$56,000.00	\$125,000.00	\$45,773.00	\$93,000.00	-25.60%	(\$32,000.00)
Capital Outlay							
520.62.43-660	Distribution System	0	690,000.00	720,000.00	685,000.00	-0.72%	-5,000.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Emergent replacement of lead water services (50% w/customer)				8.0000	5,000.00	40,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 62 - Water Distribution							
Division 43 - Water Services							
EXPENSE							
Manager	Program - lead water service replacement (50% w/customer)					80.0000	5,000.00
Manager	Replacement of lead services on water main projects					49.0000	5,000.00
Manager Totals							\$685,000.00
Capital Outlay Totals		\$0.00	\$690,000.00	\$720,000.00	\$685,000.00	-0.72%	(\$5,000.00)
Division 43 - Water Services Totals		\$56,000.00	\$815,000.00	\$765,773.00	\$778,000.00	-4.54%	(\$37,000.00)
Department 62 - Water Distribution Totals		\$3,482,696.00	\$4,504,419.00	\$4,300,720.00	\$4,476,674.00	-0.62%	(\$27,745.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	520 - Water Fund						
Department	88 - Depreciation						
Division	01 - Department Wide						
EXPENSE							
Depreciation Expense							
520.88.01-800	Depreciation	450,000.00	450,000.00	450,000.00	575,000.00	27.78%	125,000.00
Budget Transactions							
Level		Transaction		Number of Units		Cost Per Unit	Total Amount
Manager		Depreciation		1.0000		575,000.00	575,000.00
						Manager Totals	\$575,000.00
Depreciation Expense Totals		\$450,000.00	\$450,000.00	\$450,000.00	\$575,000.00	27.78%	\$125,000.00
Division	01 - Department Wide Totals	\$450,000.00	\$450,000.00	\$450,000.00	\$575,000.00	27.78%	\$125,000.00
Department	88 - Depreciation Totals	\$450,000.00	\$450,000.00	\$450,000.00	\$575,000.00	27.78%	\$125,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	520 - Water Fund							
Department	99 - Transfers							
Division	01 - Department Wide							
EXPENSE								
Transfers								
520.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	276,560.00	276,560.00	276,560.00	276,560.00	0.00%	0	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	
Manager	Payment in Lieu of Taxes (Frozen @ 2015)					1.0000	276,560.00	
							Manager Totals	\$276,560.00
520.99.01-901	Interfund Transfers - Other Operating Transfers	500,000.00	0	0	1,250,000.00		1,250,000.00	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	
Manager	Transfer to Electric Fund					1.0000	1,250,000.00	
							Manager Totals	\$1,250,000.00
Transfers Totals		\$776,560.00	\$276,560.00	\$276,560.00	\$1,526,560.00	451.98%	\$1,250,000.00	
Division	01 - Department Wide Totals	\$776,560.00	\$276,560.00	\$276,560.00	\$1,526,560.00	451.98%	\$1,250,000.00	
Department	99 - Transfers Totals	\$776,560.00	\$276,560.00	\$276,560.00	\$1,526,560.00	451.98%	\$1,250,000.00	
EXPENSE TOTALS		\$7,695,672.00	\$8,558,859.00	\$7,802,587.00	\$10,420,682.00	21.75%	\$1,861,823.00	
Fund 520 - Water Fund Totals								
REVENUE TOTALS		\$6,043,829.00	\$7,045,186.00	\$7,014,201.00	\$8,005,623.00	13.63%	\$960,437.00	
EXPENSE TOTALS		\$7,695,672.00	\$8,558,859.00	\$7,802,587.00	\$10,420,682.00	21.75%	\$1,861,823.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 520 - Water Fund							
Department 99 - Transfers							
Division 01 - Department Wide							
EXPENSE							
Fund 520 - Water Fund Totals		(\$1,651,843.00)	(\$1,513,673.00)	(\$788,386.00)	(\$2,415,059.00)	59.55%	(\$901,386.00)

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.

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees: **3.30**

FY 2023 FTEs: **3.30**

FY 2022 FTEs: **3.30**

FY 2021 FTEs: **3.30**

Proposed FY 2024 Cost of Salaries and Benefits: **\$367,622**

Projected FY 2023 Cost of Salaries and Benefits: **\$263,998**

Budgeted FY 2023 Cost of Salaries and Benefits: **\$374,363**

Actual FY 2022 Cost of Salaries and Benefits: **\$289,392**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **-1.83%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Cost of Services and Supplies: **\$527,270**

Projected FY 2023 Cost of Services and Supplies: **\$439,320**

Budgeted FY 2023 Cost of Services and Supplies: **\$517,047**

Actual FY 2022 Cost of Services and Supplies: **\$356,713**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **1.97%**

Fiscal Year 2024 Proposed Department Objectives

Objective	Action Steps	Timeframe
Implement annual maintenance and inspection programs to ensure functionality and reliability of sewer system.	- Continue to perform an annual cleaning and video inspection program to maintain a seven-year inspection cycle. - Manage the root intrusion foaming program. - Continue to locate and eliminate cross-connections that allow sanitary sewer contamination of storm sewers.	12/31/24
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.	12/31/24
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.	12/31/24
Focus on continuing to repair and maintain the sanitary sewer system to allow for safe and efficient flows to MWRD interceptors.	Efforts focusing on high and medium priority areas identified in the 2018 I/I report.	12/31/24



Fiscal Year 2023 Department Objectives Review

December 31st, 2023

Objective

Anticipated Completion Status

Implement programs to reduce sanitary sewer backups.

Ongoing

Ensure compliance with MWRD Inflow/Infiltration Control regulations.

Ongoing

Perform High and Medium repairs to existing sanitary mains based on the 2018 Inflow and Infiltration Study

Ongoing

Ensure that equipment and vehicles are maintained for reliability and operational needs.

Ongoing



Financial Summary

Sanitary Sewer Fund	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C

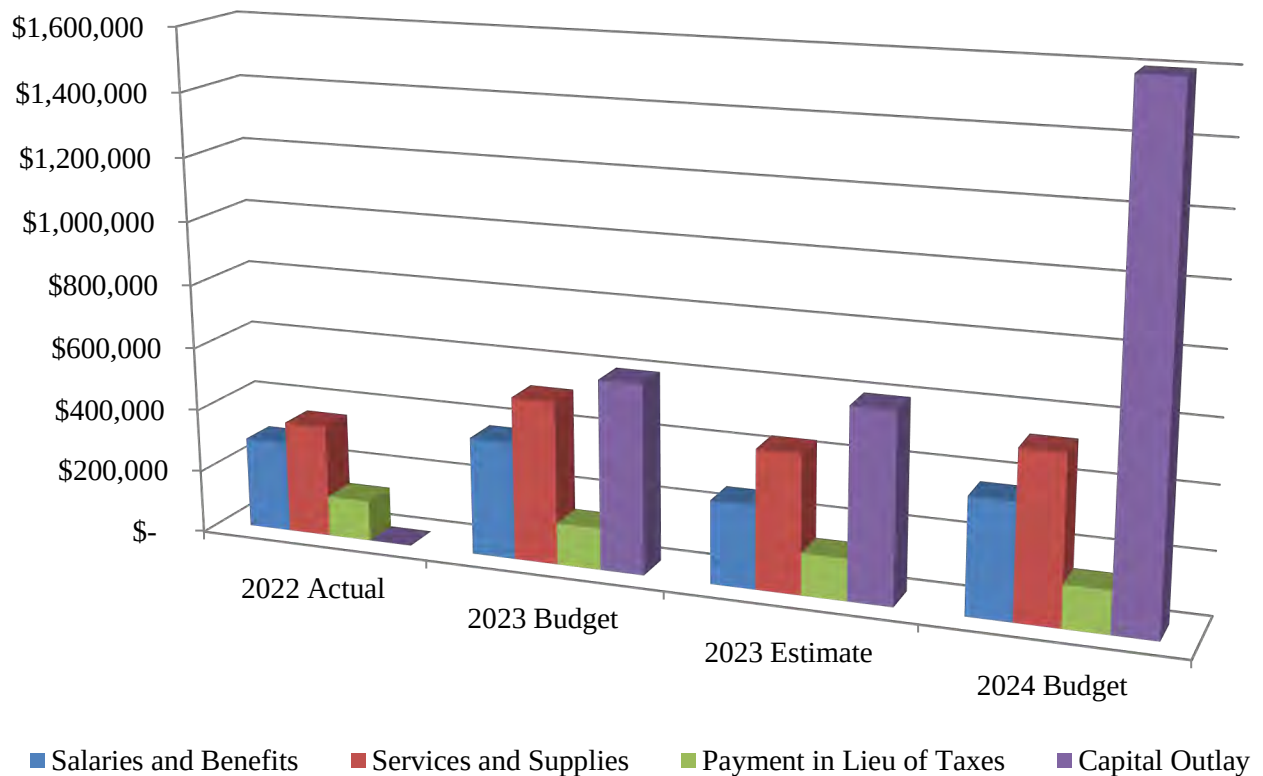
Operating						
Revenue	\$ 1,574,242	\$ 1,684,498	\$ 1,626,240	\$ 1,715,953	1.9%	5.5%
Expenses	\$ (775,913)	\$ (1,024,790)	\$ (836,698)	\$ (1,030,287)	0.5%	23.1%
Net Operating Income (loss)	\$ 798,329	\$ 659,708	\$ 789,542	\$ 685,666	3.9%	-13.2%
Operating Expense Detail						
Salaries and Benefits	\$ 289,392	\$ 374,363	\$ 263,998	\$ 367,622	-1.8%	39.3%
Services and Supplies	\$ 356,771	\$ 517,047	\$ 439,320	\$ 527,270	2.0%	20.0%
Payment in Lieu of Taxes	\$ 129,750	\$ 133,380	\$ 133,380	\$ 135,395	1.5%	1.5%
	\$ 775,913	\$ 1,024,790	\$ 836,698	\$ 1,030,287		

Capital Outlay	\$ -	\$ 600,000	\$ 600,000	\$ 1,600,000	166.7%	166.7%

Total Fund Expense	\$ 775,913	\$ 1,624,790	\$ 1,436,698	\$ 2,630,287	61.9%	83.1%

Net Fund Income (loss)	\$ 798,329	\$ 59,708	\$ 189,542	\$ (914,334)	-1631.3%	-582.4%

Sanitary Sewer Fund



Department Metrics

- Video inspected 33,841 lineal feet of sanitary mains to maintain a seven-year inspection cycle and identify system weakness and required repairs.
- Identified and repaired 5 sanitary sewer defects as part of the annual sewer televising program.
- Clean and maintained 18,810 lineal feet of sewer mains to maintain a seven-year cycle and preempt catastrophic failures.
- Installed 3,777 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.
- Installed structural lining of existing 121 manholes to extending system life, without invasive open cut repairs.
- Root foamed 4,326 lineal feet of sanitary sewer main (root intrusion control)



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
REVENUE							
Charges For Service							
Utilities- Electric, Water, Sewer, Refuse							
540-447	Sanitary Sewer Service	1,621,880.00	1,667,248.00	1,574,240.00	1,692,453.00	1.51%	25,205.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Sanitary Sewer customer charge (\$2 per month)				4,077.0000	24.00	97,848.00
Manager	Winnetka service charge (2% rate increase, 2022-2024)				84,460.0000	18.88	1,594,604.80
Manager Totals							\$1,692,452.80
540-447.60	Sanitary Sewer Service Penalties	0	7,000.00	7,000.00	7,000.00	0.00%	0
540-447.70	Sanitary Sewer Service Miscellaneous	0	0	0	0		0
<i>Utilities- Electric, Water, Sewer, Refuse Totals</i>		\$1,621,880.00	\$1,674,248.00	\$1,581,240.00	\$1,699,453.00	1.51%	\$25,205.00
<i>Charges For Service Totals</i>		\$1,621,880.00	\$1,674,248.00	\$1,581,240.00	\$1,699,453.00	1.51%	\$25,205.00
Transfers							
540-490.10	Interfund Transfers In Other Transfers	0	0	0	0		0
<i>Transfers Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Other Revenue							
540-470	Property Sales	0	0	0	0		0
540-474.90	Other Miscellaneous Income	1,500.00	1,500.00	0	1,500.00	0.00%	0
540-475	Disposal of Capital Assets	0	0	0	0		0
<i>Other Revenue Totals</i>		\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	0.00%	\$0.00
Interest Income							
540-460.05	Interest Interest on Investments	8,750.00	8,750.00	45,000.00	15,000.00	71.43%	6,250.00
<i>Interest Income Totals</i>		\$8,750.00	\$8,750.00	\$45,000.00	\$15,000.00	71.43%	\$6,250.00
REVENUE TOTALS		\$1,632,130.00	\$1,684,498.00	\$1,626,240.00	\$1,715,953.00	1.87%	\$31,455.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	242,997.00	244,967.00	155,742.00	235,657.00	-3.80%	-9,310.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	300101 - Public Works Director	Earnings		18,133.00
Manager	301404 - Maintenance Worker	Earnings		48,783.00
Manager	301410 - Maintenance Worker	Earnings		35,068.00
Manager	301411 - Maintenance Worker	Earnings		33,285.00
Manager	302002 - PW Foreperson Sewer	Earnings		53,637.00
Manager	350101 - Director of Engineering	Earnings		46,751.00
Manager Totals				\$235,657.00

540.70.01-512	Overtime Salaries	3,000.00	3,000.00	10,000.00	3,000.00	0.00%	0
540.70.01-513	Part Time Salaries	8,840.00	10,400.00	26,000.00	10,764.00	3.50%	364

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	301413 - Sewer Department - Seasonal	Earnings		10,764.00
Manager Totals				\$10,764.00

540.70.01-515	Sick Cashed In	0	0	306	0		0
540.70.01-518	Other Compensation	1,546.00	1,688.00	1,688.00	3,304.00	95.73%	1,616.00

Employee Pay Totals		\$256,383.00	\$260,055.00	\$193,736.00	\$252,725.00	-2.82%	(\$7,330.00)

Benefits



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	540 - Sanitary Sewer Fund							
Department	70 - Sewers							
Division	01 - Department Wide							
EXPENSE								
540.70.01-521	Fringe Benefits - Worker's Compensation	10,000.00	12,500.00	12,500.00	25,000.00	100.00%	12,500.00	
540.70.01-522	Fringe Benefits - Medical / Dental Insurance	46,386.00	63,133.00	28,630.00	49,936.00	-20.90%	-13,197.00	
540.70.01-528	Fringe Benefits - Life Insurance	285	257	257	153	-40.47%	-104	
	Benefits Totals	\$56,671.00	\$75,890.00	\$41,387.00	\$75,089.00	-1.06%	(\$801.00)	
Pensions								
540.70.01-523	Fringe Benefits - Medicare	3,718.00	3,771.00	2,825.00	3,622.00	-3.95%	-149	
540.70.01-524	Fringe Benefits - Social Security	15,490.00	15,691.00	12,500.00	14,732.00	-6.11%	-959	
540.70.01-525	Fringe Benefits - IMRF Pension Er Contribution	26,842.00	18,956.00	13,550.00	21,454.00	13.18%	2,498.00	
	Pensions Totals	\$46,050.00	\$38,418.00	\$28,875.00	\$39,808.00	3.62%	\$1,390.00	
	Salary and Benefits Totals	\$359,104.00	\$374,363.00	\$263,998.00	\$367,622.00	-1.80%	(\$6,741.00)	
Services and Supplies								
Services & Charges								
540.70.01-550	Administrative Charges	140,040.00	140,040.00	140,040.00	140,040.00	0.00%	0	
540.70.01-551	Consulting Services	25,000.00	25,000.00	0	25,000.00	0.00%	0	
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	Sewer design and inspection services				1.0000	25,000.00	25,000.00
							Manager Totals	\$25,000.00
540.70.01-555	GIS & Aerial Mapping	0	0	0	0			0
540.70.01-556	Village Data Processing / Network Charge	7,828.00	19,828.00	19,828.00	29,500.00	48.78%		9,672.00
540.70.01-557	Technology Licensing & Maintenance	0	1,250.00	1,250.00	1,250.00	0.00%		0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	Annual Cues Software Support Plan (50%)	.5000	2,500.00	1,250.00
Manager Totals				\$1,250.00

540.70.01-563	Telephone Service	277	277	300	300	8.30%	23

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Monthly PRI share (Comcast)	12.0000	25.00	300.00
Manager Totals				\$300.00

540.70.01-564	Cell Phones & Radios	972	972	972	1,620.00	66.67%	648

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Monthly cell phone charges (\$45.00 per phone)	3.0000	540.00	1,620.00
Manager Totals				\$1,620.00

540.70.01-567	Operations & Maintenance	198,500.00	198,500.00	151,000.00	198,500.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Annual section video and cleaning program	1.0000	80,000.00	80,000.00
Manager	Commodities - pipes, fittings and manholes	1.0000	30,000.00	30,000.00
Manager	Misc contractual	1.0000	6,000.00	6,000.00
Manager	MWRD I/I control reporting	1.0000	10,000.00	10,000.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							

Division 01 - Department Wide

EXPENSE

Manager	Point repair (contingency)					1.0000	15,000.00	15,000.00
Manager	Private service repair (contingency)					1.0000	15,000.00	15,000.00
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	Temporary help					1.0000	22,000.00	22,000.00
Manager	Tree root intrusion foaming					1.0000	10,000.00	10,000.00
Manager	TV truck support & repairs					1.0000	5,000.00	5,000.00
Manager Totals								\$198,500.00

540.70.01-568	Utilities	7,500.00	7,500.00	7,500.00	7,500.00	0.00%	0
540.70.01-574	Vehicle Maint Service Charge	61,255.00	85,590.00	85,590.00	75,415.00	-11.89%	-10,175.00

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Vehicle Service Charges				1.0000	75,415.00	75,415.00
Manager Totals							\$75,415.00

540.70.01-581	Training & Travel	4,700.00	4,700.00	0	4,700.00	0.00%	0

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	IPSI training (year 1 of 3)				1.0000	1,500.00	1,500.00
Manager	MWRD required I/I training				1.0000	2,000.00	2,000.00
Manager	NASSCO training - video inspection standards				1.0000	1,200.00	1,200.00
Manager Totals							\$4,700.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							

Division 01 - Department Wide

EXPENSE

Services & Charges Totals		\$446,072.00	\$483,657.00	\$406,480.00	\$483,825.00	0.03%	\$168.00

Supplies

540.70.01-537	Uniforms	1,990.00	2,050.00	2,100.00	3,255.00	58.78%	1,205.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Safety Boots	3.0000	200.00	600.00
Manager	Safety Glasses (Prescription)	3.0000	120.00	360.00
Manager	Uniform Hats	3.0000	35.00	105.00
Manager	Uniform Rental	3.0000	380.00	1,140.00
Manager	Uniform T-Shirts	3.0000	150.00	450.00
Manager	Winter Outerwear	3.0000	200.00	600.00
Manager Totals				\$3,255.00

540.70.01-540	Other Operating Supplies	240	240	240	240	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CDL license (\$30 per person)	2.0000	30.00	60.00
Manager	PPE - Hard Hats	2.0000	25.00	50.00
Manager	PPE - Safety Glasses	2.0000	20.00	40.00
Manager	PPE - Safety Gloves	2.0000	30.00	60.00
Manager	PPE - Safety Vest	2.0000	15.00	30.00
Manager Totals				\$240.00

540.70.01-542	Vehicles, Parts and Equipment	0	0	0	0		0



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division 01 - Department Wide							
EXPENSE							
540.70.01-548	Other Small Tools & Equipment	16,200.00	1,600.00	1,000.00	7,500.00	368.75%	5,900.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Shoring Equipment				1.0000	6,500.00	6,500.00
Manager	Shovels and digging tools				1.0000	1,000.00	1,000.00
Manager Totals							\$7,500.00
Supplies Totals		\$18,430.00	\$3,890.00	\$3,340.00	\$10,995.00	182.65%	\$7,105.00
Services and Supplies Totals		\$464,502.00	\$487,547.00	\$409,820.00	\$494,820.00	1.49%	\$7,273.00
Capital Outlay							
540.70.01-625	Heavy Machinery	0	0	0	0		0
540.70.01-670	Sanitary Sewers	600,000.00	600,000.00	600,000.00	1,600,000.00	166.67%	1,000,000.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	AMI Deployment - Year 1				1.0000	700,000.00	700,000.00
Manager	Annual Sewer Relining Program				1.0000	600,000.00	600,000.00
Manager	I/I Investigation of Remaining Sewers				1.0000	200,000.00	200,000.00
Manager	Investigation of Ravines Gravity/Force Main				1.0000	100,000.00	100,000.00
Manager Totals							\$1,600,000.00
Capital Outlay Totals		\$600,000.00	\$600,000.00	\$600,000.00	\$1,600,000.00	166.67%	\$1,000,000.00
Insurance and Other Chargebacks							
540.70.01-530	Liability Insurance	24,500.00	29,500.00	29,500.00	32,450.00	10.00%	2,950.00
Insurance and Other Chargebacks Totals		\$24,500.00	\$29,500.00	\$29,500.00	\$32,450.00	10.00%	\$2,950.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 540 - Sanitary Sewer Fund							
Department 70 - Sewers							
Division 01 - Department Wide							
EXPENSE							
Depreciation Expense							
540.70.01-800	Depreciation	0	0	0	0		0
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	0	0	0	0		0
Transfers Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division 01 - Department Wide Totals		\$1,448,106.00	\$1,491,410.00	\$1,303,318.00	\$2,494,892.00	67.28%	\$1,003,482.00
Department 70 - Sewers Totals		\$1,448,106.00	\$1,491,410.00	\$1,303,318.00	\$2,494,892.00	67.28%	\$1,003,482.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0.00%	0
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 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	129,750.00	133,380.00	133,380.00	135,395.00	1.51%	2,015.00	
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	Service Revenue x 8% (1,692,453 * .08)				1.0000	135,395.00	135,395.00
							Manager Totals	\$135,395.00
540.99.01-901	Interfund Transfers - Other Operating Transfers	0	0	0	0		0	
	Transfers Totals	\$129,750.00	\$133,380.00	\$133,380.00	\$135,395.00	1.51%	\$2,015.00	
	Division 01 - Department Wide Totals	\$129,750.00	\$133,380.00	\$133,380.00	\$135,395.00	1.51%	\$2,015.00	
	Department 99 - Transfers Totals	\$129,750.00	\$133,380.00	\$133,380.00	\$135,395.00	1.51%	\$2,015.00	
	EXPENSE TOTALS	\$1,687,856.00	\$1,734,790.00	\$1,546,698.00	\$2,740,287.00	57.96%	\$1,005,497.00	
Fund	540 - Sanitary Sewer Fund Totals							
	REVENUE TOTALS	\$1,632,130.00	\$1,684,498.00	\$1,626,240.00	\$1,715,953.00	1.87%	\$31,455.00	
	EXPENSE TOTALS	\$1,687,856.00	\$1,734,790.00	\$1,546,698.00	\$2,740,287.00	57.96%	\$1,005,497.00	
Fund	540 - Sanitary Sewer Fund Totals	(\$55,726.00)	(\$50,292.00)	\$79,542.00	(\$1,024,334.00)		(\$974,042.00)	

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.
- Transitioned from a four-day to a five-day refuse collection system.
- Worked closely with the Environmental & Forestry Commission to increase awareness and importance of recycling in our community.
- Continued expansion of the food scrap composting program to include three new sites (Greeley School, Winnetka Congregational Church and the Elm Street Train Station).
- Continued to manage numerous weekday and weekend recycling collection events at the Public Works facility.
- Completed a spring (April) clean-up program that included household as well as yard waste.
- Completed a document destruction event.
- Integrated four (4) new employees into the division and filled the Foreperson roster position from within.
- Purchased a new refuse truck and scooter for substantially below approved budget amount.

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees: **8.0**

FY 2023 FTEs: **7.5**

FY 2022 FTEs: **7.5**

FY 2021 FTEs: **8.0**

Proposed FY 2024 Cost of Salaries and Benefits: **\$1,043,459**

Projected FY 2023 Cost of Salaries and Benefits: **\$871,323**

Budgeted FY 2023 Cost of Salaries and Benefits: **\$933,476**

Actual FY 2022 Cost of Salaries and Benefits: **\$856,698**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **10.54%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Cost of Services and Supplies: **\$1,570,458**

Projected FY 2023 Cost of Services and Supplies: **\$1,443,860**

Budgeted FY 2023 Cost of Services and Supplies: **\$1,484,961**

Actual FY 2022 Cost of Services and Supplies: **\$1,357,185**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **5.44%**



Fiscal Year 2024 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.	12/31/24
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.	12/31/24
Transition commercial refuse collection from Village-provided service to market-provided service.	• Implement scavenger licensing requirements and procedures • Communicate with institutions and businesses to facilitate transitional refuse collection changes	12/31/24
Ensure that equipment and vehicles are maintained for reliability and operational needs.	• Purchase new refuse scooter (PW130). • Implement additional cleaning requirements of vehicles to extend replacement cycle periods and reduce odors.	12/31/24

Fiscal Year 2023 Department Objectives Review

Objective	<u>December 31st, 2023</u> <u>Anticipated Completion Status</u>
Enhance recycling partnership with Lakeshore Recycling Systems and increase recycling education of residents.	Ongoing
Maintain partnership with Solid Waste Agency of Northern Cook Country.	Ongoing
Research and further consider transition of commercial refuse collection from Village-provided service to market-provided service.	Ongoing
Ensure that equipment and vehicles are maintained for reliability and operational needs.	Ongoing

Financial Summary

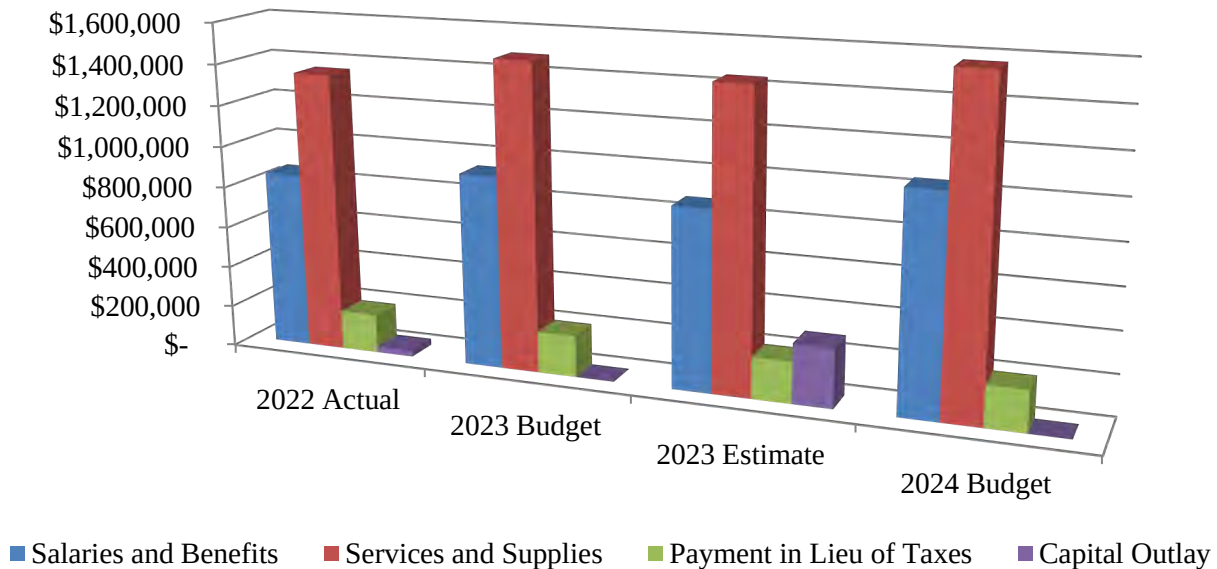
Refuse Fund	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C

Operating						
Revenue	\$ 2,626,231	\$ 2,683,164	\$ 2,715,490	\$ 2,772,909	3.3%	2.1%
Expenses	\$ (2,404,607)	\$ (2,646,492)	\$ (2,518,238)	\$ (2,814,972)	6.4%	11.8%
Net Operating Income (loss)	\$ 221,624	\$ 36,672	\$ 197,252	\$ (42,063)	-214.7%	-121.3%
Operating Expense Detail						
Salaries and Benefits	\$ 856,698	\$ 933,476	\$ 871,323	\$ 1,043,459	11.8%	19.8%
Contingency	\$ -	\$ 25,000	\$ -	\$ -	-100.0%	0.0%
Services and Supplies	\$ 1,357,185	\$ 1,484,961	\$ 1,443,860	\$ 1,570,458	5.8%	8.8%
Payment in Lieu of Taxes	\$ 190,724	\$ 203,055	\$ 203,055	\$ 201,055	-1.0%	-1.0%
	\$ 2,404,607	\$ 2,646,492	\$ 2,518,238	\$ 2,814,972		

Capital Outlay	\$ 30,288	\$ -	\$ 287,927	\$ -	0.0%	-100.0%

Total Fund Expense	\$ 2,434,895	\$ 2,646,492	\$ 2,806,165	\$ 2,814,972	6.4%	0.3%

Refuse Fund



Department Metrics

- Collected 5,543 tons of residential refuse, 291 tons of commercial refuse, 1,720 tons of residential recycling, 414 tons of commercial recycling, 12,940 cubic yards of yard waste from Winnetka homes and businesses. All refuse, recycling and yard waste figures are presented as rolling 12-month figures from August 2022 through July 2023. Yard waste includes leaves hauled as part of the leaf collection program.
- Continued efficient operation of a Division that experiences constant turnover of employees, including integrating and educating four (4) new refuse employees this year.
- 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 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 560 - Refuse Fund							

REVENUE

Property Tax

560-401.01	Property Tax General	0	0	0	0		0
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	0	0	0	0		0
560-448.10	Refuse Service Residential	2,144,052.00	2,138,072.00	2,113,045.00	2,167,829.00	1.39%	29,757.00

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Back Door Collection 1x/week (4 containers) (\$73.03 per month)	9.0000	876.38	7,887.42	
Manager	Back Door Collection 1x/week, (\$52.53 per month)	1,010.0000	630.38	636,683.80	
Manager	Back Door containers 2x/week (\$105.06 per month)	188.0000	1,260.75	237,021.00	
Manager	Curbside 35 Gallon (\$28.29 per month)	699.0000	339.48	237,296.52	
Manager	Curbside 65 Gallon (\$37.82 per month)	1,013.0000	453.87	459,770.31	
Manager	Curbside 95 Gallon (\$47.28 per month)	962.0000	567.40	545,838.80	
Manager	Curbside 95 Gallon 1x/week (2 containers) (\$62.66 per month)	7.0000	751.90	5,263.30	
Manager	Curbside 95 gallon 1x/week (3 containers) (\$78.03 per month)	1.0000	936.40	936.40	
Manager	Curbside 95 Gallon 2x/week (\$99.81 per month)	31.0000	1,197.77	37,130.87	
Manager Totals				\$2,167,828.42	

560-448.20	Refuse Service Commercial	350,000.00	400,092.00	388,000.00	430,080.00	7.50%	29,988.00

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Commercial Accounts	12.0000	28,235.00	338,820.00	
Manager	Institutional Accounts	12.0000	7,605.00	91,260.00	
Manager Totals				\$430,080.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 560 - Refuse Fund							
REVENUE							
560-448.30	Refuse Service Special	60,000.00	63,500.00	93,000.00	75,000.00	18.11%	11,500.00
560-448.60	Refuse Service Penalties	0	0	0	0		0
560-448.70	Refuse Service Miscellaneous	0	0	0	0		0
560-448.85	Refuse Service Recycling	10,000.00	0	3,850.00	0		0
560-448.86	Refuse Service Composting	0	0	0	0		0
<i>Utilities- Electric, Water, Sewer, Refuse Totals</i>		\$2,564,052.00	\$2,601,664.00	\$2,597,895.00	\$2,672,909.00	2.74%	\$71,245.00
Other Charges for Service							
560-448.75	Refuse Service Refuse Bags	0	0	0	0		0
560-448.76	Refuse Service Refuse Stickers	75,000.00	75,000.00	75,000.00	75,000.00	0.00%	0
<i>Other Charges for Service Totals</i>		\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	0.00%	\$0.00
<i>Charges For Service Totals</i>		\$2,639,052.00	\$2,676,664.00	\$2,672,895.00	\$2,747,909.00	2.66%	\$71,245.00
Transfers							
560-490.10	Interfund Transfers In Other Transfers	0	0	0	0		0
<i>Transfers Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Other Revenue							
560-470	Property Sales	0	0	0	0		0
560-474.90	Other Miscellaneous Income	0	0	0	0		0
<i>Other Revenue Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Interest Income							
560-460.05	Interest Interest on Investments	6,500.00	6,500.00	42,595.00	25,000.00	284.62%	18,500.00
<i>Interest Income Totals</i>		\$6,500.00	\$6,500.00	\$42,595.00	\$25,000.00	284.62%	\$18,500.00
REVENUE TOTALS		\$2,645,552.00	\$2,683,164.00	\$2,715,490.00	\$2,772,909.00	3.34%	\$89,745.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
560.80.01-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
560.80.01-528	Fringe Benefits - Life Insurance	0	0	0	0		0
560.80.01-529	Fringe Benefits - Allowances	0	0	0	0		0
	Benefits Totals	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Pensions							
560.80.01-523	Fringe Benefits - Medicare	0	0	0	0		0
560.80.01-524	Fringe Benefits - Social Security	0	0	0	0		0
560.80.01-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
	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	0.00%	0
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	4,200.00	15,000.00	15,000.00	24,500.00	63.33%	9,500.00
560.80.01-557	Technology Licensing & Maintenance	10,820.00	12,220.00	11,500.00	12,220.00	0.00%	0
Budget Transactions							



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	ArcGIS Online Field Worker Term License	4.0000	350.00	1,400.00
Manager	WISTAR ONE - Annual Subscription	1.0000	6,500.00	6,500.00
Manager	WISTAR ONE - RFID Cellular Data Package (\$60 per month/unit)	6.0000	720.00	4,320.00
Manager Totals				\$12,220.00

560.80.01-564	Cell Phones & Radios	3,888.00	3,888.00	3,752.00	3,780.00	-2.78%	-108

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Monthly cell phone charges (\$45.00 per phone)	7.0000	540.00	3,780.00
Manager Totals				\$3,780.00

