

VILLAGE OF

Kenilworth
ILLINOIS

Annual Budget 2025





419 RICHMOND ROAD, KENILWORTH, IL 60043

Incorporated February 4, 1896
Council/Manager form of government
Population: 2,514
0.61 square miles

ELECTED OFFICIALS

Cecily Kaz, Village President

Tim Ransford, Trustee

Christopher Ottsen, Trustee

Amy Hannus, Trustee

Walter Kelly, Trustee

John Gottschall, Trustee

Matthew Lojkovic, Trustee

Michael Gagnon, Village Clerk

EXECUTIVE TEAM

Village Manager

Katarzyna M. Thake

Chief of Police

Bryan Carlson

Superintendent of Public Works

Donald Leicht

Building & Planning Division

Heather McFarland

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November 1, 2024

To the Honorable Village President and Board of Trustees,

It is my privilege to present for your review and consideration the Village of Kenilworth 2025 Annual Budget (January 1, 2025 – December 31, 2025). The Executive Team has worked diligently and collectively to both manage the current fiscal year budget and project our needs for Fiscal Year 2025 (“FY25”). Their efforts help ensure that we maintain expenditures within budgeted revenues and continue to achieve the goals established by the Village President and Board of Trustees. The primary goal is to control spending and maintain the Village’s current service levels. This budget takes a conservative but realistic approach when considering the revenues. The Village’s actual revenues are impacted by multiple factors, such as national and regional economic conditions, market conditions, and availability of commodities. These factors make budget predictions challenging. Many individual expense accounts are based on past needs and trends and, therefore, may end up different (higher or lower) at the end of the year based on the actual demand for products and services.

The Fiscal Year 2025 General Fund Budget is structurally balanced with revenues exceeding expenditures by \$112,721. The primary source of the Village’s annual revenue is the property tax levy. Each tax year, the amount requested is limited by various factors impacting a non-home rule community; the most significant of which is the Property Tax Extension Limitation Law (PTELL). For Levy Year 2024 the PTELL cap is 3.4%, the Proposed Fiscal Year 2025 Budget is based on this amount. The Village should levy property taxes in an amount necessary to capture all available revenue in accordance with the fiduciary responsibility of the Village Board and Staff. The Illinois Property Tax Extension Limitation Law PTELL or “Tax Cap” prevents the Village from levying an amount greater than the CPI adjustment factor set by the State. However, new property which adds to the Equalized Assessed Value (EAV) of the Village can add additional revenue if the Village levies sufficiently. New property is defined as new improvements or additions to existing improvements on any parcel of real property that increased the assessed value of that real property during the levy year. As a result of this law, the Village is harming its future financial prospects if it does not levy an amount that exceeds the CPI adjustment factor every year because the Village will never capture the value of new development in its levy in future years if it is not included in the first year.

Budget Timeline

Annually, the Proposed Budget is released to the public during the October meeting of the Village Board. This provides approximately one month for the Village Board and public to review the Proposed Budget prior to the public hearing in November. A Special Meeting is scheduled for November 7th at 6:00 p.m. to discuss the proposed budget. Subsequently, the FY25 Budget

hearing is scheduled for November 18th during the Village Board of Trustee’s meeting. At the meeting, staff will present the Proposed Fiscal Year 2025 Budget in detail and respond to questions and direction from the Village Board. The FY25 Budget may be adopted after the Budget Hearing if so desired.

The Fiscal Year 2025 Budget has been prepared to ensure the resources necessary to provide both core Village services and achieve the Village Board’s goals and objectives for the year are available.

The adopted 2025 Village goals and objectives include:

Enhanced Resident Experiences

▪ **Lakefront and Water Plant Improvements** –

- Shoreline Protection Project - Construction is scheduled to start in late 2024 with anticipated completion in late Spring 2025.
- Beach and Water Treatment Plant Improvements - Design and Development phase; Preparation of construction documents/bidding of project; and Community Fundraising efforts.

FY25 (Fund 28) – \$4.1 million is budgeted in Fund 28 - 2024A Bond/Lake Front Projects Fund for the remainder of the shoreline protection, construction phase of the Beach and Water Treatment Plant Improvements, ComEd transformer/switchgear relocation, and construction manager and architectural fees. Once the project is publicly bid, it will provide more defined costs of the total project. The budget is based on the initial \$8.4 million cost estimate of the project.

Zoning Code Update

A Zoning Code Audit completed in 2024 identified the need for a comprehensive update. The FY25 Proposed Budget will take action on these findings with an eye towards improving the user experience of the Code (e.g. graphics, clear language and standards, etc.) and confirming the community’s goals and values are accurately reflected.

FY25 (General Fund) - \$95,000 is budgeted in the General Fund for consultant assistance and legal review.

Continue the Vision for the Green Bay Road Corridor

The updated Vision for the Corridor was adopted in 2022 and included a focus upon improving the business district for resident gathering opportunities. In addition to ensuring that the Village Code, regulations, and processes are updated to support the vision as part of the Zoning Code update, the FY25 effort will also continue the following objectives, which were initiated in FY24:

- Evaluate streetscape, parking, and traffic flow options for the business corridor working jointly with the Village of Winnetka.
- Implement short term streetscape improvements as suggested by the Architectural Review Commission.

FY25 (Fund 14 TIF) - \$15,000 is budgeted for the promotion and improvement of the streetscape through the use of planters related to this goal. Additionally, \$45,000 has been budgeted to fund the Façade Improvement Program to encourage

businesses to revitalize their storefronts and attract customers. Furthermore, to keep momentum for the Vision of the Corridor, a portion (\$100,000) of Phase I engineering has been budgeted, to keep ongoing progress during the current stage of the project.

Improve Operational Efficiency

- **Building/Planning Division** – Opportunities for improved Division operations will continue to be evaluated in the next fiscal year. Specifically, staff will consider updates to the civil plan review process for projects that trigger drainage and grading regulations, seek to implement an online application portal for developments that require commission review, and analyze permit metrics to verify benchmarks are met.
- **Public Works/Administration** – Educate residents and businesses on sustainability through increased public education including but not limited to e-newsletters, print material and social media.
- **Police Department** – A Village Facilities Security Assessment will provide a comprehensive overview of security measures needed to protect Village premises, inventory, and employees. Furthermore, it will provide future costs for budgeting purposes through a phased approach.
- **Information Technology** – Review IT infrastructure needs to address efficiency, redundancy and security measures. The objective will outline immediate and future needs to ensure the Village is in compliance with best practices.

FY25 - \$10,000 has been budgeted to upgrade equipment including network switches, firewalls and battery backup systems to ensure the Village is continually reducing the risk of data loss, system crashes and security breaches.

Respectfully submitted,

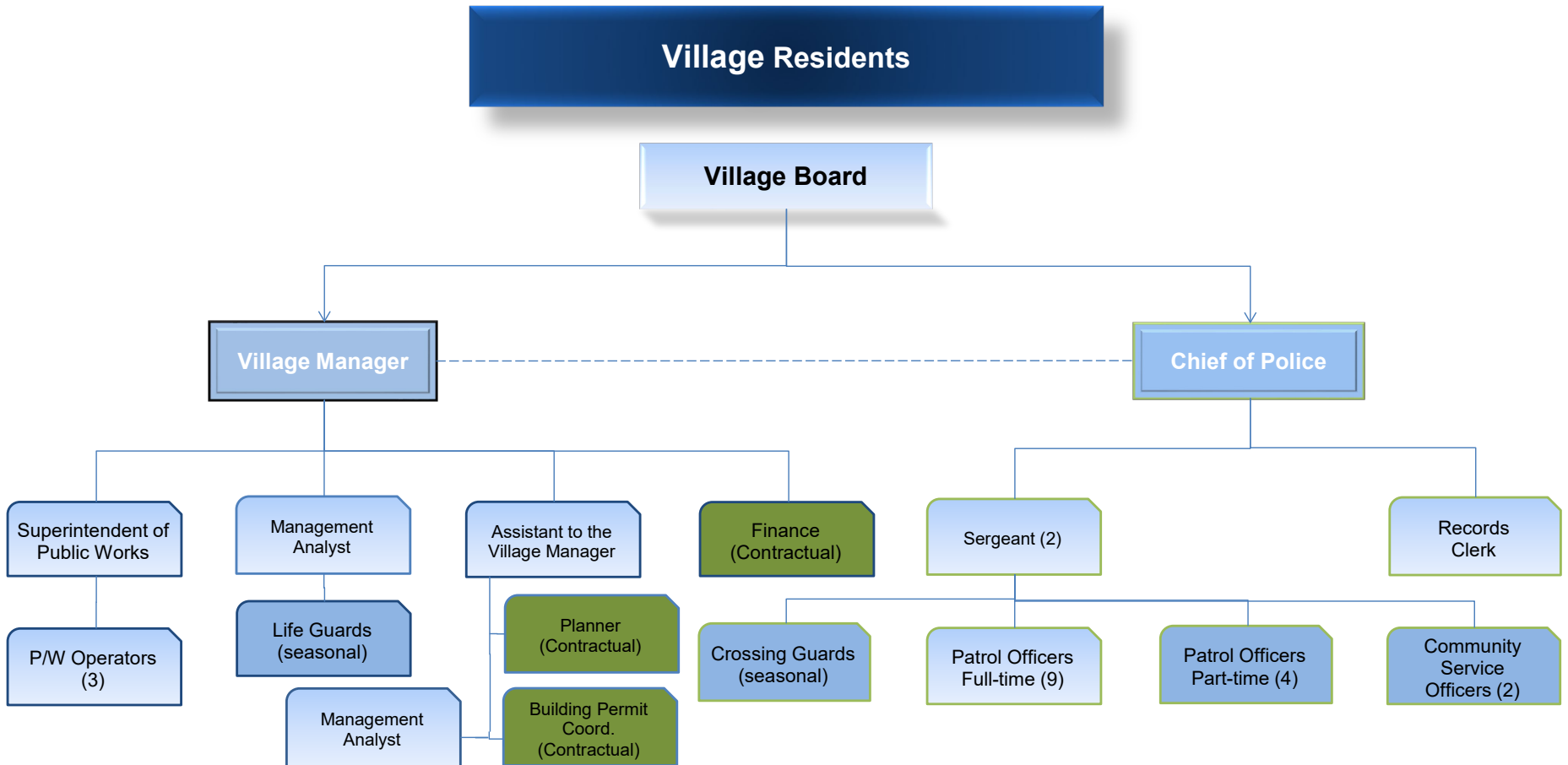


Katarzyna M. Thake
Village Manager

Policy and Process

Village of Kenilworth

2025 Organizational Structure



Administration
 4 Full Time
 Seasonal Life Guards

Public Works
 4 Full Time

Police
 9 Full Time
 2 Part Time - CSO
 4 Part Time - P.O.
 Seasonal Crossing Guards

THE BUDGET PROCESS

The Village follows the budget system of financial planning and management. The Village has an Office of the Village Budget Officer, with the budget officer appointed by the Village President with the approval of the Village Board, per Village Code §31.70. The Village Manager acts as the Budget Officer and is responsible to complete an annual budget before the beginning of the fiscal year. The budget should project revenues and expenses the Village will incur within the budget's designated fiscal year. The Village's annual budget covers a twelve-month period beginning January 1 and ending December 31. The budget is an ongoing process that includes phases of development, adoption, implementation and oversight throughout the year.

The budget process begins with the Village Manager and the Executive Team reviewing and gaining consensus relative to forecasted service charges, State-shared revenues, and other revenue forecasts prepared by staff for the upcoming fiscal year. External economic factors are examined including the national and regional economies which assist in projecting revenue streams such as building permit fees and taxes from the State. These external economic factors and others are used to help determine the expected Equalized Assessed Value (EAV) of the Village which calculates property taxes. Using these factors as indicators, tax levy estimates are also drafted.

Each department head must submit to the Village Manager an itemized estimate of expenditures for the next fiscal year for the department. These budget requests are entered into the Village's budget system at the department level. All departmental appropriation requests are first reviewed by the Budget Officer for mathematical accuracy and compliance with policy and instructions. Next, all departments schedule a meeting with the Village Manager for review and evaluation of budget requests. After these discussions, the Village Manager makes the final adjustments and works with the Finance representative and staff to prepare the Proposed Budget.

Based on the financial data summarized, the Village Manager's Proposed Budget is assembled and submitted for review to the Board of Trustees. In the weeks that follow, the Board of Trustees holds discussions and gathers information regarding the various departmental requests. During that time, the Board may add to, subtract from or change any requested appropriations.

Prior to the adoption of the budget, a public hearing on the budget must be conducted to ensure that all persons and organizations are provided an opportunity to be heard. A public notice, published in a newspaper of general circulation in the community, announces the time and place of the meeting and the availability of the budget document for review. After a public hearing at which the public is invited to comment on the proposed budget, the final version of the budget is submitted to the Board of Trustees for consideration and adoption.

Role of the Budget

The budget provides the annual financial plan for the management of the Village's affairs. The document compiles the financial data needed to support Kenilworth's comprehensive decision making/policy development process. This Budget is based on the Board of Trustees goals, the

Capital Projects Plan, and the Village’s financial policies, past Board of Trustees direction, and Village Manager and departmental review of operations.

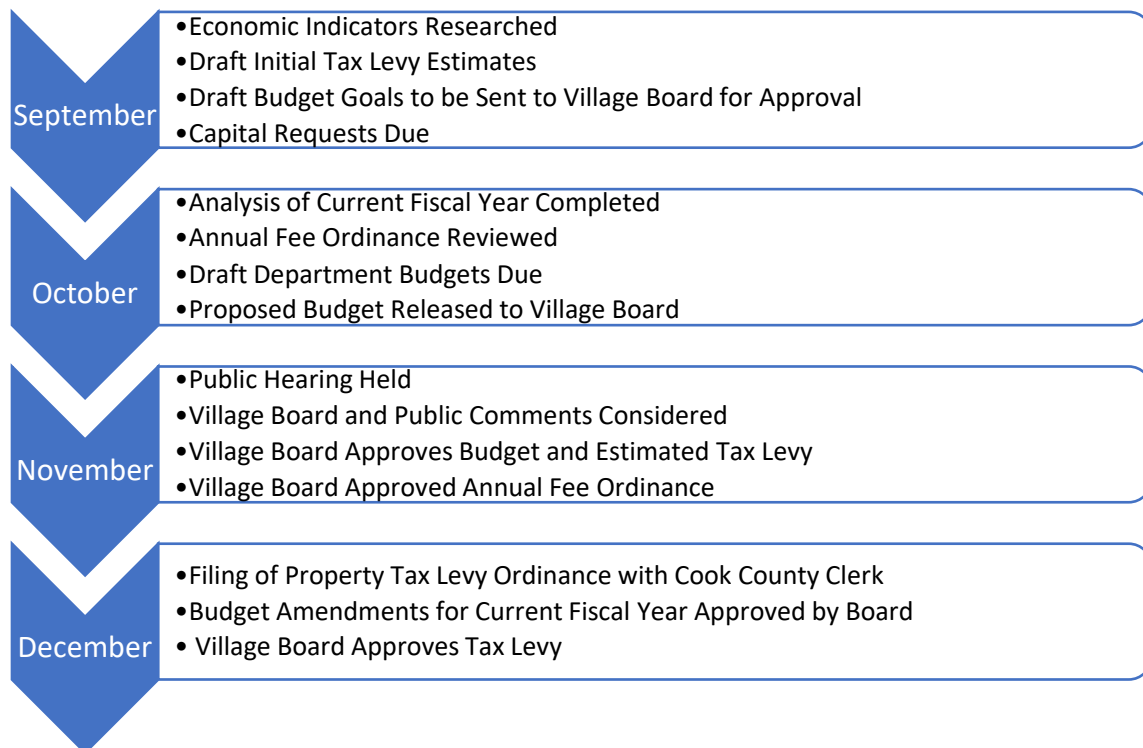
Budget Amendments

The budget ordinance, once approved, may be amended with Board approval. The Board may make additional appropriations during the fiscal year for unanticipated expenditures required of the Village. Such requests are first submitted to the Village Manager. If deemed appropriate, a formal budget amendment is presented to the Board of Trustees for consideration and approval. Minor budget changes that do not affect the budget ordinance such as transfers within a fund/department, or de-obligations of previous appropriations are handled less formally within pre-established guidelines.

