

# Annual Budget Fiscal Year 2026





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

Joseph Vitu Jr., Trustee

John Gottschall, Trustee

Matthew Lojkovic, Trustee

Michael Gagnon, Village Clerk

## **EXECUTIVE TEAM**

**Village Manager**

Katarzyna M. Thake

**Acting Chief of Police**

Donicio Silva

**Superintendent of Public Works**

Donald Leicht

**Building & Planning Division**

Heather McFarland

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November 2025

To the Honorable Village President and Board of Trustees,

It is my privilege to present for your review and consideration the Village of Kenilworth 2026 Proposed Annual Budget (January 1, 2026 – December 31, 2026). The Executive Team has worked diligently and collectively to both manage the current fiscal year budget and project our needs for Fiscal Year 2026 (“FY26”). 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, as to the revenues. The Village’s actual revenues are impacted by 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 Proposed Fiscal Year 2026 General Fund Budget is structurally balanced with revenues exceeding expenditures by \$170,127. 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 2.9% and the Proposed Fiscal Year 2026 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 5<sup>th</sup> at 6:00 p.m. to discuss the proposed budget. Subsequently, the FY26 Budget hearing

is scheduled for November 17<sup>th</sup> during the Village Board of Trustee’s meeting. At the meeting, staff will present the Proposed Fiscal Year 2026 Budget in detail and respond to questions and direction from the Village Board. The FY26 Budget may be adopted after the Budget Hearing if so desired.

The proposed Fiscal Year 2026 Budget has been prepared to ensure the resources necessary to both provide core Village services and achieve the Village Board’s goals and objectives for the year. The adopted 2026 Village goals and objectives include:

✓ **Goal - Enhanced Resident Experiences**

▪ **Objective 1 - Lakefront and Water Plant Improvements**

- Action 1 – Completion of Phase Two Construction by Beach Season 2026

*FY26 (Fund 28) – \$3.3 million is budgeted in Fund 28 - 2024A Bond/Lake Front Projects Fund for the remainder of the construction costs, architectural fees and other related costs related to the completion of Phase Two.*

- Action 2 – Future Phase(s) Planning and Funding  
This goal will explore the path forward for planning of future phase(s) of the project and funding strategies, including community fundraising  
*There are no funds expected to be spent in connection with planning of future phases of the project.*

*FY25 (General Fund) - \$6,000 is budgeted for beach amenities to enhance the upcoming beach season with umbrellas, chairs, planters, etc.*

▪ **Objective 2 – Complete Zoning Code Update**

- Action 1 – Adoption of the Code in Q1 2026

*FY26 (General Fund) - \$16,000 is budgeted in the General Fund for the completion of consultant assistance and legal review in anticipation of adoption.*

- Action 2 – Promoting the new Code and updating related informational materials

*There are no funds expected to be spent in connection with this action item.*

▪ **Objective 3 – Continue to Implement the Vision for 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. The next phase of effort is to ensure that the Village Code, regulations and processes were designed to support the Vision.*

- Action 1 – Proceed with Phase I Engineering to evaluate the streetscape, parking, and traffic flow options for the business corridor working jointly with the Village of Winnetka (multi-year objective)

*FY26 (TIF Fund) - \$375,000 is budgeted in the TIF Fund for Phase I Engineering of the Green Bay Corridor. Late 2025, the Village Board will be presented with the concept design and consider moving forward with the next phase. It is expected the process will take 18-24 months.*

- Action 2 – Explore Grant Opportunities for Phase I

*There are no funds expected to be spent in connection with this action item at this time. Staff will conduct research and eligibility.*

- Action 3 – Additional beautification of the Corridor including, but not limited to, planters, lights, etc.

*FY26 (TIF Fund) includes the following initiatives:*

*\$17,000 for Planter Program as outlined in the Teska Planter Plan to further continue beautifying Green Bay Road.*

*\$45,000 for the Façade Grant Improvement Program for eligible exterior improvements.*

- Action 4 – Identify infrastructure needs such as lead service line replacements

*In anticipation of adopting a cost-share program and determining the timing of related replacements, funds have been allocated in Fund 35 to support the program. If replacements within the TIF area become necessary during the upcoming fiscal year, a budget amendment would likely be required to allocate the necessary funds.*

✓ **Goal - Improve Operational Efficiency**

- **Objective 1 Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery**

- Action 1 – Review policies and procedures in place to align with practices throughout all Departments

*There are no funds expected to be spent in connection with these action items at this time. Further detailed are defined in department initiatives.*

- Action 2 – Continue to explore modernizing IT infrastructure  
*FY26 (Capital Fund) - \$55,270 has been budgeted for IT upgrades including equipment purchases, enterprise resource program transition to cloud based, implementation of multi-factor software. These enhancements will ensure a secure environment for IT infrastructure.*

- **Objective 2 - Enhanced Community Connection and Interaction (Police Department)**

- Action 1 – Assess community needs through comprehensive staffing review
- Action 2 – Increase community engagement efforts through a larger presence at community events

*There are no funds expected to be spent in connection with these action items at this time. Further detailed are defined in department initiatives.*

Respectfully submitted,

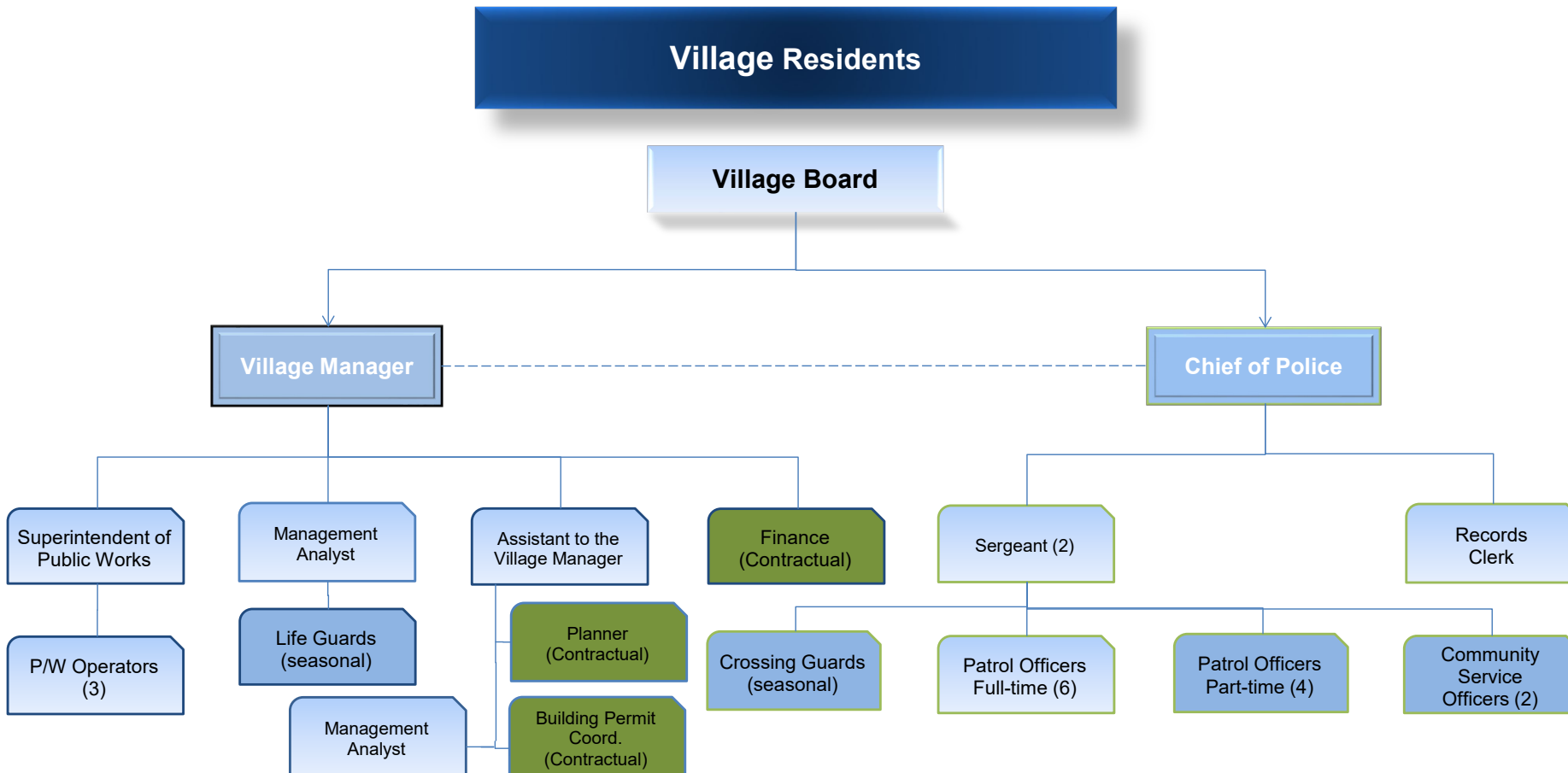


Katarzyna M. Thake  
Village Manager

# Policy and Process

# Village of Kenilworth

## 2026 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

**Position Summary Schedule**

	<b>2024</b>	<b>2025</b>	<b>2026</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
<b>Administration</b>			
Village Manager	1.00	1.00	1.00
Assistant to the Village Manager	1.00	1.00	1.00
Management Analyst	2.00	2.00	2.00
<b>Total:</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Public Works</b>			
Superintendent of Public Works	1.00	1.00	1.00
Public Works Operator	3.00	3.00	3.00
Seasonal Beach Manager	0.17	0.17	0.17
Seasonal Lifeguards	0.81	0.52	0.75
Seasonal Admissions Cashier	0.78	0.73	0.75
<b>Total:</b>	<b>5.76</b>	<b>5.41</b>	<b>5.67</b>
<b>Public Safety</b>			
Chief of Police	1.00	1.00	1.00
Sergeant	2.00	2.00	2.00
Patrol Officer	6.84	6.33	6.46
Records Clerk	1.00	1.00	1.00
Community Service Officer	1.12	1.09	1.10
Seasonal Crossing Guard	0.09	0.00	0.23
<b>Total:</b>	<b>12.05</b>	<b>11.42</b>	<b>11.79</b>
<b>Total Number of Employees:</b>	<b>21.81</b>	<b>20.83</b>	<b>21.46</b>

\* Full Time Equivalent (FTE) is based on 1560 annual hours.

## FUND DESCRIPTIONS

### Fund Accounting

The accounts of the Village are organized by funds and account groups, each of which is considered a separate accounting entity. Funds are established to segregate specific activities or objectives of a government in accordance with special regulations, restrictions or limitations. The various funds are grouped into generic fund types in three broad fund categories as follows:

### Governmental Funds

The funds used to fund those activities of a government that are carried out to provide services to citizens and that are financed primarily through taxes and intergovernmental revenues.

Governmental Fund types include four types of funds – general, special revenue, debt service and capital projects.

- **Operating Fund:** Accounts for all activity except those required to be accounted for in another fund.
  - General Fund: Normally the most important fund of a municipality, it accounts for all resources not otherwise devoted to specific activities and finances many of the basic municipal functions, such as general administration, public works and police. This fund is the recipient of the bulk of the general tax dollars (e.g., property tax, state income tax) paid by the community.
- **Debt Service Fund:** Funds used to pay principal and interest on general obligation bonds, revenue bonds or other bonded debt. The Village has one Debt Service Fund.
  - Debt Service Fund: It is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- **Capital Projects Funds:** Accounts for all resources used for the acquisition of capital improvements by the Village except those financed by Proprietary Funds.
  - Capital Projects Fund: Used to account for revenues and expenditures relative to the construction of capital improvements such as major road work or used to purchase large pieces of equipment that have a useful life of over a year.
  - KW2023 Fund: Accounts for revenues and expenditures related to the Village's 2023 Infrastructure Improvement Program. The Village's Green Streets program and water main improvements are funded through this fund. This fund was closed in FY2025.
  - The 2024A Bond / Lake Front Project Fund: Accounts for revenues and expenditures related to the Village's Beach Improvement Project.
- **Special Revenue Funds:** Accounts for receipts from revenue sources that have been earmarked for specific activities.
  - Sewer Service Fund: Accounts for the activities of the sewer operation. The sewer service fund is a non-major governmental fund.

- Motor Fuel Tax (MFT) Fund: Accounts for the activities involved with street maintenance and construction. Revenue is provided by the Village's share of state gasoline taxes. The MFT fund is a non-major governmental fund
- Green Bay Road Tax Increment Financing (TIF) Fund: Accounts for the activities of the Green Bay Road TIF District. The TIF fund is a non-major governmental fund

### **Proprietary Funds:**

These funds are used to account for a government's business type activities supported, in whole or part, by fees or charges.

- **Enterprise Fund:** Accounts for business type activities. Municipal utilities and other activities supported largely by user charges may be accounted for by this type fund.
  - Waterworks System Fund: Accounts for provisions of potable water service to residents of the Village. All activities necessary to this fund are accounted for including, administration, operations, maintenance, financing and related debt service and billing collections.

### **Fiduciary Funds:**

This type of fund includes money held by the Village for non-operational purposes. Fiduciary Fund revenues are merely retained by the Village until they can be expensed out for an intended purpose.

- **Pension Trust Fund:** Fund made up of money that has been contributed to both by the employer and the employee for pension benefits. The Village has one Pension Trust Fund;
  - Police Pension Fund: Accounts for the accumulation of resources to pay for retirement and other related benefits for sworn members of the Village's police force.

It is important to note that, although each fund is a separate entity, certain payments are often made from one fund to another. Such "contributions to other funds" could be made for any number of reasons. Perhaps the most obvious reason would be a subsidy to support the services of the recipient fund. Such a transfer most commonly occurs from the Village's General Fund. That fund, as the beneficiary of the general tax dollars of the community, is a resource to support other activities. To avoid a distortion of the overall Village financial picture, the combined fund statement addresses such transfers under the column titled Transfers In(Out).

## **FINANCIAL POLICIES**

The Village of Kenilworth's financial policies, as compiled below, set forth the basic framework for the overall fiscal management of the Village. These policies help guide the decision making process of the Board of Trustees and Administration. The Village's financial policies serve the administration in the preparation of a balanced operating budget and management of the Village's financial affairs. The following is a summary of the significant budget and accounting policies:

### **Core Financial Policy**

The Board of Trustees and Village staff are committed to managing Village operations in the most prudent and efficient manner possible to effectively provide the infrastructure, safety and community services required by residents. The Board and staff work within these policies to maintain the Aaa debt rating signifying an extremely strong financial position.

Budgeting is a critical part of this process. To achieve the mission, staff will provide, and the Board will review, amend and approve:

- An annual operating budget that provides a clear and open understanding of current operations;
- An annual capital and special projects budget; and
- An extended budget outlining baseline operations and known or expected capital and special projects.

These budgets should:

- Maintain and improve the public infrastructure;
- Provide efficient public safety services;
- Provide quality services with fiscal responsibility;
- Provide effective long range planning; and
- Preserve the built and natural environment.

To ensure the integrity of this process

- The budgeting process will be conducted in scheduled public meetings;
- Annual audits will be conducted and publicly reported;
- Staff will provide the Board with monthly expense reports which compare current operations to the budget; and
- The Board will review and amend if necessary the budget on at least a semi-annual basis.

### **Revenue Policy**

- The Village will estimate its annual revenue by a conservative, objective and analytical process.

- The Village will review fees and charges annually. It will attempt to design and/or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.
- Non-recurring revenue will be used only to fund non-recurring expenditures.

### **Capital Planning Policy**

The core planning tool for investing in infrastructure is the Village’s Five-year Capital Projects Plan which is updated annually for the General, Capital Projects, KW2023, MFT, Water, and Sewer Funds.

In developing the annual Village budget, staff will:

- Submit and manage an annual capital and special project budget which:
  - Is primarily funded through one-time revenue sources which may include debt offerings, grants and/or prudent use of village surpluses not allocated to other purposes;
  - Prioritizes future projects and coordinate various dedicated and restricted funding sources; and
  - Maximizes use of available state and federal funds.
- Submit a long term plan that:
  - Itemizes at least three years of projected operations and capital and special project expectations; and
  - Notes longer term planning issues that may affect the future financial planning.

### **Tax Levy Policy**

As a non-home rule community, the annual increase in the Village’s property tax revenue is limited by the Property Tax Extension Limitation Law (PTELL), also known as the Illinois “tax cap” law. The annual tax increase for a non-home rule community is limited to 5 percent or the rate of inflation, whichever is less.

### **Financial Reporting & Audit Policy**

At the close of each fiscal year, within a three month period of time, an audit of all Village accounts is conducted by an independent auditor. The auditor for the Village is approved by the President and Board of Trustees.

- Staff will report to the Village Board, on a monthly basis, the revenues, expenses, and account balances;
- The Village Manager is responsible for enforcing the budget expenditures as defined in the budget;
- Staff will work with the external auditors to provide open and clear access to Village operations; and

- The Village Board is responsible for the general oversight, budget approval and policy decisions relative to financial operations of the Village.

### **Capital Asset Policy – Adopted March 16, 2015**

Capital assets are typically defined as all tangible assets including but not limited to land, land improvements, buildings, vehicles, equipment and infrastructure that are used in operations and have a useful life extending beyond one year.

The Village estimates capital assets' useful life as the following:

1. Land – does not have a limit to its useful life and therefore has no limit
2. Land Improvements – 10 to 15 years
3. Buildings and Constructed Assets – 40 to 50 years
4. Machinery and Equipment – 7 to 10 years
5. Rolling Stock – 5 to 7 years
6. Computer Equipment – 5 years

Capital assets are reported at historical cost or estimated historical cost. When the historical cost of a capital asset is not practicably determinable, the estimated historical cost of the asset should be determined by appropriate methods and recorded. Estimated historical costs and the basis of determination should be so identified in the asset record maintained by the Village.

Additions and disposals to a fixed asset account group will be done on an annual basis by the Finance Administrator. All capital assets valued at \$10,000 or greater will be recorded during the current fiscal year they are acquired. Capital Assets sold, traded-in, scrapped, or in any way removed from service during the current fiscal year are classified as disposals and will be removed from the capital asset account. Village Board authorization is required prior to physically disposing of any Capital Asset.

For the Village's complete capital asset policy, please contact the Finance Department.

### **Investment Policy – Adopted September 16, 2013**

The Village's investment objectives are:

- Safety of Principal
- Liquidity
- Diversification
- Rate of Return
- Prudence and Public Funds
- Responsibility

Disbursement, collection, and deposit of all funds will be managed to insure that all cash is invested promptly until needed. The Village will strive to maximize the return on the portfolio, with the primary objective of preserving capital by prudent investment practices.

For the Village's complete investment policy, please contact the Finance Department.

### **Purchasing Policy – Adopted June 18, 2018**

The Village routinely makes purchases for supplies, services, and equipment. The following policies apply to such purchases:

- Purchases in excess of \$1,000 but less than or equal to \$5,000 do not require the prior approval of the Village Board. Formal bidding or formal quotation procedures are not required. Three (3) informal quotations, such as website, verbal, or catalog pricing shall be obtained.
- Purchases in excess of \$5,000 but less than or equal to \$20,000 do not require the prior approval of the Village Board. Formal bidding procedures are not required, but three formal written quotations are required unless waived by the Village Manager. Approval of the Village Manager is required before such a purchase can be effected.
- Purchases in excess of \$20,000 must be accomplished through formal bidding procedures or by a bid waiver approved by the Village Board. Purchases shall not be split into two or more purchase requisitions for the purpose of avoiding the bidding process.
- Emergency purchases shall be handled by a memorandum and confirming purchase requisition to the Village Manager/Purchasing Officer detailing the emergency and the necessary purchase.

For the Village's complete purchasing policy, please contact the Finance Department.

### **Fund Balance Policy – Adopted September 16, 2013**

#### **Governmental Funds**

##### **General Fund**

Fund Balance – Unrestricted fund balance targets should represent between 55 and 70 percent of operating expenditures. Excess fund balance should generally be used for onetime expenditures such as capital projects, abating debt service, or to pay down outstanding obligations such as pension costs, or Other Post-Employment Benefits (OPEB). Depending upon projected financial indicators for the upcoming fiscal year, the Village Board may decide to maintain fund balances above the target for a defined period of time rather than utilize fund balances in excess of the upper target.

### **Special Revenue Fund**

Fund Balance – The portion of fund balance derived from property taxes will be legally restricted. The remaining fund balance amount (restricted and/or committed) will be targeted at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months of expenditures not including capital, debt service and transfers.

### **Debt Service Fund**

Fund Balance – Derived from property taxes; therefore, legally restricted. Any fund balance accumulation should be a maximum the amount of the next principal and interest payment due.

### **Capital Projects Fund**

Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds.

## **Proprietary Funds**

### **Enterprise Fund**

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets). Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent between 33 and 42% (4-5 months) of operating expenses (excluding debt service and capitalized asset expenses).

### **Internal Service Fund**

Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets). Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent appropriate levels given the activity of the fund and the discretion of the Village Board and management (excluding debt service and capitalized asset expenses).

For the Village's complete fund balance policy, please contact the Finance Department.