560.80.01-567	Operations & Maintenance	20,400.00	68,820.00	25,315.00	52,550.00	-23.64%	-16,270.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Commercial materials & supplies	1.0000	5,000.00	5,000.00
Manager	Commercial Refuse Dumpster - 1-yd	3.0000	750.00	2,250.00
Manager	Commercial Refuse Dumpster - 2-yd	3.0000	950.00	2,850.00
Manager	Commercial Refuse Dumpster - 3-yd	3.0000	1,150.00	3,450.00
Manager	Refuse Stickers Purchases	1.0000	3,500.00	3,500.00
Manager	Refuse Truck Rental Contingency (\$10000/month)	1.0000	10,000.00	10,000.00
Manager	Residential materials & supplies	1.0000	7,500.00	7,500.00
Manager	Residential Refuse Container Replacement	1.0000	8,800.00	8,800.00
Manager	Residential Refuse Container Spare Parts	1.0000	5,000.00	5,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 01 - Department Wide							
EXPENSE							
Manager Wistar Hardware Components (Unit 32 and 34)						2.0000	2,100.00
							4,200.00
Manager Totals							\$52,550.00
560.80.01-574	Vehicle Maint Service Charge	223,684.00	245,118.00	245,118.00	198,810.00	-18.89%	-46,308.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Vehicle Service Charges				1.0000	198,810.00	198,810.00
							Manager Totals
							\$198,810.00
560.80.01-581	Training & Travel	0	0	0	0		0
560.80.01-585	Disposal	308,500.00	303,007.00	313,650.00	412,990.00	36.30%	109,983.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Commercial Refuse Disposal tipping fees				1.0000	83,660.00	83,660.00
Manager	Residential Refuse Disposal tipping fees				1.0000	214,130.00	214,130.00
Manager	Special Collection Disposal tipping fees				1.0000	22,750.00	22,750.00
Manager	Spring Cleanup Disposal tipping fees				1.0000	7,450.00	7,450.00
Manager	SWANCC Capital Costs				1.0000	85,000.00	85,000.00
							Manager Totals
							\$412,990.00
560.80.01-586	Recycling	442,340.00	462,175.00	471,860.00	488,591.00	5.72%	26,416.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							

Division 01 - Department Wide

EXPENSE

Manager	Residential - Recycling Containers					1.0000	9,500.00	9,500.00
Manager	Commercial Recycling Containers - 2-yd					3.0000	950.00	2,850.00
Manager	Commercial Recycling Containers - 3-yd					3.0000	1,150.00	3,450.00
Manager	Commercial Recycling Containers - 1-yd					3.0000	750.00	2,250.00
Manager	LRS Commercial - Year 2 rates					5.0000	11,500.00	57,500.00
Manager	LRS Commercial - Year 3 rates					7.0000	12,075.00	84,525.00
Manager	LRS Multi-family - Year 2 rates - 373 @ \$6.05 for 5mo					5.0000	2,256.65	11,283.25
Manager	LRS Multi-family - Year 3 rates - 373 @ \$6.33 for 7mo					7.0000	2,361.09	16,527.63
Manager	LRS Residential - Year 2 rates - 3,966 @ \$6.05 for 7mo					5.0000	23,994.30	119,971.50
Manager	LRS Residential - Year 3 rates - 3,966 @ \$6.33 for 7					7.0000	25,104.78	175,733.46
Manager	Sidewalk containers - refuse / recycling					1.0000	5,000.00	5,000.00
Manager Totals								\$488,590.84

560.80.01-587	Composting	109,900.00	112,158.00	107,575.00	113,376.00	1.09%	1,218.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Compost Drop-Off - Elm Street Station	3.0000	193.06	579.18
Manager	Compost Drop-Off - Greenly	3.0000	193.06	579.18
Manager	Compost Drop-Off - Hubbard Woods	3.0000	193.06	579.18
Manager	Compost Drop-Off - NTHS	3.0000	193.06	579.18
Manager	Compost Drop-Off - Washburn	3.0000	193.06	579.18
Manager	Compost Drop-Off - Winnetka Congregational	3.0000	193.06	579.18
Manager	Landscape Waste - Holiday Tree Compost (Year 2 of 5)	6.0000	700.00	4,200.00
Manager	Landscape Waste - Leaves Compost (Year 2 of 5)	125.0000	700.00	87,500.00
Manager	Landscape Waste - Yard Waste Compost (Year 2 of 5)	26.0000	700.00	18,200.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							

Division 01 - Department Wide

EXPENSE

						Manager Totals	\$113,375.08

560.80.01-588	Landfill Monitoring	140,000.00	0	0	0	0	
Services & Charges Totals		\$1,390,812.00	\$1,349,466.00	\$1,320,850.00	\$1,433,897.00	6.26%	\$84,431.00

Supplies

560.80.01-532	Computer Equipment	0	0	0	0	0	
560.80.01-537	Uniforms	6,965.00	7,175.00	6,095.00	7,595.00	5.85%	420

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Safety Boots				7.0000	200.00	1,400.00
Manager	Safety Glasses (Prescription)				7.0000	120.00	840.00
Manager	Uniform Hats				7.0000	35.00	245.00
Manager	Uniform Rental (\$6.73 per person/week)				7.0000	380.00	2,660.00
Manager	Uniform T-Shirts				7.0000	150.00	1,050.00
Manager	Winter Outerwear				7.0000	200.00	1,400.00
						Manager Totals	\$7,595.00

560.80.01-540	Other Operating Supplies	945	945	945	1,120.00	18.52%	175

Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	CDL license (\$30 per person)				7.0000	30.00	210.00
Manager	PPE - Hard Hats				7.0000	30.00	210.00
Manager	PPE - Safety Glasses				7.0000	20.00	140.00
Manager	PPE - Safety Gloves				7.0000	80.00	560.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	560 - Refuse Fund							
Department	80 - Refuse							
Division	01 - Department Wide							
EXPENSE								
Manager Totals							\$1,120.00	
560.80.01-542	Vehicles, Parts and Equipment	0	38,000.00	34,870.00	38,000.00	0.00%	0	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	Replacement of Unit 130 (Kubota Scooter)					1.0000	38,000.00	38,000.00
Manager Totals								\$38,000.00
560.80.01-548	Other Small Tools & Equipment	5,000.00	5,000.00	5,000.00	5,000.00	0.00%	0	
Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	Leaf Pan for Refuse Truck					1.0000	5,000.00	5,000.00
Manager Totals								\$5,000.00
Supplies Totals		\$12,910.00	\$51,120.00	\$46,910.00	\$51,715.00	1.16%	\$595.00	
Services and Supplies Totals		\$1,403,722.00	\$1,400,586.00	\$1,367,760.00	\$1,485,612.00	6.07%	\$85,026.00	
Capital Outlay								
560.80.01-625	Heavy Machinery	0	0	287,927.00	0		0	
Capital Outlay Totals		\$0.00	\$0.00	\$287,927.00	\$0.00		\$0.00	
Insurance and Other Chargebacks								
560.80.01-530	Liability Insurance	24,500.00	29,500.00	29,500.00	32,450.00	10.00%	2,950.00	
Insurance and Other Chargebacks Totals		\$24,500.00	\$29,500.00	\$29,500.00	\$32,450.00	10.00%	\$2,950.00	
Depreciation Expense								
560.80.01-800	Depreciation	0	0	0	0		0	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 01 - Department Wide							
EXPENSE							
	<i>Depreciation Expense Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Transfers							
560.80.01-900	Interfund Transfers - Payment in Lieu of Taxes	0	0	0	0		0
560.80.01-901	Interfund Transfers - Other Operating Transfers	0	0	0	0		0
	<i>Transfers Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Contingency							
560.80.01-593	Contingency	0	25,000.00	0	0	-100.00%	-25,000.00
	<i>Contingency Totals</i>	\$0.00	\$25,000.00	\$0.00	\$0.00	-100.00%	(\$25,000.00)
Division 01 - Department Wide Totals		\$1,428,222.00	\$1,455,086.00	\$1,685,187.00	\$1,518,062.00	4.33%	\$62,976.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 45 - Commercial							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
560.80.45-511	Regular Salaries	0	0	0	0		0
560.80.45-512	Overtime Salaries	0	42,000.00	30,600.00	29,732.00	-29.21%	-12,268.00
Position Transactions							
<i>Level</i>	<i>Position</i>			<i>Type</i>	<i>Code</i>		<i>Total Amount</i>
Manager	309999 - PW Budget Only			Earnings			29,732.00
Manager Totals							\$29,732.00
560.80.45-515	Sick Cashed In	0	0	0	0		0
560.80.45-518	Other Compensation	0	0	0	0		0
<i>Employee Pay Totals</i>		\$0.00	\$42,000.00	\$30,600.00	\$29,732.00	-29.21%	(\$12,268.00)
<i>Salary and Benefits Totals</i>		\$0.00	\$42,000.00	\$30,600.00	\$29,732.00	-29.21%	(\$12,268.00)
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
560.80.45-574	Vehicle Maint Service Charge	0	0	0	0		0
<i>Services & Charges Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
<i>Services and Supplies Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division 45 - Commercial Totals		\$0.00	\$42,000.00	\$30,600.00	\$29,732.00	-29.21%	(\$12,268.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	611,660.00	612,081.00	563,500.00	683,653.00	11.69%	71,572.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	301501 - Refuse Collector	Earnings		69,167.00
Manager	301502 - Refuse Collector	Earnings		67,939.00
Manager	301504 - Refuse Collector	Earnings		100,395.00
Manager	301505 - Refuse Collector	Earnings		69,329.00
Manager	301506 - Refuse Collector	Earnings		100,395.00
Manager	301507 - Refuse Collector	Earnings		83,940.00
Manager	301602 - PW Customer Service Rep	Earnings		43,450.00
Manager	301603 - PW Customer Service Rep	Earnings		40,636.00
Manager	302004 - PW Foreperson Refuse	Earnings		108,402.00
Manager Totals				\$683,653.00

560.80.46-512	Overtime Salaries	20,000.00	13,800.00	26,450.00	17,762.00	28.71%	3,962.00
560.80.46-515	Sick Cashed In	0	0	0	0		0
560.80.46-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$631,660.00	\$625,881.00	\$589,950.00	\$701,415.00	12.07%	\$75,534.00

Benefits

560.80.46-520	Fringe Benefits - Deferred Compensation	0	0	0	0		0
560.80.46-521	Fringe Benefits - Worker's Compensation	25,000.00	30,000.00	30,000.00	50,000.00	66.67%	20,000.00
560.80.46-522	Fringe Benefits - Medical / Dental Insurance	120,377.00	119,006.00	109,102.00	125,200.00	5.20%	6,194.00
560.80.46-528	Fringe Benefits - Life Insurance	787	728	728	624	-14.29%	-104



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 46 - Residential							
EXPENSE							
	<i>Benefits Totals</i>	\$146,164.00	\$149,734.00	\$139,830.00	\$175,824.00	17.42%	\$26,090.00
Pensions							
560.80.46-523	Fringe Benefits - Medicare	9,158.00	9,075.00	8,370.00	9,913.00	9.23%	838
560.80.46-524	Fringe Benefits - Social Security	39,095.00	38,501.00	35,803.00	42,386.00	10.09%	3,885.00
560.80.46-525	Fringe Benefits - IMRF Pension Er Contribution	69,545.00	47,785.00	46,770.00	59,189.00	23.87%	11,404.00
	<i>Pensions Totals</i>	\$117,798.00	\$95,361.00	\$90,943.00	\$111,488.00	16.91%	\$16,127.00
	<i>Salary and Benefits Totals</i>	\$895,622.00	\$870,976.00	\$820,723.00	\$988,727.00	13.52%	\$117,751.00
Services and Supplies							
Services & Charges							
560.80.46-584	Refuse Collection	0	0	0	0		0
	<i>Services & Charges Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
	<i>Services and Supplies Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division 46 - Residential	Totals	\$895,622.00	\$870,976.00	\$820,723.00	\$988,727.00	13.52%	\$117,751.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 47 - Special							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
560.80.47-511	Regular Salaries	0	0	0	0		0
560.80.47-512	Overtime Salaries	0	500	0	0	-100.00%	-500
560.80.47-515	Sick Cashed In	0	0	0	0		0
560.80.47-518	Other Compensation	0	0	0	0		0
<i>Employee Pay Totals</i>		\$0.00	\$500.00	\$0.00	\$0.00	-100.00%	(\$500.00)
<i>Salary and Benefits Totals</i>		\$0.00	\$500.00	\$0.00	\$0.00	-100.00%	(\$500.00)
Division 47 - Special Totals		\$0.00	\$500.00	\$0.00	\$0.00	-100.00%	(\$500.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 80 - Refuse							
Division 48 - Yard Waste							
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
560.80.48-511	Regular Salaries	0	0	0	0		0
560.80.48-512	Overtime Salaries	0	20,000.00	20,000.00	25,000.00	25.00%	5,000.00
560.80.48-515	Sick Cashed In	0	0	0	0		0
560.80.48-518	Other Compensation	0	0	0	0		0
<i>Employee Pay Totals</i>		\$0.00	\$20,000.00	\$20,000.00	\$25,000.00	25.00%	\$5,000.00
<i>Salary and Benefits Totals</i>		\$0.00	\$20,000.00	\$20,000.00	\$25,000.00	25.00%	\$5,000.00
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
560.80.48-584	Refuse Collection	50,000.00	54,875.00	46,600.00	52,396.00	-4.52%	-2,479.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Leaf collection commodities and collection brooms				1.0000	10,000.00	10,000.00
Manager	LRS Spring clean-up (Year 2 of 5) \$161.98 per hour/vehicle				200.0000	161.98	32,396.00
Manager	Temporary services - other				1.0000	10,000.00	10,000.00
						Manager Totals	\$52,396.00
<i>Services & Charges Totals</i>		\$50,000.00	\$54,875.00	\$46,600.00	\$52,396.00	-4.52%	(\$2,479.00)
<i>Services and Supplies Totals</i>		\$50,000.00	\$54,875.00	\$46,600.00	\$52,396.00	-4.52%	(\$2,479.00)
Division 48 - Yard Waste Totals		\$50,000.00	\$74,875.00	\$66,600.00	\$77,396.00	3.37%	\$2,521.00
Department 80 - Refuse Totals		\$2,373,844.00	\$2,443,437.00	\$2,603,110.00	\$2,613,917.00	6.98%	\$170,480.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 88 - Depreciation							
Division 01 - Department Wide							
EXPENSE							
Depreciation Expense							
560.88.01-800	Depreciation	135,000.00	135,000.00	135,000.00	135,000.00	0.00%	0
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							
Transfers							
560.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	190,724.00	203,055.00	203,055.00	201,055.00	-0.98%	-2,000.00
Budget Transactions							
Level Transaction				Number of Units		Cost Per Unit	Total Amount
Manager	Commercial Service Revenue (.08 x \$400,092)			1.0000		32,010.00	32,010.00
Manager	Residential Service Revenue (.08 x \$2,113,045)			1.0000		169,045.00	169,045.00
						Manager Totals	\$201,055.00
560.99.01-901	Interfund Transfers - Other Operating Transfers	0	0	0	0		0
Transfers Totals		\$190,724.00	\$203,055.00	\$203,055.00	\$201,055.00	-0.98%	(\$2,000.00)
Division 01 - Department Wide Totals		\$190,724.00	\$203,055.00	\$203,055.00	\$201,055.00	-0.98%	(\$2,000.00)
Department 99 - Transfers Totals		\$190,724.00	\$203,055.00	\$203,055.00	\$201,055.00	-0.98%	(\$2,000.00)
EXPENSE TOTALS		\$2,699,568.00	\$2,781,492.00	\$2,941,165.00	\$2,949,972.00	6.06%	\$168,480.00
Fund 560 - Refuse Fund Totals							
REVENUE TOTALS		\$2,645,552.00	\$2,683,164.00	\$2,715,490.00	\$2,772,909.00	3.34%	\$89,745.00
EXPENSE TOTALS		\$2,699,568.00	\$2,781,492.00	\$2,941,165.00	\$2,949,972.00	6.06%	\$168,480.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 560 - Refuse Fund							
Department 88 - Depreciation							
Division 01 - Department Wide							
EXPENSE							
Fund 560 - Refuse Fund Totals		(\$54,016.00)	(\$98,328.00)	(\$225,675.00)	(\$177,063.00)		(\$78,735.00)

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.
- Successfully completed construction of the North of Willow Road Stormwater Storage project, meeting all related intergovernmental agreement milestones with New Trier High School and Winnetka Park District.
- Successfully applied for and received grant funding for obtainment of home at 1205 Sunset Road.
- Completed the design and contract bidding of the Crow Island Stormwater Storage project.

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees: **3.70**

FY 2023 FTEs: **3.70**

FY 2022 FTEs: **3.70**

FY 2021 FTEs: **3.80**

Proposed FY 2024 Cost of Salaries and Benefits: **\$475,621**

Projected FY 2023 Cost of Salaries and Benefits: **\$306,020**

Budgeted FY 2023 Cost of Salaries and Benefits: **\$503,056**

Actual FY 2022 Cost of Salaries and Benefits: **\$409,274**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **-5.50%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Cost of Services and Supplies: **\$347,447**

Projected FY 2023 Cost of Services and Supplies: **\$169,123**

Budgeted FY 2023 Cost of Services and Supplies: **\$338,104**

Actual FY 2022 Cost of Services and Supplies: **\$86,086**

FY2023 Budget vs. FY2024 Proposed Budget % Change:

2.76%

Fiscal Year 2024 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 construction of the Hibbard Preserve Stormwater Management Wetland Project. • Complete the construction of the Crow Island storage project and Sunset west conveyance projects.	12/31/24
Implement annual maintenance and inspection programs to ensure sewer system is operational and reliable at all times.	• Perform annual video investigation and cleaning of sewer system. • Maintain 8 stormwater pump stations ensure reliability and capacity. • Perform regular ditch clearing and maintenance operations for critical ditches to ensure a reliable conveyance of stormwater. • Perform Stormwater quality sampling & monitoring as needed.	12/31/24

Fiscal Year 20232 Department Objectives Review

December 31st, 2023

Anticipated Completion Status

Objective

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

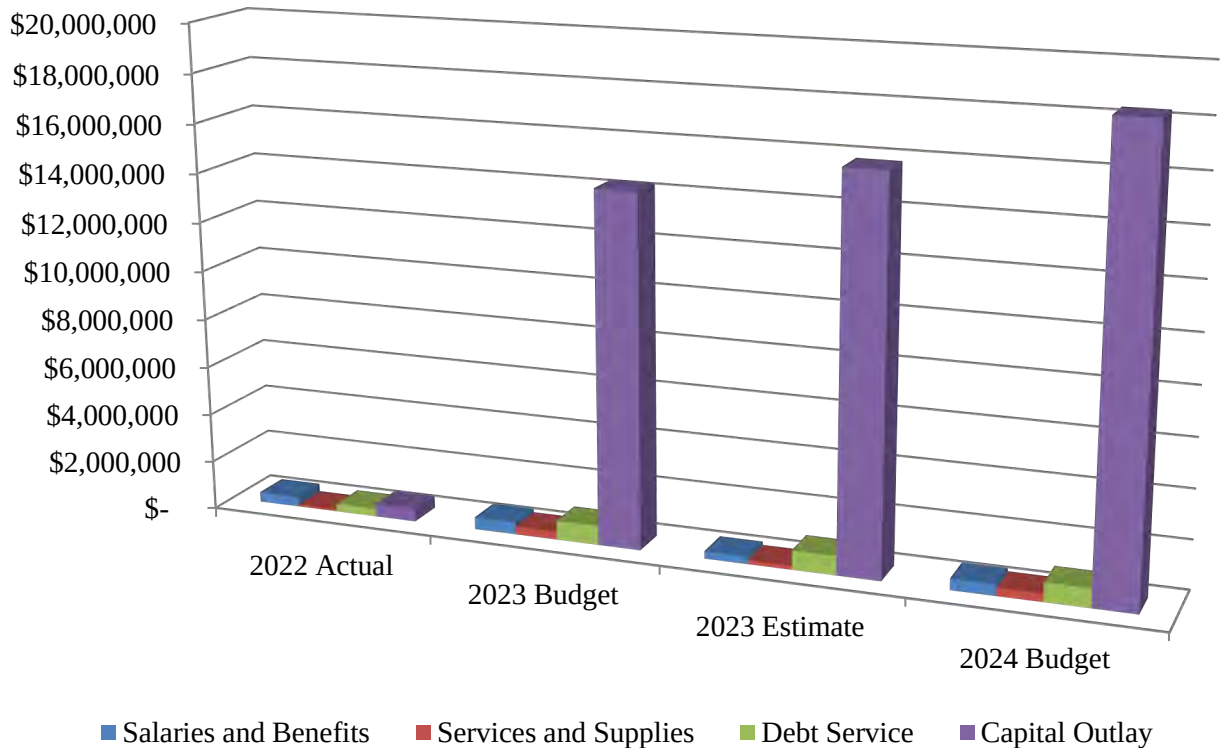
Stormwater Sewer Fund	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C

Operating						
Revenue	\$ 10,489,076	\$ 26,564,970	\$ 24,866,865	\$ 14,245,000	-46.4%	-42.7%
Expenses	\$ (827,411)	\$ (1,639,415)	\$ (1,273,398)	\$ (1,618,698)	-1.3%	27.1%
Net Operating Income (loss)	\$ 9,661,665	\$ 24,925,555	\$ 23,593,467	\$ 12,626,302	-49.3%	-46.5%
Operating Expense Detail						
Salaries and Benefits	\$ 409,274	\$ 503,056	\$ 306,020	\$ 475,621	-5.5%	55.4%
Services and Supplies	\$ 86,086	\$ 338,104	\$ 169,123	\$ 347,447	2.8%	105.4%
Debt Service	\$ 332,051	\$ 798,255	\$ 798,255	\$ 795,630	-0.3%	-0.3%
	\$ 827,411	\$ 1,639,415	\$ 1,273,398	\$ 1,618,698		

Capital Outlay	\$ 530,263	\$ 14,332,910	\$ 15,833,318	\$ 18,345,189	28.0%	15.9%

Total Fund Expense	\$ 1,357,674	\$ 15,972,325	\$ 17,106,716	\$ 19,963,887	25.0%	16.7%

Stormwater Sewer Fund



Department Metrics

- Cleaned 165 catch basins.
- 6,155 lineal feet of storm sewer pipe cleaned.
- Performed 27 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 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							

REVENUE

Property Tax

580-401.01	Property Tax General	0	0	0	0		0
Property Tax Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00

Intergovernmental Revenue

580-430.45	Shared Revenue Grants	13,793,927.00	18,000,000.00	16,000,000.00	7,900,000.00	-56.11%	-10,100,000.00

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Illinois Capital Bill Funds (\$12 Million)			1.0000	7,000,000.00	7,000,000.00	
Manager	STP Grant			1.0000	900,000.00	900,000.00	
Manager Totals						\$7,900,000.00	

Intergovernmental Revenue Totals	\$13,793,927.00	\$18,000,000.00	\$16,000,000.00	\$7,900,000.00	-56.11%	(\$10,100,000.00)	

Charges For Service

Utilities- Electric, Water, Sewer, Refuse

580-449.01	Stormwater Sewer Service Winnetka	2,024,824.00	1,998,964.00	2,019,719.00	2,020,000.00	1.05%	21,036.00
580-449.60	Stormwater Sewer Service Penalties	0	0	100	0		0

Utilities- Electric, Water, Sewer, Refuse Totals	\$2,024,824.00	\$1,998,964.00	\$2,019,819.00	\$2,020,000.00	1.05%	\$21,036.00	

Charges For Service Totals	\$2,024,824.00	\$1,998,964.00	\$2,019,819.00	\$2,020,000.00	1.05%	\$21,036.00	

Transfers

580-490.10	Interfund Transfers In Other Transfers	1,104,868.00	6,471,006.00	6,471,006.00	4,150,000.00	-35.87%	-2,321,006.00

Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Transfer from General Fund			1.0000	2,750,000.00	2,750,000.00	
Manager	Transfer from MFT			1.0000	1,400,000.00	1,400,000.00	
Manager Totals						\$4,150,000.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
REVENUE							
	<i>Transfers Totals</i>	\$1,104,868.00	\$6,471,006.00	\$6,471,006.00	\$4,150,000.00	-35.87%	(\$2,321,006.00)
Other Revenue							
580-432.30	Reimbursements Reimbursements	0	0	0	0		0
580-470	Property Sales	0	0	0	0		0
580-474.90	Other Miscellaneous Income	0	0	191,698.00	0		0
580-475	Disposal of Capital Assets	0	0	0	0		0
580-495	Bond Proceeds	0	0	0	0		0
580-496	Capital Contributions	0	0	0	0		0
	<i>Other Revenue Totals</i>	\$0.00	\$0.00	\$191,698.00	\$0.00		\$0.00
Interest Income							
580-460.05	Interest Interest on Investments	125,000.00	95,000.00	184,342.00	175,000.00	84.21%	80,000.00
	<i>Interest Income Totals</i>	\$125,000.00	\$95,000.00	\$184,342.00	\$175,000.00	84.21%	\$80,000.00
	REVENUE TOTALS	\$17,048,619.00	\$26,564,970.00	\$24,866,865.00	\$14,245,000.00	-46.38%	(\$12,319,970.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	345,984.00	355,144.00	217,780.00	318,562.00	-10.30%	-36,582.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	301404 - Maintenance Worker	Earnings		48,783.00
Manager	301410 - Maintenance Worker	Earnings		35,068.00
Manager	301411 - Maintenance Worker	Earnings		33,284.00
Manager	302002 - PW Foreperson Sewer	Earnings		53,637.00
Manager	350101 - Director of Engineering	Earnings		46,751.00
Manager	350201 - Assistant Village Engineer	Earnings		66,039.00
Manager	350702 - Project Manager	Earnings		35,000.00
Manager Totals				\$318,562.00

580.75.01-512	Overtime Salaries	0	5,000.00	7,000.00	5,000.00	0.00%	0
580.75.01-513	Part Time Salaries	0	0	0	0		0
580.75.01-515	Sick Cashed In	0	0	0	0		0
580.75.01-518	Other Compensation	648	844	836	2,360.00	179.62%	1,516.00
<i>Employee Pay Totals</i>		\$346,632.00	\$360,988.00	\$225,616.00	\$325,922.00	-9.71%	(\$35,066.00)

Benefits

580.75.01-521	Fringe Benefits - Worker's Compensation	10,000.00	12,500.00	12,500.00	25,000.00	100.00%	12,500.00
580.75.01-522	Fringe Benefits - Medical / Dental Insurance	53,915.00	70,816.00	32,000.00	74,009.00	4.51%	3,193.00
580.75.01-528	Fringe Benefits - Life Insurance	420	394	394	216	-45.18%	-178
<i>Benefits Totals</i>		\$64,335.00	\$83,710.00	\$44,894.00	\$99,225.00	18.53%	\$15,515.00

Pensions



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							

Division 01 - Department Wide

EXPENSE

580.75.01-523	Fringe Benefits - Medicare	5,027.00	5,234.00	3,500.00	4,654.00	-11.08%	-580
580.75.01-524	Fringe Benefits - Social Security	21,282.00	22,072.00	14,160.00	19,334.00	-12.40%	-2,738.00
580.75.01-525	Fringe Benefits - IMRF Pension Er Contribution	38,094.00	31,052.00	17,850.00	26,486.00	-14.70%	-4,566.00
<i>Pensions Totals</i>		\$64,403.00	\$58,358.00	\$35,510.00	\$50,474.00	-13.51%	(\$7,884.00)
<i>Salary and Benefits Totals</i>		\$475,370.00	\$503,056.00	\$306,020.00	\$475,621.00	-5.45%	(\$27,435.00)

Services and Supplies

Services & Charges

580.75.01-550	Administrative Charges	0	0	0	0		0
580.75.01-552	Engineering Services	25,000.00	25,000.00	12,500.00	25,000.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Stormwater quality sampling/monitoring	1.0000	20,000.00	20,000.00
Manager	Watershed planning for CRS program	1.0000	5,000.00	5,000.00
Manager Totals				\$25,000.00

580.75.01-553	Legal Services	10,000.00	10,000.00	5,000.00	10,000.00	0.00%	0
580.75.01-555	GIS & Aerial Mapping	0	0	0	0		0
580.75.01-556	Village Data Processing / Network Charge	0	0	0	0		0
580.75.01-557	Technology Licensing & Maintenance	0	1,250.00	1,250.00	1,250.00	0.00%	0

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 Totals				\$1,250.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	580 - Storm Water Sewer Fund							
Department	75 - Stormwater							
Division	01 - Department Wide							
EXPENSE								
580.75.01-563	Telephone Service	1,274.00	1,274.00	1,635.00	1,633.00	28.18%	359	
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	847-***-4184 (CallOne POTS) 1399 Winnetka Road vault				12.0000	90.00	1,080.00
	Manager	Monthly PRI share (Comcast)				12.0000	46.12	553.00
							Manager Totals	\$1,633.00
580.75.01-564	Cell Phones & Radios	972	972	1,080.00	1,080.00	11.11%	108	
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	Monthly cell phone charges				2.0000	540.00	1,080.00
							Manager Totals	\$1,080.00
580.75.01-567	Operations & Maintenance	62,000.00	237,000.00	85,000.00	248,000.00	4.64%	11,000.00	
Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount
	Manager	Contractual repairs				1.0000	18,000.00	18,000.00
	Manager	Drainage channel maintenance				1.0000	3,000.00	3,000.00
	Manager	Misc. storm - Winnetka Pump Station (soft starts)				1.0000	100,000.00	100,000.00
	Manager	Misc. stormwater / neighborhood mitigation				1.0000	75,000.00	75,000.00
	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



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							

Division 01 - Department Wide

EXPENSE

Manager	Repair materials (pipe, CB's, etc.)					1.0000	35,000.00	35,000.00
Manager	Replacement Pump (Sunset Underpass)					1.0000	11,000.00	11,000.00
Manager Totals								\$248,000.00

580.75.01-568	Utilities	26,500.00	26,500.00	26,500.00	26,500.00	0.00%	0
580.75.01-574	Vehicle Maint Service Charge	20,418.00	16,109.00	16,109.00	14,365.00	-10.83%	-1,744.00

Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	Vehicle Service Charges					1.0000	14,365.00	14,365.00
Manager Totals								\$14,365.00

580.75.01-581	Training & Travel	0	0	0	0		0
Services & Charges Totals		\$146,164.00	\$318,105.00	\$149,074.00	\$327,828.00	3.06%	\$9,723.00

Supplies

580.75.01-537	Uniforms	1,990.00	2,050.00	2,100.00	2,160.00	5.37%	110

Budget Transactions								
Level	Transaction					Number of Units	Cost Per Unit	Total Amount
Manager	Safety Boots					2.0000	200.00	400.00
Manager	Safety Glasses (Prescription)					2.0000	120.00	240.00
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								\$2,160.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							

Division 01 - Department Wide

EXPENSE

580.75.01-540	Other Operating Supplies	240	240	240	350	45.83%	110

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	40,836.00	16,109.00	16,109.00	16,109.00	0.00%	0
580.75.01-548	Other Small Tools & Equipment	0	1,600.00	1,600.00	1,000.00	-37.50%	-600

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

<i>Supplies Totals</i>	\$43,066.00	\$19,999.00	\$20,049.00	\$19,619.00	-1.90%	(\$380.00)
<i>Services and Supplies Totals</i>	\$189,230.00	\$338,104.00	\$169,123.00	\$347,447.00	2.76%	\$9,343.00

Capital Outlay

580.75.01-625	Heavy Machinery	0	0	0	0		0
580.75.01-675	Stormwater Sewers	19,331,000.00	14,332,910.00	15,833,318.00	18,345,189.00	27.99%	4,012,279.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	18-Hole Golf Course Storage - DiMeo R-74-2022	1.0000	333,590.00	333,590.00	
Manager	CCFP stormwater wetland - Berger R-21-2023	1.0000	862,951.00	862,951.00	
Manager	Construction Management - Hibbard Crow	1.0000	556,000.00	556,000.00	
Manager	Construction Management - Strand R-38-2023	1.0000	188,740.00	188,740.00	
Manager	Contingency	1.0000	1,200,000.00	1,200,000.00	
Manager	Crow Island Outlet	1.0000	1,999,758.00	1,999,758.00	
Manager	Crow Island Storage	1.0000	2,670,960.00	2,670,960.00	
Manager	Crow Island Storage - StormTrap - R-83-2023	1.0000	1,881,000.00	1,881,000.00	
Manager	East side modeling	1.0000	300,000.00	300,000.00	
Manager	Engineering - Strand R-78-2022	1.0000	1,909,070.00	1,909,070.00	
Manager	Hibbard road	1.0000	1,134,462.00	1,134,462.00	
Manager	Hibbard Road - Berger - R-21-2023	1.0000	273,246.00	273,246.00	
Manager	Landfill reconfiguration	1.0000	252,391.00	252,391.00	
Manager	Landfill reconfiguration - Berger R-21-2023	1.0000	660,750.00	660,750.00	
Manager	Mitigaiton fees - USACE R-84-2022	1.0000	1,527,998.00	1,527,998.00	
Manager	Mount Pleasant Street	1.0000	700,000.00	700,000.00	
Manager	Sunset Road West	1.0000	1,433,587.00	1,433,587.00	
Manager	Sunset Road West - Berger - R-21-2023	1.0000	221,931.00	221,931.00	
Manager	Willow Road East - Berger R-21-2023	1.0000	238,755.00	238,755.00	
				Manager Totals	\$18,345,189.00

<i>Capital Outlay Totals</i>	\$19,331,000.00	\$14,332,910.00	\$15,833,318.00	\$18,345,189.00	27.99%	\$4,012,279.00

Insurance and Other Chargebacks



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division 01 - Department Wide							
EXPENSE							
580.75.01-530	Liability Insurance	0	0	0	0		0
	<i>Insurance and Other Chargebacks Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Depreciation Expense							
580.75.01-800	Depreciation	0	0	0	0		0
	<i>Depreciation Expense Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Debt Service							
580.75.01-705	Principal	495,000.00	505,000.00	505,000.00	515,000.00	1.98%	10,000.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	2020 Stormwater bond principal (12/15/2024)				1.0000	515,000.00	515,000.00
						Manager Totals	\$515,000.00
580.75.01-710	Interest	304,980.00	292,605.00	292,605.00	279,980.00	-4.31%	-12,625.00
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	2020 Stormwater bonds - interest (12/15/2024)				1.0000	139,990.00	139,990.00
Manager	2020 Stormwater bonds - interest (6/15/2024)				1.0000	139,990.00	139,990.00
						Manager Totals	\$279,980.00
580.75.01-711	Amortization	0	0	0	0		0
580.75.01-715	Paying Agent Fees	650	650	650	650	0.00%	0
580.75.01-720	Bond Issue Costs	0	0	0	0		0
	<i>Debt Service Totals</i>	\$800,630.00	\$798,255.00	\$798,255.00	\$795,630.00	-0.33%	(\$2,625.00)
Transfers							



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 75 - Stormwater							
Division 01 - Department Wide							
EXPENSE							
580.75.01-900	Interfund Transfers - Payment in Lieu of Taxes	0	0	0	0		0
580.75.01-901	Interfund Transfers - Other Operating Transfers	0	0	0	0		0
Transfers Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division 01 - Department Wide Totals		\$20,796,230.00	\$15,972,325.00	\$17,106,716.00	\$19,963,887.00	24.99%	\$3,991,562.00
Department 75 - Stormwater Totals		\$20,796,230.00	\$15,972,325.00	\$17,106,716.00	\$19,963,887.00	24.99%	\$3,991,562.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 580 - Storm Water Sewer Fund							
Department 88 - Depreciation							
Division 01 - Department Wide							
EXPENSE							
<u>Depreciation Expense</u>							
580.88.01-800	Depreciation	250,000.00	250,000.00	166,666.00	250,000.00	0.00%	0
Depreciation Expense Totals		\$250,000.00	\$250,000.00	\$166,666.00	\$250,000.00	0.00%	\$0.00
Division 01 - Department Wide Totals		\$250,000.00	\$250,000.00	\$166,666.00	\$250,000.00	0.00%	\$0.00
Department 88 - Depreciation Totals		\$250,000.00	\$250,000.00	\$166,666.00	\$250,000.00	0.00%	\$0.00
Department 99 - Transfers							
Division 01 - Department Wide							
<u>Transfers</u>							
580.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	0	0	0	0		0
580.99.01-901	Interfund Transfers - Other Operating Transfers	0	0	0	0		0
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		\$21,046,230.00	\$16,222,325.00	\$17,243,382.00	\$0.00	-100.00%	(\$16,222,325.00)
Fund 580 - Storm Water Sewer Fund Totals							
REVENUE TOTALS		\$17,048,619.00	\$26,564,970.00	\$24,866,865.00	\$0.00	-100.00%	(\$26,564,970.00)
EXPENSE TOTALS		\$21,046,230.00	\$16,222,325.00	\$17,243,382.00	\$0.00	-100.00%	(\$16,222,325.00)
Fund 580 - Storm Water Sewer Fund Totals		(\$3,997,611.00)	\$10,342,645.00	\$7,623,483.00	\$0.00	-100.00%	(\$10,342,645.00)

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.