Balanced Budget

A structurally balanced budget is a basic budgetary constraint intended to ensure that the Village does not spend beyond its means. The Village must function within the limits of the financial resources available and under normal circumstances, requires commitment to a balanced budget. The appropriated budget cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Any deviation from a balanced operating budget requires disclosure when it occurs.

BUDGET TIMELINE – FY2025



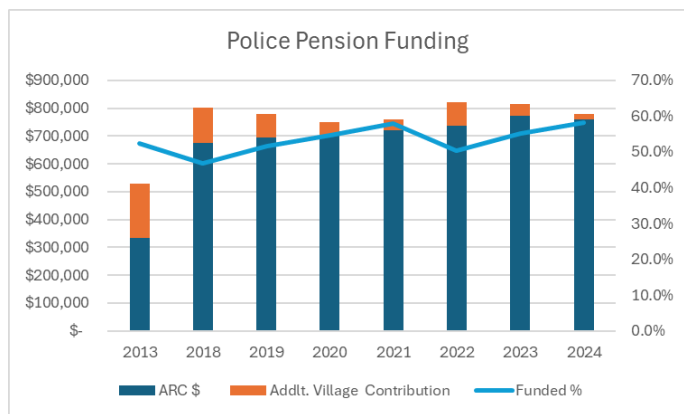
Financial Summaries

BUDGET SUMMARY

The FY25 General Fund budget as presented is structurally balanced with revenues of \$5,643,100 and expenditures of \$5,530,379. A structurally balanced budget means that revenues exceed expenditures but for one-time expenditures or transfers, even if the bottom line may reflect expenses exceeding revenues.

Police Pension Fund – Village Contributions

Over the past eight years, the Village has contributed over \$1,000,000 in additional funds to the Police Pension fund. Those funds are in excess of the actuarially recommended contribution (ARC). The benefit of the additional contributions is the impact upon the percentage of pension liability that is funded. In 2019, the Village eclipsed the 50% funded level and the 2024 audit reflects a 58.3% funded level.



	2013	2018	2019	2020	2021	2022	2023	2024
ARC \$	\$ 333,321	\$ 675,667	\$694,335	\$704,783	\$721,270	\$735,440	\$771,431	\$759,873
Addlt. Village Contribution	\$ 193,788	\$ 127,333	\$ 83,000	\$ 44,217	\$ 38,730	\$ 85,432	\$ 44,569	\$ 20,000
Total Contribution	\$ 527,109	\$ 803,000	\$777,335	\$749,000	\$760,000	\$820,872	\$816,000	\$779,873
Funded %	52.5%	46.7%	51.7%	54.6%	57.8%	50.3%	55.2%	58.3%

The Proposed FY25 Budget continues the pattern of funding the police pension fund in excess of the ARC. The combination of increased investment flexibility afforded the downstate police pension fund aggregation, current equity market dip, and the anticipated additional long-term liability increase due to the recent wage adjustments all were factors that lead to the recommendation. The FY25 Budget proposes a \$759,873 contribution from the property tax component of the budget plus an additional \$20,000 from general revenue. The additional contributions will help move the Village closer to the required 90% funded ratio requirement by 2040.

Illinois Municipal Retirement Fund – Village Contributions

The Village funds in the Illinois Municipal Retirement Fund yield a higher percentage of return than that available through our normal investment paths. IMRF assets are invested by IMRF with an assumed rate of return of 7.25%.

The Village has also been making positive gains in the Illinois Municipal Retirement Fund. Looking back to 2020, the Village-required contribution was 11.34% of payroll (\$88,383). As a result of favorable yields and additional contributions over the years, the percentage of payroll required dropped to 2.01% (\$15,786) in 2024. The contribution for 2025 has decreased to 0.74% (\$5,979). This amount remains well below the 2020 amount of \$88,383. The FY25 Proposed Budget does not include an additional contribution based on the percentage of required contribution for the year. Future additional contributions will be evaluated year over year to maintain required contributions. The savings achieved via lower IMRF payments increases the opportunity to over-fund the Police Pension fund.

Other Personnel Related Expenses

For 2025, health and vision insurance costs increased by 6.6% and dental insurance costs remained flat. No changes are recommended to the employee benefits for FY25. The proposed budget includes a 3.25% cost of living increase effective May 1st each year while performance-based compensation is determined at the end of each calendar year for personnel. These amounts are intended to both help maintain a degree of pace with the recent increases in CPI, as well as keep pace with neighboring communities.

Fiscal Year 2025 / Tax Year 2024 Property Tax Levy

The estimated tax levy will be presented during the November 18th Village Board meeting for consideration, followed by the tax levy ordinance in December. The PTELL cap for Levy Year 2024 is 3.4% (payable in 2025). The Fiscal Year 2025 Budget is prepared at 3.4% or \$115,145, over the previous year to account for upcoming projects and operations.

In an effort to account for new property, it is recommended the Village levy for the new property to capture additional property taxes related to new construction, which has no impact to current residents. The estimated value on new property is 1.1% or \$37,174. It is important for the Village to capture this new construction revenue because the property tax dollars received from new construction is incorporated into the overall levy, which in turn, affects what the Village is able to levy in subsequent years. In other words, any loss of revenue today cannot be recovered and is compounded in all future years due to the PTELL limitations.

BUDGET OVERVIEW / HIGHLIGHTS

- The Proposed Budget anticipates General Fund revenues exceeding expenditures by \$112,721.
- The Proposed FY2025 Budget anticipates General Fund revenues of \$5,643,100, an increase of \$150,955 from the prior year's budget.
- The revenue increase is due to a number of factors including property tax revenues exceeding projections, interest income, and increased tax receipts.
- The General Fund expenditures are \$5,530,379 which is \$561,591 greater than the FY24 budget.
- The expenditure increase is due to a transfer from General Fund to Fund 28 in the amount of \$350,000 for Beach Improvement Project, in addition to a combination of increased contractual expenses, utility expenses, and personnel related expenses which total \$211,591.
- The proposed beach improvement project has been budgeted in Fund 28 in the amount of \$4.1 million. The shoreline protection phase will be underway in late Fall 2024 and completed in late spring 2025, while the demolition of the interior water plant is scheduled to begin winter-early spring 2025 after being publicly bid. The remainder of the construction in and around the water plant is set to commence after the beach season.
- Personnel - The proposed budget includes a 3.25% cost of living and merit increase for those who are not in the step plan. The increase is intended to help maintain pace with increasing consumer prices and bring the Village closer in line with the compensation of neighboring communities.

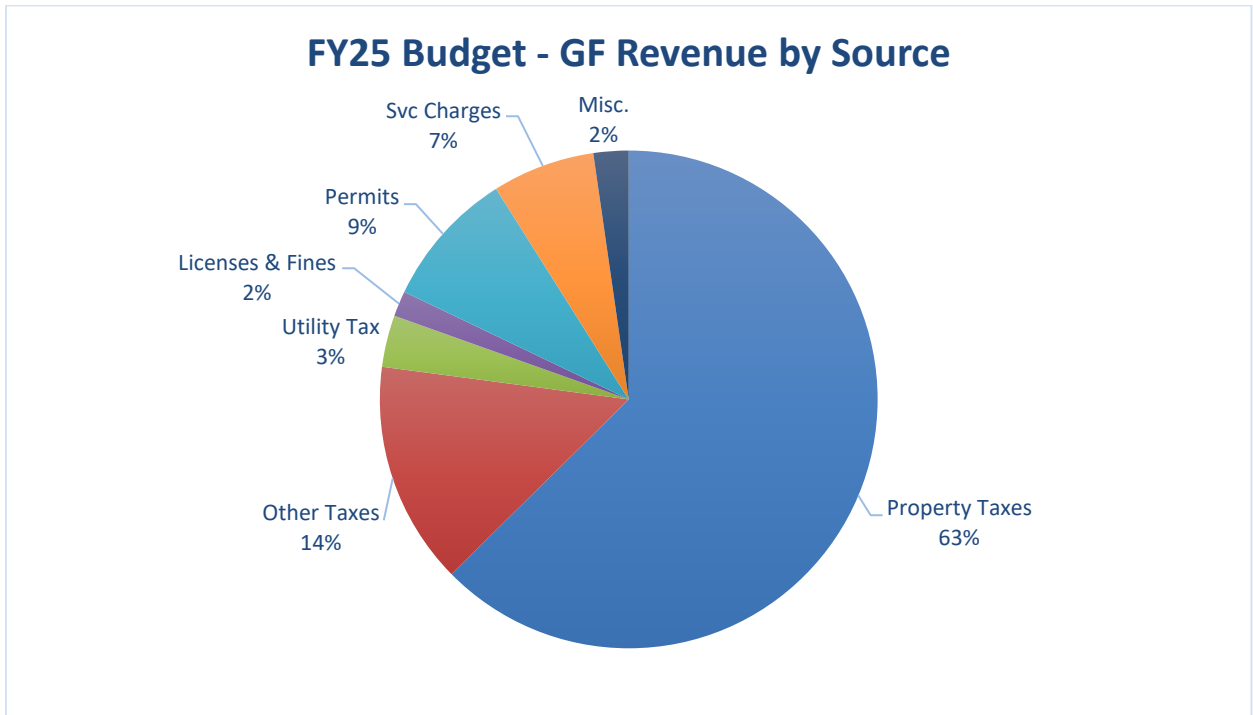
GENERAL FUND

The General Fund is the largest of all Village funds and includes Administration, Building and Planning Division, Police, and Public Works. The two primary sources of revenue for this fund are property taxes and charges for services.

The General Fund is where the Village accounts for most tax supported activities. Dependence on property tax as the primary general fund revenue source has contributed, in part, to the ongoing general fund budget constraints. Also contributing to the Village's economic challenges is the lack of diversified revenues sources. Since Kenilworth is a non-home rule community and has few tax generating businesses, the Village must rely heavily on property taxes rather than a balanced pallet of revenue sources.

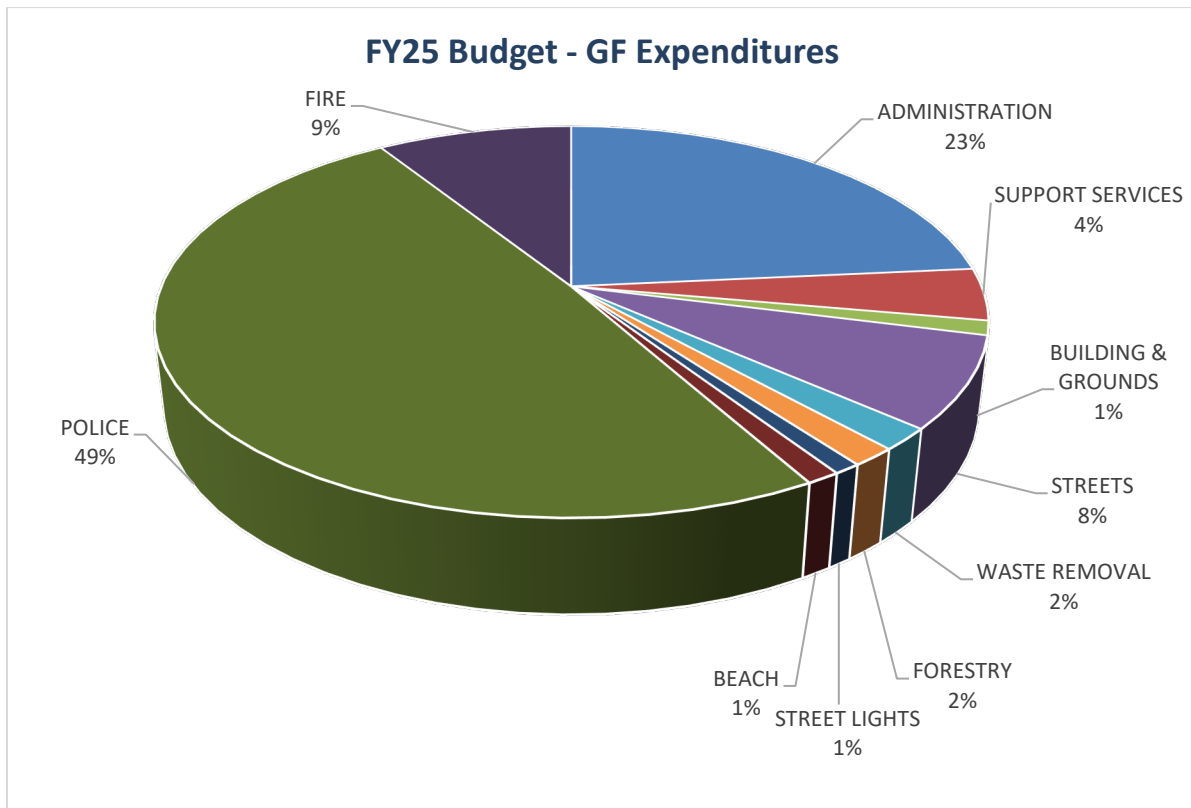
General Fund REVENUES

Revenue forecasting is a standard practice for the Village of Kenilworth. Individual revenue line-items are reviewed based on a historical trend analysis in order to project revenues for the upcoming year. In order to be prepared for unexpected events and lower than anticipated revenues or higher than anticipated expenditures, the Village budgets revenues realistically but also conservatively.



- General Fund revenues are projected to increase by \$150,955 from the FY24 budgeted amount.
- Tax Levy – Tax Levy revenues at the end of FY24 are projected to increase by \$244,978 over the budgeted amounts.
- State sales and use tax projections were developed in concert with the projections provided by the Illinois Municipal League.
- Building Permits – Building permit revenue is projected to be approximately \$175,000 less than the FY24 budget, in anticipation of declining large projects and general residential permitting activity.

General Fund EXPENDITURES



Administration (01-100, 200)

The Village Manager's Office consists of the Village Manager, the Assistant to the Village Manager, and two Management Analysts. The department handles all day-to-day operations within the Village. The duties of the department range from processing invoices to strategic planning. The Village Manager provides overall direction and administration of the policies and procedures established by the President and Board of Trustees. The Village Manager also coordinates and oversees activities of all Village departments, and formulates policies, goals, and objectives in conjunction with department directors.

Building and Planning Division

The Division oversees building, zoning, planning, and other activities related to land use. The Division's primary responsibility includes review of building permit and entitlement applications to ensure development projects meet municipal standards. Typical application reviews require the involvement of building, planning, engineering, and public safety staff and contractors. In addition, the Division also responds to code enforcement complaints.

Department Accomplishments for FY 2024

- Recruited a new Village Manager for the Village
- Adopted the Facade Improvement Program
- Successful passage of referenda and issuance of 2024A Bonds; Aaa Bond Rating

- Completed Zoning Code Audit & Permit Process Review
- Amended Table of Uses for the Business District
- Engaged Teska for ongoing planning
- Engaged Gewalt Hamilton for ongoing engineering services
- 2021 International Building Codes – planned for end of Q4

Department Goals and Objectives for 2025

- Evaluate the annual budget process
- Evaluate staffing needs within the department and consultant costs
- Evaluate and establish Village-wide Performance Measures
- Adopt a Planter Program
- Promote sustainability (joint goal Admin/PW)
- Evaluate IT infrastructure
- Complete Zoning Code Update
- Establish online application process for entitlement requests
- Evaluate drainage & grading permit review process

Performance Measures – Administration Department

	FY2023 Actual	FY2024 Actual	FY2025 Target
Finance			
Bond Rating	Aaa	Aaa	Aaa
General Fund Balance %	55%	N/A	55%-70%
Communication			
E-News Subscribers	1,935	1,962	1,990
Open Rate %	70%	70%	72%
Utility Billing			
Percentage of Utility Accounts Signed up for ACH	N/A	26%	30%
Freedom of Information Requests			
Average Number of Days to Respond to FOIA Requests	N/A	N/A	4 Days

Performance Measures – Building and Planning Division

	FY2023 Actual	FY2024 Actual	FY2025 Target
Permit Issuance			
Plan Review/Permit Issuance Time (Standard)	N/A	N/A	20 Working Days
Plan Review/Permit Issuance Time (Minor)	N/A	N/A	15 Working Days
Plan Review/Permit Issuance Time (Express)	N/A	N/A	2 Working Days
Communication			
Business District E-News Subscribers	N/A	55	65
Code Enforcement			
Complaint Response Time	N/A	N/A	2 Working Days
Online Permit Submittal			
Building Permit Applications	42%	45%	70%
Commission Review Applications	N/A	N/A	60%

Budget Initiatives

- At the time of the proposed budget no personnel requests are sought, therefore no additional personnel expenses are anticipated except for current employees.
- 5023 – Plan review and inspection services are budgeted in the amount of \$131,096. This amount encompasses a portion of the Village Engineer contract and SafeBuilt for building inspections and plan review.
- 5095 – Increased by \$23,218 based on a portion of engineering services connected to Public Works support.
- 5096 – Professional Services – Planning – This line was increased in anticipation of zoning code review and utilization of Teska Associates for planning/zoning services, in lieu of a part time planner as previously budgeted.
- 7003 – \$1,000 is budgeted for members of the Zoning Board, Plan Commission, Architectural Review and Building Review Committee to obtain training as it relates to procedures and best practices when serving on these public bodies.
- 5091, 7006 – Professional development has been slightly increased which includes training, conference attendance and variety of memberships for staff. Investing in staff by providing professional development opportunities translates to vast benefits for the Village and employee retention.
- 7395 – \$350,000 is budgeted for an inter-fund transfer to Fund 28 for Beach Improvement Project.