## **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

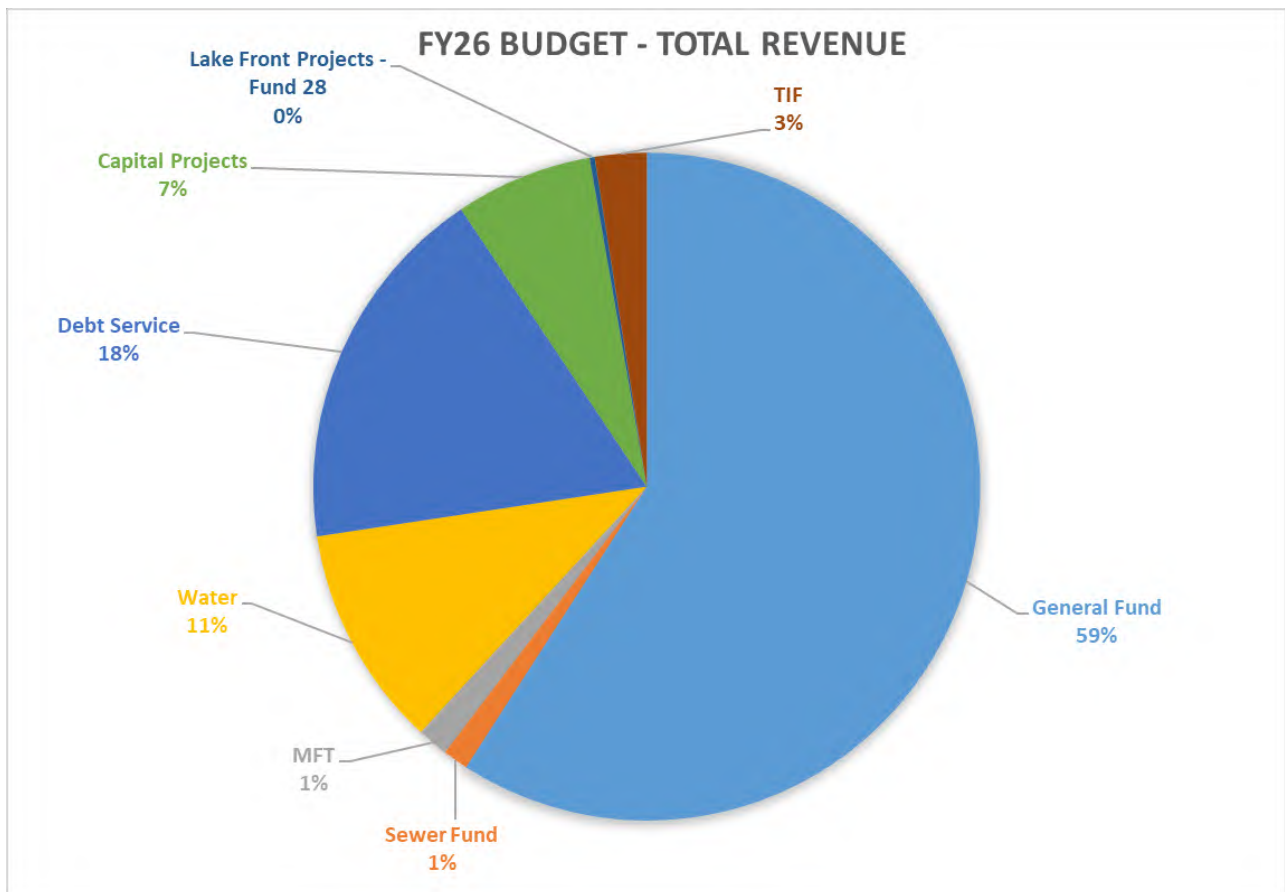
*Each year's budget process is unique and requires flexibility in terms of scheduling. The following chart illustrates the schedule for development of the 2026 Budget:*

Description	Date	July	Aug.	Sept.	Oct.	Nov.	Dec.
Staff Prepares Capital Improvement Plan							
Operating Budget Input by Staff - Due Date	8/29/2025						
Department Meetings - Budget Review	1st Week of Sept.						
Administration	9/2-3/2025						
Public Works	9/2-3/2025						
Police	9/4/2025						
<b>Committee of the Whole</b>	Early Oct						
Presentation and Discussion of the Fiscal Year 2026 Proposed Budget (Capital Improvement Plan)							
Presentation and Discussion of the Fiscal Year 2026 Proposed Budget (Revenue, Tax Levy and Operating)							
<b>Public Hearing - Annual Refunding Bonds</b>	10/20/2025						
<b>Draft Budget Book Released to Board</b>	10/20/2025						
<b>Public Hearing Proposed Property Tax Levy</b>	11/17/2025						
<b>Board Meeting / Approval of:</b>	11/17/2025						
Adoption of a Resolution Estimating the Amounts to be Raised by Ad Valorem Taxes for the Tax Year 2025							
Annual Refunding Bond Ordinance							
Annual Fee Resolution							
Annual Budget FY26							
<b>Board Meeting / Approval of:</b>	12/8/2025						
Adoption of the following Ordinances Abating the Tax Herebefore Levied for Tax Year 2025 to Pay the Principal and Interest on General Obligation Re-funding Bonds: a) Series 2015A Abatement b) Series 2022 Abatement							
Adoption of an Ordinance Amending the Fiscal Year 2025 Budget							
Related to the 2025 Tax Levy for the Village Fiscal Period January 1, 2026 through December 31, 2026: Ordinance for the Levy Assessment and Collection of Taxes for the Village Resolution Limiting the Additional Tax Levy Extension for Loss and Cost to Two Percent							
2025 Merit and Set the 2026 Compensation for the Police Chief / Village Manager							

# Financial Summaries

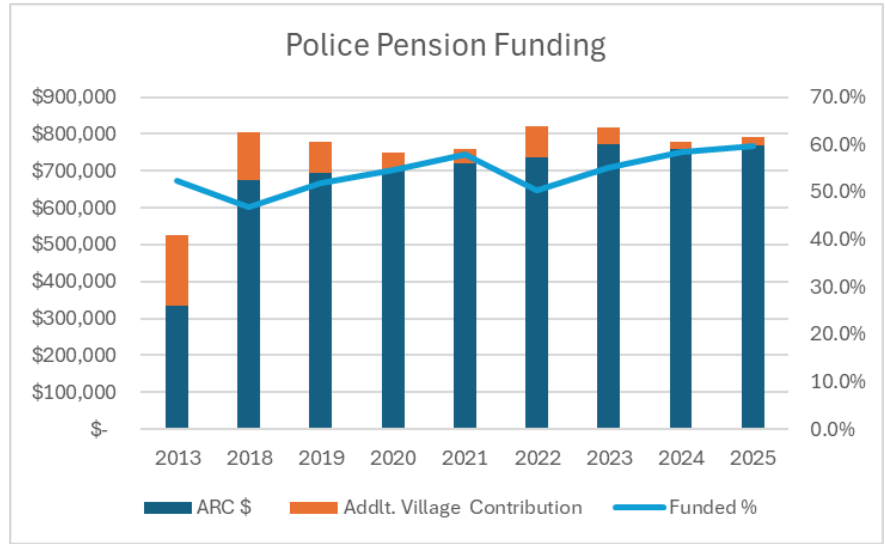
# BUDGET SUMMARY

The General Fund budget as presented is structurally balanced with revenues of \$5,912,055 exceeding expenditures of \$5,541,982. 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. The FY26 General Fund revenues exceed expenditures.



## Police Pension Fund – Village Contributions

Over the past nine 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 2025 actuarial report reflects a 59.7% funded level. The Police Pension Fund Board is responsible for investing, controlling and managing the affairs of the Police Pension Fund, which provides retirement benefits for all current and former sworn members of the Kenilworth Police Department. The Village reports a pension trust fund as a fiduciary fund to account for the Police Pension Trust Fund.



	2013	2018	2019	2020	2021	2022	2023	2024	2025
ARC \$	\$ 333,321	\$ 675,667	\$694,335	\$704,783	\$721,270	\$735,440	\$771,431	\$ 759,873	\$770,084
Addlt. Village Contribution	\$ 193,788	\$ 127,333	\$ 83,000	\$ 44,217	\$ 38,730	\$ 85,432	\$ 44,569	\$ 20,000	\$ 20,000
<b>Total Contribution</b>	<b>\$ 527,109</b>	<b>\$ 803,000</b>	<b>\$777,335</b>	<b>\$749,000</b>	<b>\$760,000</b>	<b>\$820,872</b>	<b>\$816,000</b>	<b>\$ 779,873</b>	<b>\$790,084</b>
Funded %	52.5%	46.7%	51.7%	54.6%	57.8%	50.3%	55.2%	58.3%	59.7%

The Proposed FY26 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 FY26 Budget proposes a \$770,084 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 at 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 2026 has decreased to 0.71% (\$6,139). This amount remains well below the 2020 amount of \$88,383. The FY26 Proposed Budget does 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 2026, health and dental insurance costs increased by 5%. No changes are recommended to the employee benefits for FY26. The proposed budget includes a 3.5% cost of living increase effective May 1<sup>st</sup> 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.

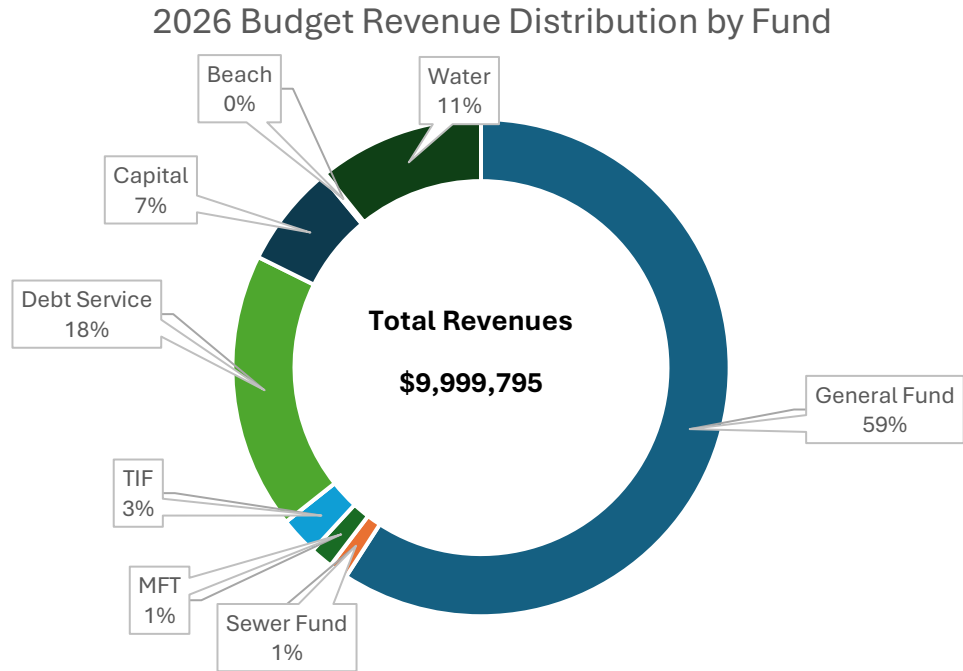
## **Fiscal Year 2026 / Tax Year 2025 Property Tax Levy**

The estimated tax levy will be presented during the November 17<sup>th</sup> Village Board meeting for consideration, followed by the tax levy ordinance in December. The levy PTELL cap for Levy Year 2025 is 2.9% (payable in 2026). The Fiscal Year 2026 Budget is prepared at 2.9% or \$102,530 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 estimate on new property is 1.4% or \$49,669. 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.

## Revenue Distribution by Fund

The chart and table below summarizes the distribution of revenue across all funds. The total revenue is \$9,999,795.



Fund	2024 Actual	2025 Projected	2026 Budget
<b>General Fund</b>	\$ 6,827,387.00	\$ 5,996,895.00	\$ 5,912,055.00
<b>Sewer Fund</b>	\$ 131,018.00	\$ 123,000.00	\$ 123,100.00
<b>MFT</b>	\$ 147,813.00	\$ 145,511.00	\$ 149,840.00
<b>TIF</b>	\$ 1,168,298.00	\$ 260,000.00	\$ 250,000.00
<b>KW2023</b>	\$ 98,586.00	\$ 33,801.00	\$ -
<b>Debt Service</b>	\$ 7,933,352.00	\$ 2,429,281.00	\$ 1,798,000.00
<b>Capital</b>	\$ 738,428.00	\$ 590,000.00	\$ 665,000.00
<b>Beach</b>	\$ 2,649,717.00	\$ 590,000.00	\$ 25,000.00
<b>Water</b>	\$ 1,103,916.00	\$ 1,117,374.00	\$ 1,076,800.00
<b>Total</b>	<b>\$ 20,798,515.00</b>	<b>\$ 11,285,862.00</b>	<b>\$ 9,999,795.00</b>

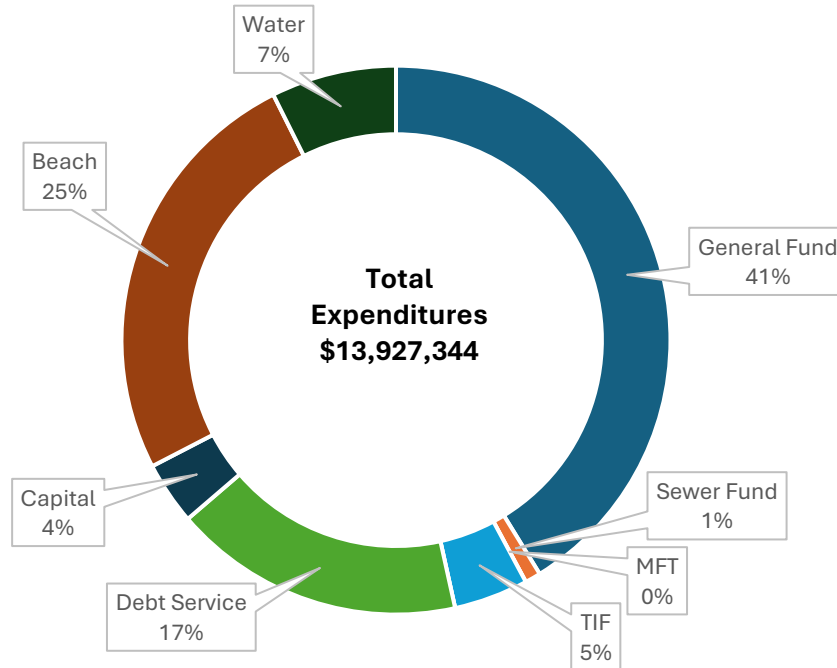
## Revenue Detail by Category

	Taxes	Charges for Service	Permits, Licenses & Fees	Fines & Forfeitures	Other Revenue	Other Funding Sources	Total
PROPERTY TAX	\$ 3,665,965.00						\$ 3,665,965.00
REPLACEMENT TAX	\$ 52,613.00						\$ 52,613.00
STATE SALES TAX	\$ 207,000.00						\$ 207,000.00
STATE INCOME TAX	\$ 453,023.00						\$ 453,023.00
LOCAL USE TAX	\$ 9,402.00						\$ 9,402.00
CONSUMPTION TAX	\$ 4,048.00						\$ 4,048.00
UTILITY TAX	\$ 200,000.00						\$ 200,000.00
911 DISBURSEMENT - JETSB FUNDS	\$ 81,000.00						\$ 81,000.00
MISC TAX-FOREIGN FIRE TAX	\$ 20,000.00						\$ 20,000.00
VIOLATIONS				\$ 15,800.00			\$ 15,800.00
LICENSES (VEHICLE, ANIMAL)			\$ 86,250.00				\$ 86,250.00
BUILDING PERMITS			\$ 524,950.00				\$ 524,950.00
PARKING PERMITS			\$ 15,000.00				\$ 15,000.00
MISC FEES			\$ 39,400.00				\$ 39,400.00
REFUSE & RECYCLING FEES			\$ 96,000.00				\$ 96,000.00
ANTENNA LEASE FEES			\$ 193,229.00				\$ 193,229.00
CABLE TV FRANCHISE FEE			\$ 43,500.00				\$ 43,500.00
GRANTS					\$ 1,000.00		\$ 1,000.00
MISC OTHER REVENUE					\$ 143,875.00		\$ 143,875.00
BEACH FEES			\$ 60,000.00				\$ 60,000.00
<b>GENERAL FUND TOTAL</b>	<b>\$ 4,693,051.00</b>	<b>\$ -</b>	<b>\$ 1,058,329.00</b>	<b>\$ 15,800.00</b>	<b>\$ 144,875.00</b>	<b>\$ -</b>	<b>\$ 5,912,055.00</b>
SEWER CHARGES		\$ 105,000.00					\$ 105,000.00
INTEREST & OTHER INCOME					\$ 18,100.00		\$ 18,100.00
<b>SEWER FUND TOTAL</b>	<b>\$ -</b>	<b>\$ 105,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,100.00</b>	<b>\$ -</b>	<b>\$ 123,100.00</b>
MFT ALLOTMENTS & OTHER REVENUE	\$ 114,840.00				\$ 35,000.00		\$ 149,840.00
<b>MOTOR FUEL TAX FUND TOTAL</b>	<b>\$ 114,840.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000.00</b>	<b>\$ -</b>	<b>\$ 149,840.00</b>
TAX INCREMENT FINANCING TAXES & OTHER REVENUE	\$ 225,000.00				\$ 25,000.00		\$ 250,000.00
<b>TAX INCREMENT FINANCING FUND TOTAL</b>	<b>\$ 225,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ 250,000.00</b>
PROPERTY TAX-ANNUAL CAP BOND	\$ 990,000.00						\$ 990,000.00
PROPERTY TAX-2023 CAP BOND	\$ 788,000.00						\$ 788,000.00
BOND PROCEEDS							\$ -
BOND PREMIUM INTEREST					\$ 20,000.00		\$ 20,000.00
<b>DEBT SERVICE FUND TOTAL</b>	<b>\$ 1,778,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000.00</b>	<b>\$ -</b>	<b>\$ 1,798,000.00</b>
TRANSFER						\$ 200,000.00	\$ 200,000.00
BOND PROCEEDS						\$ 390,000.00	\$ 390,000.00
INTEREST					\$ 75,000.00		\$ 75,000.00
<b>CAPITAL FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000.00</b>	<b>\$ 590,000.00</b>	<b>\$ 665,000.00</b>
INTEREST INCOME					\$ 25,000.00		\$ 25,000.00
<b>LAKEFRONT IMPROVEMENT PROJECT FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>
MAINTENANCE FEE			\$ 3,600.00				\$ 3,600.00
WATER SERVICE-METERED		\$ 770,000.00					\$ 770,000.00
WATER IMPROVEMENT CHARGE			\$ 270,000.00				\$ 270,000.00
INTEREST INCOME					\$ 29,000.00		\$ 29,000.00
SALE OF WATER METERS					\$ 3,000.00		\$ 3,000.00
BACKFLOW TESTING REBATE					\$ 700.00		\$ 700.00
OTHER INCOME					\$ 500.00		\$ 500.00
<b>WATER FUND TOTAL</b>	<b>\$ -</b>	<b>\$ 770,000.00</b>	<b>\$ 273,600.00</b>	<b>\$ -</b>	<b>\$ 33,200.00</b>	<b>\$ -</b>	<b>\$ 1,076,800.00</b>
<b>GRAND TOTAL</b>	<b>\$ 6,810,891.00</b>	<b>\$ 875,000.00</b>	<b>\$ 1,331,929.00</b>	<b>\$ 15,800.00</b>	<b>\$ 376,175.00</b>	<b>\$ 590,000.00</b>	<b>\$ 9,999,795.00</b>

## Expenditure Detail by Fund

The chart and table below summarize the distribution of expenditures across all funds. Total expenditures is \$13,927,344.

2026 Budget Expenditures by Fund



Fund	2024 Actual	2025 Projected	2026 Budget
General Fund	\$ 5,156,498.00	\$ 7,235,716.00	\$ 5,741,928.00
Sewer Fund	\$ 93,544.00	\$ 88,995.00	\$ 129,444.00
MFT	\$ -	\$ 229,642.00	\$ -
TIF	\$ 91,304.00	\$ 61,171.00	\$ 610,600.00
KW2023	\$ 869,925.00	\$ 1,174,712.00	\$ -
Debt Service	\$ 7,947,047.00	\$ 2,411,182.00	\$ 2,390,725.00
Capital	\$ 336,256.00	\$ 3,552,997.00	\$ 514,770.00
Beach	\$ 920,343.00	\$ 5,538,725.00	\$ 3,512,238.00
Water	\$ 1,118,272.00	\$ 1,031,159.00	\$ 1,027,639.00
<b>Total</b>	<b>\$ 16,533,189.00</b>	<b>\$ 21,324,299.00</b>	<b>\$ 13,927,344.00</b>

# Expenditure Detail by Category

	Personnel	Employment Expenses	Contractual Services	Commodities	Other	Minor Capital	Transfer	Debt Service	Total
<b>Administration</b>									
Administration	\$ 273,577.00	\$ 57,334.00	\$ 576,684.00	\$ 2,835.00	\$ 8,560.00	\$ 21,905.00	\$ 200,000.00		\$ 1,140,895.00
Support Services	\$ -	\$ -	\$ 236,341.00	\$ -	\$ -	\$ -	\$ -		\$ 236,341.00
Buildings & Ground	\$ 17,688.00	\$ 5,765.00	\$ 32,343.00	\$ 15,250.00	\$ -	\$ -	\$ -		\$ 71,046.00
Streets	\$ 238,063.00	\$ 71,927.00	\$ 56,873.00	\$ 42,192.00	\$ 9,600.00	\$ 4,322.00	\$ -		\$ 422,977.00
Waste Removal	\$ 34,474.00	\$ 5,033.00	\$ 66,724.00	\$ -	\$ -	\$ -	\$ -		\$ 106,231.00
Forestry	\$ -	\$ -	\$ 73,900.00	\$ 800.00	\$ -	\$ -	\$ -		\$ 74,700.00
Street Lights	\$ 17,187.00	\$ 5,727.00	\$ 8,575.00	\$ 15,500.00	\$ 500.00	\$ 3,500.00	\$ -		\$ 50,989.00
Beach	\$ 51,000.00	\$ 3,350.00	\$ 5,138.00	\$ 2,550.00	\$ 2,200.00	\$ 7,300.00	\$ -		\$ 71,538.00
Police	\$ 1,308,732.00	\$ 1,240,492.00	\$ 448,886.00	\$ 15,800.00	\$ 35,130.00	\$ 7,609.00	\$ -		\$ 3,056,649.00
Fire	\$ 15,000.00	\$ 4,425.00	\$ 491,137.00	\$ -	\$ -	\$ -	\$ -		\$ 510,562.00
<b>Administration Total</b>	<b>\$ 1,955,721.00</b>	<b>\$ 1,394,053.00</b>	<b>\$ 1,996,601.00</b>	<b>\$ 94,927.00</b>	<b>\$ 55,990.00</b>	<b>\$ 44,636.00</b>	<b>\$ 200,000.00</b>		<b>\$ 5,741,928.00</b>
<b>Sewer</b>									
Administration	\$ 43,387.00	\$ 14,987.00	\$ 36,400.00	\$ 4,150.00	\$ -	\$ 30,520.00	\$ -		\$ 129,444.00
<b>Sewer Total</b>									<b>\$ 129,444.00</b>
Motor Fuel Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
<b>Motor Fuel Tax Total</b>									<b>\$ -</b>
<b>Tax Increment Financing</b>									
Administration	\$ -	\$ -	\$ 543,000.00	\$ 5,600.00	\$ 45,000.00	\$ 17,000.00	\$ -		\$ 610,600.00
<b>Tax Increment Financing Total</b>									<b>\$ 610,600.00</b>
<b>Debt Service</b>									
Administration			\$ 2,925.00					\$ 2,387,800.00	\$ 2,390,725.00
<b>Debt Service Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,925.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,387,800.00</b>	<b>\$ 2,390,725.00</b>
<b>Capital</b>									
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,270.00	\$ -	\$ -	\$ 55,270.00
Buildings & Grounds	\$ -	\$ -	\$ 21,000.00	\$ -	\$ -	\$ 46,000.00	\$ -	\$ -	\$ 67,000.00
Streets	\$ -	\$ -	\$ 67,000.00	\$ -	\$ -	\$ 183,500.00	\$ -	\$ -	\$ 250,500.00
Street Lights	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
Beach	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Water	\$ -	\$ -	\$ 127,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,000.00
<b>Capital Total</b>									<b>\$ 514,770.00</b>
<b>Lakefront Improvement</b>									
<b>Project</b>									
Administration	\$ -	\$ -	\$ 180,600.00	\$ -	\$ -	\$ 3,331,638.00	\$ -	\$ -	\$ 3,512,238.00
<b>Lakefront Improvement Project Total</b>									<b>\$ 3,512,238.00</b>
<b>Water</b>									
Administration	\$ 186,758.00	\$ 45,347.00	\$ 406,433.00	\$ 20,605.00	\$ 12,000.00	\$ 84,146.00	\$ -	\$ 272,350.00	\$ 1,027,639.00
<b>Water Total</b>	<b>\$ 186,758.00</b>	<b>\$ 45,347.00</b>	<b>\$ 406,433.00</b>	<b>\$ 20,605.00</b>	<b>\$ 12,000.00</b>	<b>\$ 84,146.00</b>			<b>\$ 1,027,639.00</b>
<b>Grand Total</b>	<b>\$ 2,142,479.00</b>	<b>\$ 1,439,400.00</b>	<b>\$ 2,405,959.00</b>	<b>\$ 115,532.00</b>	<b>\$ 67,990.00</b>	<b>\$ 128,782.00</b>			<b>\$ 13,927,344.00</b>

## BUDGET OVERVIEW / HIGHLIGHTS

- The Proposed Budget anticipates General Fund revenues exceeding expenditures by \$370,127.
- The Proposed FY2025 Budget anticipates General Fund revenues of \$5,912,055, an increase of \$268,955 from the prior year budget.
- The revenue increase is due to a number of factors including implementation of non-home rule sales tax, increased tax receipts, and modest increase in building permits.
- The General Fund expenditures are \$5,541,982 which more than \$361,549 than the FY25 budget.
- The remainder of the Beach Improvement project Phase Two has been budgeted in Fund 28 in the amount of \$3.3 million.
- The Proposed Budget anticipates \$514,770 in Fund 27 for the 2026 Capital Improvement Plan.
- Personnel - The proposed budget includes a 3.5% cost of living for all employees and merit increase for exempt employees based on shifting responsibilities. 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

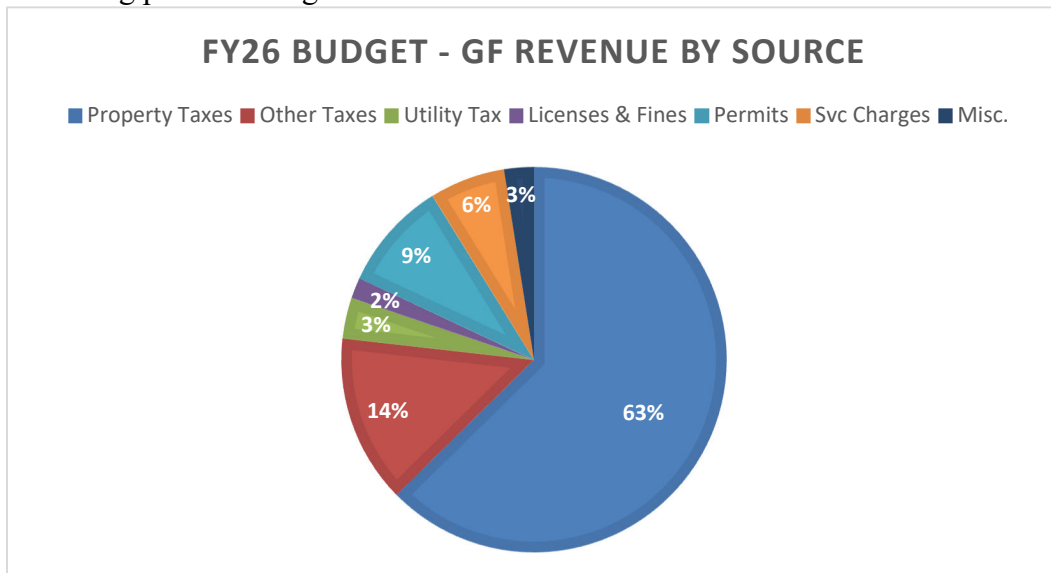
The General Fund is the largest of all Village funds and includes Administration, Public Works and Public Safety (Police/Fire). The two primary sources of revenue for this fund are property taxes and charges for services.