In 2020/2021 the Village transitioned workers' compensation insurance program to the Illinois Counties Risk Management Trust (ICRMT) and lowered workers' compensation deductibles from \$600,000 to \$250,000 and general liability retention (deductible) levels from \$2,000,000 to \$100,000. 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 fourth year of program requirements for IPBC.

Fiscal Year 2024 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.	12/31/24
Maintain and adhere to rigorous claim evaluation procedures.	• Conduct additional supervisory training on risk management and workplace incident reporting.	12/31/24
Provide further enhancements to the management of the Village's insurance benefits.	• Explore ways to increase workplace health and safety through the Wellness Committee.	12/31/24

Fiscal Year 2023 Department Objectives Review

December 31st, 2023

Objective

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	2024 Budget Work Comp	2024 Budget Liability	2024 Budget Health	2024 WC, L, & H Budget Total	2024 WC, L, & H Budget Total	Percent Change A v B
				A	B	
Revenues:						
Premiums	\$ 530,000	\$ 528,020	\$ 4,602,423	\$ 5,660,443	\$ 4,781,218	16%
Other Revenue	\$ -	\$ 18,000	\$ -	\$ 18,000	\$ 20,000	-11%
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 275,000	
Interest Income	\$ 16,800	\$ 17,610	\$ 10,000	\$ 44,410	\$ 32,500	27%
	\$ 546,800	\$ 563,630	\$ 4,612,423	\$ 5,722,853	\$ 5,108,718	11%
Expenses:						
Claims & Insurance	\$ 391,800	\$ 597,498	\$ 4,593,200	\$ 5,582,498	\$ 5,479,285	2%
Transfers Out	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ 525,000	
	\$ 391,800	\$ 897,498	\$ 4,593,200	\$ 5,882,498	\$ 6,004,285	
Net Income (Loss)	\$ 155,000	\$ (333,868)	\$ 19,223	\$ (159,645)	\$ (1,080,928)	-577%



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							

REVENUE

Interfund Services

Liability Insurance

600-484.05	Insurance & Property Damage Loss Recovery	0	0	60,500.00	0		0
Liability Insurance Totals		\$0.00	\$0.00	\$60,500.00	\$0.00		\$0.00

Workers' Compensation

600-481.01	W.C. Insurance Premiums Dept Charges	325,000.00	375,000.00	375,000.00	530,000.00	41.33%	155,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Administration	1.0000	17,500.00	17,500.00
Manager	Community Development	1.0000	12,500.00	12,500.00
Manager	Electric	1.0000	100,000.00	100,000.00
Manager	Fire	1.0000	75,000.00	75,000.00
Manager	Police	1.0000	75,000.00	75,000.00
Manager	Public Works	1.0000	75,000.00	75,000.00
Manager	Refuse	1.0000	50,000.00	50,000.00
Manager	Sanitary Sewer	1.0000	25,000.00	25,000.00
Manager	Stormwater Sewer	1.0000	25,000.00	25,000.00
Manager	Water	1.0000	75,000.00	75,000.00
Manager Totals				\$530,000.00

Workers' Compensation Totals	\$325,000.00	\$375,000.00	\$375,000.00	\$530,000.00	41.33%	\$155,000.00
Interfund Services Totals	\$325,000.00	\$375,000.00	\$435,500.00	\$530,000.00	41.33%	\$155,000.00

Transfers

600-490.05	Interfund Transfers In Payment in Lieu of Taxes	0	0	0	0		0
600-490.10	Interfund Transfers In Other Transfers	0	0	0	0		0
Transfers Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							
REVENUE							
Interfund Services							
Liability Insurance							
Interest Income							
600-460.05	Interest Interest on Investments	15,000.00	16,800.00	16,850.00	16,800.00	0.00%	0
600-461.10	Investment Income Unrealized Gain/Loss	0	0	0	0		0
Interest Income Totals		\$15,000.00	\$16,800.00	\$16,850.00	\$16,800.00	0.00%	\$0.00
REVENUE TOTALS		\$340,000.00	\$391,800.00	\$452,350.00	\$546,800.00	39.56%	\$155,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 600 - W.C. Insurance Fund							
Department 90 - Insurance							
Division 01 - Department Wide							
EXPENSE							
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
600.90.01-551	Consulting Services	131,800.00	136,800.00	122,645.00	136,800.00	0.00%	0
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
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	10,000.00	5,000.00	0	5,000.00	0.00%	0
<i>Services & Charges Totals</i>		\$141,800.00	\$141,800.00	\$122,645.00	\$141,800.00	0.00%	\$0.00
<i>Services and Supplies Totals</i>		\$141,800.00	\$141,800.00	\$122,645.00	\$141,800.00	0.00%	\$0.00
<u>Insurance and Other Chargebacks</u>							
600.90.01-501	Claims	500,000.00	250,000.00	750,000.00	250,000.00	0.00%	0
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Claims up to deductible				1.0000	250,000.00	250,000.00
Manager Totals							\$250,000.00
<i>Insurance and Other Chargebacks Totals</i>		\$500,000.00	\$250,000.00	\$750,000.00	\$250,000.00	0.00%	\$0.00
<u>Transfers</u>							
600.90.01-901	Interfund Transfers - Other Operating Transfers	275,000.00	475,000.00	475,000.00	0	-100.00%	-475,000.00
<i>Transfers Totals</i>		\$275,000.00	\$475,000.00	\$475,000.00	\$0.00	-100.00%	(\$475,000.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Division	01 - Department Wide Totals	\$916,800.00	\$866,800.00	\$1,347,645.00	\$391,800.00	-54.80%	(\$475,000.00)
Department	90 - Insurance Totals	\$916,800.00	\$866,800.00	\$1,347,645.00	\$391,800.00	-54.80%	(\$475,000.00)
	EXPENSE TOTALS	\$916,800.00	\$866,800.00	\$1,347,645.00	\$391,800.00	-54.80%	(\$475,000.00)
Fund	600 - W.C. Insurance Fund Totals						
	REVENUE TOTALS	\$340,000.00	\$391,800.00	\$452,350.00	\$546,800.00	39.56%	\$155,000.00
	EXPENSE TOTALS	\$916,800.00	\$866,800.00	\$1,347,645.00	\$391,800.00	-54.80%	(\$475,000.00)
Fund	600 - W.C. Insurance Fund Totals	(\$576,800.00)	(\$475,000.00)	(\$895,295.00)	\$155,000.00	-132.63%	\$630,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 610 - Liability Insurance Fund							

REVENUE

Interfund Services

Liability Insurance

610-480.01	Liability Insurance Premiums Dept Charges	321,050.00	468,630.00	468,630.00	528,020.00	12.67%	59,390.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Electric	1.0000	219,395.00	219,395.00
Manager	Fire	1.0000	30,250.00	30,250.00
Manager	Police	1.0000	30,250.00	30,250.00
Manager	Public Works	1.0000	60,280.00	60,280.00
Manager	Refuse	1.0000	32,450.00	32,450.00
Manager	Sanitary	1.0000	32,450.00	32,450.00
Manager	Water	1.0000	122,945.00	122,945.00
Manager Totals				\$528,020.00

Liability Insurance Totals	\$321,050.00	\$468,630.00	\$468,630.00	\$528,020.00	12.67%	\$59,390.00

Interfund Services Totals	\$321,050.00	\$468,630.00	\$468,630.00	\$528,020.00	12.67%	\$59,390.00

Transfers

610-490.10	Interfund Transfers In Other Transfers	275,000.00	0	0	0	0

Transfers Totals	\$275,000.00	\$0.00	\$0.00	\$0.00	\$0.00

Other Revenue

610-432.30	Reimbursements Reimbursements	20,000.00	30,000.00	385,000.00	18,000.00	-40.00%	-12,000.00

Other Revenue Totals	\$20,000.00	\$30,000.00	\$385,000.00	\$18,000.00	-40.00%	(\$12,000.00)

Interest Income

610-460.05	Interest Interest on Investments	12,500.00	10,000.00	14,450.00	17,610.00	76.10%	7,610.00

Interest Income Totals	\$12,500.00	\$10,000.00	\$14,450.00	\$17,610.00	76.10%	\$7,610.00

REVENUE TOTALS	\$628,550.00	\$508,630.00	\$868,080.00	\$563,630.00	10.81%	\$55,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	20,000.00	5,000.00	2,500.00	5,000.00	0.00%	0
Services & Charges Totals		\$20,000.00	\$5,000.00	\$2,500.00	\$5,000.00	0.00%	\$0.00
Services and Supplies Totals		\$20,000.00	\$5,000.00	\$2,500.00	\$5,000.00	0.00%	\$0.00
Insurance and Other Chargebacks							
610.90.01-501	Claims	125,000.00	50,000.00	20,000.00	50,000.00	0.00%	0
610.90.01-503	Unemployment Claims	35,000.00	25,000.00	18,500.00	25,000.00	0.00%	0
610.90.01-530	Liability Insurance	446,285.00	483,630.00	485,000.00	517,498.00	7.00%	33,868.00
Budget Transactions							
Level	Transaction			Number of Units	Cost Per Unit	Total Amount	
Manager	Equipment breakdown coverage			1.0000	105,000.00	105,000.00	
Manager	ICRMT - Auto liability			1.0000	41,715.00	41,715.00	
Manager	ICRMT - Crime			1.0000	2,135.00	2,135.00	
Manager	ICRMT - Employment and public official liability			1.0000	29,265.00	29,265.00	
Manager	ICRMT - Excess coverage			1.0000	127,845.00	127,845.00	
Manager	ICRMT - General Liability			1.0000	19,550.00	19,550.00	
Manager	ICRMT - Law enforcement			1.0000	26,545.00	26,545.00	
Manager	ICRMT - Property / Inland marine			1.0000	131,575.00	131,575.00	
Manager	Social Services Cost Share			1.0000	33,868.00	33,868.00	
						Manager Totals	\$517,498.00
Insurance and Other Chargebacks Totals		\$606,285.00	\$558,630.00	\$523,500.00	\$592,498.00	6.06%	\$33,868.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	610 - Liability Insurance Fund						
Department	90 - Insurance						
Division	01 - Department Wide						
EXPENSE							
Transfers							
610.90.01-901	Interfund Transfers - Other Operating Transfers	0	0	0	300,000.00		300,000.00
Budget Transactions							
Level	Transaction					Number of Units	Cost Per Unit
Manager	Transfer to IT Fund					1.0000	300,000.00
Manager Totals							300,000.00
Transfers Totals		\$0.00	\$0.00	\$0.00	\$300,000.00		\$300,000.00
Division	01 - Department Wide Totals	\$626,285.00	\$563,630.00	\$526,000.00	\$897,498.00	59.24%	\$333,868.00
Department	90 - Insurance Totals	\$626,285.00	\$563,630.00	\$526,000.00	\$897,498.00	59.24%	\$333,868.00
EXPENSE TOTALS		\$626,285.00	\$563,630.00	\$526,000.00	\$897,498.00	59.24%	\$333,868.00
Fund 610 - Liability Insurance Fund Totals							
REVENUE TOTALS		\$628,550.00	\$508,630.00	\$868,080.00	\$563,630.00	10.81%	\$55,000.00
EXPENSE TOTALS		\$626,285.00	\$563,630.00	\$526,000.00	\$897,498.00	59.24%	\$333,868.00
Fund	610 - Liability Insurance Fund Totals	\$2,265.00	(\$55,000.00)	\$342,080.00	(\$333,868.00)	507.03%	(\$278,868.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 620 - Health Insurance Fund							

REVENUE

Interfund Services

Health/Life Insurance

620-482.01	Health Insurance Premiums Dept Charges	2,595,000.00	2,658,290.00	2,772,333.00	2,889,695.00	8.71%	231,405.00
620-482.02	Health Insurance Premiums Retirees	675,000.00	719,550.00	719,550.00	739,550.00	2.78%	20,000.00
620-482.03	Health Insurance Premiums Employee Contributions	348,000.00	370,000.00	392,865.00	409,675.00	10.72%	39,675.00
620-482.04	Health Insurance Premiums Library	275,000.00	295,000.00	320,000.00	345,745.00	17.20%	50,745.00
620-482.05	Health Insurance Premiums Other Dept Charges	52,243.00	52,243.00	72,630.00	52,243.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Life - Library (12 months)	1.0000	2,000.00	2,000.00
Manager	Life - Village (12 months)	1.0000	12,871.00	12,871.00
Manager	Vision - Family (12 months)	1.0000	24,291.96	24,292.00
Manager	Vision - Library (12 months)	1.0000	1,582.56	1,583.00
Manager	Vision - Single (12 months)	1.0000	4,408.56	4,409.00
Manager	Vision - Single +1 (12 months)	1.0000	7,088.40	7,088.00
Manager Totals				\$52,243.00

620-483.11	Dental Premiums Department Charges	77,675.00	75,000.00	70,835.00	70,835.00	-5.55%	-4,165.00
620-483.12	Dental Premiums Retirees	17,250.00	17,250.00	15,880.00	15,880.00	-7.94%	-1,370.00
620-483.13	Dental Premiums Employee Contributions	95,000.00	85,000.00	78,800.00	78,800.00	-7.29%	-6,200.00
620-483.14	Dental Premiums Library	0	0	0	0		0
620-484.15	Insurance & Property Damage Health Excess Loss Ins	0	0	0	0		0
Health/Life Insurance Totals		\$4,135,168.00	\$4,272,333.00	\$4,442,893.00	\$4,602,423.00	7.73%	\$330,090.00
Interfund Services Totals		\$4,135,168.00	\$4,272,333.00	\$4,442,893.00	\$4,602,423.00	7.73%	\$330,090.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 620 - Health Insurance Fund							
REVENUE							
Transfers							
620-490.10	Interfund Transfers In Other Transfers	0	0	0	0		0
	Transfers Totals	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Interest Income							
620-460.05	Interest Interest on Investments	5,000.00	5,000.00	12,000.00	10,000.00	100.00%	5,000.00
	Interest Income Totals	\$5,000.00	\$5,000.00	\$12,000.00	\$10,000.00	100.00%	\$5,000.00
	REVENUE TOTALS	\$4,140,168.00	\$4,277,333.00	\$4,454,893.00	\$4,612,423.00	7.83%	\$335,090.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							
Division 01 - Department Wide							
EXPENSE							
<u>Services and Supplies</u>							
<u>Services & Charges</u>							
620.90.01-511	Regular Salaries	0	0	0	0		0
620.90.01-512	Overtime Salaries	0	0	0	0		0
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Benefits							
620.90.01-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
620.90.01-528	Fringe Benefits - Life Insurance	0	0	0	0		0
<i>Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Pensions							
620.90.01-523	Fringe Benefits - Medicare	0	0	0	0		0
620.90.01-524	Fringe Benefits - Social Security	0	0	0	0		0
620.90.01-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
<i>Pensions Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Services and Supplies							
<u>Services & Charges</u>							
620.90.01-551	Consulting Services	5,000.00	2,500.00	2,500.00	2,500.00	0.00%	0
Budget Transactions							
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Manager	Legal assistance				1.0000	2,500.00	2,500.00
Manager Totals							\$2,500.00
<i>Services & Charges Totals</i>		\$5,000.00	\$2,500.00	\$2,500.00	\$2,500.00	0.00%	\$0.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 620 - Health Insurance Fund							
Department 90 - Insurance							

Division 01 - Department Wide

EXPENSE

Supplies

620.90.01-540	Other Operating Supplies	40,000.00	40,000.00	25,000.00	45,000.00	12.50%	5,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Ergonomic office furniture and equipment	1.0000	25,000.00	25,000.00
Manager	Wellness Events / Flu Shots	1.0000	20,000.00	20,000.00
Manager Totals				\$45,000.00

Supplies Totals	\$40,000.00	\$40,000.00	\$25,000.00	\$45,000.00	12.50%	\$5,000.00

Services and Supplies Totals	\$45,000.00	\$42,500.00	\$27,500.00	\$47,500.00	11.76%	\$5,000.00

Insurance and Other Chargebacks

620.90.01-501	Claims	3,900,000.00	4,008,000.00	4,219,002.00	4,279,500.00	6.77%	271,500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	IBPC Health (1.44% increase)	12.0000	356,625.00	4,279,500.00
Manager Totals				\$4,279,500.00

620.90.01-502	Premiums - Dental	180,000.00	180,000.00	172,565.00	180,000.00	0.00%	0

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	MetLife dental	12.0000	15,000.00	180,000.00
Manager Totals				\$180,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	620 - Health Insurance Fund							
Department	90 - Insurance							
Division	01 - Department Wide							
EXPENSE								
620.90.01-503	Unemployment Claims	0	0	0	0		0	
620.90.01-504	Other Insurance	86,200.00	86,200.00	62,470.00	86,200.00	0.00%	0	
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	1,350.00	16,200.00
Manager	Vision - EyeMed					12.0000	5,000.00	60,000.00
Manager Totals								\$86,200.00
Insurance and Other Chargebacks Totals		\$4,166,200.00	\$4,274,200.00	\$4,454,037.00	\$4,545,700.00	6.35%	\$271,500.00	
Transfers								
620.90.01-901	Interfund Transfers - Other Operating Transfers	250,000.00	0	0	0		0	
Transfers Totals		\$250,000.00	\$0.00	\$0.00	\$0.00		\$0.00	
Division 01 - Department Wide Totals		\$4,461,200.00	\$4,316,700.00	\$4,481,537.00	\$4,593,200.00	6.41%	\$276,500.00	
Department 90 - Insurance Totals		\$4,461,200.00	\$4,316,700.00	\$4,481,537.00	\$4,593,200.00	6.41%	\$276,500.00	
EXPENSE TOTALS		\$4,461,200.00	\$4,316,700.00	\$4,481,537.00	\$4,593,200.00	6.41%	\$276,500.00	
Fund 620 - Health Insurance Fund Totals								
REVENUE TOTALS		\$4,140,168.00	\$4,277,333.00	\$4,454,893.00	\$4,612,423.00	7.83%	\$335,090.00	
EXPENSE TOTALS		\$4,461,200.00	\$4,316,700.00	\$4,481,537.00	\$4,593,200.00	6.41%	\$276,500.00	
Fund	620 - Health Insurance Fund Totals	(\$321,032.00)	(\$39,367.00)	(\$26,644.00)	\$19,223.00		\$58,590.00	

DEPARTMENT NARRATIVE

INFORMATION TECHNOLOGY

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 2024 Full-Time Equivalent (FTE) Employees: **1.0**

FY 2023 FTEs: **1.0**

FY 2022 FTEs: **1.0**

FY 2021 FTEs: **1.0**

Proposed FY 2024 Cost of Salaries and Benefits: **\$233,259**

Projected FY 2023 Cost of Salaries and Benefits: **\$207,502**

Budgeted FY 2023 Cost of Salaries and Benefits: **\$221,339**

Actual FY 2022 Cost of Salaries and Benefits: **\$230,583**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **12.40%**



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Cost of Services and Supplies: **\$899,420**

Projected FY 2023 Cost of Services and Supplies: **\$742,540**

Budgeted FY 2023 Cost of Services and Supplies: **\$831,305**

Actual FY 2022 Cost of Services and Supplies: **\$622,688**

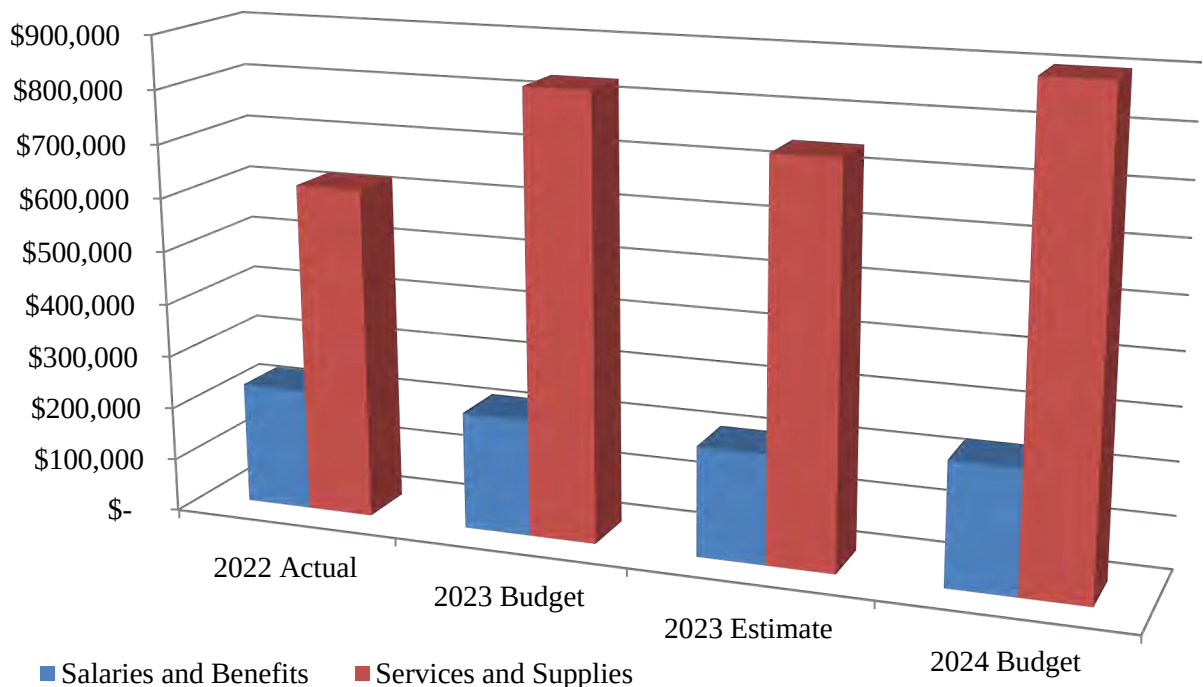
FY2023 Budget vs. FY2024 Proposed Budget % Change: **21.2%**



Financial Summary

Information Technology Fund	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 877,053	\$ 1,080,288	\$ 1,091,788	\$ 1,160,000	7.4%	6.2%
Expenses	\$ (853,271)	\$ (1,052,644)	\$ (950,042)	\$ (1,132,679)	7.6%	19.2%
Net Operating Income (loss)	\$ 23,782	\$ 27,644	\$ 141,746	\$ 27,321	-1.2%	-80.7%
Operating Expense Detail						
Salaries and Benefits	\$ 230,583	\$ 221,339	\$ 207,502	\$ 233,259	5.4%	12.4%
Services and Supplies	\$ 622,688	\$ 831,305	\$ 742,540	\$ 899,420	8.2%	21.1%
	\$ 853,271	\$ 1,052,644	\$ 950,042	\$ 1,132,679		
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Fund Expense	\$ 853,271	\$ 1,052,644	\$ 950,042	\$ 1,132,679	7.6%	19.2%
Net Fund Income (loss)	\$ 23,782	\$ 27,644	\$ 141,746	\$ 27,321	-1.2%	-80.7%

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 2023 Ford F550 Dump Truck
- Purchased new 2023 Ford F-250 Crew Cab
- Purchased new Leaf Machine

Staffing and Services Levels

Proposed FY 2024 Full-Time Equivalent (FTE) Employees: **3.0**

FY 2023 FTEs: **3.0**

FY 2022 FTEs: **3.0**

FY 2021 FTEs: **3.0**

Proposed FY 2024 Cost of Salaries and Benefits: **\$348,512**

Projected FY 2023 Cost of Salaries and Benefits: **\$435,799**

Budgeted FY 2023 Cost of Salaries and Benefits: **\$385,278**

Actual FY 2022 Cost of Salaries and Benefits: **\$376,530**

FY2023 Budget vs. FY2024 Proposed Budget % Change: -
9.55%



Services and Supplies (Non-Capital) Expenditures

Proposed FY 2024 Cost of Services and Supplies: **\$744,500**

Projected FY 2023 Cost of Services and Supplies: **\$621,725**

Budgeted FY 2023 Cost of Services and Supplies: **\$797,099**

Actual FY 2022 Cost of Services and Supplies: **\$695,345**

FY2023 Budget vs. FY2024 Proposed Budget % Change: **-6.60%**



Fiscal Year 2024 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 CFA software. - Anticipate preventative maintenance and communicate scheduled repairs to departments. - Maintain historical budgetary repair totals to evaluate annually useful life of equipment.	12/31/24
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.	12/31/24
Evaluate potential for moving to a new fleet management software system	- Review alternatives and relocate to a cloud-based service if appropriate. - Purchase hardware to facilitate migration as appropriate	7/31/24
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.	12/31/24
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.	12/31/24
Evaluate alternatives and develop specifications and bidding documents for the procurement of Village vehicles.	Prepare bidding specifications for replacement of vehicle(s), PW-11 and PW- 13 (dump trucks)	9/01/24
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.	12/31/24

Fiscal Year 2023 Department Objectives Review

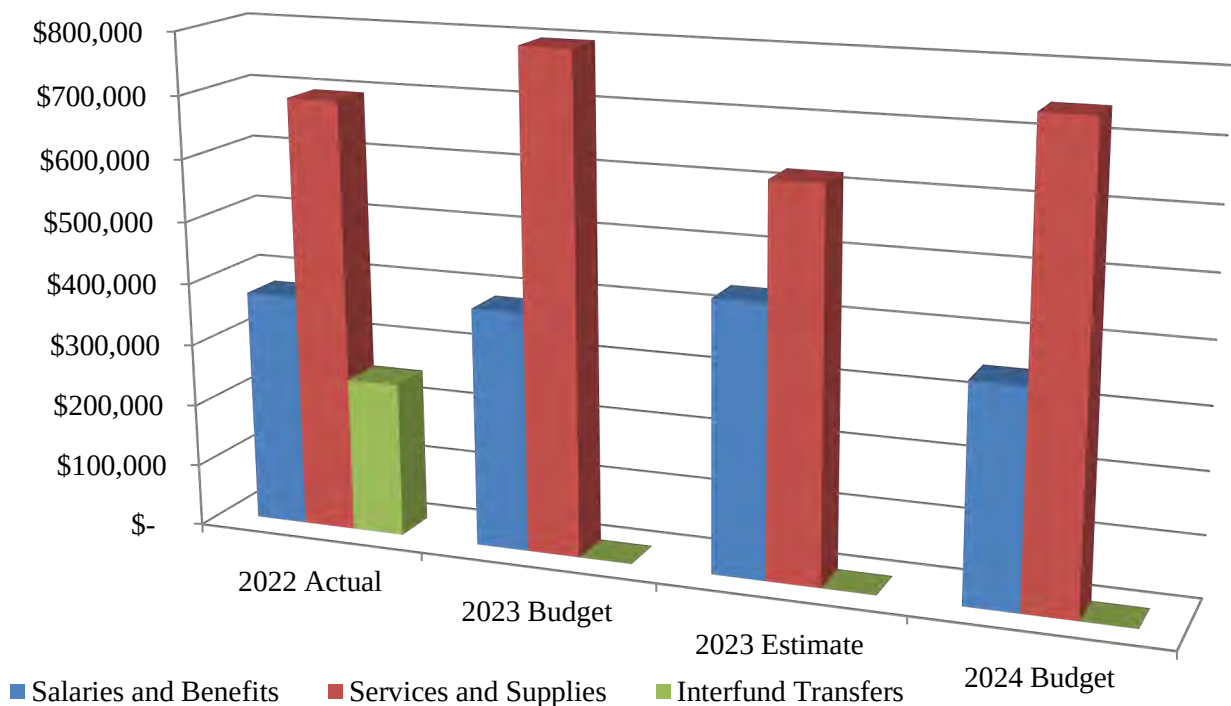
<u>Objective</u>	<u>December 31st, 2023</u> <u>Anticipated Completion Status</u>
Perform regular service repairs, equipment changeovers, and preventative maintenance on all Village vehicles to extend service life of equipment.	Ongoing
Maintain a high level of technical knowledge and searchable history 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 leaf vacuum machine. • Purchased Pickup Truck • Purchased Dump Truck
Continue to enhance educational and technical knowledge of fleet staff	Ongoing



Financial Summary

Fleet Services Fund	Actual 2022	Budget 2023 A	Estimate 2023 B	Budget 2024 C	% Change A to C	% Change B to C
Operating						
Revenue	\$ 928,236	\$ 1,082,825	\$ 1,086,575	\$ 960,510	-11.3%	-11.6%
Expenses	\$ (1,071,875)	\$ (1,182,377)	\$ (1,057,524)	\$ (1,093,012)	-7.6%	3.4%
Net Operating Income (loss)	\$ (143,639)	\$ (99,552)	\$ 29,051	\$ (132,502)	33.1%	-556.1%
Operating Expense Detail						
Salaries and Benefits	\$ 376,530	\$ 385,278	\$ 435,799	\$ 348,512	-9.5%	-20.0%
Services and Supplies	\$ 695,345	\$ 797,099	\$ 621,725	\$ 744,500	-6.6%	19.7%
	\$ 1,071,875	\$ 1,182,377	\$ 1,057,524	\$ 1,093,012		
Interfund Transfers	\$ 250,000	\$ -	\$ -	\$ -	0.0%	0.0%
Total Fund Expense	\$ 1,321,875	\$ 1,182,377	\$ 1,057,524	\$ 1,093,012	-7.6%	3.4%
Net Fund Income (loss)	\$ (393,639)	\$ (99,552)	\$ 29,051	\$ (132,502)	33.1%	-556.1%

Fleet Services Fund



Department Metrics

Performed maintenance Village's Fleet equipment. The department has completed 1,731 service tickets (1,086 Scheduled, 447 Non-scheduled, 198 Emergent) year to date.