Public Works (01-300, 400, 600, 700)

The Village’s Public Works Department strives to maintain, preserve and protect the infrastructure resources of the Village in the most efficient and effective manner possible. In order to achieve the Village’s goal of being responsive to resident needs, the Department has made responsiveness its first priority. The services provided includes the maintenance of sewers and drains, construction/rehabilitation of streets, Village owned trees, and streetlights. The Department prides itself on snow removal program that is pristine and efficient. The Department is comprised of four full-time employees including the Superintendent, who manages and oversees day-to-day activities, plans long-term goals, and manages the department's budget. The remaining three members of the team have a combined 20 years of experience and institutional knowledge of the needs of the community, always striving to provide the highest level of service possible.

Department Accomplishments for FY 2024

- Repaved 400-500 block and Essex Road and Earlston Road
- Repaved alley on Wayland Avenue
- Repurposed old flatbed to utilize for a brine truck – Approx. Savings \$35K
- Added additional holiday decorations to Green Bay Road (\$12K)
- Assisted in rehabilitation of Mahoney West Bird Sanctuary

Department Goals and Objectives for 2025

- Rebuild Woodstock Avenue, including a new storm and sanitary sewer
- Repave Roger Avenue, between Ridge Road and Brier Street
- Refine Lead Service Line Replacement Plan
- Continue to evaluate the holiday decoration needs throughout the Village
- Crosstrain staff on water operations and evaluate on-call pay for staff

Performance Measures – Public Works Department

	FY2024 Actual	FY2025 Target
Drinking Water		
Conduct Yearly Lead Testing	100%	100%
Fire Hydrant Flushing and Inspection	100%	100%
Exercise water system Valves	60%	>65%
Village Infrastructure		
Pavment Condition Rating	62	65
Televise Sanitary Sewer System (linear feet)	1,200'	>1,200'
Flush Sanitary Sewer System (linear feet)	6,200'	>6,200'
Percentage of Automated Remote Water Meter Reads	92%	>95%
Staff Training		
Attend Safety classes for: Confined Space, Fall Protection, Electrical Safety and Trench Safety	100%	100%
Injuries/accidents	0	<0
Emergency Response		
Percentage of emergency request responded within 1hr	N/A	90%

Budget Initiatives

- 600-5766 – Winter Tree Trimming Program is budgeted in the amount of \$25,000.
- 600-5767 and 5768 – Annual Tree Removal, trimming, and planting program is budgeted at \$50,620.
- 700-6028 – Anticipated increase of \$4,000 for electric service for streetlights.
- Professional development includes training for one additional water license and IEPA applicator license to reduce future Village costs on use of outside contractors.

Police (Public Safety 01-900)

The Kenilworth Police Department exists to protect our citizens and to provide a secure environment in which to pursue a quality lifestyle. To do so, the Kenilworth Police Department strives to work with the citizens to identify and correct areas of concern to the community.

The goal of the Kenilworth Police Department is to continually improve the delivery of police services to the citizens of the Village of Kenilworth.

Department Accomplishments for FY 2024

- Successful implementation of the Body Worn Camera Program
- Firearms Range Improvements have been completed
- Promotion of Part Time Officer to Sergeant
- Recruit and hiring of two Full Time Officers

Department Goals and Objectives for 2025

- Village Facilities Security Assessment will provide a comprehensive overview of security measures needed to protect Village premises, inventory, and employees. The assessment will provide future costs for budgeting purposes through a phased approach.
- Develop Communications Plan / Public Information Officer (PIO)
- Evaluate Resident House Key Program
- Conduct Student Reunification Training with Sears School Administrators

Performance Measures – Police Department

Area	Goal	2024 Goal	2025 Goal
Crime	*Part 1 UCR (Uniformed Crime Reporting) crimes committed within Village	<30/11	<30
	*Part 2 UCR (Uniformed Crime Reporting) crimes committed within Village	<90/11	<90
	Average 5 Minute or Less Response Time for Emergency Calls	**<5 Min/Yes	<5 Min
Training	Assess training needs for each patrol officer during career development meetings	***48 Hrs. of outside training for each officer	48 Hrs. of outside training for each officer
	Ensure all sworn officers complete annual and state mandated 3 year training (50 ILCS705/7) every year	100%/No	100%
Community Policing	Provide timely public education and safety information covering topics such as: crime prevention, traffic safety, personal safety and crime trends	36/27	36
	Promote community policing strategies to keep lines of communication with our residents open to include: coffe with a cop, tours, talks and events	20/25	20

* Part 1 Crimes- Homicide, Rape, Roberry, Aggravated Assault (same as Aggravated Battery in IL Compiled Statutes), Burglary, Larceny, Motor Veh. Theft, Arson, Human Trafficking

* Part 2 Crimes- Simple Assault (no great bodily harm), Forgery, Fraud, Embezzlement, Buying/Possessing Stolen Property, Vandalism, Weapon Possession, Prostitution, Sex Offenses (Other than rape), Drug Abuse Violations, Gambling, DUI, Non-violent Offenses against Family, Liquor Law, Drunkenness, Disorderly Conduct, Vagrancy,

** Average based on random CFS from various months at various times of day.

***Does not include regular in-house training, basic police academy, standard FTO steps or specialty team training.

To date, the Dept. training hours average for 9 FT PO's and 5 PT PO's is **47.5 hrs.**

Budget Initiatives – General Fund

- Personnel expenses increased by \$131,986 or 6%, primarily due to increased salary and benefits.
- 4051 – Additional Contribution – A \$20,000 additional contribution was budgeted for funding the police pension.
- 5095 – Glenview Dispatch contract has increase by \$17,481 due to contractual obligation.
- 5091 – Training and Recruitment has increased due to training mandates, request for Village tuition reimbursement, and professional development for executive command staff.
- 8002 – One-time increase of \$8,400 for the purchase of firearms and accessories.

SEWER FUND (02)

The Sewer Fund finances the cleaning, repair and other required maintenance and improvements of the Village's sewer systems. It is primarily funded through sewer fee charges located within residents' triannual water bill. The Sewer Fund consists of committed funds to be used to improve the sewer system and sewer system related activities. Such activities include manhole inspections; sewer inspection, cleaning, and televising; coordinated emergency repairs; maintain storm sewers (5.4 miles), sanitary sewers (3.8 miles), and combination sewer (6.6 miles).

Sewer Fund – Projected Fund Balance FYE24 - \$498,854

Budget Initiatives

- The Sewer Fund typically operates on a near break-even basis. The FY25 budget includes \$29,000 sewer repair, sewer flushing and televising, and catch basins cleaning.

MOTOR FUEL TAX FUND (06)

The Motor Fuel Tax Fund is a minor fund with expenditures restricted to roadway-related projects. The restriction on use is imposed by the State and the revenue is received from the Village's portion of State- distributed Motor Fuel Tax funds. Distribution is based on an equally weighted share of the Village's proportion of population and road mileage to the State's proportion of population and road mileage. The Motor Fuel Tax Fund has a steady revenue flow of monthly allotments. Its expenditure flow typically consists of large capital projects such as street repair and resurfacing that occur during the road construction season.

The Village typically grows the fund balance to a level where a roadway project may be fully funded from available funds.

Motor Fuel Tax Fund – Projected Fund Balance FYE 24 - \$757,581

Budget Initiatives

- Woodstock, west of Abbotsford is proposed to be resurfaced including installation of curbs the budgeted amount is \$425,000, final cost will be determined once core samples are collected.
- Roger Avenue, between Brier Street and Ridge Road, proposed grind and overlay. The budgeted amount is \$35,000

Both projects are expected to be publicly bid together to obtain a more competitive bid.

TAX INCREMENT FINANCING FUND (14)

The Tax Increment Financing Fund (“TIF”) accounts for revenue and expenditures within the district. In 2019, the Village Board established a redevelopment project area and tax increment allocation financing pursuant to the Illinois Tax Increment Financing Act (65 ILCS 5/11-74.4) for the area in and around the business district along Green Bay Road and Park Drive.

TIF Fund – Projected Fund Balance FYE 24 - \$917,653

Budget Initiatives

- The FY25 budget anticipates \$200,000 in property tax revenue.
- \$15,000 is budgeted for the promotion and improvement of the streetscape through the use of planters.
- \$45,000 has been budgeted to fund the Façade Improvement Program to encourage businesses to revitalize their storefronts and attract customers.
- Funds in the amount of \$755,000, have been reallocated from FY24 for relocating the sewer interconnection “Drop Chamber” with the MWRD on the Roger/Green Bay site, and for ongoing engineering services related to that work.
- A one-third (\$100,000) of the total cost (\$325,000) is budgeted for the ongoing planning services for the Green Bay Road design and streetscape project, in anticipation of moving forward with Phase 1 Engineering in late 2025.

KW2023 CAPTIAL PROJECTS FUND (23)

Budget Initiatives

- Due to the close out of the two-phase stormwater management project (“Green Streets”), this fund will be closed out in Fiscal Year 2025, and fund balance will be transferred to Fund 28 – 2024A/Lake Front Projects.
- The projected fund balance at fiscal year-end is \$2,060,152, which will be transferred to Fund 28 as noted.

DEBT SERVICE FUND (26)

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. It is primarily funded through the yearly property tax levy with a designated amount going toward payment of each bond and their accumulated interest. Since Kenilworth is a non-home rule community, the debt limit shall not exceed 8.625% of equalized assessed valuation of all taxable property in the Village, or a maximum debt limit of \$33,555,935 in 2023. The debt limit is set by Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes.

2025 Debt Service supported by this Fund include:

- Bond Series 2024A – G.O. Bonds (Approved by Referendum 2024) – Beach Improvements
- Bond Series 2023 – Annual Refunding Bond – Capital Project and Debt Service
- Bond Series 2022 – G.O. Bonds (Alternative Revenue Source) – Phase II Improvement Program
- Bond Series 2015A – G.O. Refunding Bonds (Alternative Revenue Source) – Water Treatment Plant Improvements

CAPITAL PROJECTS FUND ANNUAL REFUNDING (27)

The Capital Projects Fund is the main fund where financial activity related to general capital projects occurs on an annual basis. Typical Fund expenditures range from infrastructure projects (i.e., water main replacement, sewer construction) to replacing equipment that has outlived its useful life (i.e., new police car). The Village strives to maintain annual expenditures at an amount less than revenue absent one-time projects. The goal is to build up the fund balance to a point where capital expenses may be covered with available fund balance without the need to issue debt. The Capital Projects Fund revenue is generated from an annual \$1,000,000 short-term bond issued under the Village's Debt Service Extension Base Authority. The bond is split between the Capital Projects Fund (40%) and the Series 2022 Bond (60%).

Capital Projects Fund– Projected Net Revenue FY 24 - \$439,654

Budget Initiatives

- Public Works Security Gate is budgeted in the amount of \$27,000 due to disrepair.
- Public Works Fire Suppression System Phase 1 of 3 is budgeted in the amount \$13,000. Each year, the next phase will be budgeted to reduce the stress on this fund.

- Village Hall Maintenance including tuckpointing and plumbing repairs are budgeted in the amount of \$6,000.
- Phase 1 of 2 for Sheridan Road striping is scheduled for Summer 2025, due to the current condition of lane striping. The amount for phase 1 is budgeted for \$5,000.
- Streetlight Replacement Project is budgeted - \$44,000, the work includes purchase of posts, conduit and material. This work will encompass 6 streetlights and is part of an annual program.
- Annual sidewalk program is budgeted in the amount \$27,000 which is approximately 70 sidewalk squares throughout the Village.
- A one-time project to remove trees in the Skokie Ditch Ravine is budgeted for in the amount of \$10,000.
- Rehabilitation of the porous parkway is budgeted in the amount of \$6,000.
- Information Technology equipment is budgeted in the amount of \$10,000 for the upgrade of network switches, firewall and purchase of additional recovery equipment.

2024A BOND / LAKE FRONT PROJECTS FUND (28)

The 2024A Bond / Lake Front Project Fund is used to account for financial resources to be used for the construction of major capital facilities or improvements, specifically the Beach Improvement Project. This project is largely funded by General Obligation (G.O.) bonds, any interest earned on the respective bond proceeds, and with General Fund revenues and/or reserves.

2024A Bond / Lake Front Project Fund – Projected Fund Balance FYE 24 - \$1,864,009*

**This amount does not include an expected transfer from Fund 23 of \$2,060,152.*

Budget Initiatives

- The Shoreline Protection phase of the project is budgeted at \$665,000; this is a reallocation of funds from the FY24 budget, based on the commencement of the project in 2024. The construction is expected to be completed in Spring 2025.
- The Water Treatment Plant Improvements (interior and exterior construction) is budgeted at \$3,467,000, which is a third of the project expenses including construction costs, construction manager services, architectural fees and expenses related to the relocation of ComEd transformer and switchgear.
- \$22,000 is budgeted for marketing and communications efforts in connection with community engagement and fundraising efforts.

WATER FUND (35)

The Water Fund is the Village's only enterprise fund. This Fund reports all of the expenditures and revenues associated with providing drinking water to residents. Since 2017, the Village has been purchasing drinking water from the Village of Wilmette. Since that time the Fund has been in a positive position. Major capital expenditures such as the construction of new water mains are typically made from this Fund, or from the Capital Projects Fund which "gifts" the new assets to the Water Fund. Unrestricted net assets for this fund are targeted by policy to equal 33% to 42% of operating expenses.

All activities necessary to provide potable water services to residents are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service and billing and collection. The Water Fund funds daily operations that include the maintenance and repair of water mains, fire hydrants and water distribution valves. The Fund also maintains the metering and billing system of the Village. Revenues for these operations are generated through a user fee for metered water and a System Improvement Charge used for Debt Service.

Water Enterprise Fund – Projected Fund Balance FYE 24 - \$906,653

Budget Initiatives

- No significant projects are anticipated within the Water Fund in FY25.