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.

The General Fund is a governmental fund that accounts for all revenues and expenditures of the Village, which are not accounted for in any other fund. Revenues in the General Fund support the core operations of the Village. For FY2026, anticipates revenues of \$5,912,055. The largest revenue sources in the General Fund include property taxes, sales and use taxes, Illinois income tax, and building permits along with a series of other miscellaneous revenues.



**Property Tax Revenue**

Property taxes are the primary revenue source for the Village. This tax source accounts for 62% of all Village recognized revenues. The FY2026 Tax Levy reflect a 4.3% or \$152,199 increase over prior year receipts. This levy is based on a 2.9% Consumer Price Index (CPI) factor, a limited new construction estimate of 1.1%, and 0.3% due to the 2025 property reassessment.

**Licenses, Permits & Charges for Services**

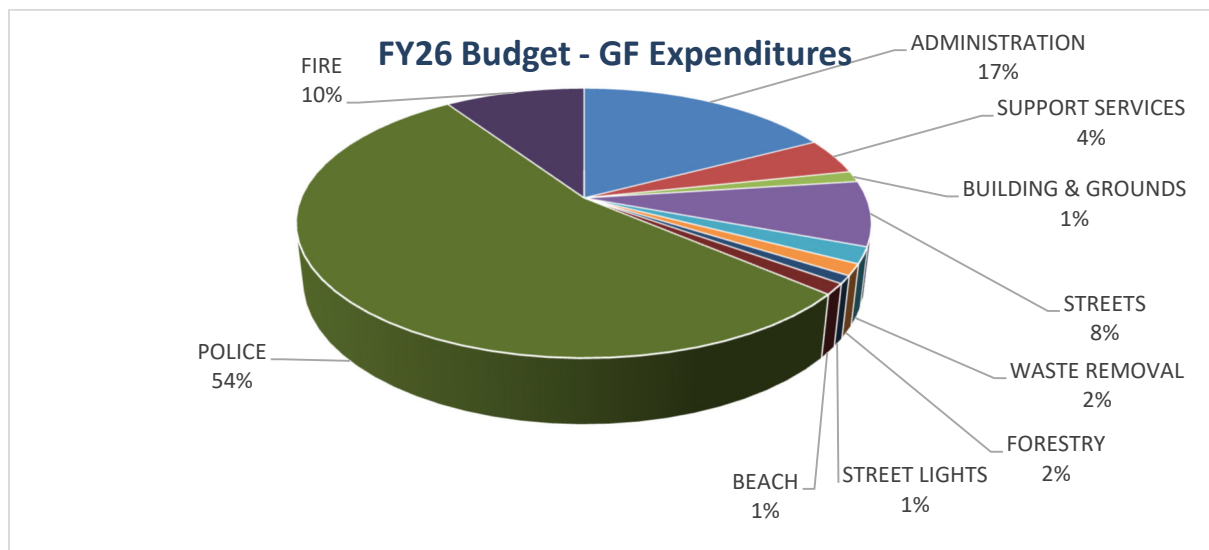
This revenue includes fees for various services and licenses. Revenues also include estimated building permit revenue. This revenue is difficult to project since it is directly related to construction activity which can vary dramatically from year to year. The Village’s building activity is projected to decrease for FY2026. The remaining revenue relates to animal licenses, ambulance user fees, and other fees. This revenue source accounts for 18% of all recognized Village revenues.

**Other Taxes**

The Village receives a monthly allocation from the State of Illinois for income taxes, sales tax, use tax, and consumption tax. Funds are distributed to local governments on a per capita basis. In addition to the standard 1% sales tax, the Village imposes an additional 1% non-home-rule sales tax. These revenue sources account for 13% of all recognized Village revenues.

- General Fund revenues are projected to increase by \$268,955 from the FY25 budgeted amount.
- Tax Levy – Tax Levy revenues are projected to increase by \$154,005 (2.9% CPI and 1.4% new property) over prior year budget amounts.
- State sales and use tax projections were developed in concert with the projections provided by the Illinois Municipal League issued in September 2025.
- Building Permits – Building permit revenue is projected to be approximately \$148,863 less than the FY25 projected budget, in anticipation of declining large projects and general residential permitting activity.

**General Fund EXPENDITURES**



## **Administration (01-100, 01-200)**

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, as well as formulating policies, goals, and objectives in conjunction with department directors.

### **Village Manager's Office**

The Village Manager acts as the business and administrative officer and manager of the village, under the direction of the Village Board and in cooperation with the President, Clerk, Treasurer, and Village Legal Counsel. The Village Manager is responsible for the supervision and management of all administrative departments, employees and officers of the Village except where the management and control of any department or office is expressly delegated. Administrative Divisions within the Village Managers Office include Building and Planning, Finance, Human Resources/Risk Management, and Information Technology.

### **Building and Planning Division**

The division oversees building, zoning, planning, and other activities related to land use. Day-to-day responsibilities include the review and issuance of building permit applications and conducting zoning and building plan reviews to ensure compliance with local, state, and federal regulations. Code enforcement and project inspections are also handled by the division.

### **Finance (Contractual)**

Finance is responsible for all fiscal operations of the Village with oversight by the Village Manager. These activities include accounting and financial reporting, budget development, treasury management, payroll, accounts payable and accounts receivable.

### **Human Resources/ Risk Management**

Human Resources division provides support by managing recruitment and employee onboarding, overseeing compensation, and administration of employee benefits. Management of property and workers' compensation insurance program is in coordination with Village provider.

### **Information Technology (Contractual)**

Information Technology is responsible for maintaining and supporting the Village's information technology infrastructure. Management of critical systems that enable communication, data security, and software operations, ensuring the reliable delivery of services. The IT division also enhances departmental efficiency through technology solutions and oversees cybersecurity measures to safeguard against potential threats and vulnerabilities.

## Performance Measures – Administration

	FY2023 Actual	FY2024 Actual	FY2025 Actual	FY2026 Goal
<b>Finance</b>				
Bond Rating	Aaa	Aaa	Aaa	Aaa
General Fund Balance %	55%	N/A	56%	Above 55%
<b>Communication</b>				
E-News Subscribers	1935	1962	1726	1990
Open Rate %	70%	70%	71%	75%
<b>Utility Billing</b>				
Percentage of Utility Accounts Signed up for ACH	N/A	26%	34%	35%
<b>Freedom of Information Requests</b>				
Average Number of Days to Respond to FOIA Requests	N/A	N/A	2.38	< 5 Days; <21 days commercial

	FY2023 Actual	FY2024 Actual	FY2025 YTD	Annual Target
<b>Permit Issuance</b>				
Plan Review/Permit Issuance Time (Standard)	N/A	N/A	15 Working Days	20 Working Days
Plan Review/Permit Issuance Time (Minor)	N/A	N/A	6 Working Days	15 Working Days
Plan Review/Permit Issuance Time (Express)	N/A	N/A	2 Working Days	2 Working Days
<b>Communication</b>				
Business District E-News Subscribers	N/A	55	76	65
<b>Code Enforcement</b>				
Complaint Response Time	N/A	N/A	6 Working Days	2 Working Days
<b>Online Permit Submittal</b>				
Building Permit Applications	42%	45%	60%	70%
Commission Review Applications	N/A	N/A	60%	60%

**Department Accomplishments for FY25**

**Administration**

<u>Goal</u>	<u>Objective</u>	<u>Action</u>	<u>Status</u>
Enhanced Resident Experiences	Lakefront and Water Plant Improvements	Shoreline Protection Project (Phase One)	Completed
Enhanced Resident Experiences	Lakefront and Water Plant Improvements	Beach and Water Treatment Plant Improvements - Design and Development phase; Preparation of construction documents/bidding of project; and Community Fundraising efforts.	Completed
Enhanced Resident Experiences	Zoning Code Update	Continued Budget Goal for 2026 and expected to be complete in Q1	Ongoing
Enhanced Resident Experiences	Implementing Vision for Green Bay Road Corridor	Implemented the Adopt a Planter Program (multi-year program)	Ongoing
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Evaluated the annual budget process	Completed
Improve Operational Efficiency	Evaluate External Service Delivery	Promoted sustainability (joint goal Admin/PW) through the implementation of Recycle Coach and increased education efforts	Completed
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Evaluate staffing needs within the department and consultant costs	Postponed
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Evaluated and established Village-wide Performance Measures	Ongoing
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Evaluated IT infrastructure by fully building out a multi-year plan	Completed
Improve Operational Efficiency	Evaluate External Service Delivery	Established online application process for entitlement requests	Completed
Improve Operational Efficiency	Evaluate External Service Delivery	Evaluated drainage & grading permit review process	Completed

**Department Goals and Objectives for FY26**

**Administration**

<u>Goal</u>	<u>Objective</u>	<u>Action</u>	<u>Status</u>
Enhanced Resident Experiences	Lakefront and Water Plant Improvements	Completion of Phase Two Construction by Beach Season 2026	
Enhanced Resident Experiences	Lakefront and Water Plant Improvements	Future Phase(s) Planning and Funding This goal will explore the path forward for planning of future phase(s) of the project and funding strategies, including community fundraising	
Enhanced Resident Experiences	Lakefront and Water Plant Improvements	Explore improved beach experience by implement beach amenities to enhance the upcoming beach season with umbrellas, chairs, planters, etc.	
Enhanced Resident Experiences	Lakefront and Water Plant Improvements	Improve the resident beach experience by assessing and implementing enhancements such as digital membership cards, more efficient check-out procedures with an online reservation database for beach amenities.	
Enhanced Resident Experiences	Zoning Code Update	Expected to be complete in Q1, include promotion of the new Code and updating related informational materials	
Enhanced Resident Experiences	Implementing Vision for Green Bay Road Corridor	Strategic Planning - focus on Business District, to develop short and long term goals with a measurable action plan.	
Enhanced Resident Experiences	Implementing Vision for Green Bay Road Corridor	Further refine the Adopt a Planter Program (multi-year program) in line with Village-wide beautification efforts	
Enhanced Resident Experiences	Implementing Vision for Green Bay Road Corridor	Proceed with Phase I study in collaboration with Winnetka to evaluate streetscape, parking, and traffic options within the business corridor (multi-year)	
Enhanced Resident Experiences	Implementing Vision for Green Bay Road Corridor	Explore grant opportunities and beautification options	
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Standardize and implement Village-wide Performance Measures	
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Evaluate the water billing process to identify and implement potential cost-saving opportunities that enhance operational efficiency and reduce administrative expenses.	
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Increase ACH utilization and encourage a switch to paperless billing, by developing a developing and implementing a targeted communication plan	
Improve Operational Efficiency	Modernize IT infrastructure	Implementation of the Village Enterprise Resource Planning (ERP) system from on-premise to cloud	
Improve Operational Efficiency	Modernize IT infrastructure	Integration of the Village's document management software, Laserfiche, and permit processing software, BS&A, to streamline document storage	
Improve Operational Efficiency	Modernize IT infrastructure	Improve processing of code enforcement complaints in BS&A to better track complaint status	
Improve Operational Efficiency	Modernize IT infrastructure	Evaluate upcoming ADA changes related to the impact to the Village website	

## **Budget Initiatives**

- The proposed budget includes a 3.5% cost of living for all employees and merit increase for exempt employees based on shifting responsibilities.
- 100-5023 – Plan review and inspection services are budgeted in the amount of \$134,400, this amount encompasses a portion of the Village Engineer contract and SafeBuilt for code inspections and plan review.
- 100-5096 – Professional Services – Planning – This line was decreased in anticipation of zoning code review being completed in the first quarter of 2026.
- 100-7395 – Last year’s budget accounted for a transfer \$350,000 into Fund 28, this years surplus will ensure fund balance is maintained in within policy of 55%-70%.
- 100-5091, 100-7006 – Professional development has been 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.
- 500-5663 – An increase of \$6,000 is anticipated due to higher Solid Waste Agency of Northern Cook County costs.

## **Public Works (01-300, 01-700)**

The Village’s Public Works Department strives to maintain, preserve, and protect Village infrastructure and amenities 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 21 years of experience and institutional knowledge of the needs of the community, always striving to provide the highest level of service possible.

### Streets (01-400)

The Public Works Department is responsible for maintaining much of the public infrastructure you see on a daily basis, including the streets, curbs, and sidewalks. The Public Works Staff maintain and construct streets, curbs, and public sidewalks, perform street and pothole patching, and oversee road repaving projects. The team also cares for Village-owned trees, maintains streetlights, traffic signals, and Village vehicles, and ensures streets and sidewalks are cleared of snow and ice. Regular street cleaning helps maintain the Village’s appearance and overall infrastructure quality.

### Forestry (01-600)

The Public Works Department is responsible for maintaining all parkway trees between the sidewalk (or property line) and the curb (or edge of pavement). Maintenance includes inspecting and trimming trees, as well as the removal of dead or diseased trees. Tree maintenance efforts focus on promoting safety, visibility, and long-term tree health. Pruning is performed to eliminate low limb interference, clear obstructions from signs and streetlights, and reduce the risk of damage from wind or ice. Staff also work to maintain each tree’s natural shape, remove hazardous or dead limbs, repair storm

damage, and improve overall tree health by minimizing the potential for disease and insect infestation.

### Performance Measures – Public Works Department

	FY2024 Actual	FY2025 Goal	FY2025 Actual	2026 Goal
<b>Drinking Water</b>				
Water Loss	N/A	N/A	28%	15%
Exersize water system Valves	60%	100%	237	237
<b>Village Infrastructure</b>				
Pavment Condition Rating	62	65	63	65
Televise Sanitary Sewer System (linear feet)	1200'	10,976'	400'	5200'
Flush Sanitary Sewer System (linear feet)	6200'	10,976'	10050	10,000'
Inspection of Manholes (359 total)	0	50%	145	214
Inspection of Street Lights (420)			420	420
Percentage of Automated Remote Water Meter Reads	92%	98%	91%	94%
<b>Staff Training</b>				
Attend Safety classes for: Confined Space, Fall	100%	100%	4 out of 4	4 out of 4
Preventable Vehicular Accidents	100%	100%	0	0
Preventable Injuries/accidents	100%	100%	1	0
<b>Emergency Response</b>				
Percentage of Julie locates performed without a mismatch	100%	100%	100%	100%
Salt usage	N/A	N/A	180 tons	200 tons

<b>Department Accomplishments for FY25</b>			
<b>Public Works</b>			
<u>Goal</u>	<u>Objective</u>	<u>Action</u>	<u>Status</u>
Enhanced Resident Experiences	Maintain reliable infrastructure	Rebuilt Woodstock Avenue, including the installation of a new storm and sanitary sewer	Completed
Enhanced Resident Experiences	Maintain reliable infrastructure	Repaved Roger Avenue, between Ridge Road and Brier Street, and Richmond Road, between Kenilworth Avenue and Woodstock Avenue	Completed
Enhanced Resident Experiences	Maintain reliable Infrastructure	Refined Lead Service Line Replacement Plan	Ongoing
Enhanced Resident Experiences	Provide Village-wide beautification efforts	Evaluated holiday decoration needs throughout the Village	Ongoing
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Cross trained staff on water operations; secondary water license in the Department will allow for redundancy in operations	Ongoing
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Evaluation of on-call pay for staff	Postponed

## Department Goals and Objectives for FY26

Public Works			
Goal	Objective	Action	Status
Enhanced Resident Experiences	Implementing Vision for Green Bay Road Corridor	Identify infrastructure needs such as lead service line replacements on Green Bay Road	
Enhanced Resident Experiences	Maintain reliable infrastructure	Repave Brier Street, between Roger Avenue and N. Village Limits, Maclean Avenue, between Brier Street and Ridge Road, Winnetka Avenue, between Cumberland Avenue and Essex Road, and Essex Road, between Cumberland Avenue and N. Village Limits.	
Enhanced Resident Experiences	Maintain reliable infrastructure	Bench test Village water meter and evaluate a water meter replacement program	
Enhanced Resident Experiences	Maintain reliable Infrastructure	Refined Lead Service Line Replacement Plan including a cost share program	
Enhanced Resident Experiences	Maintain reliable Infrastructure	Conduct Village wide catch basin cleaning	
Enhanced Resident Experiences	Maintain reliable Infrastructure	Conduct smoke test and inspection of sanitary manholes on west side of Green Bay Road pursuant to Metropolitan Water Reclamation District requirements	
Enhanced Resident Experiences	Village-wide beautification efforts	Develop a comprehensive plan for holiday decoration needs across the Village on Village properties	
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Ensure staff receives water license upon training period completion	

### Budget Initiatives

- 600-5766 – Winter Tree Trimming Program is budgeted in the amount of \$25,000.
- 600-5767 and 600-5768 – 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.
- 800-8007 - \$6,000 is budgeted for the improvement of beach amenities such as umbrellas, planters, and chairs.

## 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.

### Performance Measures – Police Department

Area	Goal	2025 Goal	2026 Goal
Crime	Limit Part 1 Uniform Crime Reporting (UCR) incidents in Village	<30 / 10	<25
	Limit Part 2 Uniform Crime Reporting (UCR) incidents in Village	<90 / 20	<75
	Average 5 minutes or less response time for Emergency Calls	<5 Mins/Yes	<5 Mins
Training	Assess training needs for each patrol officer during career development meetings.	48 Hrs. Outside training for each officer	40 Hrs. Outside training for each officer
	Ensure all sworn officers complete annual and state mandated 3-year training (50 ILCS 705/7)	100% / Yes	100%
Community Policing	Provide timely public education and safety information covering topics <u>such as</u> : crime prevention, traffic/personal safety, crime trends.	36 / 9	24
	Promote community policing strategies to keep lines of communication with our residents open to <u>include</u> : coffee with a cop, tours, other events	20 / 17	20

\* Part 1 Crimes- Homicide, Rape, Robbery, Aggravated Assault, Burglary, Larceny, Motor Vehicle Theft, Arson, Human Trafficking.

\*\* Part 2 Crimes- Simple Assault, 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 average number of hours FT officers have worked at KPD since the beginning of the year is 44 hours.