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640 - Fleet Services Fund							

REVENUE

Charges For Service

Other Charges for Service

640-452	Internal Service Charges	953,904.00	1,078,075.00	1,078,075.00	955,760.00	-11.35%	-122,315.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Community Development	1.0000	7,140.00	7,140.00
Manager	Electric	1.0000	149,570.00	149,570.00
Manager	Engineering	1.0000	8,305.00	8,305.00
Manager	Finance	1.0000	10,375.00	10,375.00
Manager	Fire	1.0000	51,835.00	51,835.00
Manager	Police	1.0000	130,355.00	130,355.00
Manager	Public Works	1.0000	259,155.00	259,155.00
Manager	Refuse	1.0000	198,810.00	198,810.00
Manager	Sanitary Sewer	1.0000	75,415.00	75,415.00
Manager	Storm Sewer	1.0000	14,365.00	14,365.00
Manager	Water	1.0000	50,435.00	50,435.00
Manager Totals				\$955,760.00

Other Charges for Service Totals	\$953,904.00	\$1,078,075.00	\$1,078,075.00	\$955,760.00	-11.35%	(\$122,315.00)
Charges For Service Totals	\$953,904.00	\$1,078,075.00	\$1,078,075.00	\$955,760.00	-11.35%	(\$122,315.00)

Transfers

640-490.10	Interfund Transfers In Other Transfers	0	0	0	0	0
Transfers Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Interest Income

640-460.05	Interest Interest on Investments	4,750.00	4,750.00	8,500.00	4,750.00	0.00%	0
Interest Income Totals		\$4,750.00	\$4,750.00	\$8,500.00	\$4,750.00	0.00%	\$0.00

REVENUE TOTALS	\$958,654.00	\$1,082,825.00	\$1,086,575.00	\$960,510.00	-11.30%	(\$122,315.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	249,386.00	262,526.00	292,180.00	245,042.00	-6.66%	-17,484.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	301101 - Fleet Mechanic	Earnings		87,218.00
Manager	301102 - Fleet Mechanic	Earnings		84,282.00
Manager	301103 - Fleet Mechanic	Earnings		73,542.00
Manager Totals				\$245,042.00

640.86.01-512	Overtime Salaries	0	13,000.00	13,000.00	13,000.00	0.00%	0
640.86.01-515	Sick Cashed In	0	0	0	0		0
640.86.01-518	Other Compensation	0	0	0	0		0

Employee Pay Totals \$249,386.00 \$275,526.00 \$305,180.00 \$258,042.00 -6.35% (\$17,484.00)

Benefits

640.86.01-521	Fringe Benefits - Worker's Compensation	0	0	0	0		0
640.86.01-522	Fringe Benefits - Medical / Dental Insurance	46,954.00	68,325.00	78,790.00	50,307.00	-26.37%	-18,018.00

Benefits Totals \$46,954.00 \$68,325.00 \$78,790.00 \$50,307.00 -26.37% (\$18,018.00)

Pensions

640.86.01-523	Fringe Benefits - Medicare	3,730.00	3,995.00	5,000.00	3,553.00	-11.06%	-442
640.86.01-524	Fringe Benefits - Social Security	15,948.00	16,796.00	20,210.00	15,193.00	-9.54%	-1,603.00
640.86.01-525	Fringe Benefits - IMRF Pension Er Contribution	28,321.00	20,636.00	26,619.00	21,417.00	3.78%	781

Pensions Totals \$47,999.00 \$41,427.00 \$51,829.00 \$40,163.00 -3.05% (\$1,264.00)

Salary and Benefits Totals \$344,339.00 \$385,278.00 \$435,799.00 \$348,512.00 -9.54% (\$36,766.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							

Division 01 - Department Wide

EXPENSE

Services and Supplies

Services & Charges

640.86.01-550	Administrative Charges	44,000.00	44,000.00	44,000.00	44,000.00	0.00%	0
640.86.01-557	Technology Licensing & Maintenance	15,000.00	21,000.00	19,000.00	26,400.00	25.71%	5,400.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Annual Subscription Vehicle Service Manual (Shop Key)	1.0000	2,000.00	2,000.00
Manager	Annual Fleet Vehicle Scanner Updates (Bosch and OTC)	1.0000	3,000.00	3,000.00
Manager	Annual Subscription and Support - Fuel Pumping Station	1.0000	1,000.00	1,000.00
Manager	Fleet Management Software	1.0000	8,400.00	8,400.00
Manager	Verizon Connect AVL	12.0000	1,000.00	12,000.00
Manager Totals				\$26,400.00

640.86.01-564	Cell Phones & Radios	1,458.00	1,458.00	1,485.00	1,350.00	-7.41%	-108

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Monthly cell phone charges	1.0000	1,350.00	1,350.00
Manager Totals				\$1,350.00

640.86.01-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	500	5,000.00	0.00%	0
640.86.01-581	Training & Travel	1,650.00	2,500.00	1,000.00	3,550.00	42.00%	1,050.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							

Division 01 - Department Wide

EXPENSE

Manager	APWA Public Fleet Management Certificate Program	1.0000	150.00	150.00
Manager	EVT training	2.0000	150.00	300.00
Manager	Supervisory Training	1.0000	2,500.00	2,500.00
Manager	Underground Fuel Storage License	4.0000	150.00	600.00
Manager Totals				\$3,550.00

Services & Charges Totals \$67,108.00 \$73,958.00 \$65,985.00 \$80,300.00 8.58% \$6,342.00

Supplies

640.86.01-532 Computer Equipment 0 0 0 11,500.00 11,500.00

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Laptops and Docks	3.0000	1,500.00	4,500.00	
Manager	Texa Scanner for Laptops	1.0000	7,000.00	7,000.00	
Manager Totals				\$11,500.00	

640.86.01-537 Uniforms 2,985.00 3,075.00 3,840.00 4,155.00 35.12% 1,080.00

Budget Transactions					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount	
Manager	Safety Boots	3.0000	200.00	600.00	
Manager	Safety Glasses (Prescription)	3.0000	120.00	360.00	
Manager	Uniform Hats	3.0000	35.00	105.00	
Manager	Uniform Laundered Pants	3.0000	380.00	1,140.00	
Manager	Uniform Laundered Shirts (Fleet Only)	3.0000	420.00	1,260.00	
Manager	Uniform T-Shirts	3.0000	30.00	90.00	



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							

Division 01 - Department Wide

EXPENSE

Manager	Winter Outerwear					3.0000	200.00	600.00
							Manager Totals	\$4,155.00

640.86.01-538	Shop Materials	8,668.00	5,968.00	5,500.00	6,020.00	0.87%	52

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CINTAS Contract - Shop Towels (Weekly)	52.0000	10.00	520.00
Manager	Equipment Floor Lift Annual Inspection	5.0000	300.00	1,500.00
Manager	Equipment Floor Lift Repairs	1.0000	1,000.00	1,000.00
Manager	Miscellaneous steel	1.0000	1,000.00	1,000.00
Manager	Overhead Crane Inspection (Every 3 years, last 2021)	1.0000	1,000.00	1,000.00
Manager	Overhead Crane repairs	1.0000	1,000.00	1,000.00
			Manager Totals	\$6,020.00

640.86.01-540	Other Operating Supplies	1,100.00	895	1,000.00	975	8.94%	80

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	CDL license (\$30 per person)	3.0000	30.00	90.00
Manager	PPE - Bump Caps	3.0000	50.00	150.00
Manager	PPE - Disposable Nitrile Gloves	1.0000	400.00	400.00
Manager	PPE - Hearing Protection	1.0000	80.00	80.00
Manager	PPE - Safety Glasses	3.0000	25.00	75.00
Manager	PPE - Safety Gloves	3.0000	60.00	180.00
			Manager Totals	\$975.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	640 - Fleet Services Fund						
Department	86 - Fleet Services						
Division	01 - Department Wide						
EXPENSE							
640.86.01-542	Vehicles, Parts and Equipment	25,000.00	25,000.00	15,000.00	27,500.00	10.00%	2,500.00
	Budget Transactions						
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Manager	General parts and equipment			1.0000	25,000.00	25,000.00
	Manager	Unit 9 Tool Storage Reorganization			1.0000	2,500.00	2,500.00
		Manager Totals					\$27,500.00
640.86.01-548	Other Small Tools & Equipment	18,600.00	9,400.00	9,400.00	6,000.00	-36.17%	-3,400.00
	Budget Transactions						
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Manager	Drill Press Vise			1.0000	500.00	500.00
	Manager	Employee Tool Repair and Recalibration			1.0000	3,000.00	3,000.00
	Manager	Shop Torque Wrench Set			1.0000	500.00	500.00
	Manager	Tire Repair Station Tools			1.0000	500.00	500.00
	Manager	Truck BedLock Stands			1.0000	1,500.00	1,500.00
		Manager Totals					\$6,000.00
640.86.01-549	Fuel	285,900.00	289,500.00	235,500.00	281,900.00	-2.63%	-7,600.00
	Budget Transactions						
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount
	Manager	Fuel Purchase - Diesel (41,400 gallons)			40,400.0000	4.00	161,600.00
	Manager	Fuel Purchase - Midgrade Gas (30,700 gallons)			29,800.0000	4.00	119,200.00



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 01 - Department Wide							
EXPENSE							
Manager	Fuel tank certification					1.0000	1,100.00
Manager Totals							1,100.00
<i>Supplies Totals</i>		\$342,253.00	\$333,838.00	\$270,240.00	\$338,050.00	1.26%	\$4,212.00
<i>Services and Supplies Totals</i>		\$409,361.00	\$407,796.00	\$336,225.00	\$418,350.00	2.59%	\$10,554.00
Capital Outlay							
640.86.01-630	Motor Vehicles	0	0	0	0		0
<i>Capital Outlay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Depreciation Expense							
640.86.01-800	Depreciation	0	0	0	0		0
<i>Depreciation Expense Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Transfers							
640.86.01-901	Interfund Transfers - Other Operating Transfers	0	0	0	0		0
<i>Transfers Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Division 01 - Department Wide Totals		\$753,700.00	\$793,074.00	\$772,024.00	\$766,862.00	-3.31%	(\$26,212.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
640.86.50-512	Overtime Salaries	0	0	0	0		0
640.86.50-518	Other Compensation	0	0	0	0		0
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	500	2,000.00	500	1,000.00	-50.00%	-1,000.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	2024 Repair Expenses				1.0000	1,000.00	1,000.00
						Manager Totals	\$1,000.00
Services & Charges Totals		\$500.00	\$2,000.00	\$500.00	\$1,000.00	-50.00%	(\$1,000.00)
Supplies							
640.86.50-542	Vehicles, Parts and Equipment	1,184.00	4,664.00	1,800.00	2,000.00	-57.12%	-2,664.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	2024 Parts Expense				1.0000	2,000.00	2,000.00
						Manager Totals	\$2,000.00
Supplies Totals		\$1,184.00	\$4,664.00	\$1,800.00	\$2,000.00	-57.12%	(\$2,664.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640	Fleet Services Fund						
Department 86	Fleet Services						
Division 50	Finance Vehicles						
EXPENSE							
	Services and Supplies Totals	\$1,684.00	\$6,664.00	\$2,300.00	\$3,000.00	-54.98%	(\$3,664.00)
Division 50	Finance Vehicles Totals	\$1,684.00	\$6,664.00	\$2,300.00	\$3,000.00	-54.98%	(\$3,664.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	640 - Fleet Services Fund						
Department	86 - Fleet Services						
Division	52 - Fire Vehicles						
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.52-511	Regular Salaries	0	0	0	0		0
640.86.52-512	Overtime Salaries	0	0	0	0		0
640.86.52-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Salary and Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Services and Supplies							
Services & Charges							
640.86.52-573	Outside Repair & Maintenance - Vehicles	7,000.00	7,000.00	1,000.00	5,000.00	-28.57%	-2,000.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Fire Outside Repairs				1.0000	5,000.00	5,000.00
						Manager Totals	\$5,000.00
Services & Charges Totals		\$7,000.00	\$7,000.00	\$1,000.00	\$5,000.00	-28.57%	(\$2,000.00)
Supplies							
640.86.52-542	Vehicles, Parts and Equipment	6,819.00	15,969.00	10,000.00	12,000.00	-24.85%	-3,969.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Fire Parts Expense				1.0000	12,000.00	12,000.00
						Manager Totals	\$12,000.00
Supplies Totals		\$6,819.00	\$15,969.00	\$10,000.00	\$12,000.00	-24.85%	(\$3,969.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 52 - Fire Vehicles							
EXPENSE							
	Services and Supplies Totals	\$13,819.00	\$22,969.00	\$11,000.00	\$17,000.00	-25.99%	(\$5,969.00)
Division 52 - Fire Vehicles	Totals	\$13,819.00	\$22,969.00	\$11,000.00	\$17,000.00	-25.99%	(\$5,969.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	640 - Fleet Services Fund						
Department	86 - Fleet Services						
Division	53 - Community Development Vehicles						
EXPENSE							
Salary and Benefits							
Employee Pay							
640.86.53-511	Regular Salaries	0	0	0	0		0
640.86.53-512	Overtime Salaries	0	0	0	0		0
640.86.53-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Salary and Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Services and Supplies							
Services & Charges							
640.86.53-573	Outside Repair & Maintenance - Vehicles	500	500	3,000.00	1,000.00	100.00%	500
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		\$500.00	\$500.00	\$3,000.00	\$1,000.00	100.00%	\$500.00
Supplies							
640.86.53-542	Vehicles, Parts and Equipment	301	3,508.00	2,000.00	1,600.00	-54.39%	-1,908.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Community Development Parts				1.0000	1,600.00	1,600.00
						Manager Totals	\$1,600.00
Supplies Totals		\$301.00	\$3,508.00	\$2,000.00	\$1,600.00	-54.39%	(\$1,908.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 53 - Community Development Vehicles							
EXPENSE							
	Services and Supplies Totals	\$801.00	\$4,008.00	\$5,000.00	\$2,600.00	-35.13%	(\$1,408.00)
Division 53 - Community Development Vehicles	Totals	\$801.00	\$4,008.00	\$5,000.00	\$2,600.00	-35.13%	(\$1,408.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
640.86.54-512	Overtime Salaries	0	0	0	0		0
640.86.54-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Salary and Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Services and Supplies							
Services & Charges							
640.86.54-573	Outside Repair & Maintenance - Vehicles	20,000.00	20,000.00	5,000.00	10,000.00	-50.00%	-10,000.00
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		\$20,000.00	\$20,000.00	\$5,000.00	\$10,000.00	-50.00%	(\$10,000.00)
Supplies							
640.86.54-542	Vehicles, Parts and Equipment	47,314.00	69,537.00	49,700.00	65,000.00	-6.52%	-4,537.00
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
Supplies Totals		\$47,314.00	\$69,537.00	\$49,700.00	\$65,000.00	-6.52%	(\$4,537.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
	Services and Supplies Totals	\$67,314.00	\$89,537.00	\$54,700.00	\$75,000.00	-16.24%	(\$14,537.00)
Division 54 - Public Works Vehicles Totals		\$67,314.00	\$89,537.00	\$54,700.00	\$75,000.00	-16.24%	(\$14,537.00)



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
640.86.55-512	Overtime Salaries	0	0	0	0		0
640.86.55-518	Other Compensation	0	0	0	0		0
<i>Employee Pay Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00

Benefits

640.86.55-522	Fringe Benefits - Medical / Dental Insurance	0	0	0	0		0
<i>Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00

Pensions

640.86.55-523	Fringe Benefits - Medicare	0	0	0	0		0
640.86.55-524	Fringe Benefits - Social Security	0	0	0	0		0
640.86.55-525	Fringe Benefits - IMRF Pension Er Contribution	0	0	0	0		0
<i>Pensions Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
<i>Salary and Benefits Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00

Services and Supplies

Services & Charges

640.86.55-573	Outside Repair & Maintenance - Vehicles	15,000.00	21,000.00	65,000.00	50,000.00	138.10%	29,000.00

Budget Transactions						
<i>Level</i>	<i>Transaction</i>		<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Manager	Electric Outside Repairs		1.0000	50,000.00	50,000.00	
<i>Manager Totals</i>					\$50,000.00	

<i>Services & Charges Totals</i>	\$15,000.00	\$21,000.00	\$65,000.00	\$50,000.00	138.10%	\$29,000.00

Supplies



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change	
Fund	640 - Fleet Services Fund							
Department	86 - Fleet Services							
Division	55 - Electric Vehicles							
EXPENSE								
640.86.55-542	Vehicles, Parts and Equipment	50,371.00	59,583.00	20,000.00	25,000.00	-58.04%	-34,583.00	
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		\$50,371.00	\$59,583.00	\$20,000.00	\$25,000.00	-58.04%	(\$34,583.00)	
Services and Supplies Totals		\$65,371.00	\$80,583.00	\$85,000.00	\$75,000.00	-6.93%	(\$5,583.00)	
Division	55 - Electric Vehicles Totals	\$65,371.00	\$80,583.00	\$85,000.00	\$75,000.00	-6.93%	(\$5,583.00)	



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
640.86.56-512	Overtime Salaries	0	0	0	0		0
640.86.56-518	Other Compensation	0	0	0	0		0
Employee Pay Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Salary and Benefits Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Services and Supplies							
Services & Charges							
640.86.56-573	Outside Repair & Maintenance - Vehicles	5,000.00	5,000.00	1,500.00	1,500.00	-70.00%	-3,500.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Water Outside Repairs				1.0000	1,500.00	1,500.00
						Manager Totals	\$1,500.00
Services & Charges Totals		\$5,000.00	\$5,000.00	\$1,500.00	\$1,500.00	-70.00%	(\$3,500.00)
Supplies							
640.86.56-542	Vehicles, Parts and Equipment	12,482.00	19,400.00	12,000.00	15,200.00	-21.65%	-4,200.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Water Parts				1.0000	15,200.00	15,200.00
						Manager Totals	\$15,200.00
Supplies Totals		\$12,482.00	\$19,400.00	\$12,000.00	\$15,200.00	-21.65%	(\$4,200.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 56 - Water Vehicles							
EXPENSE							
	Services and Supplies Totals	\$17,482.00	\$24,400.00	\$13,500.00	\$16,700.00	-31.56%	(\$7,700.00)
Division 56 - Water Vehicles	Totals	\$17,482.00	\$24,400.00	\$13,500.00	\$16,700.00	-31.56%	(\$7,700.00)



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	0	0	0	0		0
640.86.57-512	Overtime Salaries	0	0	0	0		0
640.86.57-518	Other Compensation	0	0	0	0		0
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	5,000.00	9,000.00	9,000.00	11,000.00	22.22%	2,000.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Sewer Outside Repairs				1.0000	11,000.00	11,000.00
						Manager Totals	\$11,000.00
Services & Charges Totals		\$5,000.00	\$9,000.00	\$9,000.00	\$11,000.00	22.22%	\$2,000.00
Supplies							
640.86.57-542	Vehicles, Parts and Equipment	21,133.00	29,693.00	19,000.00	24,600.00	-17.15%	-5,093.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Sewer Parts				1.0000	24,600.00	24,600.00
						Manager Totals	\$24,600.00
Supplies Totals		\$21,133.00	\$29,693.00	\$19,000.00	\$24,600.00	-17.15%	(\$5,093.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640	Fleet Services Fund						
Department 86	Fleet Services						
Division 57	Sewer Vehicles						
EXPENSE							
	Services and Supplies Totals	\$26,133.00	\$38,693.00	\$28,000.00	\$35,600.00	-7.99%	(\$3,093.00)
Division 57	Sewer Vehicles Totals	\$26,133.00	\$38,693.00	\$28,000.00	\$35,600.00	-7.99%	(\$3,093.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	640 - Fleet Services Fund						
Department	86 - Fleet Services						
Division	58 - Refuse Vehicles						
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
640.86.58-511	Regular Salaries	0	0	0	0		0
640.86.58-512	Overtime Salaries	0	0	0	0		0
640.86.58-518	Other Compensation	0	0	0	0		0
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							
<u>Services & Charges</u>							
640.86.58-573	Outside Repair & Maintenance - Vehicles	10,000.00	12,500.00	12,000.00	18,300.00	46.40%	5,800.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Refuse Outside Repairs				1.0000	18,300.00	18,300.00
						Manager Totals	\$18,300.00
Services & Charges Totals		\$10,000.00	\$12,500.00	\$12,000.00	\$18,300.00	46.40%	\$5,800.00
Supplies							
640.86.58-542	Vehicles, Parts and Equipment	56,835.00	71,835.00	45,000.00	52,300.00	-27.19%	-19,535.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Refuse Parts				1.0000	52,300.00	52,300.00
						Manager Totals	\$52,300.00
Supplies Totals		\$56,835.00	\$71,835.00	\$45,000.00	\$52,300.00	-27.19%	(\$19,535.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 58 - Refuse Vehicles							
EXPENSE							
	Services and Supplies Totals	\$66,835.00	\$84,335.00	\$57,000.00	\$70,600.00	-16.29%	(\$13,735.00)
Division 58 - Refuse Vehicles	Totals	\$66,835.00	\$84,335.00	\$57,000.00	\$70,600.00	-16.29%	(\$13,735.00)



Village of Winnetka Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund	640 - Fleet Services Fund						
Department	86 - Fleet Services						
Division	59 - Engineering Vehicles						
EXPENSE							
<u>Salary and Benefits</u>							
<u>Employee Pay</u>							
640.86.59-511	Regular Salaries	0	0	0	0		0
640.86.59-512	Overtime Salaries	0	0	0	0		0
640.86.59-518	Other Compensation	0	0	0	0		0
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							
<u>Services & Charges</u>							
640.86.59-573	Outside Repair & Maintenance - Vehicles	1,000.00	1,000.00	500	1,000.00	0.00%	0
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Engineering Outside Repairs				1.0000	1,000.00	1,000.00
						Manager Totals	\$1,000.00
Services & Charges Totals		\$1,000.00	\$1,000.00	\$500.00	\$1,000.00	0.00%	\$0.00
Supplies							
640.86.59-542	Vehicles, Parts and Equipment	8,977.00	5,603.00	2,500.00	1,150.00	-79.48%	-4,453.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	Engineering Parts				1.0000	1,150.00	1,150.00
						Manager Totals	\$1,150.00
Supplies Totals		\$8,977.00	\$5,603.00	\$2,500.00	\$1,150.00	-79.48%	(\$4,453.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 86 - Fleet Services							
Division 59 - Engineering Vehicles							
EXPENSE							
	Services and Supplies Totals	\$9,977.00	\$6,603.00	\$3,000.00	\$2,150.00	-67.44%	(\$4,453.00)
Division 59 - Engineering Vehicles	Totals	\$9,977.00	\$6,603.00	\$3,000.00	\$2,150.00	-67.44%	(\$4,453.00)
Department 86 - Fleet Services	Totals	\$1,050,433.00	\$1,182,377.00	\$1,057,524.00	\$1,093,012.00	-7.56%	(\$89,365.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 640 - Fleet Services Fund							
Department 88 - Depreciation							
Division 01 - Department Wide							
EXPENSE							
<u>Depreciation Expense</u>							
640.88.01-800	Depreciation	0	0	0	0		0
	<i>Depreciation Expense Totals</i>	\$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							
<u>Transfers</u>							
640.99.01-900	Interfund Transfers - Payment in Lieu of Taxes	0	0	0	0		0
640.99.01-901	Interfund Transfers - Other Operating Transfers	250,000.00	0	0	0		0
	<i>Transfers Totals</i>	\$250,000.00	\$0.00	\$0.00	\$0.00		\$0.00
	Division 01 - Department Wide Totals	\$250,000.00	\$0.00	\$0.00	\$0.00		\$0.00
	Department 99 - Transfers Totals	\$250,000.00	\$0.00	\$0.00	\$0.00		\$0.00
	EXPENSE TOTALS	\$1,300,433.00	\$1,182,377.00	\$1,057,524.00	\$1,093,012.00	-7.56%	(\$89,365.00)
Fund 640 - Fleet Services Fund Totals							
	REVENUE TOTALS	\$958,654.00	\$1,082,825.00	\$1,086,575.00	\$960,510.00	-11.30%	(\$122,315.00)
	EXPENSE TOTALS	\$1,300,433.00	\$1,182,377.00	\$1,057,524.00	\$1,093,012.00	-7.56%	(\$89,365.00)
	Fund 640 - Fleet Services Fund Totals	(\$341,779.00)	(\$99,552.00)	\$29,051.00	(\$132,502.00)		(\$32,950.00)

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 for those two plans is assumed at 6.75%. 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 first 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 2024 Proposed Department Objectives

Objective	Action Steps	Timeframe
Monitor investments of the newly created consolidated investment boards.	• Monitor progress of the investment boards.	12/31/24
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.	12/31/24
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.	12/31/24

Fiscal Year 2023 Department Objectives Review

December 31st, 2023

Objective

Anticipated Completion Status

Successfully transfer investments to the newly created consolidated investment boards.

Complete

Monitor pension legislation and consolidated investment funds to ensure funds are operating as proposed and intended.

Complete

Establish and revise public safety pension board rules.

In Progress

Financial Summary

Police and Fire Pension Funds	Actual 2022	Budget 2023	Estimate 2023	Budget 2024	% Change	% Change
Note: IMRF assets are held by IMRF		A	B	C	A to C	B to C

Operating						
Revenue	\$ (8,438,281)	\$ 8,750,872	\$ 7,752,111	\$ 8,144,511	-6.9%	5.1%
Expenses	\$ (5,417,777)	\$ (5,446,207)	\$ (5,417,191)	\$ (5,597,448)	2.8%	3.3%
Net Operating Income (loss)	\$ (13,856,058)	\$ 3,304,665	\$ 2,334,920	\$ 2,547,063	-22.9%	9.1%
Operating Expense Detail						
Pensions	\$ 5,216,812	\$ 5,214,807	\$ 5,304,941	\$ 5,371,248	3.0%	1.2%
Services and Supplies	\$ 200,965	\$ 231,400	\$ 112,250	\$ 226,200	-2.2%	101.5%
	\$ 5,417,777	\$ 5,446,207	\$ 5,417,191	\$ 5,597,448		

Net Fund Income (loss)	\$ (13,856,058)	\$ 3,304,665	\$ 2,334,920	\$ 2,547,063	-22.9%	9.1%



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FY 2023 to FY 2024 Budget Dollar Change
Fund 800 - Police Pension Fund							
REVENUE							
Property Tax							
800-401.30	Property Tax Police Pension	0	0	0	0	0	0
Property Tax Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Intergovernmental Revenue							
800-430.10	Shared Revenue Replacement Tax	0	0	0	0		0
Intergovernmental Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Other Revenue							
800-485.05	Pension Contributions Employer Contributions	1,188,074.00	1,188,074.00	1,236,103.00	1,336,136.00	12.46%	148,062.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	2023 Tax Levy				1.0000	1,336,136.00	1,336,136.00
						Manager Totals	\$1,336,136.00
800-485.10	Pension Contributions Employee Contributions	264,779.00	264,779.00	279,977.00	284,131.00	7.31%	19,352.00
Other Revenue Totals		\$1,452,853.00	\$1,452,853.00	\$1,516,080.00	\$1,620,267.00	11.52%	\$167,414.00
Interest Income							
800-460.05	Interest Interest on Investments	2,384,197.00	2,784,350.00	2,784,350.00	2,297,710.00	-17.48%	-486,640.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	\$34,040,160 @ 6.75% (2022 ACFR)				1.0000	2,297,710.00	2,297,710.00
						Manager Totals	\$2,297,710.00
800-461.05	Investment Income Realized Gain/Loss	0	0	0	0		0
800-461.10	Investment Income Unrealized Gain/Loss	0	0	0	0		0
Interest Income Totals		\$2,384,197.00	\$2,784,350.00	\$2,784,350.00	\$2,297,710.00	-17.48%	(\$486,640.00)
REVENUE TOTALS		\$3,837,050.00	\$4,237,203.00	\$4,300,430.00	\$3,917,977.00	-7.53%	(\$319,226.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 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	2,457,640.00	2,531,370.00	2,849,632.00	2,607,312.00	3.00%	75,942.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	959999 - Police Pension Budget Only	Earnings		2,607,312.00
Manager Totals				\$2,607,312.00

800.95.01-595	Pension Contribution Refunds	50,000.00	50,000.00	30,250.00	50,000.00	0.00%	0

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	\$2,507,640.00	\$2,581,370.00	\$2,879,882.00	\$2,657,312.00	2.94%	\$75,942.00

Salary and Benefits Totals	\$2,507,640.00	\$2,581,370.00	\$2,879,882.00	\$2,657,312.00	2.94%	\$75,942.00

Services and Supplies

Services & Charges

800.95.01-551	Consulting Services	48,650.00	48,650.00	35,000.00	40,450.00	-16.86%	-8,200.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Actuarial services	1.0000	10,000.00	10,000.00
Manager	Administrative services	1.0000	5,000.00	5,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 800 - Police Pension Fund							
Department 95 - Police Pension							
Division 01 - Department Wide							
EXPENSE							
Manager	Benefit calculations					1.0000	1,000.00
Manager	Fiduciary liability insurance					1.0000	8,700.00
Manager	Pension services administration contract					1.0000	10,000.00
Manager	State compliance fee					1.0000	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	0.00%	0
800.95.01-581	Training & Travel	2,500.00	2,500.00	0	2,500.00	0.00%	0
<i>Services & Charges Totals</i>		\$71,150.00	\$71,150.00	\$45,000.00	\$62,950.00	-11.52%	(\$8,200.00)
<i>Services and Supplies Totals</i>		\$71,150.00	\$71,150.00	\$45,000.00	\$62,950.00	-11.52%	(\$8,200.00)
Division 01 - Department Wide Totals		\$2,578,790.00	\$2,652,520.00	\$2,924,882.00	\$2,720,262.00	2.55%	\$67,742.00
Department 95 - Police Pension Totals		\$2,578,790.00	\$2,652,520.00	\$2,924,882.00	\$2,720,262.00	2.55%	\$67,742.00
EXPENSE TOTALS		\$2,578,790.00	\$2,652,520.00	\$2,924,882.00	\$2,720,262.00	2.55%	\$67,742.00
Fund 800 - Police Pension Fund Totals							
REVENUE TOTALS		\$3,837,050.00	\$4,237,203.00	\$4,300,430.00	\$3,917,977.00	-7.53%	(\$319,226.00)
EXPENSE TOTALS		\$2,578,790.00	\$2,652,520.00	\$2,924,882.00	\$2,720,262.00	2.55%	\$67,742.00
Fund 800 - Police Pension Fund Totals		\$1,258,260.00	\$1,584,683.00	\$1,375,548.00	\$1,197,715.00	-24.42%	(\$386,968.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 810 - Fire Pension Fund							
REVENUE							
Property Tax							
810-401.35	Property Tax Fire Pension	0	0	0	0		0
	Property Tax Totals	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Intergovernmental Revenue							
810-430.10	Shared Revenue Replacement Tax	0	0	0	0		0
	Intergovernmental Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
Other Revenue							
810-485.05	Pension Contributions Employer Contributions	1,356,132.00	1,602,287.00	1,602,287.00	1,760,416.00	9.87%	158,129.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	2023 Tax Levy				1.0000	1,760,416.00	1,760,416.00
	Manager Totals						\$1,760,416.00
810-485.10	Pension Contributions Employee Contributions	249,394.00	249,394.00	249,394.00	252,773.00	1.35%	3,379.00
	Other Revenue Totals	\$1,605,526.00	\$1,851,681.00	\$1,851,681.00	\$2,013,189.00	8.72%	\$161,508.00
Interest Income							
810-460.05	Interest Interest on Investments	2,253,793.00	2,661,988.00	1,600,000.00	2,213,345.00	-16.85%	-448,643.00
Budget Transactions							
Level	Transaction				Number of Units	Cost Per Unit	Total Amount
Manager	\$32,790,277 @ 6.75% (2022 ACFR)				1.0000	2,213,345.00	2,213,345.00
	Manager Totals						\$2,213,345.00
810-461.05	Investment Income Realized Gain/Loss	0	0	0	0		0
810-461.10	Investment Income Unrealized Gain/Loss	0	0	0	0		0
	Interest Income Totals	\$2,253,793.00	\$2,661,988.00	\$1,600,000.00	\$2,213,345.00	-16.85%	(\$448,643.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 810 - Fire Pension Fund							
REVENUE							
	REVENUE TOTALS	\$3,859,319.00	\$4,513,669.00	\$3,451,681.00	\$4,226,534.00	-6.36%	(\$287,135.00)



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 810 - Fire Pension Fund							
Department 96 - Fire Pension							

Division 01 - Department Wide

Salary and Benefits

Pensions

810.96.01-519	Pensions	2,605,279.00	2,683,437.00	2,455,309.00	2,763,936.00	3.00%	80,499.00

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	969999 - Fire Pension Budget	Earnings		2,763,936.00
Manager Totals				\$2,763,936.00

810.96.01-595	Pension Contribution Refunds	50,000.00	50,000.00	0	50,000.00	0.00%	0

Position Transactions

Level	Position	Type	Code	Total Amount
Manager	969999 - Fire Pension Budget	Earnings		50,000.00
Manager Totals				\$50,000.00

Pensions Totals	\$2,655,279.00	\$2,733,437.00	\$2,455,309.00	\$2,813,936.00	2.94%	\$80,499.00

Salary and Benefits Totals	\$2,655,279.00	\$2,733,437.00	\$2,455,309.00	\$2,813,936.00	2.94%	\$80,499.00

Services and Supplies

Services & Charges

810.96.01-551	Consulting Services	42,950.00	37,750.00	25,000.00	40,750.00	7.95%	3,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Manager	Actuarial Services	1.0000	10,000.00	10,000.00
Manager	Administrative services	1.0000	5,000.00	5,000.00
Manager	Benefit calculations	1.0000	1,000.00	1,000.00



Village of Winnetka

Budget Detail

Budget Year 2024

Account Number	Description	2022 Adopted Budget	2023 Adopted Budget	2023 Estimated Amount	2024 Manager	FY 2023 to FY 2024 Budget % Change	FYE 2023 to FY 2024 Budget Dollar Change
Fund 810 - Fire Pension Fund							
Department 96 - Fire Pension							
Division 01 - Department Wide							
<u>Salary and Benefits</u>							
Manager	Fiduciary liability insurance					1.0000	9,000.00
Manager	Pension services administration contract					1.0000	10,000.00
Manager	State compliance fee					1.0000	5,750.00
Manager Totals							\$40,750.00
810.96.01-553	Legal Services	20,000.00	20,000.00	12,000.00	20,000.00	0.00%	0
810.96.01-581	Training & Travel	2,500.00	2,500.00	0	2,500.00	0.00%	0
<i>Services & Charges Totals</i>		\$65,450.00	\$60,250.00	\$37,000.00	\$63,250.00	4.98%	\$3,000.00
<i>Services and Supplies Totals</i>		\$65,450.00	\$60,250.00	\$37,000.00	\$63,250.00	4.98%	\$3,000.00
Division 01 - Department Wide Totals		\$2,720,729.00	\$2,793,687.00	\$2,492,309.00	\$2,877,186.00	2.99%	\$83,499.00
Department 96 - Fire Pension Totals		\$2,720,729.00	\$2,793,687.00	\$2,492,309.00	\$2,877,186.00	2.99%	\$83,499.00
EXPENSE TOTALS		\$2,720,729.00	\$2,793,687.00	\$2,492,309.00	\$2,877,186.00	2.99%	\$83,499.00
Fund 810 - Fire Pension Fund Totals							
REVENUE TOTALS		\$3,859,319.00	\$4,513,669.00	\$3,451,681.00	\$4,226,534.00	-6.36%	(\$287,135.00)
EXPENSE TOTALS		\$2,720,729.00	\$2,793,687.00	\$2,492,309.00	\$2,877,186.00	2.99%	\$83,499.00
Fund 810 - Fire Pension Fund Totals		\$1,138,590.00	\$1,719,982.00	\$959,372.00	\$1,349,348.00	-21.55%	(\$370,634.00)
Net Grand Totals							
REVENUE GRAND TOTALS		\$93,187,834.00	\$106,640,163.00	\$104,711,365.00	\$99,940,411.00	-6.28%	(\$6,699,752.00)
EXPENSE GRAND TOTALS		\$101,691,780.00	\$105,225,570.00	\$101,460,060.00	\$111,519,210.00	5.98%	\$6,293,640.00
Net Grand Totals		(\$8,503,946.00)	\$1,414,593.00	\$3,251,305.00	(\$11,578,799.00)	-918.53%	(\$12,993,392.00)

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 Policies

Ideal revenue sources have the following characteristics:

1. They should be stable and predictable to allow the Village to implement its long-range financial goals without being forced to suddenly reduce Village services, to dramatically decrease infrastructure investments, and/or to unexpectedly decrease cash reserves to fund operations.
2. To the greatest extent possible, they should be able to grow in tandem with costs. Many increases in costs (e.g., health insurance, property insurance, pension benefits, etc.) are beyond the control of the Village, and thus a growing revenue base is required to offset these increasing costs.

Tax Levy Policy Statement

Background:

As a non-home rule community, the annual increase in the Village's property tax revenue was limited by State law to the rate of inflation or 5%, whichever was less (State "tax cap" law.) Now that the Village is a home rule municipality through a successful voter referendum on April 5, 2005, the Village Council can set the property tax levy at any amount it deems appropriate.

The Village uses its property tax revenues to fund a large percentage of the General Fund operating costs, pension amortization costs, and the refuse utility.

This policy honors the spirit of the Village's home rule discussion to continue the tradition of fiscal prudence based upon the following concepts:

- continue to operate within the non-home rule tax cap limitations;
- continue fiscal restraint in setting rates for revenue sources that are not capped;
- continue efforts to restrain increases in operating expenses;
- continue focus on being more efficient and cost effective;
- continue policies to maintain a Aaa bond rating.

This policy strives to maintain the delicate balance of preserving the Village's solid financial foundation while continuing to set property tax levies that are equal to or less than the limits allowed by the tax cap law and delivering high levels of service, including making infrastructure improvements.

Tax Levy Recommendations:

The current Village Council recommends reviewing, analyzing and considering the following objectives when setting the Village tax levy, keeping in mind the ultimate goal to set Winnetka's total property tax levy at or less than the maximum levy authorized by tax caps:

1. Continue to tightly control increases in operating expenses.
2. Continue to explore ways to diversify General Fund revenue sources.
3. Carefully plan the Village's Five-Year Capital Improvement Program.
4. Continue to calculate potential property tax revenues from new development to determine if the Village needs these additional revenues to balance its budget.
5. Review the following information to prepare for setting the property tax levy amount in December as required by State law.
 - a) Determine if the State Legislature has increased Police or Fire pension benefits in the last year and whether the Village must increase the property tax levy in order to keep these pension funds actuarially sound.
 - b) Update all General Fund revenue estimates and assess any adverse, major expense developments during the first six months of the current fiscal year.

Winnetka leadership is committed to maintaining the Village's long-standing tradition of sound fiscal discipline and stewardship while delivering high levels of municipal services and investing in the community's infrastructure. By working together, the Village Council, Village Administration, business community and residents will ensure a strong, healthy, vibrant Village for future generations of Winnetkans.

Fees:

When the Village charges fees, such as building permit fees, they should be set to recover the cost of providing the specific service.

Utility Rates:

Retail electric, water, sanitary, and storm sewer rates for Winnetka residents are set by using a cost-of-service analysis. This ensures an equitable allocation of revenue requirements to the various customer classifications.

The Village provides water outside its corporate limits to the Village of Northfield and individual residents in the Woodley Road area. The Northfield water rates are established by contract and are based on the market rate of wholesale water being sold from one Village to another. Unincorporated customers, like the Woodley Road residents, pay a higher water rate, as it is standard practice for Villages to charge more to residents of unincorporated areas.

Policies for Operating Expenses

Increases in operating expenditures generally should be equal to increases in revenues unless specific Council action is taken to increase or reduce cash balances.

Personnel expenses are the most expensive cost center in the Village's budget. A well-trained and experienced work force is a vital component of providing high quality services at a reasonable cost. In order to preserve a stable workforce, the Village compensates its employees fairly and in keeping with the salaries and benefits offered by other nearby villages. However, the Village must continue to improve productivity to continue to perform the same, or more, work at a lesser cost. Without decreasing the level of Village services, the Village has reduced its total number of full-time employees from 166 FTEs in 2000 to 157.5 FTEs in the proposed 2024 budget.