Budget Detail

**Village of Kenilworth
Adopted FY2025 Budget
Fund Overview**

11/18/2024

	FY 21 <i>Actual</i>	FY 22 <i>Actual</i>	FY 23 <i>Actual</i>	FY 24 Approved Budget	FY 24 YTD	FY 24 Year End Est.	FY 25 Proposed Budget	Delta FY24B v. FY25P
GENERAL FUND								
Total General Operating Revenues:	5,220,286	5,531,927	6,384,101	5,492,145	5,424,442	6,320,409	5,643,100	150,955
Administration General Operating Expenses:	1,212,239	1,538,729	3,151,830	1,191,971	820,920	1,280,295	1,637,853	445,882
Public Works General Operating Expenses:	593,771	609,466	612,110	654,334	491,501	643,110	678,561	24,227
Public Safety General Operating Expenses:	2,960,530	2,980,434	3,012,786	3,122,483	2,612,004	3,035,992	3,213,965	91,482
Surplus(Deficit) General Operating Fund:	453,746	403,298	(392,625)	523,357	1,500,017	1,361,012	112,721	(410,636)

Audited unassigned Fund Balance 12/31/23:	2,530,108	Audited Fund Balance 12/31/23:	4,590,431
Projected net revenue FY 24:	1,361,012	Projected net revenue FY 24:	1,361,012
Projected Unassigned Fund Balance FYE 24:	3,891,120	Projected Fund Balance FYE 24:	5,951,443
Projected net revenue FY 25:	112,721	Projected net revenue FY 25:	112,721
Projected Unassigned Fund Balance FYE 25:	4,003,841	Projected Fund Balance FYE 25:	6,064,164
Proj. as a Percentage of Expenditures:	138.1%		

SEWER FUND								
Total Sewer Fund Revenues:	109,932	105,661	127,540	119,200	96,099	129,220	119,000	(200)
Total Sewer Fund Expenses:	59,221	77,986	90,572	112,426	75,952	99,108	113,742	1,316
Surplus(Deficit) Sewer Fund:	50,711	27,675	36,968	6,774	20,147	30,112	5,258	(1,516)

Audited Fund Balance 12/31/23:	468,742
Projected net revenue FY 24:	30,112
Projected Fund Balance FYE 24:	498,854
Projected net revenue FY 25:	5,258
Projected Fund Balance FYE 25:	504,112
Proj. as a Percentage of Expenditures:	22.56%

MOTOR FUEL TAX FUND								
Total Motor Fuel Tax Fund Revenues:	154,335	165,016	141,629	127,850	109,388	145,281	134,546	6,696
Total Motor Fuel Tax Fund Expenses:	243,636	0	310,551	0	0	0	460,000	460,000
Surplus(Deficit) Motor Fuel Tax Fund:	(89,301)	165,016	(168,922)	127,850	109,388	145,281	(325,454)	(453,304)

Audited Fund Balance 12/31/23:	612,300
Projected net revenue FY 24:	145,281
Projected Fund Balance FYE 24:	757,581
Projected net revenue FY 25:	(325,454)
Projected Fund Balance FYE 25:	432,127
Proj. as a Percentage of Expenditures:	106%

WATER FUND								
Total Water Fund Revenues:	1,522,258	4,101,320	1,556,441	1,033,900	825,732	1,066,250	1,047,625	13,725
Total Water Fund Operational Expenses:	1,281,027	1,773,848	997,771	958,495	444,485	703,168	706,950	(251,545)
Surplus(Deficit) Water Fund Fund:	241,231	2,327,472	558,670	75,405	381,247	363,082	340,675	265,270

Audited Fund Balance 12/31/23:	543,571
Projected net revenue FY 24:	363,082
Projected Fund Balance FYE 24:	906,653
Projected net revenue FY 25:	340,675
Projected Fund Balance FYE 25:	1,247,328
Proj. as a Percentage of Expenditures:	57%

DEBT SERVICE FUND								
Total Debt Service Fund Revenues:	1,654,927	2,283,596	2,502,723	7,882,402	2,291,564	8,045,872	2,439,282	(5,443,120)
Total Debt Service Fund Expenses:	1,686,848	1,692,703	2,302,317	8,553,136	264,609	8,144,285	2,391,182	(6,163,454)
Surplus(Deficit) Debt Service Fund:	(31,921)	590,893	200,406	(670,734)	2,026,955	(98,413)	48,100	720,334

Audited Fund Balance 12/31/23:	83,329
Projected net revenue FY 24:	(98,413)
Projected Fund Balance FYE 24:	(15,084)
Projected net revenue FY 25:	48,100
Projected Fund Balance FYE 25:	33,016

**Village of Kenilworth
Adopted FY2025 Budget
Fund Overview**

11/18/2024

	<i>FY 21 Actual</i>	<i>FY 22 Actual</i>	<i>FY 23 Actual</i>	<i>FY 24 Approved Budget</i>	<i>FY 24 YTD</i>	<i>FY 24 Year End Est.</i>	<i>FY 25 Proposed Budget</i>	<i>Delta FY24B v. FY25P</i>
CAPITAL PROJECTS FUND								
Total Capital Project Fund Revenues:	848,759	1,226,088	2,741,435	459,000	661,935	716,150	490,000	31,000
Total Capital Project Fund Expenses:	194,012	991,136	270,386	333,355	252,394	276,496	165,000	(160,355)
Surplus(Deficit) Capital Projects Fund:	654,747	234,952	2,471,049	125,645	409,541	439,654	325,000	191,355

Audited Fund Balance 12/31/23: 5,169,419
Projected net revenue FY 24: 439,654
Projected Fund Balance FYE 24: 5,609,073
Projected net revenue FY 25: 325,000
Projected Fund Balance FYE 25: 5,934,073

KW2023 CAPITAL PROJECTS FUND								
Total KW2023 Capital Projects Fund Revenues:	399,223	7,187,782	104,870	75,000	73,088	96,500	75,000	0
Total KW2023 Capital Projects Fund Expenses:	122,858	7,174,526	564,768	2,062,250	907,523	9,200	0	(2,062,250)
Surplus(Deficit) KW2023 Capital Projects Fund:	276,365	13,256	(459,898)	(1,987,250)	(834,435)	87,300	75,000	2,062,250

Audited Fund Balance 12/31/23: 1,897,852
Projected net revenue FY 24: 87,300
Projected Fund Balance FYE 24: 1,985,152
Projected net revenue FY 25: 75,000
Projected Fund Balance FYE 25: 2,060,152

2024A BOND/LAKE FRONT PROJECTS								
Total 2024A/ Lake Front Projects Fund Revenues:	399,223	0	0	2,622,416	2,618,231	2,638,416	390,000	(2,582,416)
Total 2024A/ Lake Front Projects Fund Expenses:	122,858	0	0	2,614,416	244,115	774,407	4,188,300	1,573,884
Surplus(Deficit) 2024A/ Lake Front Projects Fund:	276,365	0	0	8,000	2,374,116	1,864,009	(3,798,300)	(4,156,300)

Audited Fund Balance 12/31/23: 0
Projected net revenue FY 24: 1,864,009
Projected Fund Balance FYE 24: 1,864,009
Projected net revenue FY 25: (3,798,300)
Projected Fund Balance FYE 25: (1,934,291)

TAX INCREMENT FINANCE FUND								
Total TIF Fund Revenues:	137,438	98,462	299,151	903,500	1,117,576	330,510	217,000	(686,500)
Total TIF Fund Expenses:	0	6,125	11,450	885,000	29,460	47,000	938,300	53,300
Surplus(Deficit) Tax Increment Finance Fund:	137,438	92,337	287,701	18,500	1,088,116	283,510	(721,300)	(739,800)

Audited Fund Balance 12/31/23: 634,143
Projected net revenue FY 24: 283,510
Projected Fund Balance FYE 24: 917,653
Projected net revenue FY 25: (721,300)
Projected Fund Balance FYE 25: 196,353

POLICE PENSION FUND								
Total Police Pension Fund Revenues:	1,683,854	(56,936)	2,222,542	1,010,000	2,001,442	2,052,334	1,655,145	645,145
Total Police Pension Fund Expenses:	808,945	847,771	975,082	997,594	782,184	1,041,194	1,074,319	76,726
Surplus(Deficit) Police Pension Fund:	874,909	(904,707)	1,247,460	12,406	1,219,258	1,011,140	580,826	568,419

**Village of Kenilworth
Adopted FY2025 Budget**

REVENUE

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Fund 01 - GENERAL FUND									
Dept 100 - ADMINISTRATION									
01-100-3001	CURRENT TAX LEVY	2,253,945	2,337,418	2,795,351	2,455,096	2,448,685	2,700,000	2,741,876	286,780
01-100-3002	CURRENT TAX LEVY POLPEN	777,234	770,118	920,167	815,000	797,922	815,000	759,873	(55,127)
01-100-3004	REPLACEMENT TAX	74,532	127,506	106,074	75,962	50,189	77,743	52,382	(23,580)
01-100-3005	STATE SALES TAX	125,894	156,580	222,026	130,000	163,921	155,000	140,000	10,000
01-100-3006	STATE INCOME TAX	336,741	409,651	401,536	320,000	329,722	433,041	446,284	126,284
01-100-3007	LOCAL USE TAX	98,237	99,940	97,858	97,000	71,713	98,334	65,658	(31,342)
01-100-3008	CONSUMPTION TAX	2,573	4,112	3,807	2,501	3,068	4,135	4,440	1,939
01-100-3010	UTILITY TAX-COMED	90,857	91,074	86,055	92,000	73,595	94,000	90,000	(2,000)
01-100-3011	UTILITY TAX-NICOR	76,457	119,402	81,767	72,000	56,772	79,000	68,000	(4,000)
01-100-3012	UTILITY TAX-TELECOM	44,275	39,051	37,288	30,000	27,720	34,000	30,000	-
01-100-3020	911 DISBURSEMENT - JETSB FUNDS	86,825	78,482	98,010	84,000	75,777	82,000	83,000	(1,000)
01-100-3029	MISC TAX-FOREIGN FIRE TAX	19,038	19,570	17,157	17,000		20,383	18,000	1,000
01-100-3101	CIRCUIT COURT FINES	1,097	1,970	748	750	1,387	1,537	750	-
01-100-3102	VILLAGE ORDINANCE FINES	23,897	42,967	34,287	18,000	5,645	6,075	6,000	(12,000)
01-100-3201	VEHICLE LICENSE	102,104	102,746	78,780	80,000	78,975	80,872	80,000	-
01-100-3202	ANIMAL LICENSE	1,967	2,200	1,660	1,600	1,285	1,346	1,500	(100)
01-100-3203	LIQUOR LICENSE	3,690	4,295	4,250	4,000		4,250	4,250	250
01-100-3301	PERMITS-BUILDING	415,076	463,872	348,254	300,000	559,618	575,000	400,000	100,000
01-100-3306	PLAN REVIEW	38,414	33,512	34,807	27,000	46,392	47,000	67,000	40,000
01-100-3307	ZONING REVIEW	5,407	7,238	5,700	5,000	7,250	8,206	17,000	12,000
01-100-3308	ZBA FILING FEE	2,640	2,800	6,900	1,050	4,200	4,550	2,640	1,590
01-100-3309	BRC (DEMO) FILING FEES	700	350	1,400	350	350	350	350	-
01-100-3310	TREE PERMIT	12,920	40,776	300	500	200	300	300	(200)
01-100-3311	ARC FILING FEE	840	1,750	700	350	700	700	700	350
01-100-3312	RE-INSPECTION FEE	1,013	3,025	1,791	750	675	750	750	-
01-100-3398	CONSTRUCTION PARKING PERMITS	2,069	6,957	1,740	1,500	189	492	1,500	-
01-100-3399	PERMITS-PARKING	21,943	12,213	12,794	10,000	12,094	12,094	10,000	-
01-100-3401	AMBULANCE USERS FEE	22,077	23,233	21,324	20,000	12,375	18,270	20,000	-
01-100-3402	SPECIAL EVENT & USE FEE	1,965	1,975	3,525	2,500	625	625	1,000	(1,500)
01-100-3403	ELEVATOR INSPECTIONS	180		257	100	293	293	180	80
01-100-3404	FIRE AND BURGLAR ALARM FEES	6,908	10,075	5,225	6,500	3,175	6,500	6,000	(500)
01-100-3405	YARD WASTE STICKERS	11,020	9,818	9,835	9,000	6,033	10,000	10,000	1,000
01-100-3407	SPECIAL DUTY DETAIL	3,584	3,085	2,475	3,000	2,138	3,000	3,000	-
01-100-3432	REFUSE & RECYCLING FEES	93,904	84,584	96,991	96,000	64,000	96,000	96,000	-
01-100-3436	ANTENNA LEASE FEES	197,093	114,863	431,039	182,136	181,018	179,000	187,601	5,465
01-100-3499	MISCELLANEOUS FEES	3,175	10	13,861		20			-
01-100-3501	CABLE TV FRANCHISE FEE	51,448	52,451	50,809	51,000	36,652	47,000	49,000	(2,000)
01-100-3602	FEDERAL GRANTS	1,706	6,720						-
01-100-3603	STATE GRANTS	2,974	835	9,609	300,000	905	300,000		(300,000)
01-100-3605	GRANTS - MISC	6,974	31						-
01-100-3701	INTEREST INCOME	101,537	84,909	301,687	125,000	202,232	236,405	125,000	-
01-100-3802	ADJUSTMENT-EXCESS INS SURPLUS	72,170	78,353	(28,612)					-
01-100-3803	ADJUST-DEDUCTIBLE RESERVE	1,030	(5,000)	(2,632)		10,000			-
01-100-3901	SALE OF FIXED ASSETS	14,153		3,467	1,500	1,175			(1,500)
01-100-3903	GIFTS & CONTRIBUTIONS	2,327	(160)						-
01-100-3904	TREE CONTRIBUTIONS	11,383	3,770	3,319	1,000	15,093	15,093	1,000	-
01-100-3960	RECYCLING INCENTIVE PROGRAM	1,010	3,334	1,715					-
01-100-3989	OTHER INCOME	26,457	11,436	4,915	3,000	16,929	18,330	1,421	(1,579)
Totals for dept 100 - ADMINISTRATION		5,253,460	5,463,897	6,330,016	5,442,145	5,370,707	6,266,674	5,592,455	150,310
Dept 800 - BEACH									
01-800-3402	BEACH FEES	44,057	48,310	53,450	45,000	52,855	52,855	50,000	5,000
01-800-3989	OTHER INCOME	340	1,065	635	5,000	880	880	645	(4,355)
Totals for dept 800 - BEACH		44,397	49,375	54,085	50,000	53,735	53,735	50,645	645
Dept 900 - POLICE									
01-900-4000	PROCEEDS FROM LEASE ISSUANCE	3,731	18,655						
Totals for dept 900 - POLICE		3,731	18,655						
ESTIMATED REVENUES - FUND 01		5,301,588	5,531,927	6,384,101	5,492,145	5,424,442	6,320,409	5,643,100	150,955
Fund 02 - SEWER SERVICE FUND									
Dept 100 - ADMINISTRATION									
02-100-3430	SEWER CHARGES	103,679	101,544	106,853	101,200	76,686	106,000	101,000	(200)
02-100-3701	INTEREST INCOME	(6,725)	4,017	20,687	18,000	19,313	23,220	18,000	-
02-100-3989	OTHER INCOME	1,117	100			100			-
Totals for dept 100 - ADMINISTRATION		98,072	105,661	127,540	119,200	96,099	129,220	119,000	(200)
ESTIMATED REVENUES - FUND 02		98,072	105,661	127,540	119,200	96,099	129,220	119,000	(200)
Fund 06 - MFT FUND									
Dept 100 - ADMINISTRATION									
06-100-3701	INTEREST INCOME	11,496	8,629	33,121	18,000	26,873	32,182	20,000	2,000
06-100-3801	MFT ALLOTMENTS	129,533	156,387	108,508	109,850	82,515	113,099	114,546	4,696
Totals for dept 100 - ADMINISTRATION		141,028	165,016	141,629	127,850	109,388	145,281	134,546	6,696
ESTIMATED REVENUES - FUND 06		141,028	165,016	141,629	127,850	109,388	145,281	134,546	6,696