**Department Accomplishments for FY25**

<b>Police</b>			
	<b>Objective</b>	<b>Action</b>	<b>Status</b>
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	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.	Postponed
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Full implementation of Axon Body Worn Camera (BWC) Program	Completed
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Full implementation of Brazos e-citation and e-crash programs	Completed
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Reviewed, revised, and published (42) department policies on Lexipol	Completed
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Developed Recruitment and Selection SOP, which was instrumental in selecting and onboarding two new hires	Completed
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Developed Communications Plan / Public Information Officer (PIO)	Completed
Enhanced Resident Experiences	Evaluate External Service Delivery	Evaluation of Resident House Key Program	Ongoing
Enhanced Resident Experiences	Evaluate External Service Delivery	Collaborated with Sears School Administrators to develop a Student Reunification Plan	Ongoing

## Department Goals and Objectives for FY26

Police			
Goal	Objective	Action	Status
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Conduct internal Active Threat tabletop exercise with KPD and WFD personnel	
Improve Operational Efficiency	Evaluate Current Procedures and Seek Improvement for Internal and External Service Delivery	Refine Communications Plan through addition of one KPD Social Media Platform	
Enhanced Community Connection and Interaction	Assess community needs through comprehensive staffing review	Review part time program	
Enhanced Community Connection and Interaction	Increase community engagement efforts through a larger presence at community events	Conduct orientation walk-thru of Sears School with all KPD personnel and L.E. representatives from neighboring jurisdictions	
Enhanced Community Connection and Interaction	Increase community engagement efforts through a larger presence at community events	Conduct Student Reunification Training with Sears School staff	
Enhanced Community Connection and Interaction	Increase community engagement efforts through a larger presence at community events	Host no less than four community engagement opportunities, such as the Open House, Coffee with a Cop, and Trunk or Treat	
Enhanced Resident Experiences	Evaluate External Service Delivery	Evaluation and development of procedures for the Resident House Key Program	

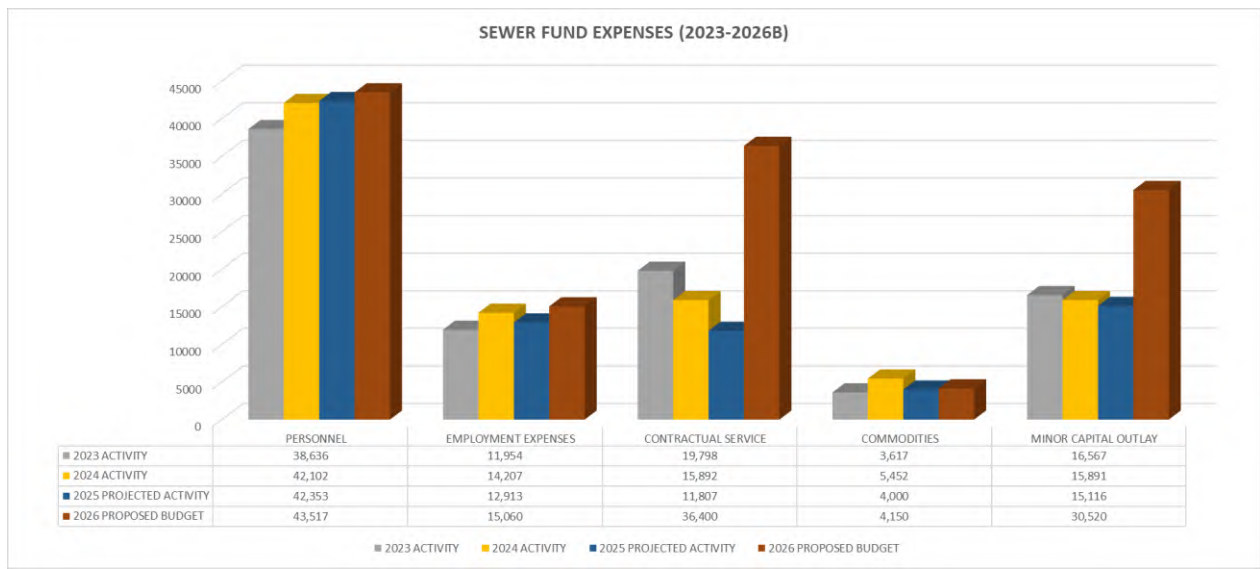
### Budget Initiatives

- Personnel expenses increased by \$220,575 or 12.5%, primarily due to increased salary and benefits; of which \$146,410 is directly related to employment expense (deferred contribution, health insurance, FICA). Furthermore, based on underutilization of the part time salaries, a significant reduction of \$74,420 has been put in place.
- 900-4051 – Additional Contribution – A \$20,000 additional contribution was budgeted for funding the police pension.
- 900-5092 – \$12,000 is budgeted this year to offset part time costs with independent contractors to assist with a variety of projects.
- 900-5092 - \$100,000 is budgeted this year for legal services.
- 900-5095 – Glenview Dispatch contract has remained steady this coming year but anticipated to increase in FY27 due to contractual obligation.
- 900-5091 – Training and Recruitment has increased due to training mandates, request for Village tuition reimbursement per policy, and professional development for executive command staff.
- 950-5156 – Annual increase is budgeted for Fire Protection services from the Village of Winnetka

## 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 Net Revenue FY25 - \$36,811



### Budget Initiatives

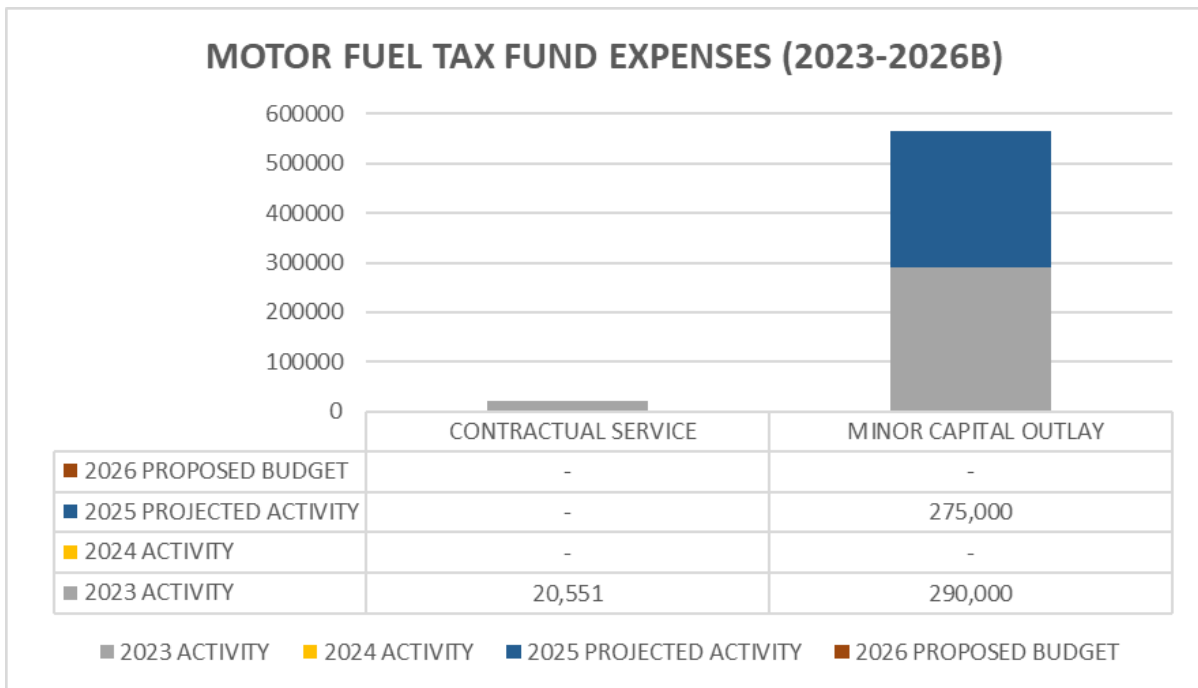
- The Sewer Fund typically operates on a near break-even basis. The FY26 budget includes \$47,200 in capital improvement projects for the sewer fund as depicted in the 5-year CIP document.

## 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 in this fund to a level where a roadway project may be fully funded from available funds.

### **Motor Fuel Tax Fund – Projected Fund Balance FYE 26 - \$780,463**

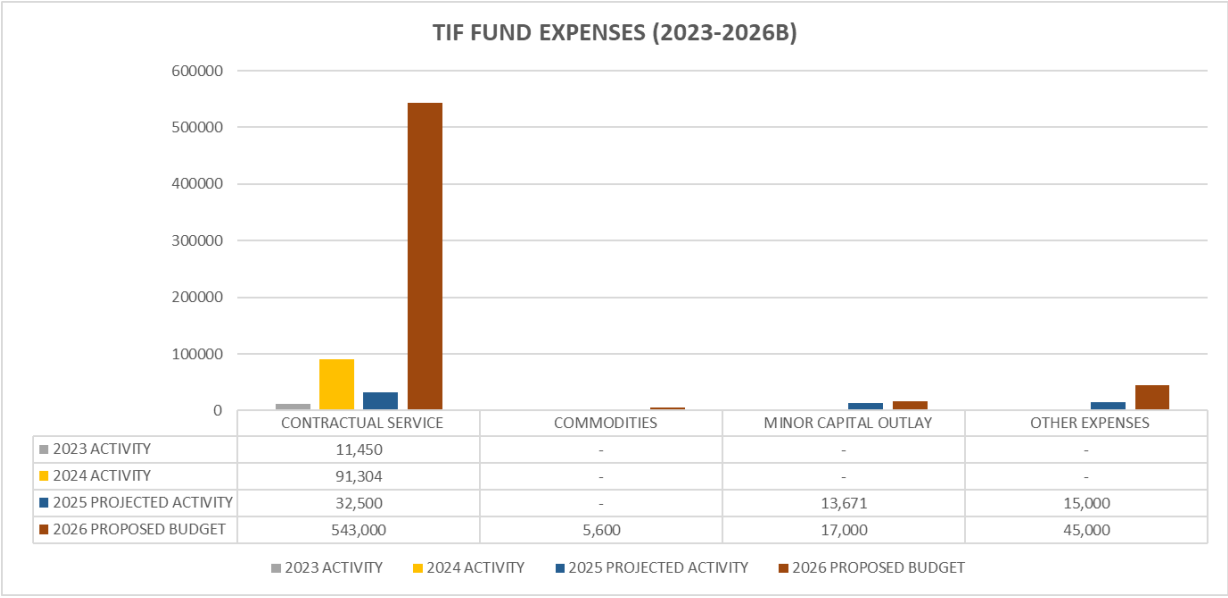


### **Budget Initiatives**

*No expense from the Motor Fuel Tax Fund planned for FY26 in order to build up the fund balance for larger projects anticipated in the coming years.*

# 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 26 - \$1,549,367**

**Budget Initiatives**

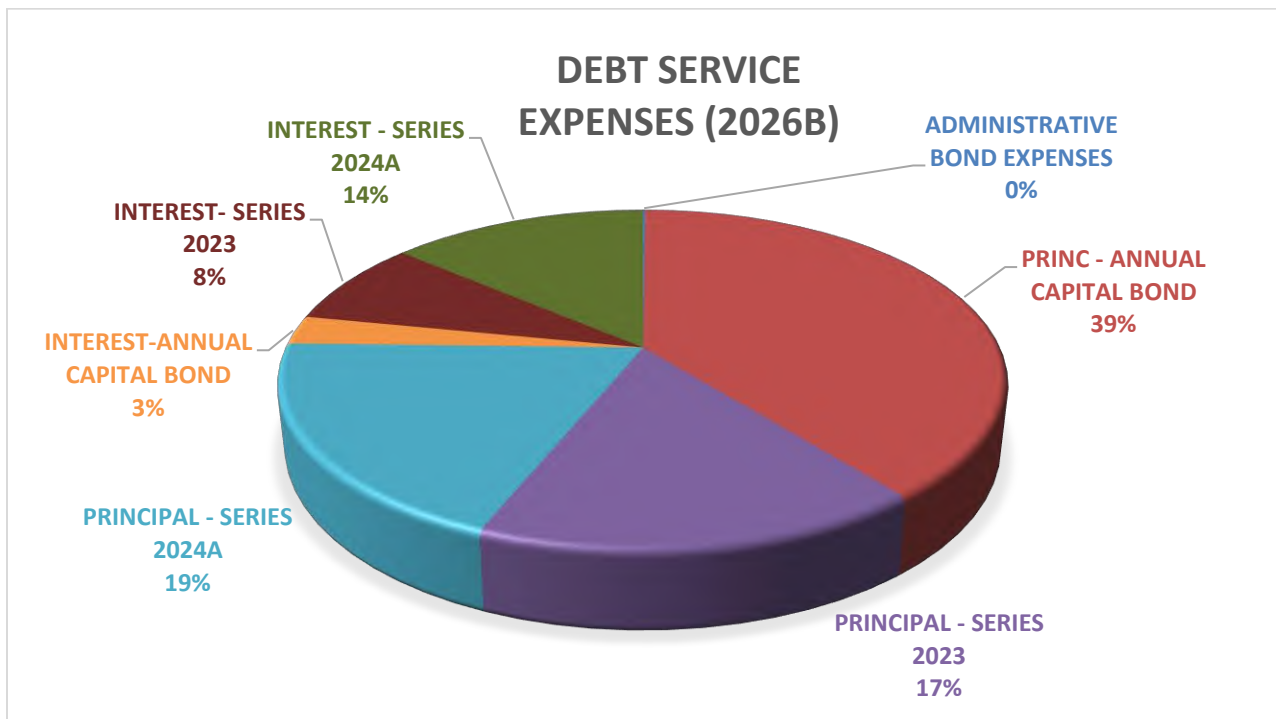
- The FY25 budget anticipates \$250,000 in property tax revenue.
- 14-100-5096 - \$100,000 is budgeted for planning services.
- 14-100-8006 - \$17,000 for Planter Program as outlined in the Teska Planter Plan to further continue promoting, improving and beautifying of the streetscape on Green Bay Road.
- 14-100-8102 - Annually \$45,000 is budgeted to fund the Façade Improvement Program to encourage businesses to revitalize their storefronts and attract customers.
- 14-100-5322 - \$13,000 is budgeted for the remaining engineering fees for relocating the sewer interconnection “Drop Chamber” with the MWRD on the Roger/Green Bay site to ensure its shovel ready once the ComEd vault is removed.
- 14-100-5322 - \$375,000 is budgeted for Phase I Engineering of the Green Bay Corridor. Late 2025, the Village Board will be presented with the concept design and consider moving forward with the next phase. It is expected the process will take 18-24 months.

## 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.

2026 Debt Service supported by this Fund include:

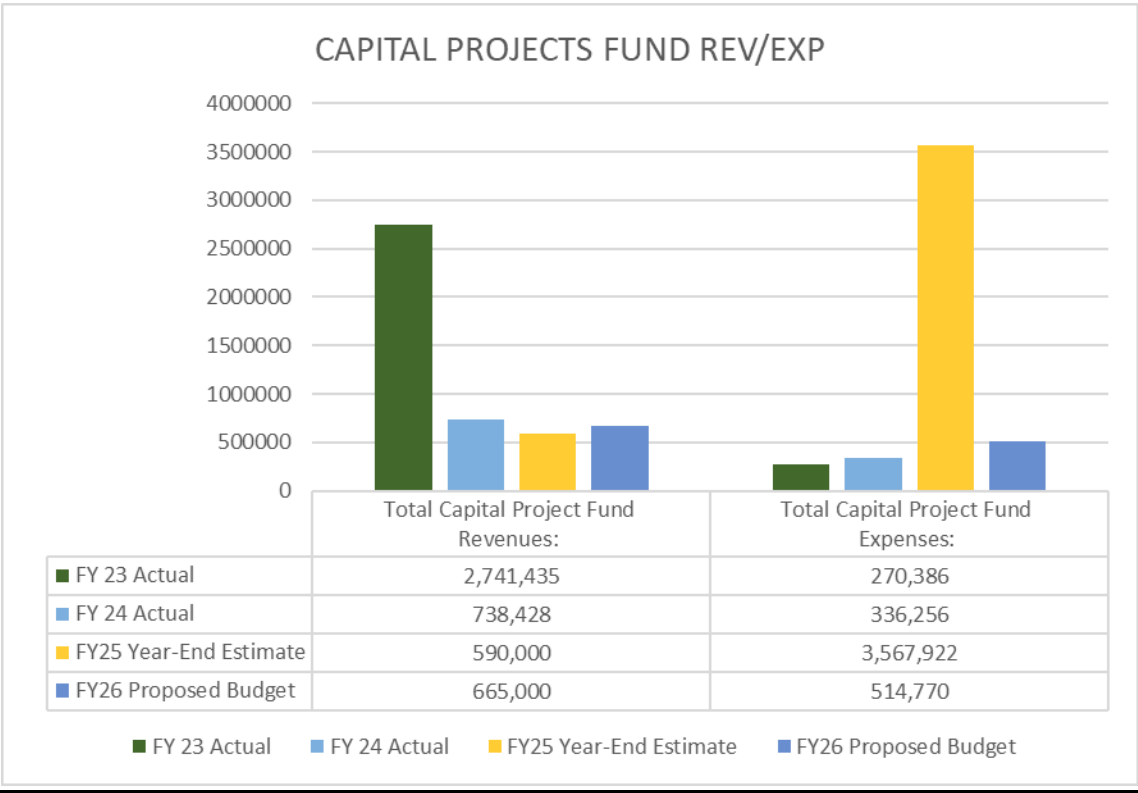
- General Obligation Bond Series 2024A
- General Obligation Bond (ARS) Series 2022
- General Obligation Limited Bonds Series 2025 (Annual Capital Bond)



# 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 2024A Bond/Lake Front Projects Fund (60%).

**Capital Projects Fund– Projected Fund Balance FYE 25 - \$2,593,669**



**Budget Initiatives**

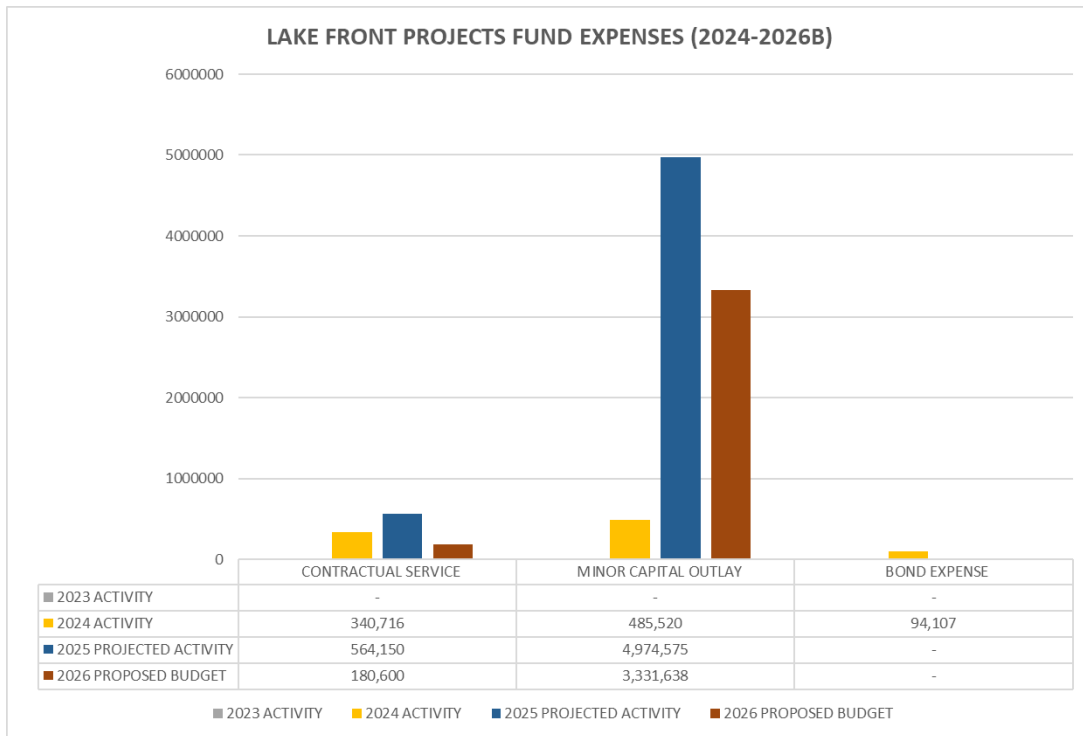
- Public Works Fire Suppression System Phase 2 of 3 is budgeted in the amount \$14,000. Each year, the next phase will be budgeted to reduce the stress on this fund.
- Annual sidewalk program is budgeted in the amount of \$27,500 which is approximately 70 sidewalk squares throughout the Village.

- Design Engineering for water main replacement on Abingdon Avenue, Robsart Road and Tudor Place in the amount of \$127,000
- Design Engineering for road rehabilitation and curb installation on Oxford Road in the amount of \$59,000
- Installation of holiday lights along Sheridan Road in the amount of \$20,000.
- Public Work garage door replacement due to disrepair in the amount of \$20,000.
- Village Hall generator tank replacement in the amount of \$10,000.
- Sheridan Road stripping and crack filling in the amount of \$14,000.
- Information Technology equipment is budgeted in the amount of \$17,050 for the upgrade of a network switch, wireless access points, laptops and desktops.
- Transitioning Village ERP system from on-premise to cloud based, budgeted in the amount of \$34,000.
- Tuckpointing various bridges around the Village, budgeted in the amount of \$7,000.
- A transfer of \$200,000 is budgeted for future projects as outlined in the Capital Improvement Plan.

# 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. Phase One and Phase Two was funded by General Obligation (G.O.) bonds, interest earned on the respective bond proceeds, along with a \$6.5M transfer from General Fund reserves, Fund 23 and Fund 27. Additionally, gifts and contributions may offset expenses within this Fund as part of fundraising efforts conducted in Fall 2025, with payments accepted through April 1, 2026.

## 2024A Bond / Lake Front Project Fund – Projected Fund Balance FYE 26 – \$64,726



### Budget Initiatives

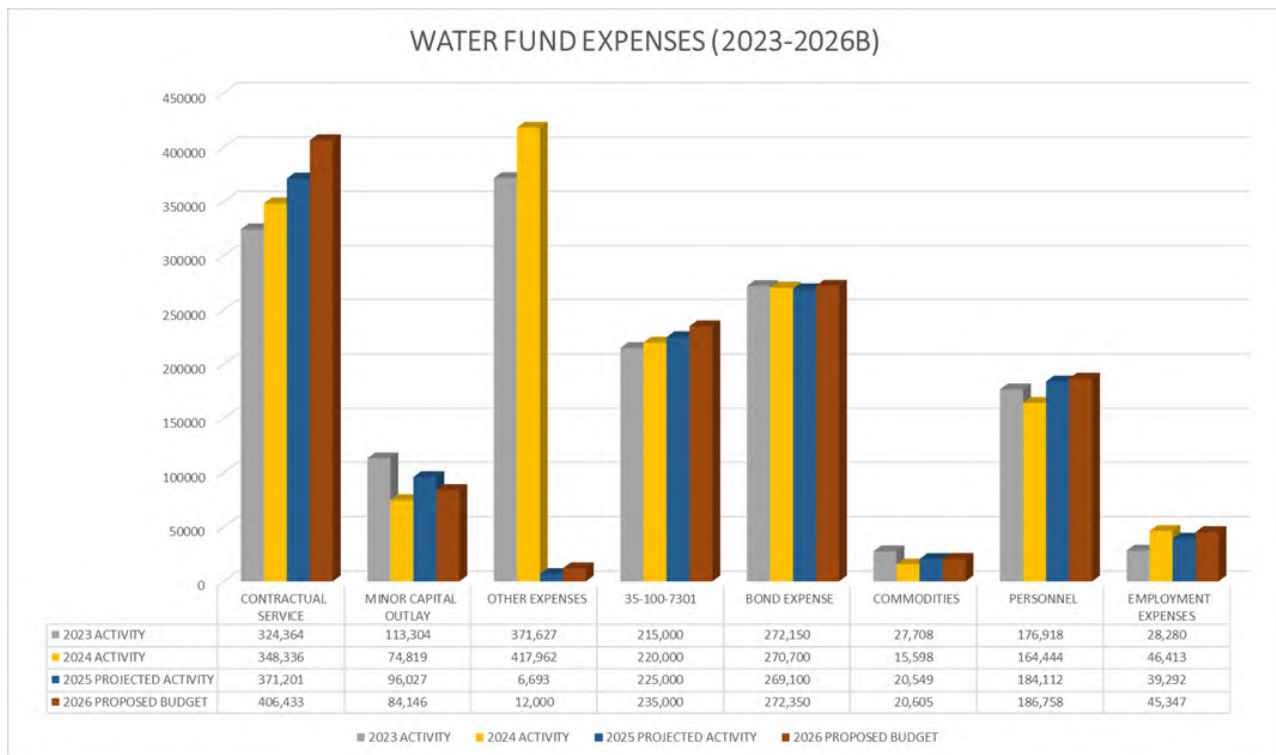
- The Water Treatment Plant Improvements (Phase Two) is budgeted at \$3M, which is the remaining project expenses including construction costs, construction manager services, and architectural fees.
- \$15,300 is budgeted for marketing and communications efforts.