In terms of funding public safety pensions, the Village seeks to fund at least 100% of the annual contribution amount calculated by professional actuaries. It is the Village's philosophy to seek 100% funding, over time, using reasonable assumptions and the entry age normal method of calculating Village contribution amounts.

State law requires a contribution based on 90% funding under the Projected Unit Credit Method, which can be back-weighted in terms of Village contributions.

Capital Improvement Policies

Except under extraordinary circumstances, the Village will continue to maintain and upgrade its infrastructure via routine capital improvements projects on a pay-as-you-go basis. This allows the Village to invest all its financial resources into the capital improvement project without incurring interest payments.

For mega-projects such as storm sewers, parking decks, large scale redevelopment, streetscape, etc., the Village will utilize cash reserves to the extent possible. These cash reserves are increased through careful and conservative management of the Village's budget in anticipation of the need to undertake such projects.

The core planning tool for investing in the infrastructure is the Village's Five-year Capital Improvement Plan, which is updated annually for the General, MFT, Village Facilities, Business District Revitalization Water, Electric, Refuse, Sanitary Sewer, and Stormwater Sewer Funds.

The historical record indicates that the following levels of investment are required to properly maintain the Village's infrastructure:

General Fund:	From \$3.5 to \$4.5 million per year
Electric Fund:	Annual depreciation rate
Water Fund:	\$2.465 million a year (100 yr replacement) – per 2017 rate study
Sewer Fund:	Annual depreciation rate

Debt Policies

Village residents call for quality infrastructure. Consequently, staff budget capital and infrastructure expenditures for facilities, roadways, sidewalks, equipment, vehicles, electric, water, sewer, and refuse. The costs associated with acquiring and improving many long-term capital assets are met primarily with fund balance, but occasionally the Village will elect to issue debt. The Village reviews existing obligation structure, current and projected surplus from operations and future liability levels before making decisions to issue new debt.

The only current outstanding Village debt is related to stormwater improvements, which consists of a 2020 General Obligation (GO) Refunding issue totaling \$12,035,000. Because the principal and interest payments on this debt are covered by stormwater utility fee revenues, the property tax component of the repayment has been abated annually.

The Village has consistently retained a Aaa bond rating with a “Stable Outlook”. Rating agencies cite the following credit strengths as factors in determining past ratings:

- Very affluent tax base located north of Chicago.
- Significant financial flexibility afforded by the village’s status as a home rule unit.
- History of positive financial operations and maintenance of very strong reserve levels.
- Modest direct debt burden with all debt being paid from self-supporting enterprises.

Legal Debt Margin

Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of legal debt margin. “The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent:...indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts.” To date the Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

General Budgeting Policies and Procedures

1. Target and maintain an appropriate fund balance in each fund.
2. Maintain a balanced operational budget, which is defined as avoiding drawdown of fund balance from regular operations by ensuring that regular revenue meets or exceeds the budgeted amount for regular expenditures. The Village does not rely on one-time or non-recurring revenue sources in its definition of a balanced budget.
3. Maintain an open, well-communicated budget process.
 - a) The budget documents are filed with the Library for public use. All meetings are open to the public. A summary of the budget is posted on the Village’s website.
4. The proposed budget is presented using Generally Accepted Accounting Principles, (GAAP). Historical information is restated, when necessary, to aid in meaningful comparisons.
5. The budgetary basis for each fund will match the basis used in audited financial statements. Modified accrual is used for government funds and accrual is used for all other funds.

Budget Process/Calendar

The Village's budget planning cycle consists of a number of distinct steps. The budget process is coordinated annually by the Finance Department in conjunction with the Village Manager's Office. The process normally starts in late summer and concludes with the approval of the budget and tax levy by the Village Council in December. Major milestones in the budget process include:

June-July:	Finance/Village Manager kickoff meeting to discuss budget overview and policy goals.
July:	Village-wide training on the organization's ERP budgeting platform.
August:	Budget data entry is opened to all departments.
August:	Five-year Capital Plan revisions received by Finance.
August:	Finance Department calculates payroll budget based on data provided by Departments.
September:	Budget data entry is closed to departments. Draft budget numbers finalized by the Finance Department.
September:	Village Manager's Office and Finance Department meets with individual departments to discuss proposed budgets.
September:	Proposed budget numbers finalized by the Village Manager.
October:	Finance Department prepares budget document.
November:	Village Council holds budget review sessions with staff and residents of the Village.
December:	Village Council formally introduces budget resolution and tax levy ordinance.
December:	Village Council adopts the budget for the fiscal year beginning on January 1 st and the tax levy for the upcoming year.
December:	Village Staff files the approved budget and tax levy with Cook County, Illinois.

Budget Amendments

It is the practice and policy of the Village to avoid budget amendments whenever possible by budgeting strategically during the regular budget process. To that end, each year the budget includes a contingency expense that is approved by the Village Council as part of the budget process. The contingency expense can be used to pay for unforeseen items, salary adjustments resulting from collective bargaining agreements, or ongoing projects that may have been advanced or delayed from a previous fiscal year. The Village Council has significant strategic input as to when the contingency is employed.

In the event a budget amendment is required, however, the Council would direct Staff to prepare a resolution authorizing the budget changes by fund, line item, and dollar amount. Such resolution would be adopted by the Village Council in an open meeting.

Fund Balance / Net Assets Policy

This budget document was prepared on a measurement basis of fund balance and net assets versus cash balances. In most cases, cash balances are very similar to fund balances. In the insurance funds, there can be a notable difference between cash balances and fund balance, as the Village can have significant liabilities in these funds that are paid off over many years, such as the Village's obligations to injured workers.

The Fund Balance/Net Assets Policy serves as a guide for policy makers and does not by itself mandate any Council action.

When the fund balance is significantly above the desired level, the Council can keep fees and taxes lower. Additionally, capital improvements can be funded from reserve balances above the minimum threshold.

When fund balances are below the desired levels, it is a signal to policy-makers that corrective action might be desirable. Corrective action could include lowering expenses, increasing revenues, deferring capital improvements, or making policy changes to rebuild fund equity. As with many policies, there is some judgment involved.

Purpose

A Fund Balance/Net Assets Policy establishes a minimum end-of-year fund balance/net assets target for select funds, as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and ensure that the Village will be able to respond to emergencies with fiscal strength. Additionally, detailing the availability of fund balance increases the ability of financial statement users to understand the availability of resources.

It is the Village's philosophy to support long-term financial strategies, where fiscal strength and sustainability are high priorities, while also building funds for capital projects. It is essential to maintain adequate levels of fund balance/net assets to mitigate current and future risks and provide operational flexibility to respond to fiscal challenges over time without large tax or fee changes.

Fund balance/net asset levels are also crucial considerations in long-term financial planning. Credit rating agencies also monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate continued creditworthiness.

Definitions

Governmental Funds

The fund balance will be composed of three primary categories:

- 1) Non-spendable Fund Balance – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, deposits, land held for resale and endowments).
- 2) Restricted Fund Balance – portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).
- 3) Unrestricted Fund Balance – is made up of three components:
 - A) Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Council action. The same action is required to remove the commitment of fund balance.
 - B) Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Council action.
 - C) Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of a tentative management plan.

Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Government assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

Proprietary Funds

Proprietary funds include enterprise and internal service funds. The net assets are composed of three primary categories:

- 1) Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund’s net assets that reflects the fund’s net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.
- 2) Restricted Net Assets – portion of a proprietary fund’s net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).
- 3) Unrestricted Net Assets – portion of a proprietary fund’s net assets that is neither restricted nor invested in capital assets (net of related debt).

Authority

Governmental Funds

Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Council. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

Assigned Fund Balance – A self-imposed constraint on spending the fund balance based on the Government’s intent to use fund balance for a specific purpose. The authority may be delegated to members of the management team by the Council.

Minimum Unrestricted Fund Balance Levels

General Fund

Purpose – Is a major fund and the general operating fund of the Government. It is used to account for all activities that are not accounted for in another fund.

Fund Balance – Unrestricted fund balance targets should represent no less than six months of operating expenditures. Balances above the maximum may be transferred to other funds or invested in capital projects at the Council’s discretion.

Special Revenue Fund

Purpose - Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Financing – Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.

Fund Balance – Derived from property taxes (other another restricted revenue source); therefore, legally restricted. The portion of fund balance derived from property taxes will be legally restricted. The remaining fund balance amount (restricted and/or committed) will be targeted at a minimum level of 50% of annual budgeted revenues.

Debt Service Fund

Purpose – Established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Financing – The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.

Fund Balance – Derived from property taxes; therefore, legally restricted. Any fund balance accumulation should not exceed the future principal and interest payments due.

Capital Projects Fund

Purpose - Established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding proprietary fund capital outflows.

Financing – Debt financing, grants, or inter-fund transfers are used to finance projects.

Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds.

Proprietary Funds

Enterprise Funds

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Financing – User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance.

Current Assets minus Current Liabilities should represent no less than four months of budgeted operating expenses.

Internal Service Funds

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund.

The focus of internal service fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to a business in the private sector. Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Government

on a cost-reimbursement basis.

Financing – User fees charged to other departments, funds, or component units, or debt financing are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent appropriate levels given the activity of the fund and the discretion of the Council and management (excluding debt service and capitalized asset expenses).

Unrestricted net asset targets should represent no less than four months of budgeted operating expenses. Unrestricted net assets for the health insurance fund should equal two months of IPBC invoices.

Insurance type funds should have additional unrestricted net asset targets reflecting the fact that these funds may finance significant risks and can have variability based on claims experience. The following amounts are established as additional net asset amounts that should be added to the four months of expenses base amount for the funds indicated:

Worker's Compensation – Four months of operating expenses plus 100% of one self-insured \$250,000 loss.

Liability Fund – Four months of operating expenses plus 100% of one self-insured \$100,000 loss.

Health Insurance – no additional amount needed.

Other Considerations

In establishing the above policies for unrestricted fund balance/net asset levels, the Government considered the following factors:

- The predictability of the Government's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
- The Government's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)
- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose)

If any of the above factors materially change, the Village Staff is charged with reviewing the current unrestricted fund balance/net asset levels and suggesting changes, if needed, to the Village Council for their consideration.

SUPPLEMENTAL BUDGET INFORMATION

Exhibits:

- A. Property Tax Levy Calculations
- B. History of Tax Levy by Use
- C. Tax Levy History and Projections
- D. Pension Funding Levels and Policies
- E. Glossary



Village of Winnetka
Schedule of Property Tax Levy Calculations

Tax Levy Category	2022 Actual Tax Levy	2023 Proposed Tax Levy	\$ - Change	% - Change
<u>General Fund:</u>				
Corporate*	\$12,470,870	\$12,661,625	\$190,755	1.53%
<u>Other Funds:</u>				
Police Pension	\$1,236,103	\$1,336,136	\$100,033	8.09%
Fire Pension	\$1,602,287	\$1,760,416	\$158,129	9.87%
Total Village-wide Tax Levy	\$15,309,260	\$15,758,177	\$448,917	2.93%
Less: New Development @ 1.5%		(\$229,639)	(\$229,639)	-1.50%
Existing Tax Payer Increase	\$15,309,260	\$15,528,538	\$219,278	1.43%

Increase (Decrease) Based on Total Property Tax Bill

Total Property Taxes Paid 100.00%	Other Taxing Distr. 87.06%	Village 12.94%	1.43% Change / Village
\$10,000	\$8,706	\$1,294	\$19
\$15,000	\$13,059	\$1,941	\$28
\$20,000	\$17,412	\$2,588	\$37
\$25,000	\$21,765	\$3,235	\$46
\$30,000	\$26,118	\$3,882	\$56
\$35,000	\$30,471	\$4,529	\$65
\$40,000	\$34,824	\$5,176	\$74
\$50,000	\$43,530	\$6,470	\$93
\$60,000	\$52,236	\$7,764	\$111

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
2024 Projected	\$16,467,295	4.50%	\$13,231,398	4.50%	\$1,396,262	4.50%	\$1,839,635	4.50%	\$0		\$0	
2023 Proposed	\$15,758,177	2.93%	\$12,661,625	1.53%	\$1,336,136	8.09%	\$1,760,416	9.87%	\$0		\$0	
2022 Actual	\$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	11.4%	\$1,519,805	5.1%	\$1,819,236	5.6%	\$0	-100.0%	\$0	
2017	\$14,706,625	0.8%	\$10,341,506	0.2%	\$1,488,956	2.9%	\$1,776,163	3.1%	\$1,100,000	0.0%	\$0	
2016	\$14,589,906	1.2%	\$10,320,066	-2.2%	\$1,446,664	10.6%	\$1,723,176	18.7%	\$1,100,000	0.0%	\$0	
2015	\$14,416,903	0.8%	\$10,557,155	-1.1%	\$1,308,146	14.2%	\$1,451,602	5.0%	\$1,100,000	0.0%	\$0	
2014	\$14,302,483	0.6%	\$10,675,483	0.9%	\$1,145,000	5.0%	\$1,382,000	5.0%	\$1,100,000	0.0%	\$0	-100.0%
2013	\$14,222,477	2.5%	\$10,578,861	1.4%	\$1,090,000	8.0%	\$1,316,000	10.5%	\$1,100,000	0.0%	\$137,616	-0.6%
2012	\$13,875,587	3.0%	\$10,436,990	3.0%	\$1,009,152	1.7%	\$1,191,031	7.4%	\$1,100,000	0.0%	\$138,414	-0.3%
2011	\$13,472,400	2.8%	\$10,132,173	1.7%	\$992,534	3.5%	\$1,108,794	17.9%	\$1,100,000	0.0%	\$138,899	-0.1%
2010	\$13,105,359	2.8%	\$9,966,820	4.2%	\$959,387	-4.7%	\$940,074	0.4%	\$1,100,000	0.0%	\$139,078	0.1%
2009	\$12,748,404	1.7%	\$9,566,301	0.6%	\$1,006,480	37.7%	\$936,668	12.2%	\$1,100,000	-17.0%	\$138,955	0.3%
2008	\$12,535,305	4.7%	\$9,505,770	3.8%	\$731,000	8.3%	\$835,000	14.4%	\$1,325,000	3.9%	\$138,535	0.5%
2007	\$11,972,591		\$9,154,768		\$675,000		\$730,000		\$1,275,000		\$137,823	

Note:

Includes IMRF pension and Social Security / Medicare tax levies in 2010 and prior years.

**Village of Winnetka
Tax Levy History and Projections**

	Non-Home Rule Calculations				Actual Levy		\$'s Less Than NHR Limit	
	CPI Increase	New Develop.	Total	Max. Levy Possible (Excludes SSA's)	Actual Levy	% From PY	\$'s Under Max. This Year	\$'s Under Max. Cumulative
2005 Actual *	3.30%	1.80%	5.10%	\$11,031,772	\$10,969,000	4.50%	\$62,772	\$62,772
2006 Actual	3.40%	1.90%	5.30%	\$11,616,456	\$11,435,181	4.25%	\$181,275	\$244,047
2007 Actual	2.50%	1.80%	4.30%	\$12,115,964	\$11,972,591	4.70%	\$143,373	\$387,420
2008 Actual	4.10%	1.90%	6.00%	\$12,842,922	\$12,535,303	4.70%	\$307,619	\$695,039
2009 Actual	0.10%	1.20%	1.30%	\$13,009,880	\$12,748,403	1.70%	\$261,477	\$956,516
2010 Actual	2.70%	0.90%	3.60%	\$13,478,236	\$13,105,359	2.80%	\$372,877	\$1,329,393
2011 Actual	1.50%	0.90%	2.40%	\$13,801,714	\$13,472,400	2.80%	\$329,314	\$1,658,707
2012 Actual	3.00%	0.80%	3.80%	\$14,326,179	\$13,875,587	2.99%	\$450,592	\$2,109,299
2013 Actual	1.70%	0.70%	2.40%	\$14,670,007	\$14,222,477	2.50%	\$447,530	\$2,556,829
2014 Actual	1.50%	1.30%	2.80%	\$15,080,767	\$14,302,483	0.56%	\$778,284	\$3,335,113
2015 Actual	0.80%	0.80%	1.60%	\$15,322,059	\$14,416,903	0.80%	\$905,156	\$4,240,269
2016 Actual	0.70%	1.20%	1.90%	\$15,613,178	\$14,589,906	1.20%	\$1,023,272	\$5,263,541
2017 Actual	2.10%	0.80%	2.90%	\$16,065,960	\$14,706,625	0.80%	\$1,359,335	\$6,622,876
2018 Actual	2.10%	0.90%	3.00%	\$16,547,939	\$14,838,985	0.90%	\$1,708,954	\$8,331,830
2019 Actual	1.90%	1.40%	3.30%	\$17,094,021	\$15,047,473	1.41%	\$2,046,548	\$10,378,378
2020 Actual	2.30%	0.76%	3.06%	\$17,617,098	\$15,161,834	0.76%	\$2,455,264	\$12,833,642
2021 Actual	1.40%	0.49%	1.89%	\$17,950,061	\$15,236,127	0.49%	\$2,713,934	\$15,547,576
2022 Actual	5.00%	0.48%	5.48%	\$18,582,515	\$15,309,260	0.48%	\$3,273,255	\$16,106,897
2023 Proposed ** (2024 budget)	5.00%	1.50%	6.50%	\$19,511,641	\$15,758,177	2.93%	\$3,753,464	\$19,860,361
					Less: Develop.	-1.50%		
					Net Increase	1.43%		
2024 Projected (2025 budget)	3.00%	1.50%	4.50%	\$20,487,223	\$16,467,295	4.50%	\$4,019,928	\$23,880,289
					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.

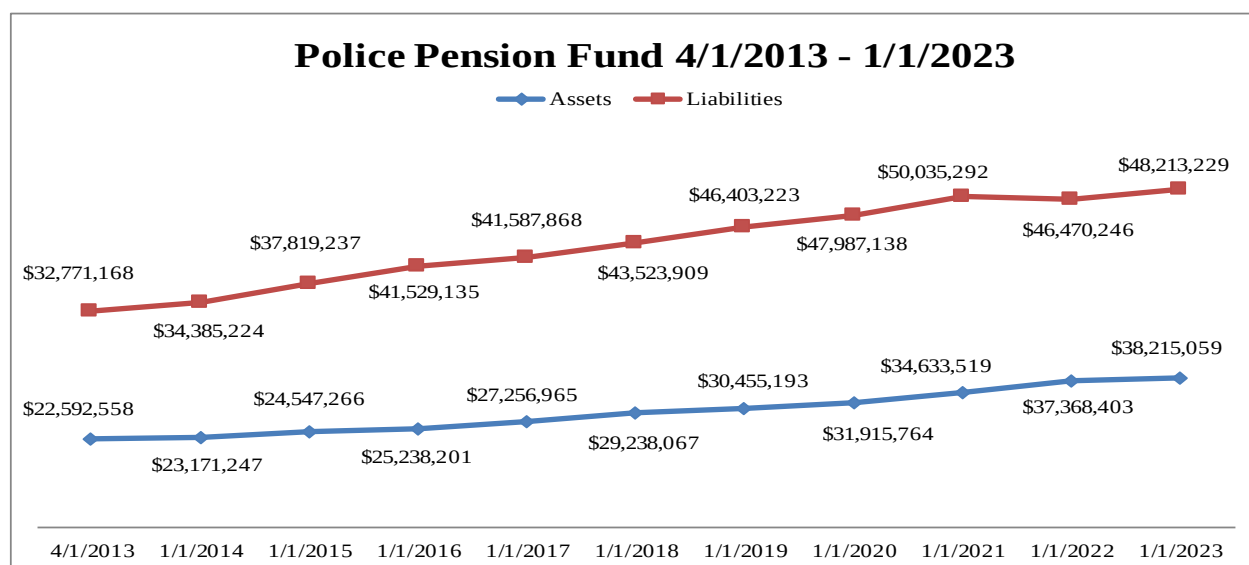
** The 2023 non-home rule tax levy increase is capped at 5%. Actual annual change in CPI-U at December, 2022 is 6.5%.
<https://www.bls.gov/bls/news-release/cpi.htm>

The above chart compares the Village's actual property tax levies from 2005 to 2023. The amount that could have been levied as a non-home rule community is also listed as the Council expressed a desire not to exceed that amount unless there were exceptional circumstances. The proposed 2023 Village property tax levy is \$3,753,464 below the property tax cap limit.

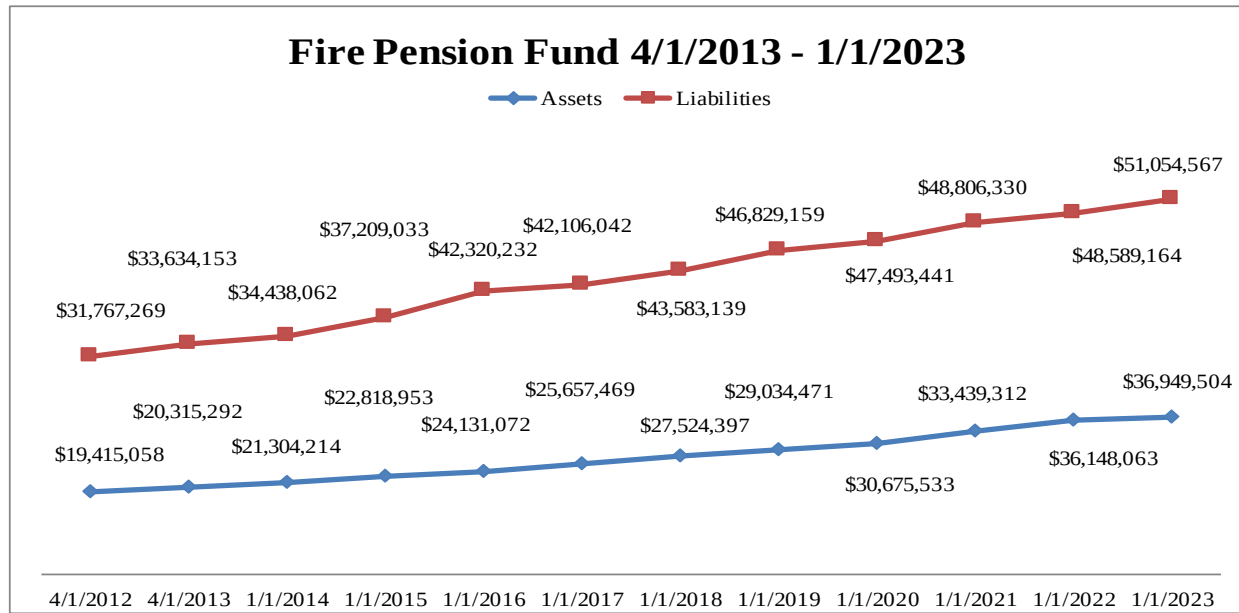
Pension Funding Levels and Policies

The Village has three pension plans, the Illinois Municipal Retirement Fund (IMRF, covering all non-sworn police and fire personnel), the Police Pension Fund, and the Firefighters' Pension Fund.

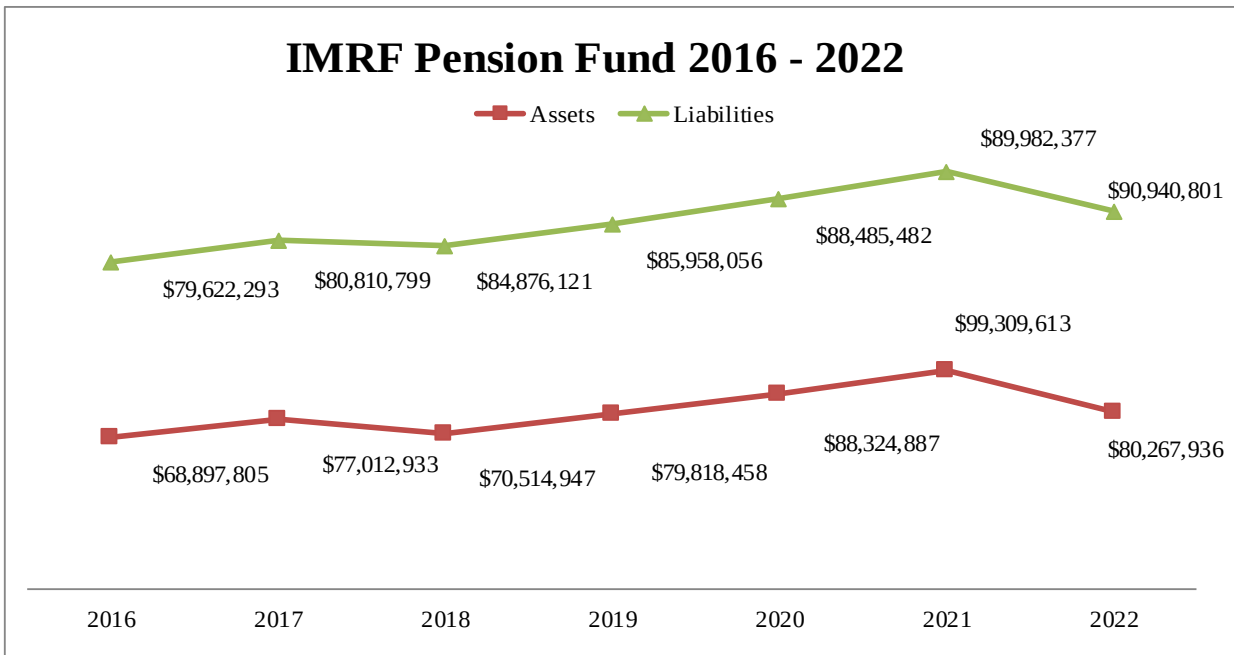
While the Village's contributions to all three pension plans have met or exceeded the amount calculated by an independent actuary since 1993, the funds continue to have a funding shortfall. The funding shortfall is attributable to investment market corrections, enhanced benefits approved in the public safety pensions, and updated mortality assumptions. Below are separate presentations of the assets and liabilities of the Police, Firefighters' and IMRF Pension Plans.



Valuation Period	Valuation Date	Assets	Liabilities	Difference	% Funded
1/1/22-12/31/23	1/1/2023	\$ 38,215,059	\$ 48,213,229	\$ 9,998,170	79.3%
1/1/21-12/31/22	1/1/2022	\$ 37,368,403	\$ 46,470,246	\$ 9,101,843	80.4%
1/1/20-12/31/20	1/1/2021	\$ 34,633,519	\$ 50,035,292	\$ 15,401,773	69.2%
1/1/19-12/31/19	1/1/2020	\$ 31,915,764	\$ 47,987,138	\$ 16,071,374	66.5%
1/1/18-12/31/18	1/1/2019	\$ 30,455,193	\$ 46,403,223	\$ 15,948,030	65.6%
1/1/17-12/31/17	1/1/2018	\$ 29,238,067	\$ 43,523,909	\$ 14,285,842	67.2%
1/1/16-12/31/16	1/1/2017	\$ 27,256,965	\$ 41,587,868	\$ 14,330,903	65.5%
1/1/15-12/31/15	1/1/2016	\$ 25,238,201	\$ 41,529,135	\$ 16,290,934	60.8%
1/1/14-12/31/14	1/1/2015	\$ 24,547,266	\$ 37,819,237	\$ 13,271,971	64.9%
1/1/13-12/31/13	1/1/2014	\$ 23,171,247	\$ 34,385,224	\$ 11,213,977	67.4%
4/1/12-3/31/13	4/1/2013	\$ 22,592,558	\$ 32,771,168	\$ 10,178,610	68.9%



Valuation Period	Valuation Date	Assets	Liabilities	Difference	% Funded
1/1/21 -12/31/22	1/1/2023	\$ 36,949,504	\$ 51,054,567	\$ 14,105,063	72.4%
1/1/20 -12/31/21	1/1/2022	\$ 36,148,063	\$ 48,589,164	\$ 12,441,101	74.4%
1/1/20 -12/31/20	1/1/2021	\$ 33,439,312	\$ 48,806,330	\$ 15,367,018	68.5%
1/1/19 -12/31/19	1/1/2020	\$ 30,675,533	\$ 47,493,441	\$ 16,817,908	64.6%
1/1/18-12/31/18	1/1/2019	\$ 29,034,471	\$ 46,829,159	\$ 17,794,688	62.0%
1/1/17-12/31/17	1/1/2018	\$ 27,524,397	\$ 43,583,139	\$ 16,058,742	63.2%
1/1/16-12/31/16	1/1/2017	\$ 25,657,469	\$ 42,106,042	\$ 16,448,573	60.9%
1/1/15-12/31/15	1/1/2016	\$ 24,131,072	\$ 42,320,232	\$ 18,189,160	57.0%
1/1/14-12/31/14	1/1/2015	\$ 22,818,953	\$ 37,209,033	\$ 14,390,080	61.3%
1/1/13-12/31/13	1/1/2014	\$ 21,304,214	\$ 34,438,062	\$ 13,133,848	61.9%
4/1/12-3/31/13	4/1/2013	\$ 20,315,292	\$ 33,634,153	\$ 13,318,861	60.4%



Valuation Date	Assets	Liabilities	Difference	% Funded
2016	\$ 68,897,805	\$ 79,622,293	\$ 10,724,488	86.5%
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%

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). In 2012, the decrease in IMRF's funding percentage was due to investment returns.

While the Village IMRF contribution is calculated by IMRF and passed on to the Village in the form of a percentage (7.49% in FY 2023), 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, 2023, the current level of funding for the Winnetka Police Pension Fund is 79.3% and the Fire Pension Fund is 72.4%, both down slightly from the previous year. The percent funded is the amount that the funds have on hand to meet all current and future payments to qualifying members of the funds. This analysis is important to be consistently updated as a variety of factors are changing annually including: the increased salaries of the participants, the amount of interest earnings that can help offset future costs to the funds, and a variety of other factors such as future benefit changes that may be imposed by the state legislature.

In 2016 the funding target, set by the pension funds, was updated from 100% funded by 2033 to 100% funded by December 31, 2035. The change in target year was to help smooth out the significant tax levy effects from an update in mortality assumptions, while still maintaining a 100% funding target. On November 14th, 2019, the Illinois General Assembly passed pension legislation that mandated the consolidation of investments of more than 650 individual suburban and downstate public safety pension funds into two funds, one for Police and one for Fire. This legislation which was based on recommendations issued on October 10th by the Governor's Pension Consolidation Feasibility Task Force went into effect on January 1, 2020. The legislation called for all local pension fund assets to be transferred to the new consolidated fund as soon as practicable "but not later than 30 months after the effective date of the legislation". During 2022, both the Police and Fire pensions completed their transfers of investments to the consolidated board.

Both funds also changed key actuarial assumptions in 2022 including:

- Moving from being 100% funded by 2035 to a rolling 15-year amortization period that resets each year.
- Increasing the assumed rate of return from 6.25% to 6.75%

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 - 2022/2023

	Winnetka				Wilmette				Northbrook*			
	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total
Assets	\$ 80,267,936	\$ 38,215,059	\$ 36,949,504	\$ 155,432,499	\$ 73,527,661	\$ 53,164,966	\$53,814,974	\$ 180,507,601	\$ 80,026,545	\$ 67,260,845	\$ 65,917,537	\$ 213,204,927
Liabilities	\$ 90,940,801	\$ 48,213,229	\$ 51,054,567	\$ 190,208,597	\$ 81,003,721	\$ 83,649,175	\$88,980,174	\$ 253,633,070	\$ 90,900,921	\$ 116,788,074	\$ 123,287,923	\$ 330,976,918
Unfunded	\$ (10,672,865)	\$ (9,998,170)	\$ (14,105,063)	\$ (34,776,098)	\$ (7,476,060)	\$ (30,484,209)	\$ (35,165,200)	\$ (73,125,469)	\$ (10,874,376)	\$ (49,527,229)	\$ (57,370,386)	\$ (117,771,991)
% Funded	88%	79%	72%	82%	91%	64%	60%	71%	88%	58%	53%	64%
Earnings Rate	7.25%	6.75%	6.75%		7.25%	7.25%	7.25%		7.25%	7.00%	7.00%	
Employer	11.01%	41.35%	53.28%		8.48%	50.32%	64.43%		9.15%	60.64%	61.92%	
Employee	4.50%	9.91%	9.455%		4.50%	9.91%	9.455%		4.50%	9.91%	9.455%	
	Glencoe*				Kenilworth				Northfield*			
	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total	IMRF	Police	Fire	Total
Assets	\$ 43,254,326	\$ 37,989,558	Legacy 559	\$ 81,244,443	\$ 10,339,436	\$ 9,285,065		\$ 19,624,501	\$35,173,898	\$23,006,902		\$58,180,800
Liabilities	\$ 48,056,272	\$ 70,395,652	223,388	\$ 118,675,312	\$ 8,590,580	\$ 18,473,475		\$ 27,064,055	\$32,520,217	\$36,553,158		\$69,073,375
Unfunded	\$ (4,801,946)	\$ (32,406,094)	(222,829)	\$ (37,430,869)	\$ 1,748,856	\$ (9,188,410)		\$ (7,439,554)	\$2,653,681	(\$13,546,256)		(\$10,892,575)
% Funded	90%	54%	0%	68%	120%	50%		73%	108%	63%		84%
Earnings Rate	7.25%	6.50%	0.00%		7.25%	6.00%			7.25%	6.75%		
Employer	10.07%	75.19%			10.47%	115.30%			13.38%	57.04%		
Employee	4.50%	9.91%			4.50%	9.91%			4.50%	9.91%		

* Northbrook and Northfield run on a non-calendar fiscal year. Their most recent CAFRs do not reflect their 1/1/22 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 1/1/2023 for general merchandise was 9.00%. Sales taxes for future budget years are projected based on tax receipts from the previous year and a general assessment of the state of the economy. Income Tax – One-twelfth (1/12) of the statewide amount collected through personal and corporate State income taxes is returned to the Village based

on its population as a percentage of the State's population. This amount is estimated from trends in previous years and budgeted carefully due to the attempts to reduce this revenue share by the State Legislature.

Refuse Service - Revenue generated through monthly charges to residents designed to offset the cost of Village refuse service, recycling, and yard waste removal. Because the customer base in the Village rarely increases or decreases significantly, we anticipate stable revenue year over year, net of any rate increases.

Electric, Water, and Sewer Sales - Revenue generated from charges for electric service, water sales (in units consumed) and sewer services to offset the cost of electricity purchased by the Village and maintaining the water and sewer systems. The Village budgets for these services based on a three-year lookback at weather conditions. More favorable weather (heat or cool) tends to promote more substantial revenue for the utilities.

Natural Gas Tax – Revenue generated from a 5% tax assessed on customer natural gas bills. The Village budgets for this tax based on a three-year lookback at weather conditions. More favorable weather (heat or cool) tends to promote more substantial revenue for the utilities.

Telecommunications Tax – Revenue received by the Village from a 6% tax on telecommunication services in the community.

Tax Levy – The total dollar amount to be raised through general property taxes. A Village ordinance is passed directing the County Clerk as to the amount requested. The County then administers collection of the property taxes and remits payments to the Village.