**Village of Kenilworth
Adopted FY2025 Budget**

	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET		
Fund 14 - TAX INCREMENT FINANCING										
Dept 100 - ADMINISTRATION										
14-100-3001		CURRENT TAX LEVY	126,129	95,215	280,240	90,000	289,885	289,885	200,000	110,000
14-100-3701		INTEREST INCOME	4,490	3,247	18,911	13,500	27,691	40,625	17,000	3,500
14-100-3992		FUND TRANSFER IN				800,000	800,000			(800,000)
Totals for dept 100 - ADMINISTRATION			130,619	98,462	299,151	903,500	1,117,576	330,510	217,000	(686,500)
ESTIMATED REVENUES - FUND 14			130,619	98,462	299,151	903,500	1,117,576	330,510	217,000	(686,500)
Fund 23 - KW 2023 CAPTIAL PROJECTS FUND										
Dept 100 - ADMINISTRATION										
23-100-3100		BOND PROCEEDS	1,664,000	7,125,000						
23-100-3701		INTEREST INCOME	36,189	54,547	102,444	75,000	73,088	96,500	75,000	-
23-100-3989		OTHER INCOME	2,132	8,235	2,426					-
Totals for dept 100 - ADMINISTRATION			1,702,321	7,187,782	104,870	75,000	73,088	96,500	75,000	-
ESTIMATED REVENUES - FUND 23			1,702,321	7,187,782	104,870	75,000	73,088	96,500	75,000	-
Fund 26 - LONG-TERM DEBT SERVICE										
Dept 100 - ADMINISTRATION										
26-100-3003		PROPERTY TAX-ANNUAL CAP BOND	1,046,393	1,099,497	1,164,609	1,010,000	1,011,878	1,100,000	999,282	(10,718)
26-100-3004		PROPERTY TAX-2023 CAP BOND	687,140	579,725	806,829	689,200	701,397	750,000	790,000	100,800
26-100-3100		BOND PROCEEDS	216,576	596,617	486,265	6,131,407	518,361	6,131,407	600,000	(5,531,407)
26-100-3101		BOND PREMIUM	-	-	-	21,795	21,795	21,795	20,000	(1,795)
26-100-3701		INTEREST	15,788	7,757	45,020	30,000	38,133	42,670	30,000	-
Totals for dept 100 - ADMINISTRATION			1,965,897	2,283,596	2,502,723	7,882,402	2,291,564	8,045,872	2,439,282	(5,443,120)
ESTIMATED REVENUES - FUND 26			1,965,897	2,283,596	2,502,723	7,882,402	2,291,564	8,045,872	2,439,282	(5,443,120)
Fund 27 - ANNUAL REFUNDING BOND										
Dept 100 - ADMINISTRATION										
27-100-3100		BOND PROCEEDS	522,424	368,383	468,735	360,000	458,150	458,150	390,000	30,000
27-100-3602		FEDERAL GRANTS	67,321	336,605						-
27-100-3701		INTEREST	31,376	21,100	112,284	89,000	203,785	258,000	100,000	11,000
27-100-3989		OTHER INCOME	12,083		60,416	10,000				(10,000)
27-100-3990		TRANSFER OF FUNDS (IN)	610,000	500,000	2,100,000					-
Totals for dept 100 - ADMINISTRATION			1,243,204	1,226,088	2,741,435	459,000	661,935	716,150	490,000	31,000
ESTIMATED REVENUES - FUND 27			1,243,204	1,226,088	2,741,435	459,000	661,935	716,150	490,000	31,000
Fund 28 - 2024A BOND/LAKE FRONT PROJECTS										
Dept 100 - ADMINISTRATION										
28-100-3100		BOND PROCEEDS				1,810,443	1,810,443	1,810,443		(1,810,443)
28-100-3106		BOND PREMIUM				786,973	786,973	786,973		(786,973)
28-100-3701		INTEREST INCOME				15,000	20,815	40,000	40,000	25,000
28-100-3903		GIFTS & CONTRIBUTIONS				10,000		1,000		(10,000)
27-100-3990		TRANSFER OF FUNDS (IN)							350,000	
Totals for dept 100 - ADMINISTRATION						2,622,416	2,618,231	2,638,416	390,000	(2,582,416)
ESTIMATED REVENUES - FUND 28						2,622,416	2,618,231	2,638,416	390,000	(2,582,416)
Fund 35 - WATER FUND										
Dept 100 - ADMINISTRATION										
35-100-3420		MAINTENANCE FEE	720		3,600	3,600	2,700	3,600	3,600	-
35-100-3432		WATER SERVICE-METERED	765,700	741,917	796,795	740,000	564,942	752,000	750,000	10,000
35-100-3435		WATER IMPROVEMENT CHARGE	275,971	282,898	277,101	270,000	226,193	272,000	270,000	-
35-100-3701		INTEREST INCOME	13,087	10,355	29,734	16,500	28,000	34,500	20,000	3,500
35-100-3902		SALE OF WATER METERS	4,476	2,650	5,050	3,000	2,750	3,350	3,200	200
35-100-3903		BACKFLOW TESTING REBATE	947	852	912	800	640	800	825	25
35-100-3904		OTHER INCOME	2,817	10,974	170		507			-
35-100-3980		CAPITAL CONTRIBUTED	1,007,711	3,051,674	443,079					-
Totals for dept 100 - ADMINISTRATION			2,071,430	4,101,320	1,556,441	1,033,900	825,732	1,066,250	1,047,625	13,725
ESTIMATED REVENUES - FUND 35			2,071,430	4,101,320	1,556,441	1,033,900	825,732	1,066,250	1,047,625	13,725
Fund 99 - POLICE PENSION FUND										
Dept 100 - ADMINISTRATION										
99-100-3001		TRANSFER FROM OPERATING	785,227	820,118	970,167	815,000	797,922	815,000	759,873	(55,127)
99-100-3002		TRANS FROM GO FUND-EXTRA	19,600			100,000				(100,000)
99-100-3701		INTEREST INCOME	132,749	32,038	81,627	10,000	61,198	81,597	75,000	65,000
99-100-3705		REALIZED (GAIN) LOSS ON INVEST	143,625	(1,110)	10,271		271,089	271,089	15,000	15,000
99-100-3706		MISCELLANEOUS INCOME	608	753	(5,324)					-
99-100-3707		UNREALIZED GAIN/LOSS ON INVEST	28,568	(979,286)	1,108,082		830,986	830,986	750,000	750,000
99-100-3851		MEMBER CONTRIBUTIONS	61,090	70,551	57,719	85,000	40,246	53,662	55,272	(29,728)
Totals for dept 100 - ADMINISTRATION			1,171,467	(56,936)	2,222,542	1,010,000	2,001,442	2,052,334	1,655,145	645,145
ESTIMATED REVENUES - FUND 99			1,171,467	(56,936)	2,222,542	1,010,000	2,001,442	2,052,334	1,655,145	645,145
ESTIMATED REVENUES - ALL FUNDS			13,825,626	20,642,916	16,080,432	19,725,413	15,219,497	21,540,942	12,210,698	(7,864,715)

**Village of Kenilworth
Adopted FY2025 Budget**

ADMINISTRATION

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Fund 01 - GENERAL FUND									
Dept 100 - ADMINISTRATION									
PERSONNEL									
01-100-4010	REGULAR SALARIES	252,433	221,566	237,443	277,563	161,648	238,200	244,663	(32,900)
01-100-4019	MERIT-VACATION BUY BACK	19,475	22,750	22,750	19,500		19,500	15,000	(4,500)
01-100-4021	PART TIME SALARIES	5,088		25,441	43,273	4,554	25,000		(43,273)
01-100-4023	AUTO ALLOWANCE	2,880	4,800	4,800	4,800	1,600	1,600		(4,800)
PERSONNEL		279,876	249,116	290,434	345,136	167,802	284,300	259,663	(85,473)
EMPLOYMENT EXPENSES									
01-100-4028	EMPLOYEE BENEFITS-MEDICAL	31,825	24,348	24,934	22,086	11,319	17,632	9,068	(13,018)
01-100-4029	EMPLOYEE BENEFITS-DENTAL	2,055	1,651	1,594	1,208	726	1,208	496	(712)
01-100-4030	EMPLOYEE BENEFITS-LIFE	689	650	624	520	295	526	539	19
01-100-4031	FICA & MEDICARE-EMPLOYER	18,545	16,205	19,349	24,911	12,688	18,223	18,717	(6,194)
01-100-4032	IMRF-EMPLOYER	21,464	17,516	3,912	6,449	3,102	4,788	4,918	(1,531)
01-100-4033	UNEMPLOYMENT-EMPLOYER	437	497	465	296	490	525	550	254
01-100-4040	IMRF- ADDITIONAL CONTRIBUTION	35,000	25,000	25,000	25,000				(25,000)
EMPLOYMENT EXPENSES		110,014	85,867	75,878	80,470	28,620	42,902	34,288	(46,182)
CONTRACTUAL SERVICE									
01-100-5021	AUDITING	23,829	28,940	23,600	25,215	22,485	22,485	22,200	(3,015)
01-100-5022	JULIE FEES	1,038	1,464	685	900		721	543	(357)
01-100-5023	PLAN REVIEW & INSPECT. SERVICES	43,788	44,366	63,518	56,750	62,721	115,517	131,096	74,346
01-100-5036	PRINTING AND PUBLISHING	9,448	8,752	11,058	9,100	6,337	9,987	10,750	1,650
01-100-5041	TELEPHONE	2,972	2,422	2,327	2,400	1,541	2,312	2,366	(34)
01-100-5042	CELL PHONE	772	791	798	650	95	576	600	(50)
01-100-5051	MISCELLANEOUS SERVICE	4,767	5,249	9,552	11,638	8,407	10,831	11,373	(265)
01-100-5071	POSTAGE	3,754	3,471	3,562	3,660	746	947	1,440	(2,220)
01-100-5091	DUES, MEMBERSHIPS & SUBSCRIPT	9,710	8,081	11,677	11,570	11,591	13,077	14,041	2,471
01-100-5092	PROFESSIONAL SERVICES	15,691	9,167	16,913	9,917	26,436	62,951	9,270	(647)
01-100-5093	PROF SERVICE-FINANCE	52,857	50,563	77,051	59,535	36,335	63,635	65,476	5,941
01-100-5095	PROF SERVICES-BPZ-MISC	24,214	59,895	61,173	67,200	44,843	66,797	90,418	23,218
01-100-5096	PROF SERVICES-PLANNING	44,044	78,738	29,281	77,500	81,418	146,967	219,467	141,967
01-100-5097	PROF SERVICES-EXEC SEARCH						25,000		-
01-100-5098	PROF SERVICES-HISTORIC PRESERV	1,790	1,050	4,000	4,000		4,000	-	(4,000)
01-100-5099	PROF SERVICES-ECON DEVELOPMENT	167	559	(695)	22,500			8,000	(14,500)
01-100-5100	PROFESSIONAL SERVICES-IT	40,449	41,237	41,904	44,784	26,822	40,235	41,750	(3,034)
01-100-5178	REPAIR/MAINT VEHICLE & EQUIP				500				(500)
CONTRACTUAL SERVICE		279,289	344,745	356,404	407,819	329,777	586,038	628,790	220,971
COMMODITIES									
01-100-6024	OFFICE SUPPLIES	1,943	2,500	1,596	2,500	2,390	2,750	2,120	(380)
01-100-6025	OTHER SUPPLIES	1,509	3,407	967	600	1,285	1,435	800	200
COMMODITIES		3,452	5,907	2,563	3,100	3,675	4,185	2,920	(180)
OTHER EXPENSES									
01-100-7003	RECRUITMENT & TRAINING	2,946	3,239	7,166	2,400	17,113	16,588	1,925	(475)
01-100-7005	MISCELLANEOUS EXPENSE	5,396	2,260	2,220	1,440	989	1,161	1,800	360
01-100-7006	MEETINGS & CONFERENCES	2,527	5,110	2,196	1,770	480	673	4,315	2,545
01-100-7030	VILLAGE EVENTS	787		183	250	150	200	250	-
01-100-7395	FUNDS TRANSFER OUT	610,000	500,000	2,100,000				350,000	350,000
OTHER EXPENSES		621,656	510,609	2,111,765	5,860	18,732	18,622	358,290	352,430
MINOR CAPITAL OUTLAY									
01-100-8001	OFFICE FURNITURE	185		41					
01-100-8003	SOFTWARE	19,381	18,962	8,945	13,044	9,224	12,970	15,775	2,731
01-100-8004	COMPUTER EQUIPMENT	1,498	940	542		914			-
MINOR CAPITAL OUTLAY		21,064	19,902	9,528	13,044	10,138	12,970	15,775	2,731
Totals for dept 100 - ADMINISTRATION		1,315,351	1,216,146	2,846,572	855,429	558,744	949,017	1,299,726	444,297
Dept 200 - SUPPORT SERVICES									
CONTRACTUAL SERVICE									
01-200-5001	MAINTENANCE OF OFFICE EQUIP	888	1,185	325	1,205		601	200	(1,005)
01-200-5004	INSURANCE-GENERAL LIABILITY	108,541	113,146	90,497	90,497	86,158	86,158	95,000	4,503
01-200-5005	INSURANCE-WORKERS COMP	18,301	16,907	37,616	37,616	36,925	36,925	38,000	384
01-200-5024	VILLAGE ATTORNEY-BASE	59,059	71,475	39,130	55,000	32,687	45,000	60,000	5,000
01-200-5025	VILLAGE PROSECUTOR	3,588	3,378	3,500	4,200	2,800	4,200	4,200	-
01-200-5027	VILL ATTORNEY-COMP PLAN & COMM	6,159	5,090	20,964	8,000	9,090	9,090	10,000	2,000
01-200-5028	VILL ATTORNEY ZONING/ZBA	3,965	5,831	4,653	21,000	19,291	34,936	27,500	6,500
01-200-5044	INTERNET SERVICES	1,904	2,077	2,303	2,520	1,759	2,544	3,000	480
CONTRACTUAL SERVICE		202,406	219,089	198,988	220,038	188,710	219,454	237,900	17,862
Totals for dept 200 - SUPPORT SERVICES		202,406	219,089	198,988	220,038	188,710	219,454	237,900	17,862

**Village of Kenilworth
Adopted FY2025 Budget**

		5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Dept 500 - WASTE REMOVAL									
PERSONNEL									
01-500-4010	REGULAR SALARIES	33,853	30,951	30,391	37,964	21,070	31,843	32,733	(5,231)
01-500-4019	MERIT-VACATION BUY BACK	2,691	3,500	3,500	3,000			2,000	(1,000)
PERSONNEL		36,544	34,451	33,891	40,964	21,070	31,843	34,733	(6,231)
EMPLOYMENT EXPENSES									
01-500-4028	EMPLOYEE BENEFITS-MEDICAL	6,116	6,352	7,032	3,980	3,671	2,015	2,015	(1,965)
01-500-4029	EMPLOYEE BENEFITS-DENTAL	295	261	252	220	116	111	111	(109)
01-500-4031	FICA & MEDICARE EMPLOYER	2,365	2,196	2,185	2,904	1,582	2,436	2,030	(874)
01-500-4032	IMRF EMPLOYER	2,892	2,464	511	763	404	462	658	(105)
EMPLOYMENT EXPENSES		11,669	11,273	9,980	7,867	5,773	5,024	4,814	(3,053)
CONTRACTUAL SERVICE									
01-500-5092	PROFESSIONAL SERVICES					2,961	8,767		-
01-500-5093	PROF SERVICE-FINANCE	1,076	1,882	1,848	2,205	1,103	2,205	2,303	98
01-500-5663	WASTE DUMPING CHARGE	42,887	43,388	48,051	52,968	42,559	51,485	45,877	(7,091)
01-500-5664	LEAF PICKUP	12,568	12,500	12,500	12,500		12,500	12,500	-
CONTRACTUAL SERVICE		56,531	57,770	62,399	67,673	46,623	74,957	60,680	(6,993)
Totals for dept 500 - WASTE REMOVAL		104,744	103,494	106,270	116,504	73,466	111,824	100,227	(16,277)
APPROPRIATIONS - FUND 01		1,622,501	1,538,729	3,151,830	1,191,971	820,920	1,280,295	1,637,853	445,882