## 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 portable 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 25 – \$850,607**



### **Budget Initiatives**

- \$17,000 has been budgeted for rehabilitation work on the Pressure Reduction Valve Pit on Abbotsford Road and Ivy Court
- \$4,400 is budgeted every three years to conduct a Village wide community backflow testing.
- \$25,000 has been budgeted for the completion of a professional analysis of the Village's current water rate in comparison to expected upcoming expenditures.
- The budget for the purchase of water has increased \$25,000 based on usage.
- There is \$21,746 budgeted in various information technology expenses to support water operations.
- \$15,000 is budgeted for the purchase of two fire hydrants.
- Annual debt service principal payment and interest payment are budgeted in this fund. General Obligation Refunding Bonds (2015) – Water Treatment Plant Improvements

# Budget Detail

**Village of Kenilworth  
Fiscal Year 2026 Budget  
Fund Overview**

November 17, 2025

	FY 23 <i>Actual</i>	FY 24 <i>Actual</i>	FY25 Approved Budget	FY25 YTD	FY25 Year- End Estimate	FY26 Proposed Budget	Delta FY25B v. FY26P
<b>GENERAL FUND</b>							
<b>Total General Operating Revenues:</b>	<b>6,384,101</b>	<b>6,827,387</b>	<b>5,643,100</b>	<b>4,098,246</b>	<b>5,996,895</b>	<b>5,912,055</b>	<b>268,955</b>
Administration General Operating Expenses:	1,051,830	1,202,037	1,287,853	870,593	1,195,531	1,283,467	(4,386)
Public Works General Operating Expenses:	612,110	677,179	678,561	453,677	632,075	691,250	12,689
Public Safety General Operating Expenses:	3,012,786	3,277,282	3,213,965	2,272,184	3,133,741	3,567,211	353,246
Capital Transfers	2,100,000	0	350,000	2,250,000	2,250,000	200,000	(150,000)
<b>Surplus(Deficit) General Operating Fund:</b>	<b>(392,625)</b>	<b>1,670,889</b>	<b>112,721</b>	<b>(1,748,208)</b>	<b>(1,214,452)</b>	<b>170,127</b>	<b>57,406</b>

<b>Audited unassigned Fund Balance 12/31/24:</b>	<b>5,391,093</b>	<b>Audited Fund Balance 12/31/24:</b>	<b>6,277,623</b>
<b>Projected net revenue FY 25:</b>	<b>(1,214,452)</b>	<b>Projected net revenue FY 25:</b>	<b>(1,214,452)</b>
<b>Projected Unassigned Fund Balance FYE 25:</b>	<b>4,176,641</b>	<b>Projected Fund Balance FYE 25:</b>	<b>5,063,171</b>
<b>Projected net revenue FY 26:</b>	<b>170,127</b>	<b>Projected net revenue FY 26:</b>	<b>170,127</b>
<b>Projected Unassigned Fund Balance FYE 26:</b>	<b>4,346,768</b>	<b>Projected Fund Balance FYE 26:</b>	<b>5,233,298</b>
<b>Proj. as a Percentage of Expenditures:</b>	<b>78.4%</b>		

<b>SEWER FUND</b>							
Total Sewer Fund Revenues:	127,540	131,018	119,000	92,896	123,000	123,100	4,100
Total Sewer Fund Expenses:	90,572	93,544	113,742	69,457	86,189	129,444	15,702
<b>Surplus(Deficit) Sewer Fund:</b>	<b>36,968</b>	<b>37,474</b>	<b>5,258</b>	<b>23,439</b>	<b>36,811</b>	<b>(6,344)</b>	<b>(11,602)</b>

<b>Audited Fund Balance 12/31/24:</b>	<b>508,488</b>
<b>Projected net revenue FY 25:</b>	<b>36,811</b>
<b>Projected Fund Balance FYE 25:</b>	<b>545,299</b>
<b>Projected net revenue FY 26:</b>	<b>(6,344)</b>
<b>Projected Fund Balance FYE 26:</b>	<b>538,955</b>
<b>Proj. as a Percentage of Expenditures:</b>	<b>416.36%</b>

<b>MOTOR FUEL TAX FUND</b>							
Total Motor Fuel Tax Fund Revenues:	141,629	147,813	134,546	113,274	145,511	149,840	15,294
Total Motor Fuel Tax Fund Expenses:	310,551	0	460,000	0	275,000	0	(460,000)
<b>Surplus(Deficit) Motor Fuel Tax Fund:</b>	<b>(168,922)</b>	<b>147,813</b>	<b>(325,454)</b>	<b>113,274</b>	<b>(129,489)</b>	<b>149,840</b>	<b>475,294</b>

<b>Audited Fund Balance 12/31/24:</b>	<b>760,112</b>
<b>Projected net revenue FY 25:</b>	<b>(129,489)</b>
<b>Projected Fund Balance FYE 25:</b>	<b>630,623</b>
<b>Projected net revenue FY 26:</b>	<b>149,840</b>
<b>Projected Fund Balance FYE 26:</b>	<b>780,463</b>

<b>WATER FUND</b>							
Total Water Fund Revenues:	1,556,441	1,103,916	1,047,625	815,832	1,117,374	1,076,800	29,175
Total Water Fund Operational Expenses:	1,212,771	1,338,272	706,950	580,804	986,974	1,027,639	320,689
<b>Surplus(Deficit) Water Fund Fund:</b>	<b>343,670</b>	<b>(234,356)</b>	<b>340,675</b>	<b>235,028</b>	<b>130,400</b>	<b>49,161</b>	<b>(291,514)</b>

<b>Audited Fund Balance 12/31/24:</b>	<b>720,207</b>
<b>Projected net revenue FY 25:</b>	<b>130,400</b>
<b>Projected Fund Balance FYE 25:</b>	<b>850,607</b>
<b>Projected net revenue FY 26:</b>	<b>49,161</b>
<b>Projected Fund Balance FYE 26:</b>	<b>899,768</b>
<b>Proj. as a Percentage of Expenditures:</b>	<b>87.56%</b>

<b>DEBT SERVICE FUND</b>							
Total Debt Service Fund Revenues:	2,502,723	7,933,352	2,439,282	906,130	2,429,281	1,798,000	(641,282)
Total Debt Service Fund Expenses:	2,302,317	7,947,047	2,391,182	323,754	2,411,182	2,390,725	(457)
<b>Surplus(Deficit) Debt Service Fund:</b>	<b>200,406</b>	<b>(13,695)</b>	<b>48,100</b>	<b>582,376</b>	<b>18,099</b>	<b>(592,725)</b>	<b>(640,825)</b>

<b>Audited Fund Balance 12/31/24:</b>	<b>69,635</b>
<b>Projected net revenue FY 25:</b>	<b>18,099</b>
<b>Projected Fund Balance FYE 25:</b>	<b>87,734</b>
<b>Projected net revenue FY 26:</b>	<b>(592,725)</b>
<b>Projected Fund Balance FYE 26:</b>	<b>(504,991)</b>

**Village of Kenilworth  
Fiscal Year 2026 Budget  
Fund Overview**

November 17, 2025

	<i>FY 23 Actual</i>	<i>FY 24 Actual</i>	<i>FY25 Approved Budget</i>	<i>FY25 YTD</i>	<i>FY25 Year- End Estimate</i>	<i>FY26 Proposed Budget</i>	<i>Delta FY25B v. FY26P</i>
<b>CAPITAL PROJECTS FUND</b>							
Total Capital Project Fund Revenues:	2,741,435	738,428	490,000	164,552	590,000	665,000	175,000
Total Capital Project Fund Expenses:	270,386	336,256	165,000	3,526,019	3,567,922	514,770	349,770
<b>Surplus(Deficit) Capital Projects Fund:</b>	<b>2,471,049</b>	<b>402,172</b>	<b>325,000</b>	<b>(3,361,467)</b>	<b>(2,977,922)</b>	<b>150,230</b>	<b>(174,770)</b>

**Audited Fund Balance 12/31/24: 5,571,591**  
**Projected net revenue FY 25: (2,977,922)**  
**Projected Fund Balance FYE 25: 2,593,669**  
**Projected net revenue FY 26: 150,230**  
**Projected Fund Balance FYE 26: 2,743,899**

<b>KW2023 CAPITAL PROJECTS FUND</b>							
Total KW2023 Capital Projects Fund Revenues:	104,870	98,586	75,000	33,801	33,801	0	(75,000)
Total KW2023 Capital Projects Fund Expenses:	564,768	869,925	0	1,140,877	1,174,712	0	0
<b>Surplus(Deficit) KW2023 Capital Projects Fund:</b>	<b>(459,898)</b>	<b>(771,339)</b>	<b>75,000</b>	<b>(1,107,076)</b>	<b>(1,140,911)</b>	<b>0</b>	<b>(75,000)</b>

**Audited Fund Balance 12/31/24: 1,140,911**  
**Projected net revenue FY 25: (1,140,911)**  
**Projected Fund Balance FYE 25: 0**  
**Projected net revenue FY 26: 0**  
**Projected Fund Balance FYE 26: 0**

<b>2024A BOND/LAKE FRONT PROJECTS</b>							
Total 2024A/ Lake Front Projects Fund Revenues:	0	2,649,717	390,000	6,830,163	6,874,712	25,000	(365,000)
Total 2024A/ Lake Front Projects Fund Expenses:	0	920,343	4,188,300	1,270,468	5,538,725	3,512,238	(676,062)
<b>Surplus(Deficit) 2024A/ Lake Front Projects Fund:</b>	<b>0</b>	<b>1,729,374</b>	<b>(3,798,300)</b>	<b>5,559,695</b>	<b>1,335,987</b>	<b>(3,487,238)</b>	<b>311,062</b>

**Audited Fund Balance 12/31/24: 1,714,977**  
**Projected net revenue FY 25: 1,335,987**  
**Projected Fund Balance FYE 25: 3,050,964**  
**Projected net revenue FY 26: (3,487,238)**  
**Projected Fund Balance FYE 26: (436,274)**

<b>TAX INCREMENT FINANCE FUND</b>							
Total TIF Fund Revenues:	299,151	1,168,298	217,000	226,124	260,000	250,000	33,000
Total TIF Fund Expenses:	11,450	91,304	938,300	65,855	61,171	610,600	(327,700)
<b>Surplus(Deficit) Tax Increment Finance Fund:</b>	<b>287,701</b>	<b>1,076,994</b>	<b>(721,300)</b>	<b>160,269</b>	<b>198,829</b>	<b>(360,600)</b>	<b>360,700</b>

**Audited Fund Balance 12/31/24: 1,711,138**  
**Projected net revenue FY 25: 198,829**  
**Projected Fund Balance FYE 25: 1,909,967**  
**Projected net revenue FY 26: (360,600)**  
**Projected Fund Balance FYE 26: 1,549,367**

**Village of Kenilworth  
Proposed FY2026 Budget**

**REVENUE**

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 YTD ACTIVITY THRU 9/30/2025	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
Fund 01 - GENERAL FUND									
Dept 100 - ADMINISTRATION									
01-100-3001	CURRENT TAX LEVY	2,253,945	2,795,351	2,625,770	2,741,876	1,398,778	2,741,876	2,895,881	154,005
01-100-3002	CURRENT TAX LEVY POLPEN	777,234	920,167	834,909	759,873	441,376	759,873	770,084	10,211
01-100-3004	REPLACEMENT TAX	74,532	106,074	62,258	52,382	34,824	52,000	52,613	231
01-100-3005	STATE SALES TAX	125,894	222,026	212,145	140,000	242,374	160,000	207,000	67,000
01-100-3006	STATE INCOME TAX	336,741	401,536	426,929	446,284	352,032	430,000	453,023	6,739
01-100-3007	LOCAL USE TAX	98,237	97,858	94,164	65,658	33,633	35,000	9,402	(56,256)
01-100-3008	CONSUMPTION TAX	2,573	3,807	4,014	4,440	2,960	4,200	4,048	(392)
01-100-3010	UTILITY TAX-COMED	90,857	86,055	94,300	90,000	82,740	92,000	94,000	4,000
01-100-3011	UTILITY TAX-NICOR	76,457	81,767	67,219	68,000	68,610	69,000	71,000	3,000
01-100-3012	UTILITY TAX-TELECOM	44,275	37,288	36,673	30,000	27,244	32,000	35,000	5,000
01-100-3020	911 DISBURSEMENT - JETSB FUNDS	86,825	98,010	81,365	83,000	69,538	85,000	81,000	(2,000)
01-100-3029	MISC TAX-FOREIGN FIRE TAX	19,038	17,157	20,383	18,000	-	19,000	20,000	2,000
01-100-3101	CIRCUIT COURT FINES	1,097	748	1,487	750	612	700	800	50
01-100-3102	VILLAGE ORDINANCE FINES	23,897	34,287	9,805	6,000	14,427	13,000	15,000	9,000
01-100-3201	VEHICLE LICENSE	102,104	78,780	80,590	80,000	74,956	79,578	80,000	-
01-100-3202	ANIMAL LICENSE	1,967	1,660	1,505	1,500	900	1,240	1,500	-
01-100-3203	LIQUOR LICENSE	3,690	4,250	4,750	4,250	-	4,750	4,750	500
01-100-3301	PERMITS-BUILDING	415,076	348,254	650,919	400,000	561,053	603,263	454,400	54,400
01-100-3306	PLAN REVIEW	38,414	34,807	56,610	67,000	58,923	70,800	59,400	(7,600)
01-100-3307	ZONING REVIEW	5,407	5,700	9,200	17,000	6,450	8,000	6,000	(11,000)
01-100-3308	ZBA FILING FEE	2,640	6,900	4,900	2,640	5,700	4,900	3,000	360
01-100-3309	BRC (DEMO) FILING FEES	700	1,400	350	350	350	700	350	-
01-100-3310	TREE PERMIT	12,920	300	200	300	-	100	100	(200)
01-100-3311	ARC FILING FEE	840	700	700	700	1,350	1,350	700	-
01-100-3312	RE-INSPECTION FEE	1,013	1,791	1,050	750	1,250	1,050	1,000	250
01-100-3398	CONSTRUCTION PARKING PERMITS	2,069	1,740	894	1,500	1,770	1,400	3,000	1,500
01-100-3399	PERMITS-PARKING	21,943	12,794	13,575	10,000	13,484	14,000	12,000	2,000
01-100-3401	AMBULANCE USERS FEE	22,077	21,324	12,375	20,000	-	19,000	17,500	(2,500)
01-100-3402	SPECIAL EVENT & USE FEE	1,965	3,525	725	1,000	3,368	3,193	3,000	2,000
01-100-3403	ELEVATOR INSPECTIONS	180	257	393	180	329	329	300	120
01-100-3404	FIRE AND BURGLAR ALARM FEES	6,908	5,225	5,975	6,000	2,200	5,000	6,000	-
01-100-3405	YARD WASTE STICKERS	11,020	9,835	9,633	10,000	6,250	9,700	9,600	(400)
01-100-3407	SPECIAL DUTY DETAIL	3,584	2,475	4,163	3,000	1,050	2,000	3,000	-
01-100-3432	REFUSE & RECYCLING FEES	93,904	96,991	96,000	96,000	64,046	96,000	96,000	-
01-100-3436	ANTENNA LEASE FEES	197,093	431,039	359,037	187,601	140,395	187,601	193,229	5,628
01-100-3499	MISCELLANEOUS FEES	3,175	13,861	226	-	-	-	-	-
01-100-3501	CABLE TV FRANCHISE FEE	51,448	50,809	46,272	49,000	21,994	43,000	43,500	(5,500)
01-100-3602	FEDERAL GRANTS	1,706	-	-	-	-	-	-	-
01-100-3603	STATE GRANTS	2,974	9,609	300,905	-	-	-	-	-
01-100-3605	GRANTS - MISC	6,974	-	12,968	-	-	-	1,000	1,000
01-100-3701	INTEREST INCOME	101,537	301,687	278,339	125,000	279,025	260,000	140,000	15,000
01-100-3802	ADJUSTMENT-EXCESS INS SURPLUS	72,170	(28,612)	138,820	-	223	223	-	-
01-100-3803	ADJUST-DEDUCTIBLE RESERVE	1,030	(2,632)	14,554	-	-	-	-	-
01-100-3901	SALE OF FIXED ASSETS	14,153	3,467	1,175	-	269	269	-	-
01-100-3903	GIFTS & CONTRIBUTIONS	2,327	-	-	-	-	-	-	-
01-100-3904	TREE CONTRIBUTIONS	11,383	3,319	15,093	1,000	4,160	5,000	1,000	-
01-100-3960	RECYCLING INCENTIVE PROGRAM	1,010	1,715	-	-	-	-	-	-
01-100-3989	OTHER INCOME	26,457	4,915	5,435	1,421	7,103	8,300	2,775	1,354
Totals for dept 100 - ADMINISTRATION		5,253,460	6,330,016	6,698,752	5,592,455	4,028,206	5,926,855	5,851,955	259,500
Dept 800 - BEACH									
01-800-3402	BEACH FEES	44,057	53,450	52,755	50,000	59,790	59,790	60,000	10,000
01-800-3989	OTHER INCOME	340	635	880	645	10,250	10,250	100	(545)
Totals for dept 800 - BEACH		44,397	54,085	53,635	50,645	70,040	70,040	60,100	9,455
Dept 900 - POLICE									
01-900-4000	PROCEEDS FROM LEASE ISSUANCE	3,731	-	75,000	-	-	-	-	-
Totals for dept 900 - POLICE		3,731	-	75,000	-	-	-	-	-
<b>ESTIMATED REVENUES - FUND 01</b>		<b>5,301,588</b>	<b>6,384,101</b>	<b>6,827,387</b>	<b>5,643,100</b>	<b>4,098,246</b>	<b>5,996,895</b>	<b>5,912,055</b>	<b>268,955</b>
Fund 02 - SEWER SERVICE FUND									
Dept 100 - ADMINISTRATION									
02-100-3430	SEWER CHARGES	103,679	106,853	105,128	101,000	78,177	105,000	105,000	4,000
02-100-3701	INTEREST INCOME	(6,725)	20,687	25,790	18,000	14,719	18,000	18,000	-
02-100-3989	OTHER INCOME	1,117	-	100	-	-	-	100	100
Totals for dept 100 - ADMINISTRATION		98,072	127,540	131,018	119,000	92,896	123,000	123,100	4,100
<b>ESTIMATED REVENUES - FUND 02</b>		<b>98,072</b>	<b>127,540</b>	<b>131,018</b>	<b>119,000</b>	<b>92,896</b>	<b>123,000</b>	<b>123,100</b>	<b>4,100</b>
Fund 06 - MFT FUND									
Dept 100 - ADMINISTRATION									
06-100-3701	INTEREST INCOME	11,496	33,121	36,065	20,000	28,669	38,500	35,000	15,000
06-100-3801	MFT ALLOTMENTS	129,533	108,508	111,748	114,546	84,605	107,011	114,840	294
Totals for dept 100 - ADMINISTRATION		141,028	141,629	147,813	134,546	113,274	145,511	149,840	15,294
<b>ESTIMATED REVENUES - FUND 06</b>		<b>141,028</b>	<b>141,629</b>	<b>147,813</b>	<b>134,546</b>	<b>113,274</b>	<b>145,511</b>	<b>149,840</b>	<b>15,294</b>

**Village of Kenilworth  
Proposed FY2026 Budget**

**REVENUE**

	5-YEAR AVG 2019-2023	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 YTD ACTIVITY THRU 9/30/2025	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
<b>Fund 14 - TAX INCREMENT FINANCING</b>								
Dept 100 - ADMINISTRATION								
14-100-3001	126,129	280,240	309,007	200,000	172,764	200,000	225,000	25,000
14-100-3701	4,490	18,911	59,291	17,000	53,360	60,000	25,000	8,000
14-100-3992			800,000					-
Totals for dept 100 - ADMINISTRATION	130,619	299,151	1,168,298	217,000	226,124	260,000	250,000	33,000
<b>ESTIMATED REVENUES - FUND 14</b>	<b>130,619</b>	<b>299,151</b>	<b>1,168,298</b>	<b>217,000</b>	<b>226,124</b>	<b>260,000</b>	<b>250,000</b>	<b>33,000</b>
<b>Fund 23 - KW 2023 CAPITAL PROJECTS FUND</b>								
Dept 100 - ADMINISTRATION								
23-100-3100	1,664,000							
23-100-3701	36,189	102,444	86,586	75,000	33,801	33,801		(75,000)
23-100-3989	2,132	2,426	12,000					-
Totals for dept 100 - ADMINISTRATION	1,702,321	104,870	98,586	75,000	33,801	33,801	-	(75,000)
<b>ESTIMATED REVENUES - FUND 23</b>	<b>1,702,321</b>	<b>104,870</b>	<b>98,586</b>	<b>75,000</b>	<b>33,801</b>	<b>33,801</b>	<b>-</b>	<b>(75,000)</b>
<b>Fund 26 - LONG-TERM DEBT SERVICE</b>								
Dept 100 - ADMINISTRATION								
26-100-3003	1,046,393	1,164,609	1,024,301	999,282	494,345	999,281	990,000	(9,282)
26-100-3004	687,140	806,829	707,701	790,000	392,550	790,000	788,000	(2,000)
26-100-3100	216,576	486,265	6,131,407	600,000	600,000	600,000	600,000	(600,000)
26-100-3101	-	-	21,795	20,000		20,000		(20,000)
26-100-3701	15,788	45,020	48,148	30,000	19,235	20,000	20,000	(10,000)
Totals for dept 100 - ADMINISTRATION	1,965,897	2,502,723	7,933,352	2,439,282	906,130	2,429,281	1,798,000	(641,282)
<b>ESTIMATED REVENUES - FUND 26</b>	<b>1,965,897</b>	<b>2,502,723</b>	<b>7,933,352</b>	<b>2,439,282</b>	<b>906,130</b>	<b>2,429,281</b>	<b>1,798,000</b>	<b>(641,282)</b>
<b>Fund 27 - ANNUAL REFUNDING BOND</b>								
Dept 100 - ADMINISTRATION								
27-100-3100	522,424	468,735	458,150	390,000		390,000	390,000	-
27-100-3602	67,321							-
27-100-3701	31,376	112,284	280,278	100,000	164,552	200,000	75,000	(25,000)
27-100-3989	12,083	60,416						-
27-100-3990	610,000	2,100,000					200,000	200,000
Totals for dept 100 - ADMINISTRATION	1,243,204	2,741,435	738,428	490,000	164,552	590,000	665,000	175,000
<b>ESTIMATED REVENUES - FUND 27</b>	<b>1,243,204</b>	<b>2,741,435</b>	<b>738,428</b>	<b>490,000</b>	<b>164,552</b>	<b>590,000</b>	<b>665,000</b>	<b>175,000</b>
<b>Fund 28 - 2024A BOND/LAKE FRONT PROJECTS</b>								
Dept 100 - ADMINISTRATION								
28-100-3100			1,810,443					-
28-100-3106			786,973					-
28-100-3701			52,301	40,000	39,117	50,000	25,000	(15,000)
28-100-3903					135			-
28-100-3990				350,000	350,000	350,000		(350,000)
28-100-3992					6,440,911	6,474,712		-
Totals for dept 100 - ADMINISTRATION			2,649,717	390,000	6,830,163	6,874,712	25,000	(365,000)
<b>ESTIMATED REVENUES - FUND 28</b>	<b>-</b>	<b>-</b>	<b>2,649,717</b>	<b>390,000</b>	<b>6,830,163</b>	<b>6,874,712</b>	<b>25,000</b>	<b>(365,000)</b>
<b>Fund 35 - WATER FUND</b>								
Dept 100 - ADMINISTRATION								
35-100-3420	720	3,600	3,500	3,600	2,700	3,600	3,600	-
35-100-3432	765,700	796,795	778,239	750,000	579,056	803,939	770,000	20,000
35-100-3435	275,971	277,101	277,232	270,000	206,030	276,547	270,000	-
35-100-3701	13,087	29,734	39,128	20,000	24,109	29,800	29,000	9,000
35-100-3902	4,476	5,050	4,550	3,200	3,237	2,788	3,000	(200)
35-100-3903	947	912	668	825	700	700	700	(125)
35-100-3904	2,817	170	599				500	500
35-100-3980	1,007,711	443,079						
Totals for dept 100 - ADMINISTRATION	2,071,430	1,556,441	1,103,916	1,047,625	815,832	1,117,374	1,076,800	29,175
<b>ESTIMATED REVENUES - FUND 35</b>	<b>2,071,430</b>	<b>1,556,441</b>	<b>1,103,916</b>	<b>1,047,625</b>	<b>815,832</b>	<b>1,117,374</b>	<b>1,076,800</b>	<b>29,175</b>
<b>ESTIMATED REVENUES - ALL FUNDS</b>	<b>12,654,159</b>	<b>13,857,890</b>	<b>20,798,515</b>	<b>10,555,553</b>	<b>13,281,018</b>	<b>17,570,574</b>	<b>9,999,795</b>	<b>(555,758)</b>