THE VILLAGE OF
Winnetka

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



2024

5-YEAR CIP

2024 - 2028



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5-YEAR CIP - INDEX

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VILLAGE OF WINNETKA

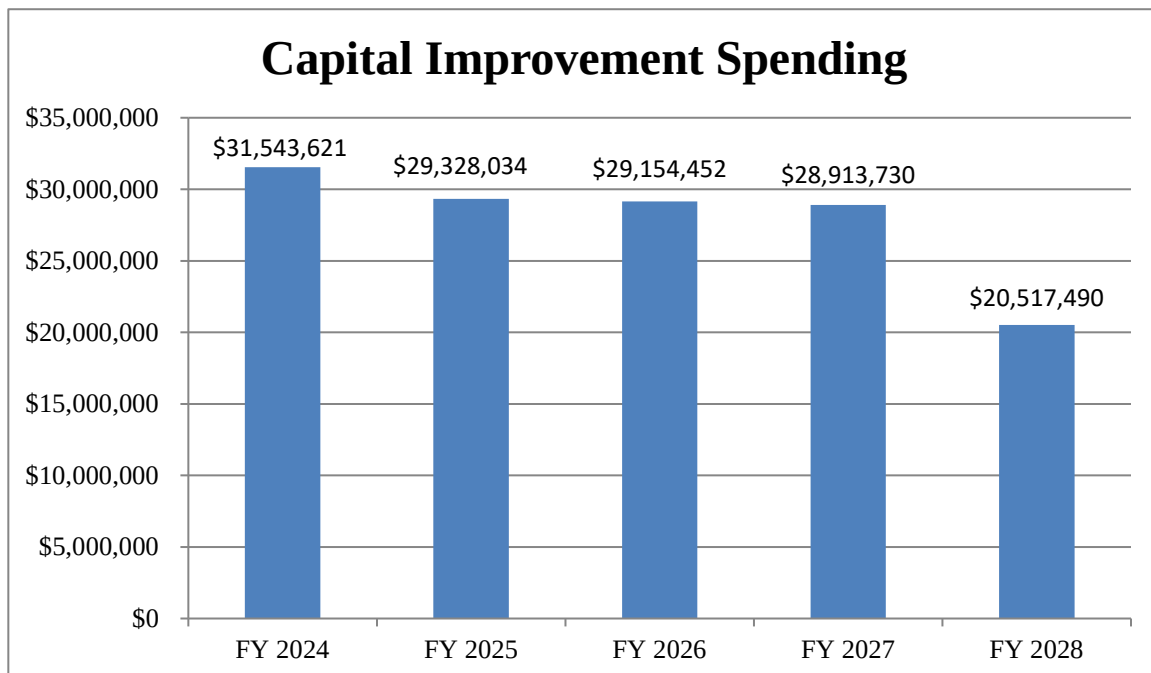
CAPITAL IMPROVEMENT PLAN

2024-2028

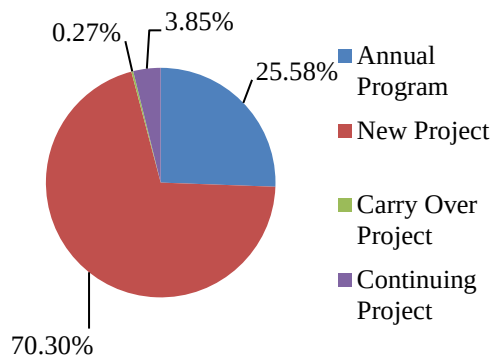
Introduction

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 2024 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 \$20.5 million to \$31.5 million and average approximately \$27.9 million per year, as shown below.



The proposed projects programmed for FY 2024 through FY 2028 include new projects, carryover projects, continuing projects, and annual programs. Annual programs are programs that the Village has typically funded on a per annum basis, continuing projects are those projects that span over a two- or three-year period, and carryovers are projects that were not completed in the previous fiscal year, requiring funds to be moved into the following year.



New projects loaded into the capital plan make up most of the Village's capital expenditures at 70.30%. 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 25.58% 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 (3.85%) or carried over (0.27%) from FY 2023 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.

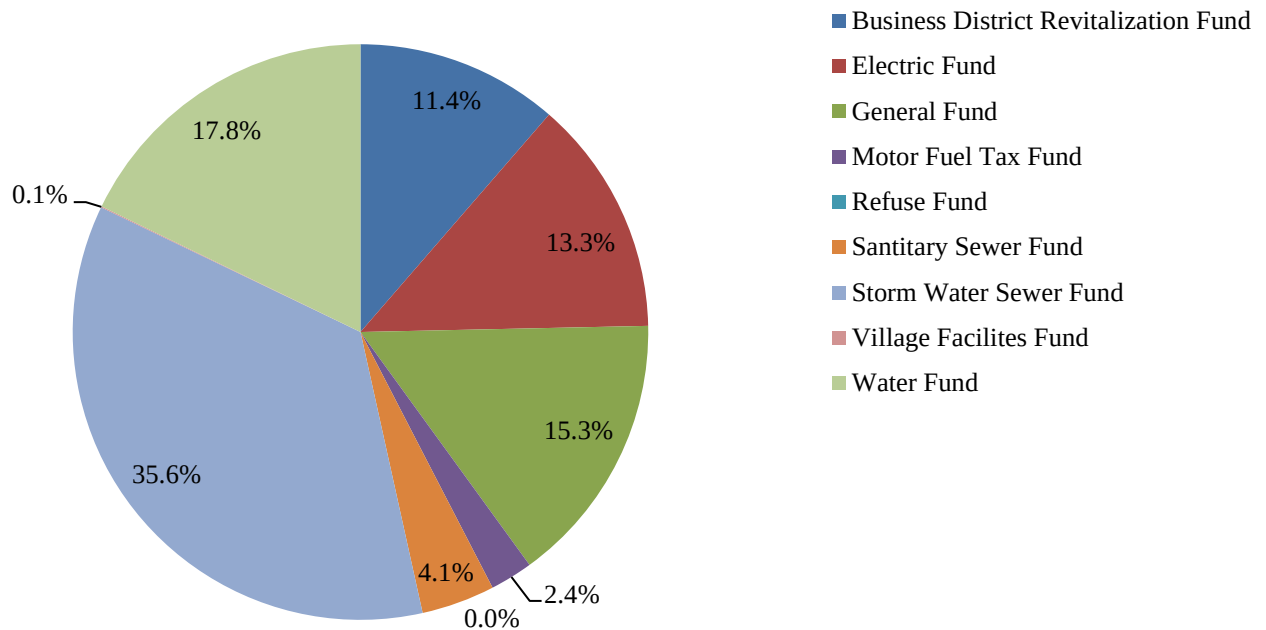
Funding

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.

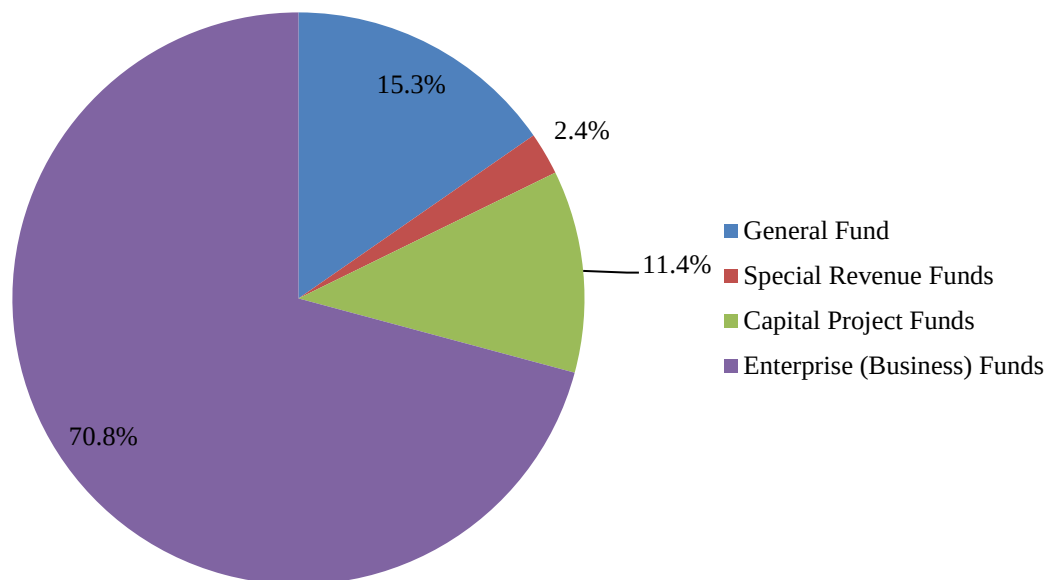
The nature of capital project funding depends on the fund in which the project originates. For governmental funds, funding sources include property taxes, cash reserves, transfers from enterprise funds, and a limited amount of grant revenue. Special revenue funds, such as the Motor Fuel Tax Fund, have 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 FY2024 Capital Plan (Non-recurring)

Fiscal year 2024 is a pivotal year for the Village of Winnetka as it will be the culmination of a number of infrastructure studies that have been ongoing related to stormwater and business district revitalization. Some of those studies recommended extensive capital investment both Village-wide and in targeted neighborhoods. The most significant of these scheduled projects are listed below:

1. Stormwater Construction for the Western Stormwater Project (Cook County Wetland, Duke Childs storage, Park District storage, Crow Island and Conveyance) and other stormwater vision projects (\$18,345,189)
2. Lead Service Line replacement program (\$685,000)
3. Plant Generation Capital (\$725,000)
4. Annual Street Reconstruction program (\$1,730,000)

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 2023-2028.
2. List of projects, by General Fund department, for 2024-2028.
3. Project detail sheets for capital projects scheduled in 2024.



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. 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 2023-2028.
2. List of projects for 2024-2028.
3. Project detail sheets for capital projects scheduled in 2024.



Village of Winnetka, Illinois

Capital Improvement Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated 2023	2024	2025	2026	2027	2028
General Fund						
Beginning Cash Balance (January 1st)	\$30,109,843	\$28,185,342	\$24,622,439	\$19,395,771	\$16,433,839	\$15,810,524
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Contingency	0	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Contribution from Operations	5,909,954	4,153,207	4,309,507	4,476,768	4,655,585	4,846,583
Delay in Cook County Property Tax	2,881,682	0	0	0	0	0
Grants	52,553	0	0	0	0	0
Transfer to Business District Fund	(1,915,000)	(1,650,000)	(1,650,000)	(1,100,000)	(1,100,000)	(1,100,000)
Transfer to Facilities Fund	0	(100,000)	0	0	0	0
Transfer to Storm Water Fund	(6,337,144)	(2,750,000)	(2,750,000)	0	0	0
<i>Total</i>	592,045	(646,793)	(390,493)	3,076,768	3,255,585	3,446,583
Total Revenues and Other Fund Sources	592,045	(646,793)	(390,493)	3,076,768	3,255,585	3,446,583
Total Funds Available	30,701,888	27,538,549	24,231,946	22,472,539	19,689,424	19,257,107
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Engineering</u>						
Street & Alley Reconstruction/Rehabilitation	EN-01	(1,671,000)	(1,730,000)	(1,750,000)	(1,800,000)	(1,850,000)
Sidewalks - Replacement & New	EN-03	(150,000)	(120,000)	(155,000)	(160,000)	(160,000)
Hubbard Woods Train Station - Village Contribution	EN-04	0	0	(50,000)	0	0
HW Retaining Wall & Sidewalk Replacement	EN-05	0	0	(75,000)	0	0
Parking Lot - Village Yards	EN-08	0	0	(550,000)	0	0
Willow Road Construction (local match)	EN-11	0	0	0	0	0
Parking Lot - Indian Hill Reconstruction	EN-12	0	0	0	(1,800,000)	0
Green Bay Trail	EN-13	0	(50,000)	0	0	0
Hubbard Woods Parking Structure Impr Project	EN-14	0	0	(100,000)	0	0
<i>Total</i>		(1,821,000)	(1,900,000)	(2,680,000)	(3,760,000)	(2,010,000)
<u>Fire</u>						
Batallion Command Vehicle	F-04	(65,000)	0	0	0	0
Training Tower Repairs	F-08	(58,000)	0	0	0	0
Ambulance	F-11	0	0	(365,000)	0	0
Engine	F-12	0	0	0	(950,000)	0
Emergency Siren Replacment	F-13	0	0	0	0	(150,000)

Source		Estimated 2023	2024	2025	2026	2027	2028
General Fund							
PSB - FD Roof Repair/Replacement	F-14	0	0	0	(400,000)	0	0
Overhead Garage Door Replacement	F-15	0	(75,000)	0	0	0	0
Replace Staff Vehicle - 2811 - Fire Prevention	F-16	0	0	0	(60,000)	0	0
Roof Top Units	F-17	0	0	0	0	(90,000)	0
Training Tower Fire Panel Replacement	F-18	0	0	0	0	(122,600)	0
Replace Staff Vehicle - 2810 - Fire Prevention	F-19	0	0	0	0	0	(60,000)
<i>Total</i>		(123,000)	(75,000)	(365,000)	(460,000)	(1,162,600)	(210,000)
<u>Police</u>							
Basement Renovation	PD-08	0	0	0	0	(100,000)	(100,000)
HVAC System Replacement	PD-10	(244,492)	0	0	0	0	0
Use of Force Training System	PD-12	0	0	0	0	0	0
Body Worn Camera System	PD-13	(64,275)	0	0	0	0	0
Classroom and conference room upgrades	PD-14	0	0	(50,000)	0	0	0
Motor Vehicles	PD-15	0	(165,000)	(187,000)	(205,700)	(226,300)	(248,900)
Roof replacement	PD-16	0	0	0	(400,000)	0	0
<i>Total</i>		(308,767)	(165,000)	(237,000)	(605,700)	(326,300)	(348,900)
<u>Public Works</u>							
Replace 2004 Roll Off Dump (PW 13)	PW-04	0	0	(302,675)	0	0	0
Replace 2008 Ford Dump Truck (PW 10)	PW-25	(135,159)	0	0	0	0	0
Replace 2008 Ford F-550 Dump Truck (PW 11)	PW-26	0	(135,110)	0	0	0	0
Replace 2008 Roll-off Dump Truck (PW 25)	PW-30	0	0	(330,000)	0	0	0
Replace PW Yards HVAC Roof Units	PW-32	0	(114,000)	(121,500)	(198,000)	0	0
Replace 2009 Freightliner (PW-15)	PW-34	0	0	(285,000)	0	0	0
Replace 2015 Ford F150 (PW 3)	PW-35	0	0	0	(65,000)	0	0
Replace 2015 2.5 Ton Dump Truck (PW 20)	PW-37	0	0	0	(280,000)	0	0
Replace 2014 MB (PW 42)	PW-38	0	0	0	(140,000)	0	0
Village Yards Security Gate Replacement	PW-39	0	(152,000)	0	0	0	0
Replace Ford Ranger (PW-6)	PW-42	(49,320)	0	0	0	0	0
Replace MB Tractor (PW-45)	PW-44	0	0	0	(140,000)	0	0
Replace 2.5 Ton Dump Truck (PW-19)	PW-46	0	0	0	0	(280,000)	0
Replace Leaf Vactors - PW-104 (2000)	PW-47	(79,300)	0	0	0	0	0
Replace 2006 Unimog (PW 018)	PW-48	0	0	0	0	0	(300,000)
Replace 2018 2.5 Ton Dump Truck (PW 022)	PW-49	0	0	0	0	0	(200,000)
VH Elevator Modernization (1984)	PW-50	0	(175,000)	0	0	0	0
Village-Wide Facilities Study	PW-51	0	(60,000)	(65,000)	0	0	0
Replace Ford F 550 Super Duty 2016	PW-52	0	0	0	(165,000)	0	0
Replace PW - 008 Ford F 450 Sign Truck (2014)	PW-53	0	0	0	0	(120,000)	0
Replace PW-036 - Bobcat 773T (2001)	PW-54	0	0	(85,000)	0	0	0
Replace PW-037 - Elgin Pelican Sweeper (2013)	PW-55	0	0	0	0	0	(250,000)
Replace PW-039 - Vibromax W255 Roller (1999)	PW-56	0	0	0	0	(30,000)	0
PW-040 - Holder C9.78H (2005)	PW-57	0	(140,000)	0	0	0	0

Source		Estimated 2023	2024	2025	2026	2027	2028
General Fund							
PW-041 - Holder C9800H (2002)	PW-58	0	0	(140,000)	0	0	0
	<i>Total</i>	(263,779)	(776,110)	(1,329,175)	(988,000)	(430,000)	(750,000)
<u>Water & Electric</u>							
Advanced Metering Infrastructure	E-27	0	0	(225,000)	(225,000)	0	0
	<i>Total</i>	0	0	(225,000)	(225,000)	0	0
Total Expenditures and Uses		(2,516,546)	(2,916,110)	(4,836,175)	(6,038,700)	(3,878,900)	(3,318,900)
Change in Cash Balance		(1,924,501)	(3,562,903)	(5,226,668)	(2,961,932)	(623,315)	127,683
Ending Cash Balance		28,185,342	24,622,439	19,395,771	16,433,839	15,810,524	15,938,207

Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2028



PROJECTS BY DEPARTMENT

Department	Project #	2024	2025	2026	2027	2028	Total
Engineering							
Street & Alley Reconstruction/Rehabilitation	EN-01	1,730,000	1,750,000	1,800,000	1,800,000	1,850,000	8,930,000
Sidewalks - Replacement & New	EN-03	120,000	155,000	160,000	160,000	160,000	755,000
Hubbard Woods Train Station - Village Contribution	EN-04		50,000				50,000
HW Retaining Wall & Sidewalk Replacement	EN-05		75,000				75,000
Parking Lot - Village Yards	EN-08		550,000				550,000
Willow Road Construction (local match)	EN-11	0	0				0
Parking Lot - Indian Hill Reconstruction	EN-12			1,800,000			1,800,000
Green Bay Trail	EN-13	50,000					50,000
Hubbard Woods Parking Structure Impr Project	EN-14		100,000				100,000
Engineering Total		1,900,000	2,680,000	3,760,000	1,960,000	2,010,000	12,310,000
Fire							
Ambulance	F-11		365,000				365,000
Engine	F-12				950,000		950,000
Emergency Siren Replacment	F-13					150,000	150,000
PSB - FD Roof Repair/Replacement	F-14			400,000			400,000
Overhead Garage Door Replacement	F-15	75,000					75,000
Replace Staff Vehicle - 2811 - Fire Prevention	F-16			60,000			60,000
Roof Top Units	F-17				90,000		90,000
Training Tower Fire Panel Replacement	F-18				122,600		122,600
Replace Staff Vehicle - 2810 - Fire Prevention	F-19					60,000	60,000
Fire Total		75,000	365,000	460,000	1,162,600	210,000	2,272,600
Police							
Basement Renovation	PD-08				100,000	100,000	200,000
Use of Force Training System	PD-12		0				0
Body Worn Camera System	PD-13	0	0	0	0		0
Classroom and conference room upgrades	PD-14		50,000				50,000
Motor Vehicles	PD-15	165,000	187,000	205,700	226,300	248,900	1,032,900
Roof replacement	PD-16			400,000			400,000
Police Total		165,000	237,000	605,700	326,300	348,900	1,682,900
Public Works							
Replace 2004 Roll Off Dump (PW 13)	PW-04		302,675				302,675
Replace 2008 Ford F-550 Dump Truck (PW 11)	PW-26	135,110					135,110
Replace 2008 Roll-off Dump Truck (PW 25)	PW-30		330,000				330,000
Replace PW Yards HVAC Roof Units	PW-32	114,000	121,500	198,000			433,500
Replace 2009 Freightliner (PW-15)	PW-34		285,000				285,000
Replace 2015 Ford F150 (PW 3)	PW-35			65,000			65,000
Replace 2015 2.5 Ton Dump Truck (PW 20)	PW-37			280,000			280,000
Replace 2014 MB (PW 42)	PW-38			140,000			140,000
Village Yards Security Gate Replacement	PW-39	152,000					152,000
Replace MB Tractor (PW-45)	PW-44			140,000			140,000

Department	Project #	2024	2025	2026	2027	2028	Total
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					200,000	200,000
VH Elevator Modernization (1984)	PW-50	175,000					175,000
Village-Wide Facilities Study	PW-51	60,000	65,000				125,000
Replace Ford F 550 Super Duty 2016	PW-52			165,000			165,000
Replace PW - 008 Ford F 450 Sign Truck (2014)	PW-53				120,000		120,000
Replace PW-036 - Bobcat 773T (2001)	PW-54		85,000				85,000
Replace PW-037 - Elgin Pelican Sweeper (2013)	PW-55					250,000	250,000
Replace PW-039 - Vibromax W255 Roller (1999)	PW-56				30,000		30,000
PW-040 - Holder C9.78H (2005)	PW-57	140,000					140,000
PW-041 - Holder C9800H (2002)	PW-58		140,000				140,000
Public Works Total		776,110	1,329,175	988,000	430,000	750,000	4,273,285
GRAND TOTAL		2,916,110	4,611,175	5,813,700	3,878,900	3,318,900	20,538,785

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #	EN-01
Project Name	Street & Alley Reconstruction/Rehabilitation

Type	Improvement	Department	Engineering
Category	Street Reconstruction	Contact	Engineering Director
Type	Annual Program		



Description	Total Project Cost: \$11,921,000
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	2024	2025	2026	2027	2028	Total
2,991,000	Construction/Maintenance	1,730,000	1,750,000	1,800,000	1,800,000	1,850,000	8,930,000
Total	Total	1,730,000	1,750,000	1,800,000	1,800,000	1,850,000	8,930,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
2,991,000	General Fund	1,730,000	1,750,000	1,800,000	1,800,000	1,850,000	8,930,000
Total	Total	1,730,000	1,750,000	1,800,000	1,800,000	1,850,000	8,930,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project # EN-03
Project Name Sidewalks - Replacement & New

Type Improvement Department Engineering
Category Street Reconstruction Contact Engineering Director
Type Annual Program



Description

Total Project Cost: \$1,055,000

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	2024	2025	2026	2027	2028	Total
300,000	Construction/Maintenance	120,000	155,000	160,000	160,000	160,000	755,000
Total	Total	120,000	155,000	160,000	160,000	160,000	755,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
300,000	General Fund	120,000	155,000	160,000	160,000	160,000	755,000
Total	Total	120,000	155,000	160,000	160,000	160,000	755,000

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project # EN-04
Project Name Hubbard Woods Train Station - Village Contribution

Type Improvement
Category Buildings
Type New Project
Department Engineering
Contact Engineering Director



Total Project Cost: \$50,000

Description

Village contribution towards programmed future Metra-funded improvements to station interior, platforms, stairways and pedestrian bridge.

Justification

This is the Village's fiscal contribution towards the maintenance and preservation of the Village's train stations.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance		50,000				50,000
Total		50,000				50,000

Funding Sources	2024	2025	2026	2027	2028	Total
General Fund		50,000				50,000
Total		50,000				50,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project # EN-05
Project Name HW Retaining Wall & Sidewalk Replacement

Type Improvement
Category Street Reconstruction
Type New Project
Department Engineering
Contact Engineering Director



Description

Total Project Cost: \$75,000

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	2024	2025	2026	2027	2028	Total
Construction/Maintenance		75,000				75,000
Total		75,000				75,000

Funding Sources	2024	2025	2026	2027	2028	Total
General Fund		75,000				75,000
Total		75,000				75,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	EN-08
Project Name	Parking Lot - Village Yards



Type	Improvement	Department	Engineering
Category	Street Reconstruction	Contact	Public Works Director
Type	New Project		

Description	Total Project Cost: \$550,000
This project replaces the deteriorating asphalt at the Village Yards.	

Justification
This parking lot was constructed on the closed landfill surface in 2003. Asphalt surface aging plus settlement of the closed landfill necessitates repaving of this parking lot.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance		550,000				550,000
Total		550,000				550,000

Funding Sources	2024	2025	2026	2027	2028	Total
General Fund		550,000				550,000
Total		550,000				550,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #

EN-13

Project Name

Green Bay Trail

Type

Maintenance

Department

Engineering

Category

Planning

Contact

Engineering Director

Type

New Project



Description

Total Project Cost: \$50,000

Green Bay Trail improvement.

Justification

Village's portion of OSLAD grant for proposed Green Bay Trail improvement project.

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design	50,000					50,000
Total	50,000					50,000

Funding Sources	2024	2025	2026	2027	2028	Total
General Fund	50,000					50,000
Total	50,000					50,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #	F-15
Project Name	Overhead Garage Door Replacement

Type	Maintenance	Department	Fire
Category	Buildings	Contact	Fire Chief
Type	New Project		



Description	Total Project Cost: \$75,000
The Winnetka Fire Department has eight overhead garage doors that have been in-service since the station was remodeled in 1997. Having reliable and functioning garage doors is vital for rapid response to emergency calls.	

Justification
All eight overhead doors have operated several thousand times over the past 25 years and are at the end of their life cycle. Many of the panels have been reinforced or replaced to increase the lifespan of the doors. Multiple panels are rusting from the inside and several windows have lost their seal and moisture has collected between the glass causing them to be hazy. Additionally, there are several hinges that are broken or badly bent. The plan is to replace all eight doors and their operating tracks. The new doors will have two panels of glass with larger windows to allow increased light on the apparatus floor. The approximate cost to replace eight overhead doors and tracks is \$75,000.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	75,000					75,000
Total	75,000					75,000

Funding Sources	2024	2025	2026	2027	2028	Total
General Fund	75,000					75,000
Total	75,000					75,000

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project # PD-15
Project Name Motor Vehicles

Type Equipment
Category Vehicles
Type New Project
Department Police
Contact Police Chief

Total Project Cost: \$1,032,900

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 typically purchases three vehicles per year to replace vehicles in the existing fleet that have reached the end of their useful police life. In order to maintain a mixed fleet, the department plans to purchase a Chevrolet Tahoe, a Ford Utility, and a Ford Explorer in 2024. The Chevy Tahoe and Ford Utility would serve as marked patrol vehicles while the Ford Explorer would serve as an administrative vehicle.

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 or above \$50,000.00 per vehicle. The police department has budgeted a total amount of \$165,000.00 to be divided among the three vehicle purchases.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	165,000	187,000	205,700	226,300	248,900	1,032,900
Total	165,000	187,000	205,700	226,300	248,900	1,032,900

Funding Sources	2024	2025	2026	2027	2028	Total
General Fund	165,000	187,000	205,700	226,300	248,900	1,032,900
Total	165,000	187,000	205,700	226,300	248,900	1,032,900

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	PW-26
Project Name	Replace 2008 Ford F-550 Dump Truck (PW 11)

Type	Equipment	Department	Public Works
Category	Vehicles	Contact	Public Works Director
Type	New Project		



Description	Total Project Cost: \$135,110
Replace 2008 Ford F-550 Super Duty dump truck.	

Justification
The existing 15 year old truck is planned for a 2024 replacement in keeping with a 10-year estimated useful life, and based on its maintenance history and overall condition.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	135,110					135,110
Total	135,110					135,110

Funding Sources	2024	2025	2026	2027	2028	Total
General Fund	135,110					135,110
Total	135,110					135,110

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	PW-32
Project Name	Replace PW Yards HVAC Roof Units

Type	Improvement	Department	Public Works
Category	Buildings	Contact	Public Works Director
Type	New Project		



Description	Total Project Cost: \$433,500
Replace Village Yards HVAC Roof Top and Heater Units (4 Year Project, 2024-2027)	

Justification
This is a 4 year proactive replacement project to replace both the existing rooftop units, installed during the 2003 renovation, and garage heater units located throughout the facility. All units are past their useful life and beginning to fail.

Expenditures	2024	2025	2026	2027	2028	Total
Other	114,000	121,500	198,000			433,500
Total	114,000	121,500	198,000			433,500

Funding Sources	2024	2025	2026	2027	2028	Total
General Fund	114,000	121,500	198,000			433,500
Total	114,000	121,500	198,000			433,500

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	PW-39
Project Name	Village Yards Security Gate Replacement

Type	Equipment	Department	Public Works
Category	Buildings	Contact	Public Works Director
Type	New Project		



Description	Total Project Cost: \$152,000
Public Works Yard Gate Replacement 2024 – Replace main entrance gate to and from PW Yard facility	
Justification	
The gate, installed in 2003, repeatedly malfunctions compromising safety and security at the facility. The gate mechanical operators, rollers, and mounting mechanisms are in need of relocation and replacement.	

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	152,000					152,000
Total	152,000					152,000

Funding Sources	2024	2025	2026	2027	2028	Total
General Fund	152,000					152,000
Total	152,000					152,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #	PW-50
Project Name	VH Elevator Modernization (1984)

Type	Improvement	Department	Public Works
Category	Buildings	Contact	Public Works Director
Type			



Description	Total Project Cost: \$175,000
Village Hall Elevator Modernization 2024 – Bring Village Hall Elevator up to 2019 code and replace outdated components	

Justification
The Village Hall elevator, originally installed in 1984, is past its useful life and experiencing mechanical and electrical problems. This modernization project will replace old or faulty components and bring it into compliance with the recent elevator code.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	175,000					175,000
Total	175,000					175,000

Funding Sources	2024	2025	2026	2027	2028	Total
General Fund	175,000					175,000
Total	175,000					175,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	PW-51
Project Name	Village-Wide Facilities Study



Type	Improvement	Department	Public Works
Category	Buildings	Contact	Public Works Director
Type			

Description	Total Project Cost: \$125,000
Village-Wide Facilities Study 2024 - Complete comprehensive assessment of existing facilities and their systems	
Justification	
A proactive assessment of each facility will include core systems and components will allow the Village to better plan for future capital expenses and develop a long-term strategy.	

Expenditures	2024	2025	2026	2027	2028	Total
Other	60,000	65,000				125,000
Total	60,000	65,000				125,000

Funding Sources	2024	2025	2026	2027	2028	Total
General Fund	60,000	65,000				125,000
Total	60,000	65,000				125,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #	PW-57
Project Name	PW-040 - Holder C9.78H (2005)

Type	Equipment	Department	Public Works
Category	Equipment: PW Equip	Contact	Public Works Director
Type			

Description	Total Project Cost: \$140,000
Replace PW 40 - 2009 Holder C9800H	

Justification
The existing 14 year old sidewalk tractor 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	2024	2025	2026	2027	2028	Total
Other	140,000					140,000
Total	140,000					140,000

Funding Sources	2024	2025	2026	2027	2028	Total
General Fund	140,000					140,000
Total	140,000					140,000

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 2023-2028.
2. List of projects for 2024-2028.
3. Project detail sheets for capital projects scheduled in 2024.



Village of Winnetka, Illinois

Capital Improvement Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated 2023	2024	2025	2026	2027	2028
Motor Fuel Tax Fund						
Beginning Cash Balance (January 1st)	\$3,711,784	\$4,199,132	\$3,376,132	\$1,596,132	\$466,132	\$486,132
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Operational Income - Grants	0	0	0	0	0	0
Operational Income - State Disbursements	536,210	500,000	500,000	500,000	500,000	500,000
Other	85,000	377,000	20,000	20,000	20,000	5,000
Rebuild Illinois Funds	0	0	0	0	0	0
Transfer to Stormwater (MFT Portion of Storm Projects)	0	(1,400,000)	(1,400,000)	0	0	0
<i>Total</i>	621,210	(523,000)	(880,000)	520,000	520,000	505,000
<i>Other Fund Sources</i>						
Transfer to Stormwater (Rebuild IL Funds)	(133,862)	0	0	0	0	0
<i>Total</i>	(133,862)	0	0	0	0	0
Total Revenues and Other Fund Sources	487,348	(523,000)	(880,000)	520,000	520,000	505,000
Total Funds Available	4,199,132	3,676,132	2,496,132	2,116,132	986,132	991,132
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Motor Fuel</u>						
Cherry & Oak Bridge Repair - VOW Share	MFT-03	0	0	0	0	0
Willow Road Construction (Local Match)	MFT-07	0	(300,000)	(900,000)	(150,000)	0
Green Bay Road Reconstruction (Hibbard)	MFT-14	0	0	0	(1,500,000)	(500,000)
<i>Total</i>		0	(300,000)	(900,000)	(1,650,000)	(500,000)
Total Expenditures and Uses	0	(300,000)	(900,000)	(1,650,000)	(500,000)	0
Change in Cash Balance	487,348	(823,000)	(1,780,000)	(1,130,000)	20,000	505,000
Ending Cash Balance	4,199,132	3,376,132	1,596,132	466,132	486,132	991,132



PROJECTS BY DEPARTMENT

Department	Project #	2024	2025	2026	2027	2028	Total
Motor Fuel							
Willow Road Construction (Local Match)	MFT-07	300,000	900,000	150,000			1,350,000
Green Bay Road Reconstruction (Hibbard)	MFT-14			1,500,000	500,000		2,000,000
Motor Fuel Total		300,000	900,000	1,650,000	500,000		3,350,000
GRAND TOTAL		300,000	900,000	1,650,000	500,000		3,350,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	MFT-07
Project Name	Willow Road Construction (Local Match)



Type	Improvement	Department	Motor Fuel
Category	Street Construction	Contact	Engineering Director
Type	New Project		

Description	Total Project Cost: \$1,350,000
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	2024	2025	2026	2027	2028	Total
0	Construction/Maintenance	300,000	900,000	150,000			1,350,000
Total	Total	300,000	900,000	150,000			1,350,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
0	Motor Fuel Tax Fund	300,000	900,000	150,000			1,350,000
Total	Total	300,000	900,000	150,000			1,350,000

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Village Facilities Fund

Description of Fund:

The Village Facilities Fund is classified as a capital project fund. Its purpose is limited to funding capital improvements related to Village-owned property. The revenues in this fund consist primarily of transfers from the General Fund. Transfers are made strategically and only when capital investment is planned and budgeted. In the past, major expenditures from this fund included the renovation of the Village Hall offices and the rehabilitation of the Village Hall doors.

Attachments:

1. Funding and cash balance summary for 2023-2028.
2. List of projects for 2024-2028.
3. Project detail sheets for capital projects scheduled in 2024.



Village of Winnetka, Illinois
Capital Improvement Plan
 2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated 2023	2024	2025	2026	2027	2028
Village Facilities Fund						
Beginning Cash Balance (January 1st)	\$87,604	\$22,004	\$37,204	\$37,204	\$37,204	\$37,204
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Contribution from Operations	1,500	(3,500)	0	0	0	0
Transfer from General Fund	0	100,000	0	0	0	0
<i>Total</i>	1,500	96,500	0	0	0	0
Total Revenues and Other Fund Sources	1,500	96,500	0	0	0	0
Total Funds Available	89,104	118,504	37,204	37,204	37,204	37,204
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<i>Village Facilities</i>						
Village Hall Facility Improvements VF-02	(67,100)	(81,300)	0	0	0	0
<i>Total</i>	(67,100)	(81,300)	0	0	0	0
Total Expenditures and Uses	(67,100)	(81,300)	0	0	0	0
Change in Cash Balance	(65,600)	15,200	0	0	0	0
Ending Cash Balance	22,004	37,204	37,204	37,204	37,204	37,204



PROJECTS BY DEPARTMENT

Department	Project #	2024	2025	2026	2027	2028	Total
Village Facilities							
Village Hall Facility Improvements	VF-02	81,300					81,300
Village Facilities Total		81,300					81,300
GRAND TOTAL		81,300					81,300

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #

VF-02

Project Name

Village Hall Facility Improvements

Type

Maintenance

Department

Village Facilities

Category

Buildings

Contact

Assistant Village Manager

Type

New Project



Description

Total Project Cost: \$158,400

Placeholder for rehabilitation of Village Hall HVAC, plumbing, and electrical systems.