**Village of Kenilworth
Adopted FY2025 Budget**

PUBLIC SAFETY

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Fund 01 - GENERAL FUND									
Dept 900 - POLICE									
PERSONNEL									
01-900-4010	REGULAR SALARIES	838,954	873,044	847,692	918,197	742,854	918,197	1,034,347	116,150
01-900-4011	OVERTIME SALARIES	55,291	59,045	63,452	45,000	41,254	45,000	50,000	5,000
01-900-4019	MERIT-VACATION BUY BACK	6,350	9,700	5,200		3,000	3,000	-	-
01-900-4021	PART TIME SALARIES	111,284	101,772	144,215	140,242	91,966	118,000	150,420	10,178
01-900-4023	AUTO ALLOWANCE	2,440	3,600	3,800	4,800	3,800	4,800	4,800	-
PERSONNEL		1,014,319	1,047,161	1,064,359	1,108,239	882,874	1,088,997	1,239,567	131,328
EMPLOYMENT EXPENSES									
01-900-4028	EMPLOYEE BENEFITS-MEDICAL	188,039	193,991	194,603	210,808	117,760	210,808	223,781	12,973
01-900-4029	EMPLOYEE BENEFITS-DENTAL	11,852	11,524	10,731	11,719	6,232	11,719	11,720	1
01-900-4030	EMPLOYEE BENEFITS-LIFE	1,602	1,442	1,904	1,165	1,207	1,165	1,342	177
01-900-4031	FICA & MEDICARE EMPLOYER	31,053	31,348	40,310	34,491	39,199	34,491	37,206	2,715
01-900-4032	IMRF EMPLOYER	3,952	3,676	803	148	864	1,000	1,189	1,041
01-900-4033	UNEMPLOYMENT EMPLOYER	2,098	2,734	3,894	1,786	3,026	3,250	3,760	1,974
01-900-4035	DEF CONTRIB PLAN	1,808		9,041	20,405	21,540	24,000	25,000	4,595
01-900-4050	TRANSFER OF LEVY FUNDS-POLPEN	760,227	770,118	795,192	816,000	797,922	816,000	759,873	(56,127)
01-900-4051	TRANS TO POLPEN-EXTRA	54,600	50,000	50,000	75,000			20,000	(55,000)
EMPLOYMENT EXPENSES		1,055,231	1,064,833	1,106,478	1,171,522	987,750	1,102,433	1,083,871	(87,651)
CONTRACTUAL SERVICE									
01-900-5001	MAINT OF OFFICE EQUIPMENT	39			100			50	(50)
01-900-5036	PRINTING AND PUBLISHING	445	596		500		311	600	100
01-900-5041	TELEPHONE	2,366	1,984	1,903	2,100	1,261	2,100	2,100	-
01-900-5042	CELLULAR PHONE SERVICE	3,059	2,918	2,752	3,816	1,524	2,580	2,800	(1,016)
01-900-5048	OUTSIDE MAINTENANCE SERVICES	1,338	1,322	890	1,500		1,640	1,600	100
01-900-5053	CRIMINAL JUSTICE CONNECTIVITY	3,582	3,829	3,633	4,200	561	2,245	-	(4,200)
01-900-5054	RADIO SYSTEM AIR TIME	5,814	6,452	6,096	5,800	5,208	7,080	7,488	1,688
01-900-5071	POSTAGE	97	28	52	200	25	125	125	(75)
01-900-5091	DUES, MEMBERSHIPS & SUBSCRIPT	11,154	9,595	18,197	26,000	25,171	26,055	40,716	14,716
01-900-5093	MUNICIPAL PARTNERSHIPS	20,004	21,335	22,043	25,000	22,533	24,610	24,163	(837)
01-900-5095	PROFESSIONAL SERVICES-DISPATCH	190,957	199,240	207,912	217,478	163,110	217,480	234,959	17,481
01-900-5177	REPAIR/MAINT COMPUTER EQUIP	90		450	500	135	135	200	(300)
01-900-5178	REPAIR/MAINT VEHICLES & EQUIP	14,443	9,094	31,104	10,000	6,775	10,000	10,540	540
CONTRACTUAL SERVICE		253,389	256,393	295,032	297,194	226,303	294,361	325,341	28,147
COMMODITIES									
01-900-6024	OFFICE SUPPLIES	1,587	2,200	936	2,200	416	2,200	1,400	(800)
01-900-6025	OTHER SUPPLIES	4,963	1,462	7,473	6,500	3,997	6,500	5,200	(1,300)
01-900-6029	UNIFORMS-PERSON PROTECT EQUIP	8,333	8,911	10,256	9,000	7,839	9,000	12,000	3,000
COMMODITIES		14,883	12,573	18,665	17,700	12,252	17,700	18,600	900
OTHER EXPENSES									
01-900-7002	FUEL	12,161	14,033	12,985	16,000	8,057	10,740	12,500	(3,500)
01-900-7003	RECRUITMENT & TRAINING	12,377	9,247	24,393	11,000	10,847	11,770	19,725	8,725
01-900-7004	COMMUNITY SERVICE	2,779	3,314	2,861	3,500	3,226	3,500	2,750	(750)
01-900-7005	MISCELLANEOUS EXPENSE	1,680	1,636	2,082	750	41	750	500	(250)
01-900-7006	MEETINGS & CONFERENCES	378	191	1,085	500	157	500	500	-
OTHER EXPENSES		29,374	28,421	43,406	31,750	22,328	27,260	35,975	4,225
MINOR CAPITAL OUTLAY									
01-900-7103	DUI FUND EXPENSES	1,874		9,370					-
01-900-8001	OFFICE FURNITURE	200	(208)		500	201	500	300	(200)
01-900-8002	MACHINERY & EQUIPMENT	5,165	18,655		500		500	8,400	7,900
01-900-8003	SOFTWARE	5,225	2,588	3,017	3,437	1,688	3,437	3,500	63
01-900-8004	COMPUTER EQUIPMENT	420	(484)	304	300			1,250	950
MINOR CAPITAL OUTLAY		12,883	20,551	12,691	4,737	1,889	4,437	13,450	8,713
Totals for dept 900 - POLICE		2,380,080	2,429,932	2,540,631	2,631,142	2,133,396	2,535,188	2,716,804	85,662
Dept 950 - FIRE									
PERSONNEL									
01-950-4010	REGULAR SALARIES	13,776	14,104	12,789	13,811	9,966		12,770	(1,041)
PERSONNEL		13,776	14,104	12,789	13,811	9,966	-	12,770	(1,041)

**Village of Kenilworth
Adopted FY2025 Budget**

		5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
EMPLOYMENT EXPENSES									
01-950-4028	EMPLOYEE BENEFITS-MEDICAL	2,187	2,830	314	2,895	314		3,085	190
01-950-4029	EMPLOYEE BENEFITS-DENTAL	162	178	90	162	90		162	-
01-950-4031	MEDICARE	262	378	339	201	126		186	(15)
EMPLOYMENT EXPENSES		2,610	3,386	743	3,258	530	-	3,433	175
CONTRACTUAL SERVICE									
01-950-5051	MISCELLANEOUS SERVICES	1,973	1,943	2,561	1,800	641		1,800	-
01-950-5156	FIRE PROTECTION	513,477	531,069	456,062	467,472	467,471	467,471	479,158	11,686
CONTRACTUAL SERVICE		515,450	533,012	458,623	469,272	468,112	467,471	480,958	11,686
MINOR CAPITAL OUTLAY									
01-950-8002	FOREIGN FIRE EXPENSES	8,153			5,000		33,333		(5,000)
MINOR CAPITAL OUTLAY		8,153	-	-	5,000	-	33,333	-	(5,000)
Totals for dept 950 - FIRE		539,990	550,502	472,155	491,341	478,608	500,804	497,161	5,820
APPROPRIATIONS - FUND 01		2,920,070	2,980,434	3,012,786	3,122,483	2,612,004	3,035,992	3,213,965	91,482

**Village of Kenilworth
Adopted FY2025 Budget**

PUBLIC WORKS

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Fund 01 - GENERAL FUND									
Dept 300 - BUILDING & GROUNDS									
PERSONNEL									
01-300-4010	MAINTENANCE SALARIES	12,060	13,889	14,408	15,472	12,241	15,792	16,134	662
01-300-4011	OVERTIME	368	390	452	1,200	300	500	1,200	-
01-300-4019	MERIT-VACATION BUY BACK				150		50		(150)
PERSONNEL		12,428	14,279	14,860	16,822	12,541	16,342	17,334	512
EMPLOYMENT EXPENSES									
01-300-4028	EMPLOYEE BENEFITS-MEDICAL	3,725	3,610	3,465	4,366	2,067	4,366	4,653	287
01-300-4029	EMPLOYEE BENEFITS-DENTAL	254	234	211	268	118	268	269	1
01-300-4031	FICA & MEDICARE EMPLOYER	1,050	1,049	1,078	1,260	920	1,289	1,315	55
01-300-4032	IMRF-EMPLOYER	1,138	1,023	216	331	242	339	346	15
EMPLOYMENT EXPENSES		6,167	5,916	4,970	6,225	3,347	6,262	6,583	358
CONTRACTUAL SERVICE									
01-300-5046	OUTSIDE MAINT-TRAIN STATION	3,264	3,353	3,984	4,000	3,123	4,506	4,446	446
01-300-5047	OUTSIDE MAINT SERVICES-PW	6,386	5,339	10,364	8,275	5,228	6,000	4,500	(3,775)
01-300-5048	OUTSIDE MAINT SERVICE-VIL HALL	16,079	17,305	15,297	17,380	11,442	17,000	20,460	3,080
01-300-5092	PROFESSIONAL SERVICES	50	50	50	50	50	50	50	
CONTRACTUAL SERVICE		25,779	26,047	29,695	29,705	19,843	27,556	29,456	(249)
COMMODITIES									
01-300-6023	JANITORIAL SUPPLIES	1,969	1,843	1,969	1,600	1,620	2,400	1,700	100
01-300-6024	BLDG REPAIRS-TRAIN STATION	417	39	225	500	40	40	250	(250)
01-300-6025	BLDG REPAIRS-VILLAGE HALL	6,533	2,154	7,140	5,000	6,195	6,550	8,000	3,000
01-300-6026	BLDG REPAIRS-PUBLIC WORKS	6,249	4,807	7,251	6,000	1,310	1,500		(6,000)
01-300-6027	MAINT & CONSTRUCTION SUPPLIES	1,945	4,035	2,148	2,000	1,723	2,000	2,000	
01-300-6028	HEATING, ELECT & WATER UTIL	2,907	3,216	3,487	2,700				(2,700)
COMMODITIES		20,020	16,094	22,220	17,800	10,888	12,490	11,950	(5,850)
MINOR CAPITAL OUTLAY									
01-300-8002	MACHINERY & EQUIPMENT	98		147		230	230		
01-300-8007	BLDG IMPROVEMENT & ALTERATIONS	47		40					
MINOR CAPITAL OUTLAY		144	-	187	-	230	230	-	-
Totals for dept 300 - BUILDING & GROUNDS		64,538	62,336	71,932	70,552	46,849	62,880	65,323	(5,229)
Dept 400 - STREETS									
PERSONNEL									
01-400-4010	REGULAR SALARIES	192,303	189,066	196,993	207,664	165,364	213,200	217,820	10,156
01-400-4011	OVER TIME SALARIES	4,343	4,054	4,702	10,000	3,118	5,000	7,000	(3,000)
01-400-4019	MERIT-VACATION BUY BACK	9			1,560		520	1,300	(260)
PERSONNEL		196,656	193,120	201,695	219,224	168,482	218,720	226,120	6,896
EMPLOYMENT EXPENSES									
01-400-4028	EMPLOYEE BENEFITS-MEDICAL	45,368	40,143	38,376	45,402	22,694	45,402	51,411	6,009
01-400-4029	EMPLOYEE BENEFITS-DENTAL	3,106	2,593	2,351	2,791	1,294	2,791	2,791	
01-400-4030	EMPLOYEE BENEFITS-LIFE	421	271	666	386	296	386	410	24
01-400-4031	FICA & MEDICARE EMPLOYER	14,725	14,216	14,728	15,210	12,410	15,534	15,853	643
01-400-4032	IMRF EMPLOYER	16,091	13,847	3,061	4,406	3,255	4,497	4,590	184
01-400-4033	UNEMPLOYMENT EMPLOYER	387	658	448	195	332	450	550	355
01-400-4039	EMPLOYEE BENEFITS-OTHER							1,020	1,020
EMPLOYMENT EXPENSES		80,097	71,728	59,630	68,390	40,281	69,060	76,625	8,235
CONTRACTUAL SERVICE									
01-400-5041	TELEPHONE	777	816	729	780	579	1,079	960	180
01-400-5042	CELLULAR PHONE SERVICE	1,605	2,035	1,847	2,200	1,044	1,949	2,220	20
01-400-5048	OUTSIDE MAINTENANCE SERVICE	31,595	28,697	36,397	32,000	22,367	32,000	34,000	2,000
01-400-5091	DUES, MEMBERSHIP & SUBSCRIPTION	1,735	100	7,368	7,500	7,459		7,830	330
01-400-5093	PROF SERVICE-FINANCE	1,076	1,882	1,848	2,205	1,103	2,205	2,303	98
01-400-5178	REPAIR/MAINT VEHICLES & EQUIP	11,368	13,515	9,918	9,000	4,197	6,200	6,000	(3,000)
01-400-5184	SIGNS-TRAFFIC & STREETS	1,219	1,834	831	2,000	7,382	2,617	1,000	(1,000)
01-400-5322	ENGINEERING SERVICES				11,725	360	360		(11,725)
01-400-5346	EQUIPMENT RENTAL	3,412	3,826	1,316	3,000	470	1,100	1,000	(2,000)
CONTRACTUAL SERVICE		52,786	52,705	60,254	70,410	44,961	47,510	55,313	(15,097)
COMMODITIES									
01-400-6024	OFFICE SUPPLIES	129	225		200	15	100	200	
01-400-6025	OTHER SUPPLIES	1,427	2,005	1,834	1,500	1,510	1,700	1,500	
01-400-6027	MAINT & CONSTRUCTION SUPPLIES	13,312	13,619	15,703	12,768	7,094	6,500	12,000	(768)
01-400-6028	HEATING, ELECT & WATER UTIL	1,418	2,209	504					
01-400-6029	UNIFORMS	2,326	2,401	3,015	3,000	2,394	3,000	2,400	(600)
01-400-6036	SAFETY EQUIPMENT	922	1,956	411	500	2,160	2,160	500	
01-400-6038	SNOW REMOVAL SUPPLIES	25,995	26,985	25,042	22,007	22,007	27,000	30,000	7,993
COMMODITIES		45,529	49,400	46,509	39,975	35,180	40,460	46,600	6,625