**Village of Kenilworth  
Proposed FY2026 Budget**

**ADMINISTRATION**

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 YTD ACTIVITY THRU 9/30/2025	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
Fund 01 - GENERAL FUND									
Dept 100 - ADMINISTRATION									
PERSONNEL									
01-100-4010	REGULAR SALARIES	252,433	237,443	216,599	244,663	183,388	239,951	251,777	7,114
01-100-4019	MERIT-VACATION BUY BACK	19,475	22,750		15,000	-	11,000	17,000	2,000
01-100-4021	PART TIME SALARIES	5,088	25,441	4,554					-
01-100-4023	AUTO ALLOWANCE	2,880	4,800	1,600		2,000	2,400	4,800	4,800
<b>PERSONNEL</b>		<b>279,876</b>	<b>290,434</b>	<b>222,753</b>	<b>259,663</b>	<b>185,388</b>	<b>253,351</b>	<b>273,577</b>	<b>13,914</b>
EMPLOYMENT EXPENSES									
01-100-4028	EMPLOYEE BENEFITS-MEDICAL	31,825	24,934	17,000	9,068	8,873	14,315	15,264	6,196
01-100-4029	EMPLOYEE BENEFITS-DENTAL	2,055	1,594	1,139	496	469	621	868	372
01-100-4030	EMPLOYEE BENEFITS-LIFE	689	624	593	539	447	500	601	62
01-100-4031	FICA & MEDICARE-EMPLOYER	18,545	19,349	19,255	18,717	14,129	18,465	20,631	1,914
01-100-4032	IMRF-EMPLOYER	21,464	3,912	4,429	4,918	1,372	1,794	1,908	(3,010)
01-100-4033	UNEMPLOYMENT-EMPLOYER	437	465	573	550	223	424	562	12
01-100-4035	DEF CONTRIB PLAN	437						7,500	7,500
01-100-4040	IMRF- ADDITIONAL CONTRIBUTION	35,000	25,000	25,000			-	10,000	10,000
<b>EMPLOYMENT EXPENSES</b>		<b>110,451</b>	<b>75,878</b>	<b>67,989</b>	<b>34,288</b>	<b>25,513</b>	<b>36,119</b>	<b>57,334</b>	<b>23,046</b>
CONTRACTUAL SERVICE									
01-100-5021	AUDITING	23,829	23,600	22,485	22,200	25,250	25,250	26,880	4,680
01-100-5022	JULIE FEES	1,038	685	721	543	543	543	839	296
01-100-5023	PLAN REVIEW & INSPECT. SERVICES	43,788	63,518	107,560	131,096	86,751	117,800	134,400	3,304
01-100-5036	PRINTING AND PUBLISHING	9,448	11,058	11,992	10,750	3,572	6,000	9,750	(1,000)
01-100-5041	TELEPHONE	2,972	2,327	2,312	2,366	2,996	3,600	2,256	(110)
01-100-5042	CELL PHONE	772	798	183	600	345	600	600	-
01-100-5051	MISCELLANEOUS SERVICE	4,767	9,552	11,921	11,373	9,797	11,300	13,200	1,827
01-100-5071	POSTAGE	3,754	3,562	1,421	1,440	1,396	2,100	2,010	570
01-100-5091	DUES, MEMBERSHIPS & SUBSCRIPT	9,710	11,677	12,260	14,041	13,424	13,750	16,955	2,914
01-100-5092	PROFESSIONAL SERVICES	15,691	16,913	61,489	9,270	5,129	5,170	7,600	(1,670)
01-100-5093	PROF SERVICE-FINANCE	52,857	77,051	55,169	65,476	36,308	67,548	69,873	4,397
01-100-5095	PROF SERVICES-BPZ-MISC	24,214	61,173	64,519	90,418	55,754	83,157	95,536	5,118
01-100-5096	PROF SERVICES-PLANNING	44,044	29,281	125,008	219,467	115,940	177,694	148,000	(71,467)
01-100-5097	PROF SERVICES-EXEC SEARCH			24,592					-
01-100-5098	PROF SERVICES-HISTORIC PRESERV	1,790	4,000		-			-	-
01-100-5099	PROF SERVICES-ECON DEVELOPMENT	167	(695)		8,000	-		5,000	(3,000)
01-100-5100	PROFESSIONAL SERVICES-IT	40,449	41,904	40,203	41,750	27,507	40,500	43,785	2,035
<b>CONTRACTUAL SERVICE</b>		<b>279,289</b>	<b>356,404</b>	<b>541,835</b>	<b>628,790</b>	<b>384,712</b>	<b>555,012</b>	<b>576,684</b>	<b>(52,106)</b>
COMMODITIES									
01-100-6024	OFFICE SUPPLIES	1,943	1,596	1,895	2,120	506	1,200	1,975	(145)
01-100-6025	OTHER SUPPLIES	1,509	967	1,395	800	721	750	860	60
<b>COMMODITIES</b>		<b>3,452</b>	<b>2,563</b>	<b>3,290</b>	<b>2,920</b>	<b>1,227</b>	<b>1,950</b>	<b>2,835</b>	<b>(85)</b>
OTHER EXPENSES									
01-100-7003	RECRUITMENT & TRAINING	2,946	7,166	1,099	1,925	375	570	1,300	(625)
01-100-7005	MISCELLANEOUS EXPENSE	5,396	2,220	7,455	1,800	342	400	590	(1,210)
01-100-7006	MEETINGS & CONFERENCES	2,527	2,196	1,115	4,315	2,290	4,000	6,520	2,205
01-100-7030	VILLAGE EVENTS	787	183	150	250	-		150	(100)
01-100-7395	FUNDS TRANSFER OUT	610,000	2,100,000		350,000	2,250,000	2,250,000	200,000	(150,000)
<b>OTHER EXPENSES</b>		<b>621,656</b>	<b>2,111,765</b>	<b>9,819</b>	<b>358,290</b>	<b>2,253,007</b>	<b>2,254,970</b>	<b>208,560</b>	<b>(149,730)</b>
MINOR CAPITAL OUTLAY									
01-100-8001	OFFICE FURNITURE	185	41						
01-100-8003	SOFTWARE	19,381	8,945	11,218	15,775	14,385	18,677	21,305	5,530
01-100-8004	COMPUTER EQUIPMENT	1,498	542	914				600	600
<b>MINOR CAPITAL OUTLAY</b>		<b>21,064</b>	<b>9,528</b>	<b>12,132</b>	<b>15,775</b>	<b>14,385</b>	<b>18,677</b>	<b>21,905</b>	<b>6,130</b>
<b>Totals for dept 100 - ADMINISTRATION</b>		<b>1,315,788</b>	<b>2,846,572</b>	<b>857,818</b>	<b>1,299,726</b>	<b>2,864,232</b>	<b>3,120,079</b>	<b>1,140,895</b>	<b>(158,831)</b>
Dept 200 - SUPPORT SERVICES									
CONTRACTUAL SERVICE									
01-200-5001	MAINTENANCE OF OFFICE EQUIP	888	325	600	200			200	-
01-200-5004	INSURANCE-GENERAL LIABILITY	108,541	90,497	86,158	95,000	95,000	95,000	95,700	700
01-200-5005	INSURANCE-WORKERS COMP	18,301	37,616	36,925	38,000	34,066	35,000	36,000	(2,000)
01-200-5024	VILLAGE ATTORNEY-BASE	59,059	39,130	67,825	60,000	35,021	48,600	63,300	3,300
01-200-5025	VILLAGE PROSECUTOR	3,588	3,500	4,025	4,200	1,558	3,300	4,200	-
01-200-5027	VILL ATTORNEY-COMP PLAN & COMM	6,159	20,964	9,290	10,000	494	10,000	10,000	-
01-200-5028	VILL ATTORNEY ZONING/ZBA	3,965	4,653	24,042	27,500	16,709	27,000	22,000	(5,500)
01-200-5029	VILL ATTORNEY-SUBDIVISIONS			1,000					
01-200-5044	INTERNET SERVICES	1,904	2,303	2,854	3,000	1,878	2,741	4,941	1,941
<b>CONTRACTUAL SERVICE</b>		<b>202,406</b>	<b>198,988</b>	<b>232,719</b>	<b>237,900</b>	<b>184,726</b>	<b>221,641</b>	<b>236,341</b>	<b>(1,559)</b>
<b>Totals for dept 200 - SUPPORT SERVICES</b>		<b>202,406</b>	<b>198,988</b>	<b>232,719</b>	<b>237,900</b>	<b>184,726</b>	<b>221,641</b>	<b>236,341</b>	<b>(1,559)</b>

**Village of Kenilworth  
Proposed FY2026 Budget**

**ADMINISTRATION**

		5-YEAR AVG 2019-2023	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED	2025 YTD ACTIVITY THRU 9/30/2025	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
Dept 500 - WASTE REMOVAL									
PERSONNEL									
01-500-4010	REGULAR SALARIES	33,853	30,391	28,127	32,733	24,551	32,042	33,474	741
01-500-4019	MERIT-VACATION BUY BACK	2,691	3,500	-	2,000	-	1,500	1,000	(1,000)
<b>PERSONNEL</b>		<b>36,544</b>	<b>33,891</b>	<b>28,127</b>	<b>34,733</b>	<b>24,551</b>	<b>33,542</b>	<b>34,474</b>	<b>(259)</b>
EMPLOYMENT EXPENSES									
01-500-4028	EMPLOYEE BENEFITS-MEDICAL	6,116	7,032	5,889	2,015	3,376	4,812	2,035	20
01-500-4029	EMPLOYEE BENEFITS-DENTAL	295	252	176	111	19	29	116	5
01-500-4031	FICA & MEDICARE EMPLOYER	2,365	2,185	2,101	2,030	1,858	2,424	2,637	607
01-500-4032	IMRF EMPLOYER		511	542	658	182	237	245	(413)
01-500-4039	EMPLOYEE BENEFITS-OTHER	2,892							-
<b>EMPLOYMENT EXPENSES</b>		<b>11,669</b>	<b>9,980</b>	<b>8,708</b>	<b>4,814</b>	<b>5,435</b>	<b>7,502</b>	<b>5,033</b>	<b>219</b>
CONTRACTUAL SERVICE									
01-500-5092	PROFESSIONAL SERVICES			8,659					-
01-500-5093	PROF SERVICE-FINANCE	1,076	1,848	2,021	2,303	1,470	1,929	2,318	15
01-500-5663	WASTE DUMPING CHARGE	42,887	48,051	51,485	45,877	40,179	48,338	51,906	6,029
01-500-5664	LEAF PICKUP	12,568	12,500	12,500	12,500	-	12,500	12,500	-
<b>CONTRACTUAL SERVICE</b>		<b>56,531</b>	<b>62,399</b>	<b>74,665</b>	<b>60,680</b>	<b>41,649</b>	<b>62,767</b>	<b>66,724</b>	<b>6,044</b>
<b>Totals for dept 500 - WASTE REMOVAL</b>		<b>104,744</b>	<b>106,270</b>	<b>111,500</b>	<b>100,227</b>	<b>71,635</b>	<b>103,811</b>	<b>106,231</b>	<b>6,004</b>
<b>APPROPRIATIONS - FUND 01</b>		<b>1,622,938</b>	<b>3,151,830</b>	<b>1,202,037</b>	<b>1,637,853</b>	<b>3,120,593</b>	<b>3,445,531</b>	<b>1,483,467</b>	<b>(154,386)</b>

**Village of Kenilworth  
Proposed FY2026 Budget**

**PUBLIC WORKS**

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 YTD ACTIVITY THRU 9/30/2025	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
Fund 01 - GENERAL FUND									
Dept 300 - BUILDING & GROUNDS									
PERSONNEL									
01-300-4010	MAINTENANCE SALARIES	12,060	14,408	15,828	16,134	12,044	15,828	16,688	554
01-300-4011	OVERTIME	368	452	365	1,200	340	461	1,000	(200)
01-300-4019	MERIT-VACATION BUY BACK								-
<b>PERSONNEL</b>		<b>12,428</b>	<b>14,860</b>	<b>16,193</b>	<b>17,334</b>	<b>12,384</b>	<b>16,289</b>	<b>17,688</b>	<b>354</b>
EMPLOYMENT EXPENSES									
01-300-4028	EMPLOYEE BENEFITS-MEDICAL	3,725	3,465	3,737	4,653	2,602	3,405	4,074	(579)
01-300-4029	EMPLOYEE BENEFITS-DENTAL	254	211	215	269	140	185	220	(49)
01-300-4031	FICA & MEDICARE EMPLOYER	1,050	1,078	1,182	1,315	907	1,193	1,353	38
01-300-4032	IMRF-EMPLOYER		216	314	346	92	120	118	(28)
01-300-4039	EMPLOYEE BENEFITS-OTHER	1,138							-
<b>EMPLOYMENT EXPENSES</b>		<b>6,167</b>	<b>4,970</b>	<b>5,448</b>	<b>6,583</b>	<b>3,741</b>	<b>4,903</b>	<b>5,765</b>	<b>(818)</b>
CONTRACTUAL SERVICE									
01-300-5046	OUTSIDE MAINT-TRAIN STATION	3,264	3,984	4,282	4,446	3,197	4,450	4,736	290
01-300-5047	OUTSIDE MAINT SERVICES-PW	6,386	10,364	5,320	4,500	4,899	5,078	6,025	1,525
01-300-5048	OUTSIDE MAINT SERVICE-VIL HALL	16,079	15,297	15,207	20,460	14,411	20,000	21,582	1,122
01-300-5092	PROFESSIONAL SERVICES	50	50	50	50	50			(50)
<b>CONTRACTUAL SERVICE</b>		<b>25,779</b>	<b>29,695</b>	<b>24,859</b>	<b>29,456</b>	<b>22,557</b>	<b>29,528</b>	<b>32,343</b>	<b>2,887</b>
COMMODITIES									
01-300-6023	JANITORIAL SUPPLIES	1,969	1,969	1,979	1,700	1,593	2,100	2,300	600
01-300-6024	BLDG REPAIRS-TRAIN STATION	417	225	731	250	222	250	450	200
01-300-6025	BLDG REPAIRS-VILLAGE HALL	6,533	7,140	10,680	8,000	7,126	8,000	7,100	(900)
01-300-6026	BLDG REPAIRS-PUBLIC WORKS	6,249	7,251	2,111		600	1,000	1,000	1,000
01-300-6027	MAINT & CONSTRUCTION SUPPLIES	1,945	2,148	1,949	2,000	1,671	2,000	2,000	-
01-300-6028	HEATING, ELECT & WATER UTIL	2,907	3,487	705		1,919	2,906	2,400	2,400
<b>COMMODITIES</b>		<b>20,020</b>	<b>22,220</b>	<b>18,155</b>	<b>11,950</b>	<b>13,131</b>	<b>16,256</b>	<b>15,250</b>	<b>3,300</b>
MINOR CAPITAL OUTLAY									
01-300-8002	MACHINERY & EQUIPMENT	98	147	230					-
01-300-8007	BLDG IMPROVEMENT & ALTERATIONS	47	40						-
<b>MINOR CAPITAL OUTLAY</b>		<b>144</b>	<b>187</b>	<b>230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals for dept 300 - BUILDING &amp; GROUNDS</b>		<b>64,538</b>	<b>71,932</b>	<b>64,885</b>	<b>65,323</b>	<b>51,813</b>	<b>66,976</b>	<b>71,046</b>	<b>5,723</b>
Dept 400 - STREETS									
PERSONNEL									
01-400-4010	REGULAR SALARIES	192,303	196,993	213,202	217,820	162,613	217,820	226,463	8,643
01-400-4011	OVER TIME SALARIES	4,343	4,702	3,793	7,000	3,538	7,000	10,000	3,000
01-400-4019	MERIT-VACATION BUY BACK	9			1,300	-	1,300	1,600	300
<b>PERSONNEL</b>		<b>196,656</b>	<b>201,695</b>	<b>216,995</b>	<b>226,120</b>	<b>166,151</b>	<b>226,120</b>	<b>238,063</b>	<b>11,943</b>
EMPLOYMENT EXPENSES									
01-400-4028	EMPLOYEE BENEFITS-MEDICAL	45,368	38,376	41,453	51,411	29,020	37,538	48,473	(2,938)
01-400-4029	EMPLOYEE BENEFITS-DENTAL	3,106	2,351	2,373	2,791	1,562	2,022	2,633	(158)
01-400-4030	EMPLOYEE BENEFITS-LIFE	421	666	442	410	340	396	473	63
01-400-4031	FICA & MEDICARE EMPLOYER	14,725	14,728	15,900	15,853	12,230	16,121	18,212	2,359
01-400-4032	IMRF EMPLOYER	16,091	3,061	4,205	4,590	1,230	1,622	1,608	(2,982)
01-400-4033	UNEMPLOYMENT EMPLOYER	387	448	387	550	217	326	528	(22)
01-400-4039	EMPLOYEE BENEFITS-OTHER				1,020	-	1,020		(1,020)
<b>EMPLOYMENT EXPENSES</b>		<b>80,097</b>	<b>59,630</b>	<b>64,760</b>	<b>76,625</b>	<b>44,599</b>	<b>59,045</b>	<b>71,927</b>	<b>(4,698)</b>
CONTRACTUAL SERVICE									
01-400-5041	TELEPHONE	777	729	790	960	807	957	451	(509)
01-400-5042	CELLULAR PHONE SERVICE	1,605	1,847	2,315	2,220	1,354	1,762	1,250	(970)
01-400-5048	OUTSIDE MAINTENANCE SERVICE	31,595	36,397	37,443	34,000	12,416	32,000	35,728	1,728
01-400-5091	DUES, MEMBERSHIP & SUBSCRIPTION	1,735	7,368	7,459	7,830	7,824	7,824	8,126	296
01-400-5093	PROF SERVICE-FINANCE	1,076	1,848	2,021	2,303	1,470	2,243	2,318	15
01-400-5178	REPAIR/MAINT VEHICLES & EQUIP	11,368	9,918	8,921	6,000	7,893	7,200	6,500	500
01-400-5184	SIGNS-TRAFFIC & STREETS	1,219	831	3,120	1,000	184	1,000	1,000	-
01-400-5322	ENGINEERING SERVICES			11,725					-
01-400-5346	EQUIPMENT RENTAL	3,412	1,316	739	1,000	1,363	803	1,500	500
<b>CONTRACTUAL SERVICE</b>		<b>52,786</b>	<b>60,254</b>	<b>74,533</b>	<b>55,313</b>	<b>33,311</b>	<b>53,789</b>	<b>56,873</b>	<b>1,560</b>
COMMODITIES									
01-400-6024	OFFICE SUPPLIES	129		15	200	24	124	150	(50)
01-400-6025	OTHER SUPPLIES	1,427	1,834	2,189	1,500	268	300	800	(700)
01-400-6027	MAINT & CONSTRUCTION SUPPLIES	13,312	15,703	16,932	12,000	7,329	11,000	7,700	(4,300)
01-400-6028	HEATING, ELECT & WATER UTIL	1,418	504						-
01-400-6029	UNIFORMS	2,326	3,015	3,144	2,400	2,051	2,700	3,392	992
01-400-6036	SAFETY EQUIPMENT	922	411	2,160	500	147	250	1,250	750
01-400-6038	SNOW REMOVAL SUPPLIES	25,995	25,042	25,181	30,000	15,362	20,000	28,900	(1,100)
<b>COMMODITIES</b>		<b>45,529</b>	<b>46,509</b>	<b>49,621</b>	<b>46,600</b>	<b>25,181</b>	<b>34,374</b>	<b>42,192</b>	<b>(4,408)</b>

**Village of Kenilworth  
Proposed FY2026 Budget**

**PUBLIC WORKS**

		5-YEAR AVG 2019-2023	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 YTD ACTIVITY THRU 9/30/2025	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
MINOR CAPITAL OUTLAY									
01-400-8002	MACHINERY & EQUIPMENT	264	596	1,541	500	144	450	1,800	1,300
01-400-8003	COMPUTER SOFTWARE	4,941	1,787	1,986	2,200	1,599	2,250	2,522	322
01-400-8006	STREET IMPROVEMENTS			2,000					-
<b>MINOR CAPITAL OUTLAY</b>		<b>5,206</b>	<b>2,383</b>	<b>5,527</b>	<b>2,700</b>	<b>1,743</b>	<b>2,700</b>	<b>4,322</b>	<b>1,622</b>
OTHER EXPENSES									
01-400-7002	FUEL	7,353	8,353	5,411	8,500	4,189	7,722	8,500	-
01-400-7003	RECRUITMENT & TRAINING	774	1,517	189	500	99	350	350	(150)
01-400-7005	MISCELLANEOUS EXPENSE	649	(7,694)	1,312	500	50	500	750	250
<b>OTHER EXPENSES</b>		<b>8,776</b>	<b>2,176</b>	<b>6,912</b>	<b>9,500</b>	<b>4,338</b>	<b>8,572</b>	<b>9,600</b>	<b>100</b>
<b>Totals for dept 400 - STREETS</b>		<b>389,049</b>	<b>372,647</b>	<b>418,348</b>	<b>416,858</b>	<b>275,323</b>	<b>384,600</b>	<b>422,977</b>	<b>6,119</b>
Dept 600 - FORESTRY									
CONTRACTUAL SERVICE									
01-600-5091	DUES & SUBSCRIPTIONS	906	2,228	2,303	2,500	2,557	2,557	2,600	100
01-600-5092	PROFESSIONAL SERVICES	3,215	7,274	8,406	5,600	6,226	8,500	2,500	(3,100)
01-600-5766	WINTER TREE TRIMMING	13,785	14,000	17,000	25,000	25,000	25,000	25,000	-
01-600-5767	TREE REMOVAL & TRIMMING	26,679	31,785	37,000	33,000	23,637	33,000	30,000	(3,000)
01-600-5768	TREE PLANTING PROGRAM	8,721	13,707	16,857	17,620	-	17,620	13,800	(3,820)
<b>CONTRACTUAL SERVICE</b>		<b>53,305</b>	<b>68,994</b>	<b>81,566</b>	<b>83,720</b>	<b>57,420</b>	<b>86,677</b>	<b>73,900</b>	<b>(9,820)</b>
COMMODITIES									
01-600-6027	MAINT & CONSTRUCTION SUPPLIES	716	92	910	600	740	1,000	800	200
<b>COMMODITIES</b>		<b>716</b>	<b>92</b>	<b>910</b>	<b>600</b>	<b>740</b>	<b>1,000</b>	<b>800</b>	<b>200</b>
<b>Totals for dept 600 - FORESTRY</b>		<b>54,021</b>	<b>69,086</b>	<b>82,476</b>	<b>84,320</b>	<b>58,160</b>	<b>87,677</b>	<b>74,700</b>	<b>(9,620)</b>
Dept 700 - STREET LIGHTS									
PERSONNEL									
01-700-4010	REGULAR SALARIES	14,067	14,408	15,829	16,134	12,045	15,830	16,687	553
01-700-4011	OVERTIME SALARIES	368	452	365	500	340	461	500	-
01-700-4019	MERIT-VACATION BUY BACK								-
<b>PERSONNEL</b>		<b>14,434</b>	<b>14,860</b>	<b>16,194</b>	<b>16,634</b>	<b>12,385</b>	<b>16,291</b>	<b>17,187</b>	<b>553</b>
EMPLOYMENT EXPENSES									
01-700-4028	EMPLOYEE BENEFITS-MEDICAL	3,726	3,465	3,737	4,653	2,604	3,405	4,074	(579)
01-700-4029	EMPLOYEE BENEFITS-DENTAL	254	211	215	269	140	185	220	(49)
01-700-4031	FICA & MEDICARE EMPLOYER	1,050	1,078	1,182	1,277	908	1,275	1,315	38
01-700-4032	IMRF EMPLOYER	1,138	216	314	336	92	120	118	(218)
<b>EMPLOYMENT EXPENSES</b>		<b>6,168</b>	<b>4,970</b>	<b>5,448</b>	<b>6,535</b>	<b>3,744</b>	<b>4,985</b>	<b>5,727</b>	<b>(808)</b>
CONTRACTUAL SERVICE									
01-700-5048	OUTSIDE MAINTENANCE SERVICE	3,955	2,159	5,700	8,096	912	5,200	6,400	(1,696)
01-700-5178	REPAIR/MAINT VEHICLES & EQUIP	858	16	566	600	-	600	2,175	1,575
<b>CONTRACTUAL SERVICE</b>		<b>4,814</b>	<b>2,175</b>	<b>6,266</b>	<b>8,696</b>	<b>912</b>	<b>5,800</b>	<b>8,575</b>	<b>(121)</b>
COMMODITIES									
01-700-6025	OTHER SUPPLIES	3,322	2,697	3,861	2,300	2,210	2,500	2,300	-
01-700-6028	HEATING, ELECT & WATER UTIL	8,211	11,007	11,753	12,000	5,670	12,000	13,200	1,200
<b>COMMODITIES</b>		<b>11,534</b>	<b>13,704</b>	<b>15,614</b>	<b>14,300</b>	<b>7,880</b>	<b>14,500</b>	<b>15,500</b>	<b>1,200</b>
MINOR CAPITAL OUTLAY									
01-700-8015	CABLING, POSTS & LANTERNS	2,129	2,450	1,844	3,500	(4,313)	1,000	3,500	-
<b>MINOR CAPITAL OUTLAY</b>		<b>2,129</b>	<b>2,450</b>	<b>1,844</b>	<b>3,500</b>	<b>(4,313)</b>	<b>1,000</b>	<b>3,500</b>	<b>-</b>
OTHER EXPENSES									
01-700-7002	FUEL	430	488	311	375	245	468	500	125
<b>OTHER EXPENSES</b>		<b>430</b>	<b>488</b>	<b>311</b>	<b>375</b>	<b>245</b>	<b>468</b>	<b>500</b>	<b>125</b>
<b>Totals for dept 700 - STREET LIGHTS</b>		<b>39,509</b>	<b>38,647</b>	<b>45,677</b>	<b>50,040</b>	<b>20,853</b>	<b>43,044</b>	<b>50,989</b>	<b>949</b>
Dept 800 - BEACH									
PERSONNEL									
01-800-4021	PART TIME SALARIES	33,195	43,699	44,210	45,000	35,150	35,500	51,000	6,000
<b>PERSONNEL</b>		<b>33,195</b>	<b>43,699</b>	<b>44,210</b>	<b>45,000</b>	<b>35,150</b>	<b>35,500</b>	<b>51,000</b>	<b>6,000</b>
EMPLOYMENT EXPENSES									
01-800-4031	FICA & MEDICARE EMPLOYER	2,539	3,343	3,382	3,500	2,689	2,689	3,000	(500)
01-800-4033	UNEMPLOYMENT EMPLOYER	413	591	517	500	202	280	350	(150)
<b>EMPLOYMENT EXPENSES</b>		<b>2,952</b>	<b>3,934</b>	<b>3,899</b>	<b>4,000</b>	<b>2,891</b>	<b>2,969</b>	<b>3,350</b>	<b>(650)</b>
CONTRACTUAL SERVICE									
01-800-5036	PRINTING & PUBLISHING	685	733	909	800	972	972	1,000	200
01-800-5041	TELEPHONE	1,012	2,290	867	1,300	629	900	500	(800)
01-800-5051	MISCELLANEOUS SERVICES	1,513	750	602	600	603	603	600	(600)
01-800-5054	LABORATORY SERVICES	634	1,196	1,177	1,200		961	1,000	(200)
01-800-5091	DUES, MEMBERSHIPS & SUBSCRIPT	446	2,228	2,303	2,500	2,407	2,407	2,638	138
01-800-5346	EQUIPMENT RENTAL	755	1,267	500					-
<b>CONTRACTUAL SERVICE</b>		<b>5,045</b>	<b>8,464</b>	<b>6,358</b>	<b>6,400</b>	<b>4,611</b>	<b>5,843</b>	<b>5,138</b>	<b>(1,262)</b>