Justification

Given the age of the Village Hall building, an annual allowance for emergent repairs for is fiscally and operationally prudent.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
77,100	Construction/Maintenance	81,300					81,300
Total	Total	81,300					81,300

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
77,100	Village Facilities Fund	81,300					81,300
Total	Total	81,300					81,300

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Business District Revitalization 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 is also funded from budgeted General Fund transfers when improvements are identified. This fund has considerable investment activity in FY 2024 due to implementation of the adopted Downtown Streetscape and Signage Master Plan which resulted from the completion of the Downtown 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 2023-2028.
2. List of projects for 2024-2028.
3. Project detail sheets for capital projects scheduled in 2024.



Village of Winnetka, Illinois

Capital Improvement Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated 2023	2024	2025	2026	2027	2028
Business District Revitalization Fund						
Beginning Cash Balance (January 1st)	\$748,327	\$1,186,187	\$2,246,186	\$1,756,186	\$716,186	\$3,126,186
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Additional Transfer from General Fund	815,000	550,000	550,000	0	0	0
Future Funding Sources	0	0	0	0	6,500,000	2,000,000
Grant - DCEO	0	300,000	0	0	0	0
Grant - EV	0	555,499	0	0	0	0
Operating Expenses	0	0	(50,000)	(50,000)	(50,000)	(50,000)
Other Income	45,000	15,000	10,000	10,000	10,000	10,000
Transfer from General Fund	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
<i>Total</i>	1,960,000	2,520,499	1,610,000	1,060,000	7,560,000	3,060,000
Total Revenues and Other Fund Sources	1,960,000	2,520,499	1,610,000	1,060,000	7,560,000	3,060,000
Total Funds Available	2,708,327	3,706,686	3,856,186	2,816,186	8,276,186	6,186,186
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Bus. District Revitalization</u>						
Sidewalk, Grate & Paver Projects <i>BD-02</i>	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
GBR, Pine and Oak - Construction Design <i>BD-16</i>	0	0	0	0	(100,000)	0
Hubbard Woods Streetscape - Concept Design & Ph.1 <i>BD-20</i>	(20,000)	(40,000)	0	0	0	0
DMP Redevelopment Site Evaluation (93 GBR) <i>BD-21</i>	(620,000)	(15,000)	0	0	0	0
Hubbard Woods Streetscape - Phase 1 Engineering <i>BD-22</i>	0	(400,000)	(100,000)	0	0	0
Hubbard Woods Streetscape - Contruction Phase 1 <i>BD-23</i>	0	0	0	0	(5,000,000)	0
Hubbard Woods Streetscape - Construction Phase 2 <i>BD-24</i>	0	0	0	0	0	(5,000,000)
Elm(East of Lincoln) Ph.5 Streetscape Construction <i>BD-26</i>	(715,380)	0	0	0	0	0
EV Charging Stations <i>BD-30</i>	(40,000)	(694,500)	0	0	0	0
Post Office Plaza - Construction Design <i>BD-31</i>	(50,000)	(50,000)	0	0	0	0
Post Office Plaza - Construction <i>BD-32</i>	0	0	(1,500,000)	(2,000,000)	0	0
Post Office Plaza - Construction Design <i>BD-34</i>	0	(195,000)	0	0	0	0
East Elm - Phase 5 - Engineering <i>BD-35</i>	(10,000)	0	0	0	0	0
Hubbard Woods Streetscape - Const Design / JT <i>BD-36</i>	0	0	(450,000)	(50,000)	0	0
Indian Hill GBR Streetscape - Concept Design Plan <i>BD-37</i>	(16,760)	(16,000)	0	0	0	0

Source	Estimated 2023	2024	2025	2026	2027	2028
Business District Revitalization Fund						
<i>Total</i>	(1,522,140)	(1,460,500)	(2,100,000)	(2,100,000)	(5,150,000)	(5,050,000)
Total Expenditures and Uses	(1,522,140)	(1,460,500)	(2,100,000)	(2,100,000)	(5,150,000)	(5,050,000)
Change in Cash Balance	437,860	1,059,999	(490,000)	(1,040,000)	2,410,000	(1,990,000)
Ending Cash Balance	1,186,187	2,246,186	1,756,186	716,186	3,126,186	1,136,186

Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2028



PROJECTS BY DEPARTMENT

Department	Project #	2024	2025	2026	2027	2028	Total
Bus. District Revitalization							
Sidewalk, Grate & Paver Projects	BD-02	50,000	50,000	50,000	50,000	50,000	250,000
GBR, Pine and Oak - Construction Design	BD-16				100,000		100,000
Hubbard Woods Streetscape - Concept Design & Ph.1	BD-20	40,000					40,000
DMP Redevelopment Site Evaluation (93 GBR)	BD-21	15,000					15,000
Hubbard Woods Streetscape - Phase 1 Engineering	BD-22	400,000	100,000				500,000
Hubbard Woods Streetscape - Construction Phase 1	BD-23				5,000,000		5,000,000
Hubbard Woods Streetscape - Construction Phase 2	BD-24					5,000,000	5,000,000
EV Charging Stations	BD-30	694,500					694,500
Post Office Plaza - Construction Design	BD-31	50,000					50,000
Post Office Plaza - Construction	BD-32		1,500,000	2,000,000			3,500,000
Post Office Plaza - Construction Design	BD-34	195,000					195,000
Hubbard Woods Streetscape - Const Design / JT	BD-36		450,000	50,000			500,000
Indian Hill GBR Streetscape - Concept Design Plan	BD-37	16,000					16,000
Bus. District Revitalization Total		1,460,500	2,100,000	2,100,000	5,150,000	5,050,000	15,860,500
GRAND TOTAL		1,460,500	2,100,000	2,100,000	5,150,000	5,050,000	15,860,500

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	BD-02
Project Name	Sidewalk, Grate & Paver Projects

Type	Improvement	Department	Bus. District Revitalization
Category	Street Paving	Contact	Public Works Director
Type	Annual Program		



Description	Total Project Cost: \$350,000
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	2024	2025	2026	2027	2028	Total
100,000	Construction/Maintenance	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
100,000	Business District Revitalization Fund	50,000	50,000	50,000	50,000	50,000	250,000
Total	Total	50,000	50,000	50,000	50,000	50,000	250,000

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project # BD-20
Project Name Hubbard Woods Streetscape - Concept Design & Ph.1

Type Improvement
Category Planning
Type Carry Over Project
Department Bus. District Revitalization
Contact Public Works Director



Total Project Cost: \$60,000

Description

In 2023, the Village Council has authorized the hiring of a consultant to prepare a concept streetscape design plan for the Hubbard Woods Business District. The development of the concept design plan will extend into the first half of 2024. As part of determining the design concept, the Village will also evaluate a potential jurisdictional transfer of Green Bay Road from the State to the Village. Depending upon a decision to move forward the next step would be a preparation of a Phase 1 Environment Assessment given Green Bay Road is a state highway

Justification

Initiative 2.5.1 of the Winnetka Futures 2040 Plan states "Continue the Village's streetscape improvement efforts that are occurring in the Elm Street Business District by implementing similar, but district-appropriate, improvements in the Hubbard Woods and Indian Hill business districts and along the Green Bay Road corridor."
 Given limited staff resources, hiring the services of a third-party consultant will expedite the implementation of streetscape improvement that will further reinforce the private reinvestment in the Hubbard Woods Business District, that has occurred. The graphic provided is a map focusing on the Hubbard Woods Business District.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
20,000	Planning/Design	40,000					40,000
Total	Total	40,000					40,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
20,000	Business District Revitalization Fund	40,000					40,000
Total	Total	40,000					40,000

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project # BD-21
Project Name DMP Redevelopment Site Evaluation (93 GBR)

Type Unassigned
Category Planning
Type New Project
Department Bus. District Revitalization
Contact Community Development Dir



Total Project Cost: \$655,000

Description

The Downtown Master Plan (DMP) included evaluation of the reuse of 93 Green Bay Road, a Village-owned parcel on the southeast corner of Green Bay Road and Winnetka Avenue. During FY2019, the Village issued a request for proposals for the reuse/redevelopment of the site. Two redevelopment proposals for the site were received and the Council evaluated them in Q4 2019. After evaluating the proposals, in 2020, the Council considered reissuing the RFP for additional redevelopment proposals for the property.

Justification

Staff recommends including sufficient budget funds to allow further exploration of the reuse of 93 Green Bay Road site, should the Council decide to pursue redevelopment. The Village engaged a consultant to perform environmental testing and also plans to undertake a structural assessment of the building, if necessary, or to demolish the structure.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
640,000	Planning/Design	15,000					15,000
Total	Total	15,000					15,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
640,000	Business District Revitalization Fund	15,000					15,000
Total	Total	15,000					15,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #

BD-22

Project Name

Hubbard Woods Streetscape - Phase 1 Engineering

Type

Improvement

Category

Planning

Type

New Project

Department

Bus. District Revitalization

Contact

Public Works Director



Description

Hubbard Woods Streetscape - Phase 1 Engineering

Justification

Property landscaping

Total Project Cost: \$500,000

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design	400,000	100,000				500,000
Total	400,000	100,000				500,000

Funding Sources	2024	2025	2026	2027	2028	Total
Business District Revitalization Fund	400,000	100,000				500,000
Total	400,000	100,000				500,000

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project # BD-30
Project Name EV Charging Stations

Type Equipment
Category Electric Distribution
Type New Project

Department Bus. District Revitalization
Contact Community Development Dir



Total Project Cost: \$780,500

Description

The Village is installing electric vehicle charging stations in the Village's business districts to provide employees, customers, residents, and other visitors who drive electric vehicles with access charging stations. To date the Village has installed or is in the process of installing charging stations in the Post Office parking lot, Lincoln Avenue parking lot, the Hubbard Woods parking deck, the Village Hall parking lot, the Spruce Street, and the Pine Street parking lot. In 2024, the Village is in the process of securing a federal grant to assist with funding additional EV charging stations in the business districts, in locations such as the Indian Hill parking lot, the East Elm Street parking lot, or fast charging stations in the Tower/Green Bay roads parking lot.

Justification

: Initiative 2.5.4 of the Winnetka Futures 2040 Plan states "Anticipate increased demand for electric vehicle charging and plan to increase the number of charging stations in public parking lots. Encourage private development to include charging facilities in new off-street parking areas."

Prior	Expenditures	2024	2025	2026	2027	2028	Total
86,000	Equip/Vehicles/Furnishings	694,500					694,500
Total	Total	694,500					694,500

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
86,000	Business District Revitalization Fund	694,500					694,500
Total	Total	694,500					694,500

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project # BD-31
Project Name Post Office Plaza - Construction Design

Type Improvement
Category Planning
Type New Project
Department Bus. District Revitalization
Contact Community Development Dir



Total Project Cost: \$100,000

Description

To ensure the long-term vitality of the Village's business districts, the Downtown Master Plan called for maintaining pedestrian access in an east/west direction, through the Post Office block, connecting Moffat Mall to Dwyer Park. This proposed work includes the construction of a public plaza on the Post Office site which would not only maintain the above note pedestrian access but would also provide a public gathering place. Preparation of construction documents will be completed in 2023 with construction of improvements anticipated in 2024.

Justification

Initiative 2.5.4 of the Winnetka Futures 2040 Plan states "Provide community gathering and event spaces unique to the needs of each of the three business districts." Since the adoption of the Village's first comprehensive plan in 1921, the Plan of Winnetka (often referred to as the "Bennet Plan"), to the adoption of the Winnetka Futures 2040 Plan, the Village has engaged planning activities that have called for carrying forward, in one way or another, some sort of pedestrian way or public gathering place through what is now the Post Office site.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
50,000	Planning/Design	50,000					50,000
Total	Total	50,000					50,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
50,000	Business District Revitalization Fund	50,000					50,000
Total	Total	50,000					50,000

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project # BD-34
Project Name Post Office Plaza - Construction Design

Type Improvement
Category Planning
Type
Department Bus. District Revitalization
Contact Public Works Director



Description

Total Project Cost: \$195,000

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	2024	2025	2026	2027	2028	Total
Planning/Design	195,000					195,000
Total	195,000					195,000

Funding Sources	2024	2025	2026	2027	2028	Total
Business District Revitalization Fund	195,000					195,000
Total	195,000					195,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #

BD-37

Project Name

Indian Hill GBR Streetscape - Concept Design Plan

Type

Improvement

Department

Bus. District Revitalization

Category

Planning

Contact

Public Works Director

Type



Description

Total Project Cost: \$32,760

Indian Hill GBR Streetscape - Concept Design Plan

Justification

Indian Hill GBR Streetscape - Concept Design Plan

Prior	Expenditures	2024	2025	2026	2027	2028	Total
16,760	Planning/Design	16,000					16,000
Total	Total	16,000					16,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
16,760	Business District Revitalization Fund	16,000					16,000
Total	Total	16,000					16,000

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 2023-2028.
2. List of projects for 2024-2028.
3. Project detail sheets for capital projects scheduled in 2024.



Village of Winnetka, Illinois

Capital Improvement Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated 2023	2024	2025	2026	2027	2028
Electric Fund						
Beginning Cash Balance (January 1st)	\$5,453,935	\$5,791,680	\$5,749,507	\$5,660,407	\$5,761,036	\$6,918,600
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Transfer from Water fund	0	1,250,000	1,000,000	0	0	0
Transfer to Water Fund	0	0	0	(1,250,000)	(1,000,000)	0
Contribution from Operations	2,780,907	2,498,319	3,850,854	5,007,077	5,165,650	5,327,332
<i>Total</i>	2,780,907	3,748,319	4,850,854	3,757,077	4,165,650	5,327,332
Total Revenues and Other Fund Sources	2,780,907	3,748,319	4,850,854	3,757,077	4,165,650	5,327,332
Total Funds Available	8,234,842	9,539,999	10,600,361	9,417,484	9,926,686	12,245,932
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Water & Electric</u>						
Replace Line Truck #56	E-04	0	0	0	(276,800)	0
Second Substation Transformer	E-07	0	(172,100)	0	0	0
Transformer Yard and Building Modifications	E-08	0	(231,000)	(369,000)	0	0
Fire Protection Transformer Yard	E-11	0	0	0	0	0
Cable Pulling & Directional Boring	E-13	(440,000)	(874,962)	(960,767)	(1,015,709)	(1,046,181)
Underground Conductors	E-14	(684,400)	(416,636)	(429,135)	(442,009)	(455,269)
Cable Devices & Switchgear	E-15	(16,608)	(67,740)	(18,000)	(43,000)	(20,000)
System Reinforcement - Conduit	E-16	(75,000)	(75,000)	(88,000)	(91,000)	(94,000)
Transformers & Devices	E-17	(318,424)	(409,924)	(259,552)	(185,000)	(194,000)
Turbine #4 Overhaul	E-20	(168,402)	(650,000)	0	0	0
Turbine #7 Overhaul	E-21	0	0	(764,000)	0	0
Electric Plant Exterior Brick Repair	E-24	(80,000)	(100,000)	0	0	0
Fire Protection Building - South Load Center	E-25	(86,198)	0	0	0	0
Circuit Automation - Single Circuit	E-26	0	0	0	0	(300,000)
Advanced Metering Infrastructure	E-27	0	(200,000)	(250,000)	(475,000)	0
Dump Truck	E-28	0	(70,000)	0	0	0
Dump Truck	E-29	0	(70,000)	0	0	0
Underground Switching at Indian Hill train station	E-30	0	0	(90,000)	0	0
Circuit B - Underground switchgear and cable	E-31	0	0	0	(270,530)	0
Line Truck	E-32	0	0	0	0	(377,908)

Source		Estimated 2023	2024	2025	2026	2027	2028
Electric Fund							
Pier Repair - Tower Road Beach	E-34	0	(300,000)	0	0	0	0
Boiler Feedwater Overhaul	E-35	0	0	(185,000)	(185,000)	0	0
Hotwell Pump Overhaul	E-36	0	(75,000)	(75,000)	(75,000)	(75,000)	0
Boiler #4 Tube Replacement	E-37	0	0	(1,400,000)	0	0	0
Dump Truck	E-38	0	0	0	0	0	0
#4 Rotor Repair	E-39	(574,130)	0	0	0	0	0
Cable Pulling Winch Truck	E-40	0	0	0	0	(330,000)	0
Ford F150	E-41	0	0	0	0	(32,000)	0
Ford Explorer	E-42	0	0	0	0	0	(33,000)
Ford F150 #2	E-43	0	0	0	0	(32,000)	0
Circuit Breaker Replacement, 15kV	E-44	0	(50,000)	(51,500)	(53,045)	(54,636)	(56,275)
Transformer #2	E-45	0	0	0	(544,355)	0	0
Retrofill Transformer #4	E-46	0	0	0	0	0	(182,873)
Replacement of Traveling Screens	E-47	0	0	0	0	0	(396,162)
1997 Ford F350 #82 (50% with Electric Fund)	W-63	0	(28,130)	0	0	0	0
Reverse Flush Intakes(80% with Electric Fund)	W-79	0	0	0	0	(375,000)	0
<i>Total</i>		(2,443,162)	(3,790,492)	(4,939,954)	(3,656,448)	(3,008,086)	(3,238,411)
Total Expenditures and Uses		(2,443,162)	(3,790,492)	(4,939,954)	(3,656,448)	(3,008,086)	(3,238,411)
Change in Cash Balance		337,745	(42,173)	(89,100)	100,629	1,157,564	2,088,921
Ending Cash Balance		5,791,680	5,749,507	5,660,407	5,761,036	6,918,600	9,007,521

Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2028



PROJECTS BY DEPARTMENT

Department	Project #	2024	2025	2026	2027	2028	Total
Water & Electric							
Replace Line Truck #56	E-04			276,800			276,800
Second Substation Transformer	E-07	172,100					172,100
Transformer Yard and Building Modifications	E-08	231,000	369,000				600,000
Fire Protection Transformer Yard	E-11	0		0	0		0
Cable Pulling & Directional Boring	E-13	874,962	960,767	1,015,709	1,046,181	1,077,566	4,975,185
Underground Conductors	E-14	416,636	429,135	442,009	455,269	468,927	2,211,976
Cable Devices & Switchgear	E-15	67,740	18,000	43,000	20,000	45,000	193,740
System Reinforcement - Conduit	E-16	75,000	88,000	91,000	94,000	97,000	445,000
Transformers & Devices	E-17	409,924	259,552	185,000	194,000	203,700	1,252,176
Turbine #4 Overhaul	E-20	650,000					650,000
Turbine #7 Overhaul	E-21		764,000				764,000
Electric Plant Exterior Brick Repair	E-24	100,000					100,000
Circuit Automation - Single Circuit	E-26				300,000	300,000	600,000
Advanced Metering Infrastructure	E-27	695,000	1,060,000	1,060,000	1,435,000		4,250,000
Dump Truck	E-28	140,000					140,000
Dump Truck	E-29	140,000					140,000
Underground Switching at Indian Hill train station	E-30		90,000				90,000
Circuit B - Underground switchgear and cable	E-31			270,530			270,530
Line Truck	E-32					377,908	377,908
Pier Repair - Tower Road Beach	E-34	300,000					300,000
Boiler Feedwater Overhaul	E-35		185,000	185,000			370,000
Hotwell Pump Overhaul	E-36	75,000	75,000	75,000	75,000		300,000
Boiler #4 Tube Replacement	E-37		1,400,000				1,400,000
Dump Truck	E-38		0				0
Cable Pulling Winch Truck	E-40				330,000		330,000
Ford F150	E-41				32,000		32,000
Ford Explorer	E-42					33,000	33,000
Ford F150 #2	E-43				32,000		32,000
Circuit Breaker Replacement, 15kV	E-44	50,000	51,500	53,045	54,636	56,275	265,456
Transformer #2	E-45			544,355			544,355
Retrofit Transformer #4	E-46					182,873	182,873
Replacement of Traveling Screens	E-47					396,162	396,162
Water & Electric Total		4,397,362	5,749,954	4,241,448	4,068,086	3,238,411	21,695,261
GRAND TOTAL		4,397,362	5,749,954	4,241,448	4,068,086	3,238,411	21,695,261

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project # E-07
Project Name Second Substation Transformer

Type Improvement
Category Electric Substations
Type Continuing Project
Department Water & Electric
Contact Water & Electric Director



Total Project Cost: \$1,926,588

Description

The Village owns a 138 kV substation located in Northfield. The substation contains a single transformer 138kV to 12.47 kV. A second transformer will provide additional contingency to the Village's electric distribution system. The Village Council awarded a contract for the purchase of a second transformer on April 20, 2021. The new transformer is scheduled for delivery in the first quarter of 2022.

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	Expenditures	2024	2025	2026	2027	2028	Total
1,754,488	Construction/Maintenance	172,100					172,100
Total	Total	172,100					172,100

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
1,754,488	Electric Fund	172,100					172,100
Total	Total	172,100					172,100

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project # E-08
Project Name Transformer Yard and Building Modifications

Type Improvement
Category Electric Substations
Type Continuing Project
Department Water & Electric
Contact Water & Electric Director



Total Project Cost: \$862,389

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	2024	2025	2026	2027	2028	Total
262,389	Construction/Maintenance	231,000	369,000				600,000
Total	Total	231,000	369,000				600,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
262,389	Electric Fund	231,000	369,000				600,000
Total	Total	231,000	369,000				600,000

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project #	E-13
Project Name	Cable Pulling & Directional Boring

Type	Improvement	Department	Water & Electric
Category	Electric Distribution	Contact	Water & Electric Director
Type	Annual Program		



Description	Total Project Cost: \$5,415,185
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	2024	2025	2026	2027	2028	Total
440,000	Construction/Maintenance	874,962	960,767	1,015,709	1,046,181	1,077,566	4,975,185
Total	Total	874,962	960,767	1,015,709	1,046,181	1,077,566	4,975,185

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
440,000	Electric Fund	874,962	960,767	1,015,709	1,046,181	1,077,566	4,975,185
Total	Total	874,962	960,767	1,015,709	1,046,181	1,077,566	4,975,185

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project #	E-14
Project Name	Underground Conductors



Type	Equipment	Department	Water & Electric
Category	Electric Distribution	Contact	Water & Electric Director
Type	Annual Program		

Description	Total Project Cost: \$2,896,376
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	2024	2025	2026	2027	2028	Total
684,400	Equip/Vehicles/Furnishings	416,636	429,135	442,009	455,269	468,927	2,211,976
Total	Total	416,636	429,135	442,009	455,269	468,927	2,211,976

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
684,400	Electric Fund	416,636	429,135	442,009	455,269	468,927	2,211,976
Total	Total	416,636	429,135	442,009	455,269	468,927	2,211,976

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	E-15
Project Name	Cable Devices & Switchgear



Type	Equipment	Department	Water & Electric
Category	Electric Distribution	Contact	Water & Electric Director
Type	Annual Program		

Description	Total Project Cost: \$210,348
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	2024	2025	2026	2027	2028	Total
16,608	Equip/Vehicles/Furnishings	67,740	18,000	43,000	20,000	45,000	193,740
Total	Total	67,740	18,000	43,000	20,000	45,000	193,740

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
16,608	Electric Fund	67,740	18,000	43,000	20,000	45,000	193,740
Total	Total	67,740	18,000	43,000	20,000	45,000	193,740

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #	E-16
Project Name	System Reinforcement - Conduit

Type	Maintenance	Department	Water & Electric
Category	Electric Distribution	Contact	Water & Electric Director
Type	Annual Program		



Description	Total Project Cost: \$520,000
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	2024	2025	2026	2027	2028	Total
75,000	Construction/Maintenance	75,000	88,000	91,000	94,000	97,000	445,000
Total	Total	75,000	88,000	91,000	94,000	97,000	445,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
75,000	Electric Fund	75,000	88,000	91,000	94,000	97,000	445,000
Total	Total	75,000	88,000	91,000	94,000	97,000	445,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #	E-17
Project Name	Transformers & Devices



Type	Equipment	Department	Water & Electric
Category	Electric Distribution	Contact	Water & Electric Director
Type	Annual Program		

Description	Total Project Cost: \$1,570,600
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	2024	2025	2026	2027	2028	Total
318,424	Equip/Vehicles/Furnishings	409,924	259,552	185,000	194,000	203,700	1,252,176
Total	Total	409,924	259,552	185,000	194,000	203,700	1,252,176

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
318,424	Electric Fund	409,924	259,552	185,000	194,000	203,700	1,252,176
Total	Total	409,924	259,552	185,000	194,000	203,700	1,252,176

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #	E-20
Project Name	Turbine #4 Overhaul

Type	Maintenance	Department	Water & Electric
Category	Electric Plant	Contact	Water & Electric Director
Type	New Project		



Description	Total Project Cost: \$818,402
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.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
168,402	Construction/Maintenance	650,000					650,000
Total	Total	650,000					650,000

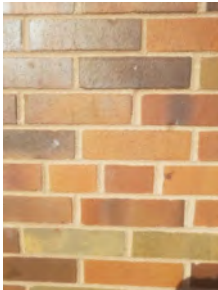
Prior	Funding Sources	2024	2025	2026	2027	2028	Total
168,402	Electric Fund	650,000					650,000
Total	Total	650,000					650,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	E-24
Project Name	Electric Plant Exterior Brick Repair

Type	Maintenance	Department	Water & Electric
Category	Electric Plant	Contact	Water & Electric Director
Type	New Project		



Description	Total Project Cost: \$180,000
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	2024	2025	2026	2027	2028	Total
80,000	Construction/Maintenance	100,000					100,000
Total	Total	100,000					100,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
80,000	Electric Fund	100,000					100,000
Total	Total	100,000					100,000

Capital Improvement Plan

Village of Winnetka, Illinois

2023 *thru* 2027

Project # E-27
Project Name Advanced Metering Infrastructure

Type Improvement
Category Electric Distribution
Type New Project
Department Water & Electric
Contact Water & Electric Director
Priority n/a



Status Active

Total Project Cost: \$4,250,000

Description

The proposed project will replace manually read water and electric meters with an integrated system that communicates meter readings to the Village's financial system and provide the electric utility with tools to improve customer service such as the detection of a water leak and advance notification of an electric outages. The project will begin implementation in 2024 with funding from the Water Fund, Electric Fund and General Fund.

Justification

The proposed project will provide a system to communicate meter readings to the Village, improve customer service and provide additional utility consumption data to the property owner.

Expenditures	2023	2024	2025	2026	2027	Total
Construction/Maintenance		695,000	1,060,000	1,060,000	1,435,000	4,250,000
Total		695,000	1,060,000	1,060,000	1,435,000	4,250,000

Funding Sources	2023	2024	2025	2026	2027	Total
Electric Fund		200,000	250,000	475,000		925,000
General Fund			225,000	225,000		450,000
Sanitary Sewer Fund		700,000	450,000	225,000		1,375,000
Water Fund		500,000	600,000	400,000		1,500,000
Total		1,400,000	1,525,000	1,325,000		4,250,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	E-28
Project Name	Dump Truck

Type	Equipment	Department	Water & Electric
Category	Vehicles	Contact	Water & Electric Director
Type	New Project		



Description	Total Project Cost: \$140,000
Replacement of one existing dump truck from 2005. New truck will be equipped with hydraulic dumping bed, four wheel drive and snow plow. Truck is being funded 50% from Water Fund and 50% from Electric Fund.	

Justification
Truck will be replaced due to age and material condition.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	140,000					140,000
Total	140,000					140,000

Funding Sources	2024	2025	2026	2027	2028	Total
Electric Fund	70,000					70,000
Water Fund	70,000					70,000
Total	140,000					140,000

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project # E-29
Project Name Dump Truck

Type Equipment
Category Vehicles
Type New Project

Department Water & Electric
Contact Water & Electric Director



Total Project Cost: \$140,000

Description

Replacement of one existing dump truck from 2005. New truck will be equipped with hydraulic dumping bed, four wheel drive and snow plow. Truck is being funded 50% from Water Fund and 50% from Electric Fund.

Justification

Truck will be replaced due to age and material condition.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	140,000					140,000
Total	140,000					140,000

Funding Sources	2024	2025	2026	2027	2028	Total
Electric Fund	70,000					70,000
Water Fund	70,000					70,000
Total	140,000					140,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #	E-34
Project Name	Pier Repair - Tower Road Beach



Type	Unassigned	Department	Water & Electric
Category	Other	Contact	Water & Electric Director
Type	New Project		

Description	Total Project Cost: \$504,094
The proposed project is to complete repairs to the Tower Road pier located at 725 Tower Road. Due to its age and sustained storm damage, the pier needs substantial repairs. Proposed repairs including addressing collapsed parking lot pavement, damaged sheet piling and the deteriorated concrete surface.	

Justification
Until such time that repairs are completed, a section of the pier has been closed and is not accessible to the public.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
204,094	Construction/Maintenance	300,000					300,000
Total	Total	300,000					300,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
204,094	Electric Fund	300,000					300,000
Total	Total	300,000					300,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	E-36
Project Name	Hotwell Pump Overhaul

Type	Equipment	Department	Water & Electric
Category	Electric Plant	Contact	Water & Electric Director
Type	New Project		



Description	Total Project Cost: \$300,000
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	2024	2025	2026	2027	2028	Total
Construction/Maintenance	75,000	75,000	75,000	75,000		300,000
Total	75,000	75,000	75,000	75,000		300,000

Funding Sources	2024	2025	2026	2027	2028	Total
Electric Fund	75,000	75,000	75,000	75,000		300,000
Total	75,000	75,000	75,000	75,000		300,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #	E-44
Project Name	Circuit Breaker Replacement, 15kV

Type	Equipment	Department	Water & Electric
Category	Electric Substations	Contact	Water & Electric Director
Type	New Project		



Description	Total Project Cost: \$265,456
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.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	50,000	51,500	53,045	54,636	56,275	265,456
Total	50,000	51,500	53,045	54,636	56,275	265,456

Funding Sources	2024	2025	2026	2027	2028	Total
Electric Fund	50,000	51,500	53,045	54,636	56,275	265,456
Total	50,000	51,500	53,045	54,636	56,275	265,456

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 2023-2028.
2. List of projects for 2024-2028.
3. Project detail sheets for capital projects scheduled in 2024.



Village of Winnetka, Illinois

Capital Improvement Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated 2023	2024	2025	2026	2027	2028
Water Fund						
Beginning Cash Balance (January 1st)	\$5,919,769	\$5,581,383	\$3,741,324	\$1,677,401	\$1,911,939	\$2,034,780
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Transfer from Electric Fund	0	0	0	1,250,000	1,000,000	0
Transfer to Electric Fund	0	(1,250,000)	(1,000,000)	0	0	0
Contribution from Operations	3,219,378	3,164,971	4,015,046	4,391,636	4,631,225	4,821,387
<i>Total</i>	3,219,378	1,914,971	3,015,046	5,641,636	5,631,225	4,821,387
Total Revenues and Other Fund Sources	3,219,378	1,914,971	3,015,046	5,641,636	5,631,225	4,821,387
Total Funds Available	9,139,147	7,496,354	6,756,370	7,319,037	7,543,164	6,856,167
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Water & Electric</u>						
Advanced Metering Infrastructure E-27	0	(500,000)	(600,000)	(400,000)	0	0
Dump Truck E-28	0	(70,000)	0	0	0	0
Dump Truck E-29	0	(70,000)	0	0	0	0
Raw Water Intake Maintenance W-02	(133,536)	0	(199,242)	0	(212,000)	0
Replace Filter Media 5-8 W-06	0	0	0	(215,000)	(215,000)	(215,000)
Replace Flocculators W-07	0	0	0	0	0	(514,755)
Replace Water Main at Willow Road RR Crossing W-14	0	0	(200,000)	0	(750,000)	0
Main Replacement on TBD W-24	0	0	(1,265,000)	0	0	0
Main Replacement on Spruce St (Glendale to Locust) W-26	(568,932)	0	0	0	0	0
Main Replacement- Elm St. (Lincoln/Maple) - Ph.5 W-31	(323,192)	0	0	0	0	0
Main Replacement on Cherry (Glendale to Birch) W-32	0	(1,147,450)	0	0	0	0
Replacement of 2004 Backhoe Loader Tractor W-33	0	(172,500)	0	0	0	0
Main Abandonment and Service Tfr - Hibbard Rd W-34	0	(340,000)	0	0	0	0
Transfer Services - Scott Ave (Randolph/GBR) W-35	(167,076)	0	0	0	0	0
2000 Freightliner Dump Truck W-36	0	0	0	(218,545)	0	0
Replacement of Raw Water Rapid Mix Unit W-39	0	0	0	0	0	0
Replacement of Intake Traveling Screen W-40	0	0	0	(186,711)	0	0
Bulk water filling station W-42	0	(75,000)	0	0	0	0
Dump Truck W-43	(123,711)	0	0	0	0	0
Replacement of 2009 Line Truck W-44	0	0	0	0	(413,847)	0

Source		Estimated					
		2023	2024	2025	2026	2027	2028
Water Fund							
Replacement of 2016 Line Truck	W-45	0	0	0	0	0	(426,262)
Main Replacement - Elm St. (Maple to Sheridan)	W-46	(546,221)	0	0	0	0	0
Main Replacement - Cherry St. (Maple to Sheridan)	W-47	(915,096)	0	0	0	0	0
Main Replacement on TBD	W-49	0	0	0	(2,538,950)	0	0
Replacement of Lead Services - Water Main Projects	W-51	(500,000)	(245,000)	(270,000)	(300,000)	(460,000)	(470,000)
2024 Water Main Projects - Design	W-52	(60,000)	0	0	0	0	0
Main Replacement on TBD	W-53	0	0	0	0	(2,186,639)	0
Water Service Line - 93 Green Bay Road	W-54	0	0	0	0	0	(2,252,239)
Lead Service Line Replacement - Emergent Leaks	W-56	(20,000)	(40,000)	(40,000)	(35,000)	(35,000)	(35,000)
Lead Service Replacement Voluntary Program	W-57	(200,000)	(400,000)	(100,000)	(100,000)	(80,000)	(80,000)
Installation of Zebra Mussell Control System	W-58	0	0	0	(400,000)	0	0
Station Power Transformer 1	W-59	0	0	(93,000)	0	0	0
Station Power Transformer 2	W-60	0	0	0	(95,790)	0	0
2000 Freightliner Dump Truck	W-61	0	0	(212,180)	0	0	0
Replacement 2006 Bobcat S185	W-62	0	0	0	(54,636)	0	0
1997 Ford F350 #82 (50% with Electric Fund)	W-63	0	(28,130)	0	0	0	0
2021 Ford F150 #64 (50% with Electric Fund)	W-64	0	0	0	0	(32,000)	0
2022 Ford Explorer #51 (50% with Electric Fund)	W-65	0	0	0	0	0	(33,000)
2021 Ford F150 #52 (50% with Electric Fund)	W-66	0	0	0	0	(32,000)	0
2025 Water Main Projects - Design	W-67	0	(98,600)	0	0	0	0
2026 Water Main Projects - Design	W-68	0	0	(101,558)	0	0	0
2027 Water Main Projects - Design	W-69	0	0	0	(87,466)	0	0
2028 Water Main Projects - Design	W-70	0	0	0	0	(90,090)	0
2029 Water Main Projects - Design	W-71	0	0	0	0	0	(92,792)
Reservoir Rehabilitation (1956)	W-72	0	0	0	0	0	(73,760)
Replace High Lift Pump #2 (1998)	W-73	0	0	0	0	0	(137,954)
Replace High Lift Pump #3 (1997)	W-74	0	0	0	0	(173,328)	0
Replace SCADA System	W-75	0	0	(97,989)	0	0	0
Water Plant Pump Control Upgrade	W-76	0	0	(300,000)	0	0	0
Transmission Main Replacement / Rehab @Plant	W-77	0	0	(400,000)	(400,000)	(400,000)	0
Filter Control Upgrade	W-78	0	0	0	0	0	(150,513)
Reverse Flush Intakes(80% with Electric Fund)	W-79	0	0	0	(375,000)	0	0
Stormwater project - Reservoir w/ willow rd.	W-80	0	0	(1,200,000)	0	0	0
Main Replacement - Streetscape ph. 6	W-81	0	0	0	0	(428,480)	(441,334)
Main Replacement on Spruce St. (Locust to Birch)	W-82	0	(568,350)	0	0	0	0
Total		(3,557,764)	(3,755,030)	(5,078,969)	(5,407,098)	(5,508,384)	(4,922,609)
Total Expenditures and Uses		(3,557,764)	(3,755,030)	(5,078,969)	(5,407,098)	(5,508,384)	(4,922,609)