**Village of Kenilworth
Adopted FY2025 Budget**

		5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
MINOR CAPITAL OUTLAY									
01-400-8002	MACHINERY & EQUIPMENT	264	718	596	1,250	1,499	1,499	500	(750)
01-400-8003	COMPUTER SOFTWARE	4,941	1,353	1,787	1,661	1,549	1,884	2,200	539
01-400-8006	STREET IMPROVEMENTS					2,000	2,000		
MINOR CAPITAL OUTLAY		5,206	2,071	2,383	2,911	5,048	5,383	2,700	(211)
OTHER EXPENSES									
01-400-7002	FUEL	7,353	9,141	8,353	12,000	3,489	5,200	8,500	(3,500)
01-400-7003	RECRUITMENT & TRAINING	774	351	1,517	1,000		500	500	(500)
01-400-7005	MISCELLANEOUS EXPENSE	649	10,937	(7,694)	500	332	500	500	
OTHER EXPENSES		8,776	20,429	2,176	13,500	3,821	6,200	9,500	(4,000)
Totals for dept 400 - STREETS		389,049	389,453	372,647	414,410	297,773	387,333	416,858	2,448
Dept 600 - FORESTRY									
CONTRACTUAL SERVICE									
01-600-5091	DUES & SUBSCRIPTIONS	906	575	2,228	2,500	2,303	2,303	2,500	
01-600-5092	PROFESSIONAL SERVICES	3,215	5,271	7,274	5,100	5,176	7,000	5,600	500
01-600-5766	WINTER TREE TRIMMING	13,785	13,937	14,000	17,000	17,000	17,000	25,000	8,000
01-600-5767	TREE REMOVAL & TRIMMING	26,679	32,183	31,785	32,000	31,570	37,845	33,000	1,000
01-600-5768	TREE PLANTING PROGRAM	8,721	15,137	13,707	11,300	618	16,239	17,620	6,320
CONTRACTUAL SERVICE		53,305	67,103	68,994	67,900	56,667	80,387	83,720	15,820
COMMODITIES									
01-600-6027	MAINT & CONSTRUCTION SUPPLIES	716	753	92	500	632	632	600	100
COMMODITIES		716	753	92	500	632	632	600	100
Totals for dept 600 - FORESTRY		54,021	67,856	69,086	68,400	57,299	81,019	84,320	15,920
Dept 700 - STREET LIGHTS									
PERSONNEL									
01-700-4010	REGULAR SALARIES	14,067	13,890	14,408	15,472	12,242	15,842	16,134	662
01-700-4011	OVERTIME SALARIES	368	390	452	500	300	500	500	-
01-700-4019	MERIT-VACATION BUY BACK				150				(150)
PERSONNEL		14,434	14,280	14,860	16,122	12,542	16,342	16,634	512
EMPLOYMENT EXPENSES									
01-700-4028	EMPLOYEE BENEFITS-MEDICAL	3,726	3,610	3,465	4,366	2,066	4,366	4,653	287
01-700-4029	EMPLOYEE BENEFITS-DENTAL	254	234	211	268	118	268	269	1
01-700-4031	FICA & MEDICARE EMPLOYER	1,050	1,049	1,078	1,222	920	1,250	1,277	55
01-700-4032	IMRF EMPLOYER	1,138	1,023	216	321	242	329	336	15
EMPLOYMENT EXPENSES		6,168	5,916	4,970	6,177	3,346	6,213	6,535	358
CONTRACTUAL SERVICE									
01-700-5048	OUTSIDE MAINTENANCE SERVICE	3,955	6,938	2,159	6,500		6,500	8,096	1,596
01-700-5178	REPAIR/MAINT VEHICLES & EQUIP	858	954	16	2,500	71	71	600	(1,900)
CONTRACTUAL SERVICE		4,814	7,892	2,175	9,000	71	6,571	8,696	(304)
COMMODITIES									
01-700-6025	OTHER SUPPLIES	3,322	3,998	2,697	3,500	1,465	3,000	2,300	(1,200)
01-700-6028	HEATING, ELECT & WATER UTIL	8,211	7,673	11,007	8,000	8,645	12,844	12,000	4,000
COMMODITIES		11,534	11,671	13,704	11,500	10,110	15,844	14,300	2,800
MINOR CAPITAL OUTLAY									
01-700-8015	CABLING, POSTS & LANTERNS	2,129	3,446	2,450	3,350	1,810	3,200	3,500	150
MINOR CAPITAL OUTLAY		2,129	3,446	2,450	3,350	1,810	3,200	3,500	150
OTHER EXPENSES									
01-700-7002	FUEL	430	534	488	800	201	320	375	(425)
OTHER EXPENSES		430	534	488	800	201	320	375	(425)
Totals for dept 700 - STREET LIGHTS		39,509	43,739	38,647	46,949	28,080	48,490	50,040	3,091
Dept 800 - BEACH									
PERSONNEL									
01-800-4021	PART TIME SALARIES	33,195	33,260	43,699	38,000	44,210	44,210	45,000	7,000
PERSONNEL		33,195	33,260	43,699	38,000	44,210	44,210	45,000	7,000
EMPLOYMENT EXPENSES									
01-800-4031	FICA & MEDICARE EMPLOYER	2,539	2,544	3,343	2,754	3,382	3,382	3,500	746
01-800-4033	UNEMPLOYMENT EMPLOYER	413	628	591	261	444	475	500	239
EMPLOYMENT EXPENSES		2,952	3,172	3,934	3,015	3,826	3,857	4,000	985
CONTRACTUAL SERVICE									
01-800-5036	PRINTING & PUBLISHING	685	733	733	733	909	909	800	67
01-800-5041	TELEPHONE	1,012	812	2,290	780	643	1,300	1,300	520
01-800-5051	MISCELLANEOUS SERVICES	1,513		750	700	602	602	600	(100)
01-800-5054	LABORATORY SERVICES	634	884	1,196	890		1,200	1,200	310
01-800-5091	DUES, MEMBERSHIPS & SUBSCRIPT	446		2,228	2,500	2,303	2,303	2,500	
01-800-5346	EQUIPMENT RENTAL	755		1,267	800				(800)
CONTRACTUAL SERVICE		5,045	2,429	8,464	6,403	4,457	6,314	6,400	(3)

**Village of Kenilworth
Adopted FY2025 Budget**

		5-YEAR AVG	2022	2023	2024	2024	2024	2025	FY24 BUDGET
		2019-2023	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	PROJECTED	PROPOSED	VS
					BUDGET	THRU 9/30/24	ACTIVITY	BUDGET	FY25 BUDGET
COMMODITIES									
01-800-6025	OTHER SUPPLIES	1,822	1,252	1,529	1,500	3,348	3,348	2,850	1,350
COMMODITIES		1,822	1,252	1,529	1,500	3,348	3,348	2,850	1,350
MINOR CAPITAL OUTLAY									
01-800-8002	MACHINERY & EQUIPMENT	835		1,387	735	82	82	200	(535)
01-800-8007	FACILITY IMPROVE & ALTERATIONS	3,001	5,444	615	3,800	5,407	5,407	700	(3,100)
MINOR CAPITAL OUTLAY		3,837	5,444	2,002	4,535	5,489	5,489	900	(3,635)
OTHER EXPENSES									
01-800-7003	RECRUITMENT & TRAINING	213	525	170	570	170	170	2,870	2,300
OTHER EXPENSES		213	525	170	570	170	170	2,870	2,300
Totals for dept 800 - BEACH		47,064	46,082	59,798	54,023	61,500	63,388	62,020	7,997
APPROPRIATIONS - FUND 01		594,181	609,466	612,110	654,334	491,501	643,110	678,561	24,227

**Village of Kenilworth
Adopted FY2025 Budget**

SEWER FUND

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Fund 02 - SEWER SERVICE FUND									
Dept 100 - ADMINISTRATION									
PERSONNEL									
02-100-4010	REGULAR SALARIES	22,239	36,113	37,461	40,226	31,829	40,226	41,950	1,724
02-100-4011	OVERTIME SALARIES	438	1,013	1,175		780	1,000		
02-100-4019	MERIT-VACATION BUY BACK				390		-		(390)
PERSONNEL		22,677	37,126	38,636	40,616	32,609	41,226	41,950	1,334
EMPLOYMENT EXPENSES									
02-100-4028	EMPLOYEE BENEFITS-MEDICAL	4,695	6,610	8,031	11,351	5,310	11,351	12,098	747
02-100-4029	EMPLOYEE BENEFITS-DENTAL	340	607	444	597	307	597	597	
02-100-4030	EMPLOYEE BENEFITS-LIFE				50			54	4
02-100-4031	FICA & MEDICARE-EMPLOYER	1,282	2,727	2,803	3,077	2,391	3,077	3,219	142
02-100-4032	IMRF-EMPLOYER	900	2,659	563	809	630	809	846	37
02-100-4033	UNEMPLOYMENT-EMPLOYER	48	85	113	49	83	100	103	54
EMPLOYMENT EXPENSES		7,266	12,688	11,954	15,933	8,721	15,934	16,917	984
CONTRACTUAL SERVICE									
02-100-5048	OUTSIDE MAINTENANCE SERVICES	8,258	8,396	14,570	35,000	11,821	18,250	29,000	(6,000)
02-100-5091	DUES, MEMBERSHIPS & SUBSCRIPT	446		2,228	2,500	2,303	2,303	2,500	
02-100-5178	REPAIR/MAINT VEHICLES & EQUIP	1,559				180	180	1,400	1,400
02-100-5322	ENGINEERING	600		3,000					
CONTRACTUAL SERVICE		10,862	8,396	19,798	37,500	14,304	20,733	32,900	(4,600)
COMMODITIES									
02-100-6025	OTHER SUPPLIES	7	35						
02-100-6027	MAINT & CONSTRUCTION SUPPLIES	1,866	946	3,617	3,000	4,646	5,200	4,600	1,600
COMMODITIES		1,873	981	3,617	3,000	4,646	5,200	4,600	1,600
OTHER EXPENSES									
02-100-7050	PERMIT FEE	602			750				(750)
OTHER EXPENSES		602	-	-	750	-	-	-	(750)
MINOR CAPITAL OUTLAY									
02-100-8003	SOFTWARE	3,294	4,060	4,572	4,627	4,647	4,990	5,375	748
02-100-8012	SEWER REPAIRS	5,479	14,133	11,995	10,000	11,025	11,025	12,000	2,000
02-100-8014	STORM SEWER IMPROVEMENTS	120	602						
MINOR CAPITAL OUTLAY		8,893	18,795	16,567	14,627	15,672	16,015	17,375	2,748
Totals for dept 100 - ADMINISTRATION		52,175	77,986	90,572	112,426	75,952	99,108	113,742	1,316
APPROPRIATIONS - FUND 02		52,175	77,986	90,572	112,426	75,952	99,108	113,742	1,316

**Village of Kenilworth
Adopted FY2025 Budget**

MOTOR FUEL TAX

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Dept 100 - ADMINISTRATION CONTRACTUAL SERVICE 06-100-5322	ENGINEERING SERVICES	36,847		20,551					
CONTRACTUAL SERVICE		36,847	-	20,551	-	-	-	-	-
MINOR CAPITAL OUTLAY 06-100-8007	ROAD PROJECTS	105,161		290,000				460,000	460,000
MINOR CAPITAL OUTLAY		105,161	-	290,000	-	-	-	460,000	460,000
APPROPRIATIONS - FUND 06		142,008	-	310,551	-	-	-	460,000	460,000

**Village of Kenilworth
Adopted FY2025 Budget**

TAX INCREMENT FINANCING

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Fund 14 - TAX INCREMENT FINANCING									
Dept 100 - ADMINISTRATION									
CONTRACTUAL SERVICE									
14-100-5024	VILLAGE ATTORNEY-BASE							3,000	3,000
14-100-5092	PROFESSIONAL SERVICES	900		4,500		18,500		-	-
14-100-5093	PROFESSIONAL SERVICES - FINANCE							20,000	20,000
14-100-5096	PROF SERVICES-PLANNING	1,615	6,125	1,950	40,000	10,960		100,000	60,000
14-100-5099	PROF SERVICES-ECON DEVELOPMENT	1,000		5,000					-
14-100-6027	MAINT & CONSTRUCTION SUPPLIES							300	300
14-100-5322	ENGINEERING SERVICES				100,000		47,000	55,000	(45,000)
CONTRACTUAL SERVICE		3,515	6,125	11,450	140,000	29,460	47,000	178,300	38,300
MINOR CAPITAL OUTLAY									
14-100-8006	STREET IMPROVEMENTS							15,000	15,000
14-100-8012	SEWER REPAIRS				700,000			700,000	-
MINOR CAPITAL OUTLAY		-	-	-	700,000	-	-	715,000	15,000
OTHER EXPENSES									
14-100-8102	FAÇADE IMPROVEMENT GRANT				45,000			45,000	-
OTHER EXPENSES		-	-	-	45,000	-	-	45,000	-
APPROPRIATIONS - FUND 14		3,515	6,125	11,450	885,000	29,460	47,000	938,300	53,300

**Village of Kenilworth
Adopted FY2025 Budget**

KW 2023 CAPITAL PROJECTS FUND

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Fund 23 - KW 2023 CAPITAL PROJECTS FUND									
Dept 100 - ADMINISTRATION									
CONTRACTUAL SERVICE									
23-100-5036	PRINTING & PUBLISHING	572	1,135	326	250	150			(250)
23-100-5071	POSTAGE	104	11						
23-100-5092	PROFESSIONAL SERVICES	29,463		95,056		99,116			
CONTRACTUAL SERVICE		30,139	1,146	95,382	250	99,266	-	-	(250)
OTHER EXPENSES									
23-100-7005	MISCELLANEOUS EXPENSE	837	802	3,334					
23-100-7395	FUNDS TRANSFER OUT				800,000	800,000			(800,000)
OTHER EXPENSES		837	802	3,334	800,000	800,000	-	-	(800,000)
BOND EXPENSE									
23-100-5026	ADMINISTRATIVE BOND EXPENSES	4,000	5,000						
BOND EXPENSE		4,000	5,000	-	-	-	-	-	-
Totals for dept 100 - ADMINISTRATION		34,975	6,948	98,716	800,250	899,266	-	-	(800,250)
Dept 200 - SUPPORT SERVICES									
CONTRACTUAL SERVICE									
23-200-5024	LEGAL FEES KW2023	134	672						
CONTRACTUAL SERVICE		134	672	-	-	-	-	-	-
Totals for dept 200 - SUPPORT SERVICES		134	672	-	-	-	-	-	-
Dept 400 - STREETS									
CONTRACTUAL SERVICE									
23-400-5322	ENGINEERING SERV-STREETS	19,291	88,250	4,306					
CONTRACTUAL SERVICE		19,291	88,250	4,306	-	-	-	-	-
MINOR CAPITAL OUTLAY									
23-400-8006	STREET IMPROVEMENTS				12,000	5,507	9,200		(12,000)
23-400-8008	ROAD PROJECTS	267,399	1,276,537	55,783	12,000	5,507	9,200		(12,000)
MINOR CAPITAL OUTLAY		267,399	1,276,537	55,783	12,000	5,507	9,200	-	(12,000)
OTHER EXPENSES									
23-400-7005	MISCELLANEOUS EXPENSE	845		188					
OTHER EXPENSES		845	-	188	-	-	-	-	-
Totals for dept 400 - STREETS		287,535	1,364,787	60,277	12,000	5,507	9,200	-	(12,000)
Dept 935 - WATER									
CONTRACTUAL SERVICE									
23-935-5092	PROFESSIONAL SERVICES	15,543	4,612	5,000					
23-935-5322	ENGINEERING-WATER	39,536	168,482	25,734	50,000				(50,000)
CONTRACTUAL SERVICE		55,079	173,094	30,734	50,000	-	-	-	(50,000)
MINOR CAPITAL OUTLAY									
23-935-8008	ROAD PROJECTS	562,706	2,606,367	207,164	1,200,000				(1,200,000)
MINOR CAPITAL OUTLAY		562,706	2,606,367	207,164	1,200,000	-	-	-	(1,200,000)
COMMODITIES									
23-935-6027	MAINT. & CONSTRUCTION SUPPLIES	1,500	7,498						
COMMODITIES		1,500	7,498	-	-	-	-	-	-
Totals for dept 935 - WATER		619,285	2,786,959	237,898	1,250,000	-	-	-	(1,250,000)
Dept 992 - SEWER									
CONTRACTUAL SERVICE									
23-992-5322	ENGINEERING SERV-SEWER	59,876	135,982	5,412					
CONTRACTUAL SERVICE		59,876	135,982	5,412	-	-	-	-	-
MINOR CAPITAL OUTLAY									
23-992-8013	SEWER LINING PROGRAM	40,248		78,722					
23-992-8014	STORM SEWER IMPROVEMENTS	592,434	2,878,428	83,743		2,750			
MINOR CAPITAL OUTLAY		632,682	2,878,428	162,465	-	2,750	-	-	-
OTHER EXPENSES									
23-992-7005	MISCELLANEOUS EXPENSE	150	750						
OTHER EXPENSES		150	750	-	-	-	-	-	-
Totals for dept 992 - SEWER		692,709	3,015,160	167,877	-	2,750	-	-	-
APPROPRIATIONS - FUND 23		1,634,638	7,174,526	564,768	2,062,250	907,523	9,200	-	(2,062,250)

**Village of Kenilworth
Adopted FY2025 Budget**

DEBT SERVICE

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Fund 26 - LONG-TERM DEBT SERVICE									
Dept 100 - ADMINISTRATION									
OTHER EXPENSES									
26-100-7395	FUND TRANSFER OUT				390,000				(390,000)
OTHER EXPENSES		-	-	-	390,000	-	-	-	(390,000)
BOND EXPENSE									
26-100-5026	ADMINISTRATIVE BOND EXPENSES	2,691	950	10,120	7,143	7,118		1,500	(7,143)
26-100-7302	PRINC - ANNUAL CAPITAL BOND	982,000	995,000	965,000	960,000		955,000	935,000	(25,000)
26-100-7303	PRINCIPAL-SERIES 2013 CAPITAL	429,000	440,000	455,000	5,605,000		5,605,000		(5,605,000)
26-100-7304	PRINCIPAL - SERIES 2023	72,000		360,000	375,000		375,000	390,000	15,000
26-100-7306	PRINCIPAL - SERIES 2024A				465,000		465,000	440,000	(25,000)
26-100-7312	INTEREST-ANNUAL CAPITAL BOND	17,462	5,703	34,547	38,000	21,367	42,616	64,282	26,282
26-100-7313	INTEREST-SERIES 2013 CAP BOND	261,435	251,050	237,850	336,300	112,100	336,300		(336,300)
26-100-7314	INTEREST - SERIES 2023	47,960		239,800	225,400	112,700	225,400	210,400	(15,000)
26-100-7316	INTEREST - SERIES 2024A				139,969		139,969	350,000	210,031
26-100-5032	COST OF ISSUANCE				11,324	11,324			(11,324)
BOND EXPENSE		1,812,548	1,692,703	2,302,317	8,163,136	264,609	8,144,285	2,391,182	(5,773,454)
APPROPRIATIONS - FUND 26		1,812,548	1,692,703	2,302,317	8,553,136	264,609	8,144,285	2,391,182	(6,163,454)