**Village of Kenilworth  
Proposed FY2026 Budget**

**PUBLIC WORKS**

		5-YEAR AVG 2019-2023	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 YTD ACTIVITY THRU 9/30/2025	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
COMMODITIES									
01-800-6025	OTHER SUPPLIES	1,822	1,529	3,452	2,850	2,653	2,638	2,550	(300)
<b>COMMODITIES</b>		<b>1,822</b>	<b>1,529</b>	<b>3,452</b>	<b>2,850</b>	<b>2,653</b>	<b>2,638</b>	<b>2,550</b>	<b>(300)</b>
MINOR CAPITAL OUTLAY									
01-800-8002	MACHINERY & EQUIPMENT	835	1,387	82	200	116	116	550	350
01-800-8007	FACILITY IMPROVE & ALTERATIONS	3,001	615	7,622	700	1,312	1,312	6,750	6,050
<b>MINOR CAPITAL OUTLAY</b>		<b>3,837</b>	<b>2,002</b>	<b>7,704</b>	<b>900</b>	<b>1,428</b>	<b>1,428</b>	<b>7,300</b>	<b>6,400</b>
OTHER EXPENSES									
01-800-7003	RECRUITMENT & TRAINING	213	170	170	2,870	795	1,400	2,200	(670)
<b>OTHER EXPENSES</b>		<b>213</b>	<b>170</b>	<b>170</b>	<b>2,870</b>	<b>795</b>	<b>1,400</b>	<b>2,200</b>	<b>(670)</b>
<b>Totals for dept 800 - BEACH</b>		<b>47,064</b>	<b>59,798</b>	<b>65,793</b>	<b>62,020</b>	<b>47,528</b>	<b>49,778</b>	<b>71,538</b>	<b>9,518</b>
<b>APPROPRIATIONS - FUND 01</b>		<b>594,181</b>	<b>612,110</b>	<b>677,179</b>	<b>678,561</b>	<b>453,677</b>	<b>632,075</b>	<b>691,250</b>	<b>12,689</b>

**Village of Kenilworth  
Proposed FY2026 Budget**

**PUBLIC SAFETY**

GL NUMBER	DESCRIPTION	5-YEAR AVG 2019-2023	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 YTD ACTIVITY THRU 9/30/2025	2024 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
Fund 01 - GENERAL FUND									
Dept 900 - POLICE									
PERSONNEL									
01-900-4010	REGULAR SALARIES	838,954	847,692	943,778	1,034,347	722,603	1,034,347	1,162,571	128,224
01-900-4011	OVERTIME SALARIES	55,291	63,452	54,907	50,000	36,018	50,000	60,000	10,000
01-900-4019	MERIT-VACATION BUY BACK	6,350	5,200	5,186	-	3,400	1,200	5,000	5,000
01-900-4021	PART TIME SALARIES	111,284	144,215	114,089	150,420	53,085	68,000	76,361	(74,059)
01-900-4023	AUTO ALLOWANCE	2,440	3,800	4,929	4,800	3,400	4,800	4,800	-
<b>PERSONNEL</b>		<b>1,014,319</b>	<b>1,064,359</b>	<b>1,122,889</b>	<b>1,239,567</b>	<b>818,506</b>	<b>1,158,347</b>	<b>1,308,732</b>	<b>69,165</b>
EMPLOYMENT EXPENSES									
01-900-4028	EMPLOYEE BENEFITS-MEDICAL	188,039	194,603	214,574	223,781	152,536	223,781	288,141	64,360
01-900-4029	EMPLOYEE BENEFITS-DENTAL	11,852	10,731	11,317	11,720	8,376	11,720	15,800	4,080
01-900-4030	EMPLOYEE BENEFITS-LIFE	1,602	1,904	1,811	1,342	1,553	2,070	2,196	854
01-900-4031	FICA & MEDICARE EMPLOYER	31,053	40,310	49,590	37,206	37,861	48,807	85,737	48,531
01-900-4032	IMRF EMPLOYER	3,952	803	1,107	1,189	333	434	427	(762)
01-900-4033	UNEMPLOYMENT EMPLOYER	2,098	3,894	3,528	3,760	1,510	2,265	2,968	(792)
01-900-4035	DEF CONTRIB PLAN	1,808	9,041	27,252	25,000	24,291	31,220	55,139	30,139
01-900-4050	TRANSFER OF LEVY FUNDS-POLPEN	760,227	795,192	834,909	759,873	441,376	759,873	770,084	10,211
01-900-4051	TRANS TO POLPEN-EXTRA	54,600	50,000	75,000	20,000	-	20,000	20,000	-
<b>EMPLOYMENT EXPENSES</b>		<b>1,055,231</b>	<b>1,106,478</b>	<b>1,219,088</b>	<b>1,083,871</b>	<b>667,836</b>	<b>1,100,170</b>	<b>1,240,492</b>	<b>156,621</b>
CONTRACTUAL SERVICE									
01-900-5001	MAINT OF OFFICE EQUIPMENT	39			50	-		50	-
01-900-5036	PRINTING AND PUBLISHING	445		136	600	340	440	750	150
01-900-5041	TELEPHONE	2,366	1,903	1,893	2,100	2,410	2,861	1,805	(295)
01-900-5042	CELLULAR PHONE SERVICE	3,059	2,752	2,344	2,800	2,690	2,800	2,820	20
01-900-5048	OUTSIDE MAINTENANCE SERVICES	1,338	890	489	1,600	465	465	1,150	(450)
01-900-5053	CRIMINAL JUSTICE CONNECTIVITY	3,582	3,633	561				-	-
01-900-5054	RADIO SYSTEM AIR TIME	5,814	6,096	7,080	7,488	3,840	7,488	7,900	412
01-900-5071	POSTAGE	97	52	25	125	-	25	50	(75)
01-900-5091	DUES, MEMBERSHIPS & SUBSCRIPT	11,154	18,197	26,213	40,716	43,969	44,365	50,889	10,173
01-900-5092	PROFESSIONAL SERVICES							112,000	112,000
01-900-5093	MUNICIPAL PARTNERSHIPS	20,004	22,043	23,451	24,163	22,356	25,343	26,068	1,905
01-900-5095	PROFESSIONAL SERVICES-DISPATCH	190,957	207,912	217,480	234,959	169,633	226,177	235,224	265
01-900-5177	REPAIR/MAINT COMPUTER EQUIP	90	450	135	200	647	720	200	-
01-900-5178	REPAIR/MAINT VEHICLES & EQUIP	14,443	31,104	10,875	10,540	5,838	7,500	9,980	(560)
<b>CONTRACTUAL SERVICE</b>		<b>253,389</b>	<b>295,032</b>	<b>290,682</b>	<b>325,341</b>	<b>252,188</b>	<b>318,184</b>	<b>448,886</b>	<b>123,545</b>
COMMODITIES									
01-900-6024	OFFICE SUPPLIES	1,587	936	1,147	1,400	221	1,200	1,300	(100)
01-900-6025	OTHER SUPPLIES	4,963	7,473	4,067	5,200	2,221	4,000	4,000	(1,200)
01-900-6029	UNIFORMS-PERSON PROTECT EQUIP	8,333	10,256	12,085	12,000	6,214	10,000	10,500	(1,500)
<b>COMMODITIES</b>		<b>14,883</b>	<b>18,665</b>	<b>17,299</b>	<b>18,600</b>	<b>8,656</b>	<b>15,200</b>	<b>15,800</b>	<b>(2,800)</b>
OTHER EXPENSES									
01-900-7002	FUEL	12,161	12,985	11,859	12,500	7,814	10,000	11,500	(1,000)
01-900-7003	RECRUITMENT & TRAINING	12,377	24,393	16,773	19,725	16,508	19,151	18,800	(925)
01-900-7004	COMMUNITY SERVICE	2,779	2,861	3,226	2,750	2,236	2,517	3,250	500
01-900-7005	MISCELLANEOUS EXPENSE	1,680	2,082	170	500	289	289	650	150
01-900-7006	MEETINGS & CONFERENCES	378	1,085	216	500	398	500	930	430
<b>OTHER EXPENSES</b>		<b>29,374</b>	<b>43,406</b>	<b>32,244</b>	<b>35,975</b>	<b>27,245</b>	<b>32,457</b>	<b>35,130</b>	<b>(845)</b>
MINOR CAPITAL OUTLAY									
01-900-7103	DUI FUND EXPENSES	1,874	9,370			-			-
01-900-8001	OFFICE FURNITURE	200		300	300		190	300	-
01-900-8002	MACHINERY & EQUIPMENT	5,165		75,000	8,400	3,206	10,305	1,370	(7,030)
01-900-8003	SOFTWARE	5,225	3,017	3,437	3,500	2,242	4,256	5,539	2,039
01-900-8004	COMPUTER EQUIPMENT	420	304		1,250		1,250	400	(850)
<b>MINOR CAPITAL OUTLAY</b>		<b>12,883</b>	<b>12,691</b>	<b>78,737</b>	<b>13,450</b>	<b>5,448</b>	<b>16,001</b>	<b>7,609</b>	<b>(5,841)</b>
<b>Totals for dept 900 - POLICE</b>		<b>2,380,080</b>	<b>2,540,631</b>	<b>2,760,939</b>	<b>2,716,804</b>	<b>1,779,879</b>	<b>2,640,359</b>	<b>3,056,649</b>	<b>339,845</b>
Dept 950 - FIRE									
PERSONNEL									
01-950-4010	REGULAR SALARIES	13,776	12,789	12,950	12,770	11,212	13,010	15,000	2,230
<b>PERSONNEL</b>		<b>13,776</b>	<b>12,789</b>	<b>12,950</b>	<b>12,770</b>	<b>11,212</b>	<b>13,010</b>	<b>15,000</b>	<b>2,230</b>

**Village of Kenilworth  
Proposed FY2026 Budget**

**PUBLIC SAFETY**

		5-YEAR AVG 2019-2023	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 YTD ACTIVITY THRU 9/30/2025	2024 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
EMPLOYMENT EXPENSES									
01-950-4028	EMPLOYEE BENEFITS-MEDICAL	2,187	314	670	3,085	869	888	3,116	31
01-950-4029	EMPLOYEE BENEFITS-DENTAL	162	90	247	162	(1)	162	162	-
01-950-4031	MEDICARE	262	339	162	186	145	164	1,147	961
<b>EMPLOYMENT EXPENSES</b>		<b>2,610</b>	<b>743</b>	<b>1,079</b>	<b>3,433</b>	<b>1,013</b>	<b>1,214</b>	<b>4,425</b>	<b>992</b>
CONTRACTUAL SERVICE									
01-950-5051	MISCELLANEOUS SERVICES	1,973	2,561	1,510	1,800	922			(1,800)
01-950-5156	FIRE PROTECTION	513,477	456,062	467,471	479,158	479,158	479,158	491,137	11,979
<b>CONTRACTUAL SERVICE</b>		<b>515,450</b>	<b>458,623</b>	<b>468,981</b>	<b>480,958</b>	<b>480,080</b>	<b>479,158</b>	<b>491,137</b>	<b>10,179</b>
MINOR CAPITAL OUTLAY									
01-950-8002	FOREIGN FIRE EXPENSES	8,153	-	33,333	-	-	-	-	-
<b>MINOR CAPITAL OUTLAY</b>		<b>8,153</b>	<b>-</b>	<b>33,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals for dept 950 - FIRE</b>		<b>539,990</b>	<b>472,155</b>	<b>516,343</b>	<b>497,161</b>	<b>492,305</b>	<b>493,382</b>	<b>510,562</b>	<b>13,401</b>
<b>APPROPRIATIONS - FUND 01</b>		<b>2,920,070</b>	<b>3,012,786</b>	<b>3,277,282</b>	<b>3,213,965</b>	<b>2,272,184</b>	<b>3,133,741</b>	<b>3,567,211</b>	<b>353,246</b>

**Village of Kenilworth  
Proposed FY2026 Budget**

**SEWER FUND**

GL NUMBER	DESCRIPTION	5-YEAR AVG	2025			2025 ACTIVITY THRU 9/30/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
			2023 ACTIVITY	2024 ACTIVITY	AMENDED BUDGET				
Fund 02 - SEWER SERVICE FUND									
Dept 100 - ADMINISTRATION									
PERSONNEL									
02-100-4010	REGULAR SALARIES	22,239	37,461	41,154	41,950	31,318	41,156	43,387	1,437
02-100-4011	OVERTIME SALARIES	438	1,175	948		884	1,197		-
02-100-4019	MERIT-VACATION BUY BACK								-
<b>PERSONNEL</b>		<b>22,677</b>	<b>38,636</b>	<b>42,102</b>	<b>41,950</b>	<b>32,202</b>	<b>42,353</b>	<b>43,387</b>	<b>1,437</b>
EMPLOYMENT EXPENSES									
02-100-4028	EMPLOYEE BENEFITS-MEDICAL	4,695	8,031	9,663	12,098	5,709	8,778	10,592	(1,506)
02-100-4029	EMPLOYEE BENEFITS-DENTAL	340	444	559	597	365	571	572	(25)
02-100-4030	EMPLOYEE BENEFITS-LIFE				54	-	54	94	40
02-100-4031	FICA & MEDICARE-EMPLOYER	1,282	2,803	3,072	3,219	2,360	3,102	3,319	100
02-100-4032	IMRF-EMPLOYER	900	563	816	846	238	326	308	(538)
02-100-4033	UNEMPLOYMENT-EMPLOYER	48	113	97	103	41	82	102	(1)
<b>EMPLOYMENT EXPENSES</b>		<b>7,266</b>	<b>11,954</b>	<b>14,207</b>	<b>16,917</b>	<b>8,713</b>	<b>12,913</b>	<b>14,987</b>	<b>(1,930)</b>
CONTRACTUAL SERVICE									
02-100-5048	OUTSIDE MAINTENANCE SERVICES	8,258	14,570	13,409	29,000	11,965	8,000	32,700	3,700
02-100-5091	DUES, MEMBERSHIPS & SUBSCRIPT	446	2,228	2,303	2,500	2,407	2,407	2,500	-
02-100-5178	REPAIR/MAINT VEHICLES & EQUIP	1,559		180	1,400	1,337	1,400	1,200	(200)
02-100-5322	ENGINEERING	600	3,000						-
<b>CONTRACTUAL SERVICE</b>		<b>10,862</b>	<b>19,798</b>	<b>15,892</b>	<b>32,900</b>	<b>15,709</b>	<b>11,807</b>	<b>36,400</b>	<b>3,500</b>
COMMODITIES									
02-100-6025	OTHER SUPPLIES	7							
02-100-6027	MAINT & CONSTRUCTION SUPPLIES	1,866	3,617	5,452	4,600	222	4,000	4,150	(450)
<b>COMMODITIES</b>		<b>1,873</b>	<b>3,617</b>	<b>5,452</b>	<b>4,600</b>	<b>222</b>	<b>4,000</b>	<b>4,150</b>	<b>(450)</b>
OTHER EXPENSES									
02-100-7050	PERMIT FEE	602							-
<b>OTHER EXPENSES</b>		<b>602</b>							
MINOR CAPITAL OUTLAY									
02-100-8003	SOFTWARE	3,294	4,572	4,866	5,375	4,798	5,116	5,520	145
02-100-8012	SEWER REPAIRS	5,479	11,995	11,025	12,000	7,813	10,000	10,000	(2,000)
02-100-8014	STORM SEWER IMPROVEMENTS	120						15,000	15,000
<b>MINOR CAPITAL OUTLAY</b>		<b>8,893</b>	<b>16,567</b>	<b>15,891</b>	<b>17,375</b>	<b>12,611</b>	<b>15,116</b>	<b>30,520</b>	<b>13,145</b>
<b>Totals for dept 100 - ADMINISTRATION</b>		<b>52,175</b>	<b>90,572</b>	<b>93,544</b>	<b>113,742</b>	<b>69,457</b>	<b>86,189</b>	<b>129,444</b>	<b>15,702</b>
<b>APPROPRIATIONS - FUND 02</b>		<b>52,175</b>	<b>90,572</b>	<b>93,544</b>	<b>113,742</b>	<b>69,457</b>	<b>86,189</b>	<b>129,444</b>	<b>15,702</b>

**Village of Kenilworth  
Proposed FY2026 Budget**

**MOTOR FUEL TAX**

GL NUMBER	DESCRIPTION	5-YEAR AVG	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 ACTIVITY THRU 9/30/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
Dept 100 - ADMINISTRATION									
CONTRACTUAL SERVICE									
06-100-5322	ENGINEERING SERVICES	36,847	20,551	-	-	-	-	-	-
<b>CONTRACTUAL SERVICE</b>		<b>36,847</b>	<b>20,551</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
MINOR CAPITAL OUTLAY									
06-100-8007	ROAD PROJECTS	105,161	290,000	-	460,000	-	275,000	-	(460,000)
<b>MINOR CAPITAL OUTLAY</b>		<b>105,161</b>	<b>290,000</b>	<b>-</b>	<b>460,000</b>	<b>-</b>	<b>275,000</b>	<b>-</b>	<b>(460,000)</b>
<b>APPROPRIATIONS - FUND 06</b>		<b>142,008</b>	<b>310,551</b>	<b>-</b>	<b>460,000</b>	<b>-</b>	<b>275,000</b>	<b>-</b>	<b>(460,000)</b>

Village of Kenilworth  
Proposed FY2026 Budget

TAX INCREMENT FINANCING

GL NUMBER	DESCRIPTION	5-YEAR AVG	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 ACTIVITY THRU 9/30/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
Fund 14 - TAX INCREMENT FINANCING									
Dept 100 - ADMINISTRATION									
CONTRACTUAL SERVICE									
14-100-5024	VILLAGE ATTORNEY-BASE				3,000	676	10,000	25,000	22,000
14-100-5092	PROFESSIONAL SERVICES	900	4,500	18,500				-	-
14-100-5093	PROFESSIONAL SERVICES - FINANCE				20,000			30,000	10,000
14-100-5096	PROF SERVICES-PLANNING	1,615	1,950	21,450	100,000		2,500	100,000	-
14-100-5099	PROF SERVICES-ECON DEVELOPMENT	1,000	5,000					-	-
14-100-6027	MAINT & CONSTRUCTION SUPPLIES							-	-
14-100-5322	ENGINEERING SERVICES			51,354	55,000	51,508	20,000	388,000	333,000
<b>CONTRACTUAL SERVICE</b>		<b>3,515</b>	<b>11,450</b>	<b>91,304</b>	<b>178,000</b>	<b>52,184</b>	<b>32,500</b>	<b>543,000</b>	<b>365,000</b>
COMMODITIES									
14-100-6025	OTHER SUPPLIES							5,000	5,000
14-100-6027	MAINT & CONSTRUCTION SUPPLIES				300			600	300
<b>COMMODITIES</b>					<b>300</b>			<b>5,600</b>	<b>5,300</b>
MINOR CAPITAL OUTLAY									
14-100-8006	STREET IMPROVEMENTS				15,000	13,671	13,671	17,000	2,000
14-100-8012	SEWER REPAIRS				700,000			-	(700,000)
<b>MINOR CAPITAL OUTLAY</b>					<b>715,000</b>	<b>13,671</b>	<b>13,671</b>	<b>17,000</b>	<b>(698,000)</b>
OTHER EXPENSES									
14-100-8102	FAÇADE IMPROVEMENT GRANT				45,000		15,000	45,000	-
<b>OTHER EXPENSES</b>					<b>45,000</b>		<b>15,000</b>	<b>45,000</b>	
<b>APPROPRIATIONS - FUND 14</b>		<b>3,515</b>	<b>11,450</b>	<b>91,304</b>	<b>938,300</b>	<b>65,855</b>	<b>61,171</b>	<b>610,600</b>	<b>(327,700)</b>