Source	Estimated 2023	2024	2025	2026	2027	2028
Water Fund						
Change in Cash Balance	(338,386)	(1,840,059)	(2,063,923)	234,538	122,841	(101,222)
Ending Cash Balance	5,581,383	3,741,324	1,677,401	1,911,939	2,034,780	1,933,558

Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2028



PROJECTS BY DEPARTMENT

Department	Project #	2024	2025	2026	2027	2028	Total
Water & Electric							
Raw Water Intake Maintenance	W-02		199,242		212,000		411,242
Replace Filter Media 5-8	W-06			215,000	215,000	215,000	645,000
Replace Flocculators	W-07					514,755	514,755
Replace Water Main at Willow Road RR Crossing	W-14		200,000		750,000		950,000
Main Replacement on TBD	W-24		1,265,000				1,265,000
Main Replacement on Cherry (Glendale to Birch)	W-32	1,147,450					1,147,450
Replacement of 2004 Backhoe Loader Tractor	W-33	172,500					172,500
Main Abandonment and Service Tfr - Hibbard Rd	W-34	340,000					340,000
2000 Freightliner Dump Truck	W-36			218,545			218,545
Replacement of Raw Water Rapid Mix Unit	W-39	0					0
Replacement of Intake Traveling Screen	W-40			186,711			186,711
Bulk water filling station	W-42	75,000					75,000
Replacement of 2009 Line Truck	W-44				413,847		413,847
Replacement of 2016 Line Truck	W-45					426,262	426,262
Main Replacement on TBD	W-49			2,538,950			2,538,950
Replacement of Lead Services - Water Main Projects	W-51	245,000	270,000	300,000	460,000	470,000	1,745,000
Main Replacement on TBD	W-53				2,186,639		2,186,639
Water Service Line - 93 Green Bay Road	W-54					2,252,239	2,252,239
Lead Service Line Replacement - Emergent Leaks	W-56	40,000	40,000	35,000	35,000	35,000	185,000
Lead Service Replacement Voluntary Program	W-57	400,000	100,000	100,000	80,000	80,000	760,000
Installation of Zebra Mussel Control System	W-58			400,000			400,000
Station Power Transformer 1	W-59		93,000				93,000
Station Power Transformer 2	W-60			95,790			95,790
2000 Freightliner Dump Truck	W-61		212,180				212,180
Replacement 2006 Bobcat S185	W-62			54,636			54,636
1997 Ford F350 #82 (50% with Electric Fund)	W-63	56,260					56,260
2021 Ford F150 #64 (50% with Electric Fund)	W-64				32,000		32,000
2022 Ford Explorer #51 (50% with Electric Fund)	W-65					33,000	33,000
2021 Ford F150 #52 (50% with Electric Fund)	W-66				32,000		32,000
2025 Water Main Projects - Design	W-67	98,600					98,600
2026 Water Main Projects - Design	W-68		101,558				101,558
2027 Water Main Projects - Design	W-69			87,466			87,466
2028 Water Main Projects - Design	W-70				90,090		90,090
2029 Water Main Projects - Design	W-71					92,792	92,792
Reservoir Rehabilitation (1956)	W-72					73,760	73,760
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		97,989				97,989
Water Plant Pump Control Upgrade	W-76		300,000				300,000
Transmission Main Replacement / Rehab @Plant	W-77		400,000	400,000	400,000		1,200,000
Filter Control Upgrade	W-78					150,513	150,513
Reverse Flush Intakes(80% with Electric Fund)	W-79			375,000	375,000		750,000
Stormwater project - Reservoir w/ willow rd.	W-80		1,200,000				1,200,000
Main Replacement - Streetscape ph. 6	W-81				428,480	441,334	869,814
Main Replacement on Spruce St. (Locust to Birch)	W-82	568,350					568,350

Department	Project #	2024	2025	2026	2027	2028	Total
Water & Electric Total		3,143,160	4,478,969	5,007,098	5,883,384	4,922,609	23,435,220
GRAND TOTAL		3,143,160	4,478,969	5,007,098	5,883,384	4,922,609	23,435,220

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	W-32
Project Name	Main Replacement on Cherry (Glendale to Birch)



Type	Improvement	Department	Water & Electric
Category	Water Distribution	Contact	Water & Electric Director
Type	New Project		

Description	Total Project Cost: \$1,147,450
The proposed project will replace existing 6" water main on Cherry Street from Glendale Avenue to Birch Street. The project is being performed in conjunction with road improvements funded by Public Works.	

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	2024	2025	2026	2027	2028	Total
Construction/Maintenance	1,147,450					1,147,450
Total	1,147,450					1,147,450

Funding Sources	2024	2025	2026	2027	2028	Total
Water Fund	1,147,450					1,147,450
Total	1,147,450					1,147,450

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	W-33
Project Name	Replacement of 2004 Backhoe Loader Tractor

Type	Equipment	Department	Water & Electric
Category	Vehicles	Contact	Water & Electric Director
Type	New Project		



Description	Total Project Cost: \$172,500
The 2006 John Deere backhoe loader tractor is predominantly used by the Water Fund for the repair of the potable water system. The unit is equipped with removable backhoe bucket which can be fitted with a hydraulic pavement breaker. In the winter months, the tractor is also used for snow removal at the Village Yards.	

Justification
The backhoe loader tractor is seventeen years old and started to incur increasing levels of maintenance and repair.

Expenditures	2024	2025	2026	2027	2028	Total
Equip/Vehicles/Furnishings	172,500					172,500
Total	172,500					172,500

Funding Sources	2024	2025	2026	2027	2028	Total
Water Fund	172,500					172,500
Total	172,500					172,500

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project # **W-34**
Project Name **Main Abandonment and Service Tfr - Hibbard Rd**

Type Improvement
Category Water Distribution
Type New Project
Department Water & Electric
Contact Water & Electric Director



Description

Total Project Cost: \$340,000

As part of the Stormwater Conveyance project, the water main on Hibbard Road between Willow and Sunset needs to be relocated. Water service along this route will also be transferred to an existing larger main so an older main can be abandoned

Justification

The section of water main being abandoned is ranked high in the Water Main Replacement Plan. Work is necessary to clear conflicts with stormwater infrastructure. The project is being performed in conjunction with improvements funded by the Stormwater Fund.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	340,000					340,000
Total	340,000					340,000

Funding Sources	2024	2025	2026	2027	2028	Total
Water Fund	340,000					340,000
Total	340,000					340,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #	W-42
Project Name	Bulk water filling station

Type	Equipment	Department	Water & Electric
Category	Water Distribution	Contact	Water & Electric Director
Type	New Project		



Description	Total Project Cost: \$75,000
Freestanding bulk water filling station for use by Village staff, Village contractors and private contractors to obtain water for construction. Station would be located at the Village Yards, 1390 Willow Road. The Village does not permit construction water to be taken from hydrants out on the system. Station would address accuracy of bulk water sales and reduce the risk of cross contamination.	

Justification
Increased accountability for unmetered bulk water sold on the system, as well as streamlined billing processes to reduce administrative overhead.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	75,000					75,000
Total	75,000					75,000

Funding Sources	2024	2025	2026	2027	2028	Total
Water Fund	75,000					75,000
Total	75,000					75,000

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project #	W-51
Project Name	Replacement of Lead Services - Water Main Projects

Type	Improvement	Department	Water & Electric
Category	Water Distribution	Contact	Water & Electric Director
Type	Annual Program		



Description	Total Project Cost: \$2,245,000
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	2024	2025	2026	2027	2028	Total
500,000	Construction/Maintenance	245,000	270,000	300,000	460,000	470,000	1,745,000
Total	Total	245,000	270,000	300,000	460,000	470,000	1,745,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
500,000	Water Fund	245,000	270,000	300,000	460,000	470,000	1,745,000
Total	Total	245,000	270,000	300,000	460,000	470,000	1,745,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #	W-56
Project Name	Lead Service Line Replacement - Emergent Leaks

Type	Improvement	Department	Water & Electric
Category	Water Distribution	Contact	Water & Electric Director
Type	Annual Program		



Description	Total Project Cost: \$205,000
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	2024	2025	2026	2027	2028	Total
20,000	Construction/Maintenance	40,000	40,000	35,000	35,000	35,000	185,000
Total	Total	40,000	40,000	35,000	35,000	35,000	185,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
20,000	Water Fund	40,000	40,000	35,000	35,000	35,000	185,000
Total	Total	40,000	40,000	35,000	35,000	35,000	185,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #	W-57
Project Name	Lead Service Replacement Voluntary Program

Type	Improvement	Department	Water & Electric
Category	Water Distribution	Contact	Water & Electric Director
Type	Annual Program		



Description	Total Project Cost: \$960,000
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	2024	2025	2026	2027	2028	Total
200,000	Construction/Maintenance	400,000	100,000	100,000	80,000	80,000	760,000
Total	Total	400,000	100,000	100,000	80,000	80,000	760,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
200,000	Water Fund	400,000	100,000	100,000	80,000	80,000	760,000
Total	Total	400,000	100,000	100,000	80,000	80,000	760,000

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	W-63
Project Name	1997 Ford F350 #82 (50% with Electric Fund)

Type	Equipment	Department	Water & Electric
Category	Vehicles	Contact	Water & Electric Director
Type	New Project		



Description	Total Project Cost: \$56,260
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	2024	2025	2026	2027	2028	Total
Construction/Maintenance	56,260					56,260
Total	56,260					56,260

Funding Sources	2024	2025	2026	2027	2028	Total
Electric Fund	28,130					28,130
Water Fund	28,130					28,130
Total	56,260					56,260

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #

W-67

Project Name

2025 Water Main Projects - Design

Type

Improvement

Category

Water Distribution

Type

New Project

Department

Water & Electric

Contact

Water & Electric Director



Description

Total Project Cost: \$98,600

The proposed project will fund the professional services required for the design and engineering of the 2024 water main replacement projects.

Justification

Funding used toward the engineering of capital projects is included in the accounting of capital assets.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	98,600					98,600
Total	98,600					98,600

Funding Sources	2024	2025	2026	2027	2028	Total
Water Fund	98,600					98,600
Total	98,600					98,600

Capital Improvement Plan
Village of Winnetka, Illinois

2024 thru 2028

Project #	W-82
Project Name	Main Replacement on Spruce St. (Locust to Birch)

Type	Improvement	Department	Water & Electric
Category	Water Distribution	Contact	Water & Electric Director
Type	New Project		



Description	Total Project Cost: \$568,350
The proposed project will replace existing 4" water main on Spruce Street from Birch Street to Locust Road. The project is being performed in conjunction with road improvements funded by Public Works.	

Justification
Replaced of this section of water main is ranked high in the Water Main Replacement Plan. The project is being performed in conjunction with road improvements funded by Public Works.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	568,350					568,350
Total	568,350					568,350

Funding Sources	2024	2025	2026	2027	2028	Total
Water Fund	568,350					568,350
Total	568,350					568,350

VILLAGE OF WINNETKA

CAPITAL IMPROVEMENT PLAN

Refuse Fund

Description of Fund:

The Refuse Fund is classified as a business (enterprise) fund. Unlike the other Village business funds, it is not solely sustained by its operational revenues. For many years, the operations of the Refuse fund have been supported by the Village property tax levy and an additional transfer from the General Fund. In addition to budgeting for the capitalized replacement of future refuse fleet vehicles, there is the potential that leachate remediation at the former landfill site will be required in the future.

Attachments:

1. Funding and cash balance summary for 2023-2028.
2. List of projects for 2024-2028.
3. Project detail sheets for capital projects scheduled in 2024.



Village of Winnetka, Illinois

Capital Improvement Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated 2023	2024	2025	2026	2027	2028
Refuse Fund						
Beginning Cash Balance (January 1st)	\$1,342,824	\$1,252,149	\$1,227,242	\$1,183,878	\$1,282,299	\$1,414,735
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Contribution from Operations	197,252	(24,907)	(43,364)	98,421	132,436	127,752
<i>Total</i>	197,252	(24,907)	(43,364)	98,421	132,436	127,752
Total Revenues and Other Fund Sources	197,252	(24,907)	(43,364)	98,421	132,436	127,752
Total Funds Available	1,540,076	1,227,242	1,183,878	1,282,299	1,414,735	1,542,487
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<i>Refuse</i>						
Refuse Truck Replacement Program <i>R-01</i>	(287,927)	0	0	0	0	0
<i>Total</i>	(287,927)	0	0	0	0	0
Total Expenditures and Uses	(287,927)	0	0	0	0	0
Change in Cash Balance	(90,675)	(24,907)	(43,364)	98,421	132,436	127,752
Ending Cash Balance	1,252,149	1,227,242	1,183,878	1,282,299	1,414,735	1,542,487

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 2023-2028.
2. List of projects for 2024-2028.
3. Project detail sheets for capital projects scheduled in 2024.



Village of Winnetka, Illinois

Capital Improvement Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source		Estimated 2023	2024	2025	2026	2027	2028
Sanitary Sewer Fund							
Beginning Cash Balance (January 1st)		\$2,679,786	\$2,869,328	\$1,954,994	\$1,447,049	\$1,111,615	\$1,024,138
<u>Revenues and Other Fund Sources</u>							
<i>Revenue</i>							
Contribution from Operations		789,542	685,666	817,055	839,566	862,523	885,931
	<i>Total</i>	789,542	685,666	817,055	839,566	862,523	885,931
Total Revenues and Other Fund Sources		789,542	685,666	817,055	839,566	862,523	885,931
Total Funds Available		3,469,328	3,554,994	2,772,049	2,286,615	1,974,138	1,910,069
<u>Expenditures and Uses</u>							
<i>Capital Projects & Equipment</i>							
<u>Sanitary Sewer</u>							
Annual Sewer Relining	SS-04	(200,000)	(400,000)	(600,000)	(200,000)	(200,000)	(200,000)
High and Medium Repairs from 2018 Study	SS-08	(400,000)	(200,000)	0	0	0	0
I/I Investigation of Remaining System	SS-12	0	(200,000)	(100,000)	0	0	0
Critical Repairs - 2025 Study	SS-14	0	0	0	(750,000)	(750,000)	(750,000)
GMC TV Truck	SS-15	0	0	0	0	0	(225,000)
Replace PW-47 John Deere	SS-16	0	0	(175,000)	0	0	0
Investigation of Ravines Gravity/Force Mains	SS-17	0	(100,000)	0	0	0	0
	<i>Total</i>	(600,000)	(900,000)	(875,000)	(950,000)	(950,000)	(1,175,000)
<u>Water & Electric</u>							
Advanced Metering Infrastructure	E-27	0	(700,000)	(450,000)	(225,000)	0	0
	<i>Total</i>	0	(700,000)	(450,000)	(225,000)	0	0
Total Expenditures and Uses		(600,000)	(1,600,000)	(1,325,000)	(1,175,000)	(950,000)	(1,175,000)
Change in Cash Balance		189,542	(914,334)	(507,945)	(335,434)	(87,477)	(289,069)
Ending Cash Balance		2,869,328	1,954,994	1,447,049	1,111,615	1,024,138	735,069

Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2028



PROJECTS BY DEPARTMENT

Department	Project #	2024	2025	2026	2027	2028	Total
Sanitary Sewer							
Annual Sewer Relining	SS-04	400,000	600,000	200,000	200,000	200,000	1,600,000
High and Medium Repairs from 2018 Study	SS-08	200,000					200,000
I/I Investigation of Remaining System	SS-12	200,000	100,000				300,000
Critical Repairs - 2025 Study	SS-14			750,000	750,000	750,000	2,250,000
GMC TV Truck	SS-15					225,000	225,000
Replace PW-47 John Deere	SS-16		175,000				175,000
Investigation of Ravines Gravity/Force Mains	SS-17	100,000					100,000
Sanitary Sewer Total		900,000	875,000	950,000	950,000	1,175,000	4,850,000
GRAND TOTAL		900,000	875,000	950,000	950,000	1,175,000	4,850,000

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project # SS-04
Project Name Annual Sewer Relining

Type Maintenance
Category Wastewater
Type Annual Program

Department Sanitary Sewer
Contact Public Works Director



Total Project Cost: \$2,000,000

Description

Trenchless repair method by which a flexible liner is placed in a deteriorated reach of sewer and then cured, forming a "pipe within a pipe". Locations vary throughout Village.

Justification

This annual program is part of the Village's commitment to reduce inflow and infiltration into the Village's sanitary sewer and ensure integrity and reliability of the sanitary sewer system.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
400,000	Construction/Maintenance	400,000	600,000	200,000	200,000	200,000	1,600,000
Total	Total	400,000	600,000	200,000	200,000	200,000	1,600,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
400,000	Sanitary Sewer Fund	400,000	600,000	200,000	200,000	200,000	1,600,000
Total	Total	400,000	600,000	200,000	200,000	200,000	1,600,000

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project # SS-08
Project Name High and Medium Repairs from 2018 Study

Type Maintenance
Category Wastewater
Type Continuing Project
Department Sanitary Sewer
Contact Public Works Director



Total Project Cost: \$1,400,000

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.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
1,200,000	Construction/Maintenance	200,000					200,000
Total	Total	200,000					200,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
1,200,000	Sanitary Sewer Fund	200,000					200,000
Total	Total	200,000					200,000

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project #	SS-12
Project Name	I/I Investigation of Remaining System

Type	Improvement	Department	Sanitary Sewer
Category	Wastewater	Contact	Public Works Director
Type	New Project		



Description	Total Project Cost: \$300,000
This project consists of manhole inspections, smoke testing, and television inspection of the remaining sections of the Village’s sanitary sewer system.	
Justification	This investigation will identify sources of stormwater intrusion into the sanitary sewer system, which can cause basement backups and flooding.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	200,000	100,000				300,000
Total	200,000	100,000				300,000

Funding Sources	2024	2025	2026	2027	2028	Total
Sanitary Sewer Fund	200,000	100,000				300,000
Total	200,000	100,000				300,000

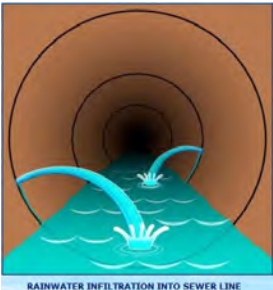
Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project #	SS-17
Project Name	Investigation of Ravines Gravity/Force Mains

Type	Improvement	Department	Sanitary Sewer
Category	Wastewater	Contact	Public Works Director
Type			



Description	Total Project Cost: \$100,000
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.	

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design	100,000					100,000
Total	100,000					100,000
Funding Sources	2024	2025	2026	2027	2028	Total
Sanitary Sewer Fund	100,000					100,000
Total	100,000					100,000

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. 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 2023-2028.
2. List of projects for 2024-2028.
3. Project detail sheets for capital projects scheduled in 2024.



Village of Winnetka, Illinois

Capital Improvement Plan

2023 thru 2028



SOURCES AND USES OF FUNDS

Source	Estimated 2023	2024	2025	2026	2027	2028
Storm Water Sewer Fund						
Beginning Cash Balance (January 1st)	\$1,692,366	\$9,452,515	\$3,733,628	\$5,123,813	\$3,421,404	\$3,609,102
<u>Revenues and Other Fund Sources</u>						
<i>Revenue</i>						
Contribution from Operations	1,920,716	1,371,932	1,255,876	1,214,177	696,813	678,760
Debt Service	(798,255)	(795,630)	(802,755)	(799,380)	(800,755)	(801,755)
Grants and Other Revenue Sources	22,471,006	12,050,000	11,550,000	7,275,000	8,775,000	0
<i>Total</i>	23,593,467	12,626,302	12,003,121	7,689,797	8,671,058	(122,995)
Total Revenues and Other Fund Sources	23,593,467	12,626,302	12,003,121	7,689,797	8,671,058	(122,995)
Total Funds Available	25,285,833	22,078,817	15,736,749	12,813,610	12,092,462	3,486,107
<u>Expenditures and Uses</u>						
<i>Capital Projects & Equipment</i>						
<u>Stormwater</u>						
CCFP Stormwater Wetland Project SW-01	(2,418,337)	(862,951)	0	0	0	0
Landfill Reconfiguration SW-02	0	(913,141)	(138,906)	0	0	0
Crow Island Storage SW-03	0	(4,551,960)	0	0	0	0
Duke Childs & Park District Storage SW-04	(3,163,449)	0	0	0	0	0
Par 3 Golf Course Storage SW-05	(1,734,179)	0	0	0	0	0
18-Hole Golf Course Storage SW-06	(3,382,017)	(333,590)	0	0	0	0
Hibbard Road Conveyance Project SW-07	(2,205,274)	(1,407,708)	0	0	0	0
Spruce Street Conveyance Project SW-08	0	0	0	0	(200,448)	0
Oak Street West Conveyance Project SW-09	(122,749)	0	0	0	(996,086)	0
Oak Street East Conveyance Project SW-10	0	0	0	(1,291,420)	(1,291,420)	0
Ash Street Conveyance Project SW-11	(347,788)	0	0	(1,782,931)	(1,782,931)	0
Willow Road East Conveyance Project SW-12	(590,000)	(238,755)	(3,315,021)	0	0	0
Crow Island Outlet Project SW-13	0	(1,999,758)	0	0	0	0
Mount Pleasant Street Project SW-14	0	(700,000)	(1,338,850)	0	0	0
Sunset Road West Project SW-15	(550,000)	(1,655,518)	0	0	0	0
Sunset Road East Project SW-16	0	0	(2,543,859)	(2,543,860)	0	0
Provident Neighborhood Project SW-17	0	0	0	0	0	(2,297,825)
Locust Street Project SW-18	0	0	(1,698,966)	0	0	0
Hill Road Project SW-19	0	0	0	(308,592)	0	0
Skokie Ditch Project SW-20	0	0	0	0	(3,085,141)	0

Source		Estimated 2023	2024	2025	2026	2027	2028
Storm Water Sewer Fund							
North of Pine Street Project	SW-21	0	0	0	(1,888,069)	0	0
Mitigation Fees - USACE	SW-25	(20,000)	(1,527,998)	(77,334)	(77,334)	(77,334)	0
Engineering	SW-26	(578,250)	(1,909,070)	0	0	0	0
Construction Management - Storage	SW-27	(466,015)	0	0	0	0	0
Construction Management - Conveyance	SW-28	(255,260)	(744,740)	0	0	0	0
East Elm Modeling	SW-29	0	(300,000)	0	0	0	0
Contingency	SW-30	0	(1,200,000)	(1,500,000)	(1,500,000)	(1,050,000)	(514,745)
<i>Total</i>		(15,833,318)	(18,345,189)	(10,612,936)	(9,392,206)	(8,483,360)	(2,812,570)
Total Expenditures and Uses		(15,833,318)	(18,345,189)	(10,612,936)	(9,392,206)	(8,483,360)	(2,812,570)
Change in Cash Balance		7,760,149	(5,718,887)	1,390,185	(1,702,409)	187,698	(2,935,565)
Ending Cash Balance		9,452,515	3,733,628	5,123,813	3,421,404	3,609,102	673,537

Village of Winnetka, Illinois

Capital Improvement Plan

2024 thru 2028



PROJECTS BY DEPARTMENT

Department	Project #	2024	2025	2026	2027	2028	Total
Stormwater							
CCFP Stormwater Wetland Project	SW-01	862,951					862,951
Landfill Reconfiguration	SW-02	913,141	138,906				1,052,047
Crow Island Storage	SW-03	4,551,960					4,551,960
18-Hole Golf Course Storage	SW-06	333,590					333,590
Hibbard Road Conveyance Project	SW-07	1,407,708					1,407,708
Spruce Street Conveyance Project	SW-08				200,448		200,448
Oak Street West Conveyance Project	SW-09				996,086		996,086
Oak Street East Conveyance Project	SW-10			1,291,420	1,291,420		2,582,840
Ash Street Conveyance Project	SW-11			1,782,931	1,782,931		3,565,862
Willow Road East Conveyance Project	SW-12	238,755	3,315,021				3,553,776
Crow Island Outlet Project	SW-13	1,999,758					1,999,758
Mount Pleasant Street Project	SW-14	700,000	1,338,850				2,038,850
Sunset Road West Project	SW-15	1,655,518					1,655,518
Sunset Road East Project	SW-16		2,543,859	2,543,860			5,087,719
Provident Neighborhood Project	SW-17					2,297,825	2,297,825
Locust Street Project	SW-18		1,698,966				1,698,966
Hill Road Project	SW-19			308,592			308,592
Skokie Ditch Project	SW-20				3,085,141		3,085,141
North of Pine Street Project	SW-21			1,888,069			1,888,069
Mitigation Fees - USACE	SW-25	1,527,998	77,334	77,334	77,334		1,760,000
Engineering	SW-26	1,909,070					1,909,070
Construction Management - Conveyance	SW-28	744,740					744,740
East Elm Modeling	SW-29	300,000					300,000
Contingency	SW-30	1,200,000	1,500,000	1,500,000	1,050,000	514,745	5,764,745
Stormwater Total		18,345,189	10,612,936	9,392,206	8,483,360	2,812,570	49,646,261
GRAND TOTAL		18,345,189	10,612,936	9,392,206	8,483,360	2,812,570	49,646,261

Capital Improvement Plan
Village of Winnetka, Illinois

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Project #	SW-01
Project Name	CCFP Stormwater Wetland Project



Type	Improvement	Department	Stormwater
Category	Storm Sewer/Drainage	Contact	Engineering Director
Type	Continuing Project		

Description	Total Project Cost: \$3,858,359
Cook County Forest Preserve Wetland Project	
Justification	
Construction of proposed stormwater wetland on Cook County Forest Preserve property west of Hibbard Road, north of Winnetka Avenue.	

Prior	Expenditures	2024	2025	2026	2027	2028	Total
2,995,408	Construction/Maintenance	862,951					862,951
Total	Total	862,951					862,951

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
2,995,408	Storm Water Sewer Fund	862,951					862,951
Total	Total	862,951					862,951

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #SW-02

Project NameLandfill Reconfiguration



TypeImprovement

CategoryStorm Sewer/Drainage

TypeNew Project

DepartmentStormwater

ContactEngineering Director

Description

Total Project Cost: \$1,052,047

Landfill Reconfiguration Project

Justification

Reconfiguration of former Village landfill to receive soil removed from proposed stormwater projects.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
0	Construction/Maintenance	913,141	138,906				1,052,047
Total	Total	913,141	138,906				1,052,047

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
0	Storm Water Sewer Fund	913,141	138,906				1,052,047
Total	Total	913,141	138,906				1,052,047

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	SW-03
Project Name	Crow Island Storage

Type	Improvement	Department	Stormwater
Category	Storm Sewer/Drainage	Contact	Engineering Director
Type	New Project		



Description	Total Project Cost: \$4,551,960
Crow Island Storage Project	

Justification
Construction of stormwater storage and conveyance for the South of Willow Road area.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	4,551,960					4,551,960
Total	4,551,960					4,551,960

Funding Sources	2024	2025	2026	2027	2028	Total
Storm Water Sewer Fund	4,551,960					4,551,960
Total	4,551,960					4,551,960

Capital Improvement Plan
Village of Winnetka, Illinois

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Project #	SW-06
Project Name	18-Hole Golf Course Storage

Type	Improvement	Department	Stormwater
Category	Storm Sewer/Drainage	Contact	Engineering Director
Type	Continuing Project		



Description	Total Project Cost: \$5,515,607
18-Hole Golf Course Storage Project	
Justification	
Construction of stormwater storage and conveyance for the Park District 18-Hole Golf Course.	

Prior	Expenditures	2024	2025	2026	2027	2028	Total
5,182,017	Construction/Maintenance	333,590					333,590
Total	Total	333,590					333,590

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
5,182,017	Storm Water Sewer Fund	333,590					333,590
Total	Total	333,590					333,590

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	SW-07
Project Name	Hibbard Road Conveyance Project

Type	Improvement	Department	Stormwater
Category	Storm Sewer/Drainage	Contact	Engineering Director
Type	Continuing Project		



Description	Total Project Cost: \$4,412,982
Hibbard Road Conveyance Project	
Justification	Construction of stormwater conveyance on Hibbard Road south of Tower Road.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
3,005,274	Construction/Maintenance	1,407,708					1,407,708
Total	Total	1,407,708					1,407,708

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
3,005,274	Storm Water Sewer Fund	1,407,708					1,407,708
Total	Total	1,407,708					1,407,708

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	SW-12
Project Name	Willow Road East Conveyance Project

Type	Improvement	Department	Stormwater
Category	Storm Sewer/Drainage	Contact	Engineering Director
Type	New Project		



Description	Total Project Cost: \$4,143,776
Willow Road East Conveyance Project	
Justification	Construction of stormwater conveyance on Willow Road east of Hibbard Road to Provident Avenue.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
590,000	Construction/Maintenance	238,755	3,315,021				3,553,776
Total	Total	238,755	3,315,021				3,553,776

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
590,000	Storm Water Sewer Fund	238,755	3,315,021				3,553,776
Total	Total	238,755	3,315,021				3,553,776

Capital Improvement Plan
Village of Winnetka, Illinois

2024 *thru* 2028

Project #	SW-13
Project Name	Crow Island Outlet Project

Type	Improvement	Department	Stormwater
Category	Storm Sewer/Drainage	Contact	Engineering Director
Type	New Project		



Description	Total Project Cost: \$1,999,758
Crow Island Outlet Project	
Justification	Construction of stormwater conveyance from Cook County Forest Preserve east on Sunset Road.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	1,999,758					1,999,758
Total	1,999,758					1,999,758

Funding Sources	2024	2025	2026	2027	2028	Total
Storm Water Sewer Fund	1,999,758					1,999,758
Total	1,999,758					1,999,758

Capital Improvement Plan
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Project #	SW-14
Project Name	Mount Pleasant Street Project

Type	Improvement	Department	Stormwater
Category	Storm Sewer/Drainage	Contact	Engineering Director
Type	New Project		



Description	Total Project Cost: \$2,038,850
Mount Pleasant Street Project	
Justification	Construction of stormwater conveyance on Mount Pleasant Street.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	700,000	1,338,850				2,038,850
Total	700,000	1,338,850				2,038,850

Funding Sources	2024	2025	2026	2027	2028	Total
Storm Water Sewer Fund	700,000	1,338,850				2,038,850
Total	700,000	1,338,850				2,038,850

Capital Improvement Plan
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Project #	SW-15
Project Name	Sunset Road West Project

Type	Improvement	Department	Stormwater
Category	Storm Sewer/Drainage	Contact	Engineering Director
Type	New Project		



Description	Total Project Cost: \$2,205,518
Sunset Road West Project	
Justification	Construction of stormwater conveyance on Sunset Road west of Crow Island Storage Project.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
550,000	Construction/Maintenance	1,655,518					1,655,518
Total	Total	1,655,518					1,655,518

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
550,000	Storm Water Sewer Fund	1,655,518					1,655,518
Total	Total	1,655,518					1,655,518

Capital Improvement Plan

Village of Winnetka, Illinois

2024 *thru* 2028

Project #

SW-25

Project Name

Mitigation Fees - USACE

Type

Improvement

Department

Stormwater

Category

Storm Sewer/Drainage

Contact

Engineering Director

Type

New Project



Description

Total Project Cost:

\$2,080,000

Mitigation Fees - USACE

Justification

Village’s payment to RES to address USACE wetland mitigation impacts as part the Hibbard Preserve Wetland Project.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
320,000	Construction/Maintenance	1,527,998	77,334	77,334	77,334		1,760,000
Total	Total	1,527,998	77,334	77,334	77,334		1,760,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
320,000	Storm Water Sewer Fund	1,527,998	77,334	77,334	77,334		1,760,000
Total	Total	1,527,998	77,334	77,334	77,334		1,760,000

Capital Improvement Plan
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2024 thru 2028

Project #	SW-26
Project Name	Engineering

Type	Improvement	Department	Stormwater
Category	Storm Sewer/Drainage	Contact	Engineering Director
Type	Continuing Project		



Description	Total Project Cost: \$3,087,320
Engineering	
Justification	Strand Contract R-75-2022 for the design of the West and Southwest Winnetka Stormwater Management Conveyance projects.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
1,178,250	Planning/Design	1,909,070					1,909,070
Total	Total	1,909,070					1,909,070

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
1,178,250	Storm Water Sewer Fund	1,909,070					1,909,070
Total	Total	1,909,070					1,909,070

Capital Improvement Plan
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Project #

SW-28

Project Name

Construction Management - Conveyance

Type

Improvement

Department

Stormwater

Category

Storm Sewer/Drainage

Contact

Engineering Director

Type

New Project



Description

Total Project Cost: \$1,000,000

Construction Management - Conveyance

Justification

Professional Engineer fee for Construction Observation and Administration of the West and Southwest Winnetka Stormwater Management Conveyance projects.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
255,260	Construction/Maintenance	744,740					744,740
Total	Total	744,740					744,740

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
255,260	Storm Water Sewer Fund	744,740					744,740
Total	Total	744,740					744,740

Capital Improvement Plan
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2024 thru 2028

Project #

SW-29

Project Name

East Elm Modeling

Type

Improvement

Category

Storm Sewer/Drainage

Type

New Project

Department

Stormwater

Contact

Engineering Director



Description

Total Project Cost: \$300,000

East Elm Modeling

Justification

East Elm Modeling

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	300,000					300,000
Total	300,000					300,000

Funding Sources	2024	2025	2026	2027	2028	Total
Storm Water Sewer Fund	300,000					300,000
Total	300,000					300,000

Capital Improvement Plan
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Project #

SW-30

Project Name

Contingency

Type

Improvement

Category

Storm Sewer/Drainage

Type

Annual Program

Department

Stormwater

Contact

Engineering Director



Description

Contingency

Total Project Cost: \$5,764,745

Justification

Fiscal contingency as part of final design and construction of the West and Southwest Winnetka Stormwater Management Conveyance projects.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
0	Construction/Maintenance	1,200,000	1,500,000	1,500,000	1,050,000	514,745	5,764,745
Total	Total	1,200,000	1,500,000	1,500,000	1,050,000	514,745	5,764,745

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
0	Storm Water Sewer Fund	1,200,000	1,500,000	1,500,000	1,050,000	514,745	5,764,745
Total	Total	1,200,000	1,500,000	1,500,000	1,050,000	514,745	5,764,745



THE VILLAGE OF
Winnetka

510 Green Bay Road, Winnetka, IL 60093
847-501-6000 | www.villageofwinnetka.org