**Village of Kenilworth
Adopted FY2025 Budget**

CAPITAL PROJECTS FUND

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Fund 27 - ANNUAL REFUNDING BOND									
Dept 100 - ADMINISTRATION									
CONTRACTUAL SERVICE									
27-100-5029	ADMINISTRATIVE BOND EXPENSES	7,061	7,500	5,305	7,700				(7,700)
CONTRACTUAL SERVICE		7,061	7,500	5,305	7,700	-	-	-	(7,700)
MINOR CAPITAL OUTLAY									
27-100-8001	OFFICE FURNITURE	1,113	4,613						
27-100-8002	MACHINERY & EQUIPMENT	1,045		5,227					
27-100-8003	SOFTWARE	15,552	24,699	12,160	3,000				(3,000)
27-100-8004	COMPUTER EQUIPMENT	13,657	18,051	2,340	2,300	1,207	1,207	10,000	7,700
MINOR CAPITAL OUTLAY		31,367	47,363	19,727	5,300	1,207	1,207	10,000	4,700
BOND EXPENSE									
27-100-5034	ADMIN BOND EXPENSES	1,000	5,000						
27-100-7301	BOND PRINCIPAL PAYMENT	83,000	415,000						
27-100-7311	BOND INTEREST	36,323	181,617						
BOND EXPENSE		120,323	601,617	-	-	-	-	-	-
Totals for dept 100 - ADMINISTRATION		158,751	656,480	25,032	13,000	1,207	1,207	10,000	(3,000)
Dept 300 - BUILDING & GROUNDS									
CONTRACTUAL SERVICE									
27-300-5048	OUTSIDE MAINTENANCE				7,000				(7,000)
CONTRACTUAL SERVICE		-	-	-	7,000	-	-	-	(7,000)
MINOR CAPITAL OUTLAY									
27-300-8007	BLG IMPROVEMENTS & ALTERATIONS	17,186	14,560	4,021	75,300	25,483	79,313	46,000	(29,300)
MINOR CAPITAL OUTLAY		17,186	14,560	4,021	75,300	25,483	79,313	46,000	(29,300)
Totals for dept 300 - BUILDING & GROUNDS		17,186	14,560	4,021	82,300	25,483	79,313	46,000	(36,300)
Dept 400 - STREETS									
CONTRACTUAL SERVICE									
27-400-5048	OUTSIDE SERVICE-ROAD STRIPE	298						5,000	5,000
27-400-5184	STREET SIGNS	81				1,382	1,382		
27-400-5322	ENGINEERING SERV.-PUBLIC WORKS	10,192	684	4,890		7,215	7,215		8,000
CONTRACTUAL SERVICE		10,571	684	4,890	-	8,597	8,597	5,000	13,000
MINOR CAPITAL OUTLAY									
27-400-8002	EQUIPMENT-STREET DEPT	1,512	7,206		7,000	6,038	6,038		(7,000)
27-400-8005	PUBLIC WORKS VEHICLES	20,582	59,990						
27-400-8006	STREET IMPROVEMENTS	62,550	74,492	24,223	8,000	3,745	7,250	5,000	(3,000)
27-400-8007	SIDEWALK PROG - ANNUAL	25,537	24,507	25,550	26,000	18,313	18,313	27,000	1,000
27-400-8008	ROAD PROJECTS	57,587	65	42,004	125,000	124,778	124,778	12,000	(113,000)
27-400-8010	STORM WATER IMPROVEMENTS							16,000	16,000
MINOR CAPITAL OUTLAY		167,768	166,260	91,777	166,000	152,874	156,379	60,000	(106,000)
Totals for dept 400 - STREETS		178,338	166,944	96,667	166,000	161,471	164,976	65,000	(93,000)
Dept 700 - STREET LIGHTS									
MINOR CAPITAL OUTLAY									
27-700-8015	CABLING, POSTS, LANTERNS	11,803	8,981	13,098	31,210	10,175	31,000	44,000	12,790
MINOR CAPITAL OUTLAY		11,803	8,981	13,098	31,210	10,175	31,000	44,000	12,790
Totals for dept 700 - STREET LIGHTS		11,803	8,981	13,098	31,210	10,175	31,000	44,000	12,790
Dept 800 - BEACH									
CONTRACTUAL SERVICE									
27-800-5092	PROFESSIONAL SERVICES	4,383	21,915						
CONTRACTUAL SERVICE		4,383	21,915	-	-	-	-	-	-
MINOR CAPITAL OUTLAY									
27-800-8007	BEACH FACILITY IMPROVE & ALTER	5,079	87						
MINOR CAPITAL OUTLAY		5,079	87	-	-	-	-	-	-
Totals for dept 800 - BEACH		9,462	22,002	-	-	-	-	-	-

**Village of Kenilworth
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		5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Dept 900 - POLICE									
MINOR CAPITAL OUTLAY									
27-900-8002	MACHINERY & EQUIPMENT	10,737	5,502		37,845	40,363			(37,845)
27-900-8004	COMPUTER EQUIPMENT	7,084	5,500						
27-900-8005	POLICE VEHICLES	31,274		43,818					
MINOR CAPITAL OUTLAY		49,095	11,002	43,818	37,845	40,363	-	-	(37,845)
Totals for dept 900 - POLICE		49,095	11,002	43,818	37,845	40,363	-	-	(37,845)
Dept 935 - WATER									
CONTRACTUAL SERVICE									
27-935-5092	PROFESSIONAL SERVICES	17,124		85,619		13,695			
CONTRACTUAL SERVICE		17,124	-	85,619	-	13,695	-	-	-
MINOR CAPITAL OUTLAY									
27-935-8002	MACHINERY & EQUIPMENT	800			3,000				(3,000)
MINOR CAPITAL OUTLAY		800	-	-	3,000	-	-	-	(3,000)
Totals for dept 935 - WATER		17,924	-	85,619	3,000	13,695	-	-	(3,000)
Dept 992 - SEWER									
CONTRACTUAL SERVICE									
27-992-5322	ENGINEERING SERVICES-SEWER	4,208	978						
CONTRACTUAL SERVICE		4,208	978	-	-	-	-	-	-
MINOR CAPITAL OUTLAY									
27-992-8012	SEWER REPAIRS	26,644	110,189	2,131					
MINOR CAPITAL OUTLAY		26,644	110,189	2,131	-	-	-	-	-
Totals for dept 992 - SEWER		30,852	111,167	2,131	-	-	-	-	-
APPROPRIATIONS - FUND 27		473,411	991,136	270,386	333,355	252,394	276,496	165,000	(160,355)

Village of Kenilworth
 Adopted FY2025 Budget

2024A BOND/LAKE FRONT PROJECTS

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Fund 28 - 2024A BOND/LAKE FRONT PROJECTS									
Dept 100 - ADMINISTRATION									
CONTRACTUAL SERVICE									
28-100-5024	ATTORNEY FEES						100	3,000	3,000
28-100-5036	PRINTING AND PUBLISHING						1,000	3,000	3,000
28-100-5071	POSTAGE						300	300	300
28-100-6025	OTHER SUPPLIES						-	4,000	4,000
28-100-5092	PROFESSIONAL SERVICES				77,550	150,008	346,600	513,000	435,450
CONTRACTUAL SERVICE		-	-	-	77,550	150,008	348,000	523,300	445,750
MINOR CAPITAL OUTLAY									
28-100-8007	BUILDING IMPROVEMENTS & ALTERATIONS				2,442,759		332,300	3,665,000	1,222,241
MINOR CAPITAL OUTLAY		-	-	-	2,442,759	-	332,300	3,665,000	1,222,241
BOND EXPENSE									
28-100-5032	COST OF ISSUANCE				84,776	84,776	84,776		(84,776)
28-100-5034	ADMIN BOND EXPENSES				9,331	9,331	9,331		(9,331)
BOND EXPENSE		-	-	-	94,107	94,107	94,107	-	(94,107)
APPROPRIATIONS - FUND 28		-	-	-	2,614,416	244,115	774,407	4,188,300	1,573,884

**Village of Kenilworth
Adopted FY2025 Budget**

WATER FUND

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Fund 35 - WATER FUND									
Dept 100 - ADMINISTRATION									
CONTRACTUAL SERVICE									
35-100-5022	JULIE FEES	137		685	1,500	1,442	721	543	(957)
35-100-5036	PRINTING & PUBLISHING	712	737	1,396	840	729	729	800	(40)
35-100-5041	TELEPHONE	738	828	790	1,160	643	800	875	(285)
35-100-5042	CELLULAR TELEPHONE SERVICE	1,037	843	1,193	846	1,254	1,073	2,544	1,698
35-100-5048	OUTSIDE MAINTENANCE SERVICE	7,181	4,628	6,381	6,900	7,990	7,990	8,400	1,500
35-100-5049	EQUIPMENT MAINTENANCE	142	291	6	500			500	
35-100-5051	MISCELLANEOUS SERVICES	434	165	70	75				(75)
35-100-5054	LABORATORY SERVICES	1,552	1,552	1,354	1,828	1,404	1,828	1,874	46
35-100-5071	POSTAGE	786	66	230	1,750	1,329			(1,750)
35-100-5091	DUES, MEMBERSHIPS & SUBSCRIPT	1,844	654	7,901	7,500	7,825	7,825	8,715	1,215
35-100-5092	PROFESSIONAL SERVICES	16,391	6,546	17,473	17,350	16,742	17,500	11,000	(6,350)
35-100-5093	PROF SERVICE-FINANCE	11,432	22,150	18,511	22,050	11,025	22,050	23,028	978
35-100-5100	PROFESSIONAL SERVICES-IT	4,740	9,481	9,348	13,550	8,752	13,128	13,750	200
35-100-5177	REPAIR/MAINT COMPUTER EQUIP	432			1,250				(1,250)
35-100-5178	REPAIR/MAINT VEHICLES & EQUIP	2,548	2,396	3,330	1,550	3,385	4,000	3,700	2,150
35-100-5322	ENGINEERING	1,697	5,380						
35-100-5346	EQUIPMENT RENTAL	108	540						
35-100-5400	PURCHASE OF POTABLE WATER	227,749	223,103	255,696	240,000	141,027	252,000	255,000	15,000
CONTRACTUAL SERVICE		279,661	279,360	324,364	318,649	203,547	329,644	330,729	12,080
MINOR CAPITAL OUTLAY									
35-100-8002	MACHINERY & EQUIPMENT	546	2,107	622					
35-100-8003	SOFTWARE	28,061	8,055	22,932	12,195	5,523	6,370	16,750	4,555
35-100-8004	COMPUTER EQUIPMENT	5,612	28,049		800	4,334	4,334	250	(550)
35-100-8007	BUILDING & GROUNDS	2,713	629	3,849	4,950	1,120	1,120	1,500	(3,450)
35-100-8008	CAPITAL OUTLAY	224,134	685,832	57,976	8,000				(8,000)
35-100-8009	WATER MAIN REPAIRS	29,459	46,200	27,925	45,000	26,559	38,000	40,000	(5,000)
MINOR CAPITAL OUTLAY		290,525	770,872	113,304	70,945	37,536	49,824	58,500	(12,445)
OTHER EXPENSES									
35-100-7002	FUEL	2,648	3,346	3,058	4,750	1,257	3,100	4,200	(550)
35-100-7003	RECRUITMENT & TRAINING	262	296	552	2,500	50		1,500	(1,000)
35-100-8011	WATER METER REPLACEMENTS				10,500	5,139	7,800	6,000	(4,500)
35-100-7399	DEPRECIATION	335,085	339,343	368,017					
OTHER EXPENSES		337,995	342,985	371,627	17,750	6,446	10,900	11,700	(6,050)
BOND EXPENSE									
35-100-7301	BOND PRINCIPAL PAYMENT				220,000				(220,000)
35-100-7311	BOND INTEREST	69,150	63,300	57,150	50,700	25,350	50,700	44,100	(6,600)
BOND EXPENSE		69,150	63,300	57,150	270,700	25,350	50,700	44,100	(226,600)
COMMODITIES									
35-100-6025	OTHER SUPPLIES	903	3,825	434	400				(400)
35-100-6027	MAINT & CONSTRUCTION SUPPLIES	1,549	558	1,657	1,750	495	495	1,250	(500)
35-100-6028	HEATING, ELECT & WATER UTIL	13,424	16,330	13,292	15,000	8,082	14,322	17,706	2,706
35-100-6029	UNIFORMS	652	548	485	576	47	47		(576)
35-100-6033	METER SUPPLIES	8,082	5,189	11,433	9,500	1,841	6,200	6,000	(3,500)
35-100-6034	VALVE MAINTENANCE	629			500				(500)
35-100-6036	SAFETY EQUIPMENT	325	102						
35-100-6037	TOOLS	313	69	407	425				(425)
COMMODITIES		25,876	26,621	27,708	28,151	10,465	21,064	24,956	(3,195)
PERSONNEL									
35-100-4010	REGULAR SALARIES	159,951	161,681	165,908	188,368	126,567	175,137	179,428	(8,940)
35-100-4011	OVER TIME SALARIES	1,839	1,949	2,260	2,000	1,499	2,000	2,000	-
35-100-4019	MERIT-VACATION BUY BACK	6,693	8,750	8,750	8,250		250	6,000	(2,250)
PERSONNEL		168,483	172,380	176,918	198,618	128,066	177,387	187,428	(11,190)
EMPLOYMENT EXPENSES									
35-100-4028	EMPLOYEE BENEFITS-MEDICAL	30,466	30,440	30,357	32,722	19,399	44,000	29,309	(3,413)
35-100-4029	EMPLOYEE BENEFITS-DENTAL	2,057	1,946	1,825	1,946	949	1,650	1,673	(273)
35-100-4030	EMPLOYEE BENEFITS-LIFE	110	108	92	217	93	136	228	11
35-100-4031	FICA & MEDICARE EMPLOYER	11,535	11,836	12,025	14,563	9,502	13,551	13,880	(683)
35-100-4032	IMRF EMPLOYER	13,097	12,339	2,595	3,827	2,467	3,562	3,647	(180)
35-100-4033	UNEMPLOYMENT EMPLOYER	227	321	494	407	665	750	800	393
35-100-4037	OPEB EXPENSE	3,110	27,105	(19,108)					
35-100-4038	IMRF PENSION EXPENSE	(49,506)	34,235	(101,580)					
EMPLOYMENT EXPENSES		11,096	118,330	(73,300)	53,682	33,075	63,649	49,537	(4,145)
APPROPRIATIONS - FUND 35		1,182,785	1,773,848	997,771	958,495	444,485	703,168	706,950	(251,545)

**Village of Kenilworth
Adopted FY2025 Budget**

POLICE PENSION FUND

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2022 ACTIVITY	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 9/30/24	2024 PROJECTED ACTIVITY	2025 PROPOSED BUDGET	FY24 BUDGET VS FY25 BUDGET
Fund 99 - POLICE PENSION FUND									
Dept 100 - ADMINISTRATION									
CONTRACTUAL SERVICE									
99-100-5021	AUDITING	1,138	-	-	3,500	-	-	-	(3,500)
99-100-5024	ACTUARY FEES	2,565	3,895	-	4,000	4,200	4,200	4,500	500
99-100-5051	INVESTMENT MANAGEMENT FEES	19,412	12,915	13,595		4,438	7,500	7,500	7,500
99-100-5091	DUES, MEMBERSHIPS & SUBSCRIPT	1,493	1,863	1,345	2,000	795	1,000	2,000	-
99-100-5092	PROFESSIONAL SERVICES	805	2,125	12,200	4,800	12,830	15,000	15,450	10,650
CONTRACTUAL SERVICE		25,413	20,798	27,140	14,300	22,263	27,700	29,450	15,150
OTHER EXPENSES									
99-100-7003	RECRUITMENT & TRAINING	1,951		550	1,500	550	1,000	1,500	-
99-100-7005	MISCELLANEOUS EXPENSE	2,190	6,085	13	1,375	-	-	500	(875)
OTHER EXPENSES		4,141	6,085	563	2,875	550	1,000	2,000	(875)
PERSONNEL									
99-100-5007	PENSION PAYMENTS	697,416	820,888	947,379	980,419	759,371	1,012,494	1,042,869	62,451
PERSONNEL		697,416	820,888	947,379	980,419	759,371	1,012,494	1,042,869	62,451
APPROPRIATIONS - FUND 99		726,970	847,771	975,082	997,594	782,184	1,041,194	1,074,319	76,726