**Village of Kenilworth  
Proposed FY2026 Budget**

**KW 2023 CAPITAL PROJECTS FUND**

GL NUMBER	DESCRIPTION	5-YEAR AVG	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 ACTIVITY THRU 9/30/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
Fund 23 - KW 2023 CAPITAL PROJECTS FUND									
Dept 100 - ADMINISTRATION									
CONTRACTUAL SERVICE									
23-100-5036	PRINTING & PUBLISHING	572	326	150					-
23-100-5071	POSTAGE	104							-
23-100-5092	PROFESSIONAL SERVICES	29,463	95,056	56,254					-
<b>CONTRACTUAL SERVICE</b>		<b>30,139</b>	<b>95,382</b>	<b>56,404</b>					
OTHER EXPENSES									
23-100-7005	MISCELLANEOUS EXPENSE	837	3,334						-
23-100-7395	FUNDS TRANSFER OUT			800,000		1,140,911	1,174,712		-
<b>OTHER EXPENSES</b>		<b>837</b>	<b>3,334</b>	<b>800,000</b>		<b>1,140,911</b>	<b>1,174,712</b>		
BOND EXPENSE									
23-100-5026	ADMINISTRATIVE BOND EXPENSES	4,000							-
<b>BOND EXPENSE</b>		<b>4,000</b>							
<b>Totals for dept 100 - ADMINISTRATION</b>		<b>34,975</b>	<b>98,716</b>	<b>856,404</b>		<b>1,140,911</b>	<b>1,174,712</b>		
Dept 200 - SUPPORT SERVICES									
CONTRACTUAL SERVICE									
23-200-5024	LEGAL FEES KW2023	134							-
<b>CONTRACTUAL SERVICE</b>		<b>134</b>							
<b>Totals for dept 200 - SUPPORT SERVICES</b>		<b>134</b>							
Dept 400 - STREETS									
CONTRACTUAL SERVICE									
23-400-5322	ENGINEERING SERV-STREETS	19,291	4,306						-
<b>CONTRACTUAL SERVICE</b>		<b>19,291</b>	<b>4,306</b>						
MINOR CAPITAL OUTLAY									
23-400-8006	STREET IMPROVEMENTS			10,771					-
23-400-8008	ROAD PROJECTS	267,399	55,783						-
<b>MINOR CAPITAL OUTLAY</b>		<b>267,399</b>	<b>55,783</b>	<b>10,771</b>					
OTHER EXPENSES									
23-400-7005	MISCELLANEOUS EXPENSE	845	188			(34)			-
<b>OTHER EXPENSES</b>		<b>845</b>	<b>188</b>			<b>(34)</b>			
<b>Totals for dept 400 - STREETS</b>		<b>287,535</b>	<b>60,277</b>	<b>10,771</b>		<b>(34)</b>			
Dept 935 - WATER									
CONTRACTUAL SERVICE									
23-935-5092	PROFESSIONAL SERVICES	15,543	5,000						-
23-935-5322	ENGINEERING-WATER	39,536	25,734						-
<b>CONTRACTUAL SERVICE</b>		<b>55,079</b>	<b>30,734</b>						
MINOR CAPITAL OUTLAY									
23-935-8008	ROAD PROJECTS	562,706	207,164						-
<b>MINOR CAPITAL OUTLAY</b>		<b>562,706</b>	<b>207,164</b>						
COMMODITIES									
23-935-6027	MAINT. & CONSTRUCTION SUPPLIES	1,500							-
<b>COMMODITIES</b>		<b>1,500</b>							
<b>Totals for dept 935 - WATER</b>		<b>619,285</b>	<b>237,898</b>						
Dept 992 - SEWER									
CONTRACTUAL SERVICE									
23-992-5322	ENGINEERING SERV-SEWER	59,876	5,412						-
<b>CONTRACTUAL SERVICE</b>		<b>59,876</b>	<b>5,412</b>						
MINOR CAPITAL OUTLAY									
23-992-8013	SEWER LINING PROGRAM	40,248	78,722						-
23-992-8014	STORM SEWER IMPROVEMENTS	592,434	83,743	2,750					-
<b>MINOR CAPITAL OUTLAY</b>		<b>632,682</b>	<b>162,465</b>	<b>2,750</b>					
OTHER EXPENSES									
23-992-7005	MISCELLANEOUS EXPENSE	150							-
<b>OTHER EXPENSES</b>		<b>150</b>							
<b>Totals for dept 992 - SEWER</b>		<b>692,709</b>	<b>167,877</b>	<b>2,750</b>					
<b>APPROPRIATIONS - FUND 23</b>		<b>1,634,638</b>	<b>564,768</b>	<b>869,925</b>		<b>1,140,877</b>	<b>1,174,712</b>		

**Village of Kenilworth  
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**DEBT SERVICE**

GL NUMBER	DESCRIPTION	5-YEAR AVG	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 ACTIVITY THRU 9/30/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
Fund 26 - LONG-TERM DEBT SERVICE									
Dept 100 - ADMINISTRATION									
OTHER EXPENSES									
26-100-5032	COST OF ISSUANCE			11324					
26-100-7300	PAYMENT TO ESCROW AGENT			5,605,000					
<b>OTHER EXPENSES</b>				<b>5,616,324</b>					
BOND EXPENSE									
26-100-5026	ADMINISTRATIVE BOND EXPENSES	2,691	10,120	7,593	1,500	2,648	1,500	2,925	1,425
26-100-7302	PRINC - ANNUAL CAPITAL BOND	982,000	965,000	955,000	935,000		935,000	935,000	-
26-100-7303	PRINCIPAL-SERIES 2013 CAPITAL	429,000	455,000						-
26-100-7304	PRINCIPAL - SERIES 2023	72,000	360,000	375,000	390,000		390,000	405,000	15,000
26-100-7306	PRINCIPAL - SERIES 2024A			465,000	440,000		460,000	460,000	20,000
26-100-7312	INTEREST-ANNUAL CAPITAL BOND	17,462	34,547	42,616	64,282	40,906	64,282	65,000	718
26-100-7313	INTEREST-SERIES 2013 CAP BOND	261,435	237,850	120,145					-
26-100-7314	INTEREST - SERIES 2023	47,960	239,800	225,400	210,400	105,200	210,400	194,800	(15,600)
26-100-7316	INTEREST - SERIES 2024A			139,969	350,000	175,000	350,000	328,000	(22,000)
<b>BOND EXPENSE</b>		<b>1,812,548</b>	<b>2,302,317</b>	<b>2,330,723</b>	<b>2,391,182</b>	<b>323,754</b>	<b>2,411,182</b>	<b>2,390,725</b>	<b>(457)</b>
<b>APPROPRIATIONS - FUND 26</b>		<b>1,812,548</b>	<b>2,302,317</b>	<b>7,947,047</b>	<b>2,391,182</b>	<b>323,754</b>	<b>2,411,182</b>	<b>2,390,725</b>	<b>(457)</b>

**Village of Kenilworth  
Proposed FY2026 Budget**

**CAPITAL PROJECTS FUND**

GL NUMBER	DESCRIPTION	5-YEAR AVG	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 ACTIVITY THRU 9/30/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
Fund 27 - ANNUAL REFUNDING BOND									
Dept 100 - ADMINISTRATION									
CONTRACTUAL SERVICE									
27-100-5029	ADMINISTRATIVE BOND EXPENSES	7,061	5,305	-	-	-	-	-	-
	<b>CONTRACTUAL SERVICE</b>	<b>7,061</b>	<b>5,305</b>						
OTHER EXPENSES									
27-100-7395	TRANSFER OF FUNDS (OUT)					3,400,000	3,400,000		
	<b>TOTAL OTHER - OTHER EXPENSES</b>					<b>3,400,000</b>	<b>3,400,000</b>		
MINOR CAPITAL OUTLAY									
27-100-8001	OFFICE FURNITURE	1,113							
27-100-8002	MACHINERY & EQUIPMENT	1,045	5,227						
27-100-8003	SOFTWARE	15,552	12,160					38,220	38,220
27-100-8004	COMPUTER EQUIPMENT	13,657	2,340	1,207	10,000	12,781	12,781	17,050	7,050
	<b>MINOR CAPITAL OUTLAY</b>	<b>31,367</b>	<b>19,727</b>	<b>1,207</b>	<b>10,000</b>	<b>12,781</b>	<b>12,781</b>	<b>55,270</b>	<b>45,270</b>
BOND EXPENSE									
27-100-5034	ADMIN BOND EXPENSES	1,000							
27-100-7301	BOND PRINCIPAL PAYMENT	83,000							
27-100-7311	BOND INTEREST	36,323							
	<b>BOND EXPENSE</b>	<b>120,323</b>							
	<b>Totals for dept 100 - ADMINISTRATION</b>	<b>158,751</b>	<b>25,032</b>	<b>1,207</b>	<b>10,000</b>	<b>3,412,781</b>	<b>3,412,781</b>	<b>55,270</b>	<b>45,270</b>
Dept 300 - BUILDING & GROUNDS									
CONTRACTUAL SERVICE									
27-300-5048	OUTSIDE MAINTENANCE							21,000	21,000
	<b>CONTRACTUAL SERVICE</b>							<b>21,000</b>	<b>21,000</b>
MINOR CAPITAL OUTLAY									
27-300-8007	BLG IMPROVEMENTS & ALTERATIONS	17,186	4,021	78,478	46,000	42,578	42,578	46,000	
	<b>MINOR CAPITAL OUTLAY</b>	<b>17,186</b>	<b>4,021</b>	<b>78,478</b>	<b>46,000</b>	<b>42,578</b>	<b>42,578</b>	<b>46,000</b>	
	<b>Totals for dept 300 - BUILDING &amp; GROUNDS</b>	<b>17,186</b>	<b>4,021</b>	<b>78,478</b>	<b>46,000</b>	<b>42,578</b>	<b>42,578</b>	<b>67,000</b>	<b>21,000</b>
Dept 400 - STREETS									
CONTRACTUAL SERVICE									
27-400-5048	OUTSIDE SERVICE-ROAD STRIPE	298			5,000		5,000		(5,000)
27-400-5184	STREET SIGNS	81		1,382					
27-400-5322	ENGINEERING SERV.-PUBLIC WORKS	10,192	4,890	7,215				67,000	67,000
	<b>CONTRACTUAL SERVICE</b>	<b>10,571</b>	<b>4,890</b>	<b>8,597</b>	<b>5,000</b>		<b>5,000</b>	<b>67,000</b>	<b>62,000</b>
MINOR CAPITAL OUTLAY									
27-400-8002	EQUIPMENT-STREET DEPT	1,512		6,038					
27-400-8005	PUBLIC WORKS VEHICLES	20,582							
27-400-8006	STREET IMPROVEMENTS	62,550	24,223	5,797	5,000	5,575	5,000	20,000	15,000
27-400-8007	SIDEWALK PROG - ANNUAL	25,537	25,550	18,313	27,000	27,000	27,000	27,500	500
27-400-8008	ROAD PROJECTS	57,587	42,004	137,402	12,000	8,848	12,000	136,000	124,000
27-400-8010	STORM WATER IMPROVEMENTS				16,000	1,386	16,000		(16,000)
	<b>MINOR CAPITAL OUTLAY</b>	<b>167,768</b>	<b>91,777</b>	<b>167,550</b>	<b>60,000</b>	<b>42,809</b>	<b>60,000</b>	<b>183,500</b>	<b>123,500</b>
	<b>Totals for dept 400 - STREETS</b>	<b>178,338</b>	<b>96,667</b>	<b>176,147</b>	<b>65,000</b>	<b>42,809</b>	<b>65,000</b>	<b>250,500</b>	<b>185,500</b>
Dept 700 - STREET LIGHTS									
MINOR CAPITAL OUTLAY									
27-700-8015	CABLING, POSTS, LANTERNS	11,803	13,098	26,366	44,000	24,288	44,000	15,000	(29,000)
	<b>MINOR CAPITAL OUTLAY</b>	<b>11,803</b>	<b>13,098</b>	<b>26,366</b>	<b>44,000</b>	<b>24,288</b>	<b>44,000</b>	<b>15,000</b>	<b>(29,000)</b>
	<b>Totals for dept 700 - STREET LIGHTS</b>	<b>11,803</b>	<b>13,098</b>	<b>26,366</b>	<b>44,000</b>	<b>24,288</b>	<b>44,000</b>	<b>15,000</b>	<b>(29,000)</b>
Dept 800 - BEACH									
CONTRACTUAL SERVICE									
27-800-5092	PROFESSIONAL SERVICES	4,383							
	<b>CONTRACTUAL SERVICE</b>	<b>4,383</b>							
MINOR CAPITAL OUTLAY									
27-800-8007	BEACH FACILITY IMPROVE & ALTER	5,079							
	<b>MINOR CAPITAL OUTLAY</b>	<b>5,079</b>							
	<b>Totals for dept 800 - BEACH</b>	<b>9,462</b>							

**Village of Kenilworth  
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GL NUMBER	DESCRIPTION	5-YEAR AVG	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 ACTIVITY THRU 9/30/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
Dept 900 - POLICE									
MINOR CAPITAL OUTLAY									
27-900-8002	MACHINERY & EQUIPMENT	10,737		40,363					-
27-900-8004	COMPUTER EQUIPMENT	7,084				3,563	3,563		-
27-900-8005	POLICE VEHICLES	31,274	43,818						-
<b>MINOR CAPITAL OUTLAY</b>		<b>49,095</b>	<b>43,818</b>	<b>40,363</b>	-	<b>3,563</b>	<b>3,563</b>	-	-
<b>Totals for dept 900 - POLICE</b>		<b>49,095</b>	<b>43,818</b>	<b>40,363</b>	-	<b>3,563</b>	<b>3,563</b>	-	-
Dept 935 - WATER									
CONTRACTUAL SERVICE									
27-935-5092	PROFESSIONAL SERVICES		85,619	13,695					-
27-935-5322	ENGINEERING SERVICES	17,124	-					127,000	127,000
<b>CONTRACTUAL SERVICE</b>		<b>17,124</b>	<b>85,619</b>	<b>13,695</b>	-	-	-	<b>127,000</b>	<b>127,000</b>
OTHER EXPENSES									
27-935-5094	CONSTRUCTION SERVICES	800							-
Dept 992 - SEWER									
CONTRACTUAL SERVICE									
27-992-5322	ENGINEERING SERVICES-SEWER	4,208							-
<b>CONTRACTUAL SERVICE</b>		<b>4,208</b>	-	-	-	-	-	-	-
MINOR CAPITAL OUTLAY									
27-992-8012	SEWER REPAIRS	26,644	2,131						-
<b>MINOR CAPITAL OUTLAY</b>		<b>26,644</b>	<b>2,131</b>	-	-	-	-	-	-
<b>Totals for dept 992 - SEWER</b>		<b>30,852</b>	<b>2,131</b>	-	-	-	-	-	-
<b>APPROPRIATIONS - FUND 27</b>		<b>473,411</b>	<b>270,386</b>	<b>336,256</b>	<b>165,000</b>	<b>3,526,019</b>	<b>3,567,922</b>	<b>514,770</b>	<b>349,770</b>

Village of Kenilworth  
Proposed FY2026 Budget

2024A BOND/LAKE FRONT PROJECTS

GL NUMBER	DESCRIPTION	5-YEAR AVG	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 ACTIVITY THRU 9/30/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
Fund 28 - 2024A BOND/LAKE FRONT PROJECTS									
Dept 100 - ADMINISTRATION									
CONTRACTUAL SERVICE									
28-100-5024	ATTORNEY FEES				3,000	1,638	2,500	5,000	2,000
28-100-5036	PRINTING AND PUBLISHING				3,000	1,347	1,600	4,000	1,000
28-100-5071	POSTAGE				300			300	-
28-100-6025	OTHER SUPPLIES				4,000			4,000	-
28-100-5092	PROFESSIONAL SERVICES			340,716	513,000	461,936	560,050	167,300	(345,700)
<b>CONTRACTUAL SERVICE</b>		-	-	<b>340,716</b>	<b>523,300</b>	<b>464,921</b>	<b>564,150</b>	<b>180,600</b>	<b>(342,700)</b>
MINOR CAPITAL OUTLAY									
28-100-8007	BUILDING IMPROVEMENTS & ALTERATIONS			485,520	3,665,000	805,547	4,974,575	3,331,638	(333,362)
<b>MINOR CAPITAL OUTLAY</b>		-	-	<b>485,520</b>	<b>3,665,000</b>	<b>805,547</b>	<b>4,974,575</b>	<b>3,331,638</b>	<b>(333,362)</b>
BOND EXPENSE									
28-100-5032	COST OF ISSUANCE			84,776					-
28-100-5034	ADMIN BOND EXPENSES			9,331					-
<b>BOND EXPENSE</b>		-	-	<b>94,107</b>	-	-	-	-	-
<b>APPROPRIATIONS - FUND 28</b>		-	-	<b>920,343</b>	<b>4,188,300</b>	<b>1,270,468</b>	<b>5,538,725</b>	<b>3,512,238</b>	<b>(676,062)</b>

Village of Kenilworth  
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**WATER FUND**

GL NUMBER	DESCRIPTION	5-YEAR AVG	2023 ACTIVITY	2024 ACTIVITY	2025 AMENDED BUDGET	2025 ACTIVITY THRU 9/30/25	2025 PROJECTED ACTIVITY	2026 PROPOSED BUDGET	FY25 BUDGET VS FY26 BUDGET
Fund 35 - WATER FUND									
Dept 100 - ADMINISTRATION									
CONTRACTUAL SERVICE									
35-100-5022	JULIE FEES	137	685	721	543	543	543	839	296
35-100-5036	PRINTING & PUBLISHING	712	1,396	864	800	420	420	800	-
35-100-5041	TELEPHONE	738	790	867	875	823	1,018	-	(875)
35-100-5042	CELLULAR TELEPHONE SERVICE	1,037	1,193	2,111	2,544	631	2,569	884	(1,660)
35-100-5044	INTERNET SERVICE	-	-	-	-	-	-	1,647	1,647
35-100-5048	OUTSIDE MAINTENANCE SERVICE	7,181	6,381	7,990	8,400	9,665	10,238	26,800	18,400
35-100-5049	EQUIPMENT MAINTENANCE	142	6	-	500	-	-	-	(500)
35-100-5051	MISCELLANEOUS SERVICES	434	70	-	-	-	-	-	-
35-100-5054	LABORATORY SERVICES	1,552	1,354	1,789	1,874	1,695	1,980	2,240	366
35-100-5071	POSTAGE	786	230	1,609	1,609	1,449	1,418	1,464	1,464
35-100-5091	DUES, MEMBERSHIPS & SUBSCRIPT	1,844	7,901	8,505	8,715	8,296	8,996	9,674	959
35-100-5092	PROFESSIONAL SERVICES	16,391	17,473	31,854	11,000	13,581	13,600	40,450	29,450
35-100-5093	PROF SERVICE-FINANCE	11,432	18,511	20,213	23,028	14,700	22,425	23,175	147
35-100-5100	PROFESSIONAL SERVICES-IT	4,740	9,348	13,122	13,750	9,160	13,492	14,260	510
35-100-5177	REPAIR/MAINT COMPUTER EQUIP	432	-	-	-	-	-	-	-
35-100-5178	REPAIR/MAINT VEHICLES & EQUIP	2,548	3,330	3,385	3,700	6,502	6,502	4,200	500
35-100-5322	ENGINEERING	1,697	-	-	-	-	-	-	-
35-100-5346	EQUIPMENT RENTAL	108	-	-	-	-	-	-	-
35-100-5400	PURCHASE OF POTABLE WATER	227,749	255,696	255,306	255,000	202,091	288,000	280,000	25,000
<b>CONTRACTUAL SERVICE</b>		<b>279,661</b>	<b>324,364</b>	<b>348,336</b>	<b>330,729</b>	<b>269,556</b>	<b>371,201</b>	<b>406,433</b>	<b>75,704</b>
MINOR CAPITAL OUTLAY									
35-100-8002	MACHINERY & EQUIPMENT	546	622	-	-	-	-	-	-
35-100-8003	SOFTWARE	28,061	22,932	16,652	16,750	28,460	28,417	21,746	4,996
35-100-8004	COMPUTER EQUIPMENT	5,612	-	5,213	250	109	110	200	(50)
35-100-8007	BULDING & GROUNDS	2,713	3,849	2,407	1,500	1,614	1,500	2,200	700
35-100-8008	CAPITAL OUTLAY	224,134	57,976	-	-	-	-	15,000	15,000
35-100-8009	WATER MAIN REPAIRS	29,459	27,925	50,547	40,000	70,318	66,000	45,000	5,000
<b>MINOR CAPITAL OUTLAY</b>		<b>290,525</b>	<b>113,304</b>	<b>74,819</b>	<b>58,500</b>	<b>100,501</b>	<b>96,027</b>	<b>84,146</b>	<b>25,646</b>
OTHER EXPENSES									
35-100-7002	FUEL	2,648	3,058	1,952	4,200	1,534	3,063	3,500	(700)
35-100-7003	RECRUITMENT & TRAINING	262	552	50	1,500	530	530	500	(1,000)
35-100-8011	WATER METER REPLACEMENTS	-	-	7,213	6,000	4,577	3,100	8,000	2,000
35-100-7399	DEPRECIATION	335,085	368,017	408,747	-	-	-	-	-
<b>OTHER EXPENSES</b>		<b>337,995</b>	<b>371,627</b>	<b>417,962</b>	<b>11,700</b>	<b>6,641</b>	<b>6,693</b>	<b>12,000</b>	<b>300</b>
BOND EXPENSE									
35-100-7301	BOND PRINCIPAL PAYMENT	220,000	215,000	220,000	-	-	225,000	235,000	235,000
35-100-7311	BOND INTEREST	50,520	57,150	50,700	44,100	22,050	44,100	37,350	(6,750)
<b>BOND EXPENSE</b>		<b>270,520</b>	<b>272,150</b>	<b>270,700</b>	<b>44,100</b>	<b>22,050</b>	<b>269,100</b>	<b>272,350</b>	<b>228,250</b>
COMMODITIES									
35-100-6025	OTHER SUPPLIES	903	434	4	-	-	-	-	-
35-100-6027	MAINT & CONSTRUCTION SUPPLIES	1,549	1,657	1,096	1,250	815	1,250	1,500	250
35-100-6028	HEATING, ELECT & WATER UTIL	13,424	13,292	11,964	17,706	8,495	12,240	14,105	(3,601)
35-100-6029	UNIFORMS	652	485	693	-	-	-	-	-
35-100-6033	METER SUPPLIES	8,082	11,433	1,841	6,000	7,059	7,059	5,000	(1,000)
35-100-6034	VALVE MAINTENANCE	629	-	-	-	-	-	-	-
35-100-6036	SAFETY EQUIPMENT	325	-	-	-	-	-	-	-
35-100-6037	TOOLS	313	407	-	-	-	-	-	-
<b>COMMODITIES</b>		<b>25,876</b>	<b>27,708</b>	<b>15,598</b>	<b>24,956</b>	<b>16,369</b>	<b>20,549</b>	<b>20,605</b>	<b>(4,351)</b>
PERSONNEL									
35-100-4010	REGULAR SALARIES	159,951	165,908	162,620	179,428	134,050	175,812	184,758	5,330
35-100-4011	OVER TIME SALARIES	1,839	2,260	1,824	2,000	1,701	2,300	2,000	-
35-100-4019	MERIT-VACATION BUY BACK	6,693	8,750	6,000	6,000	6,000	6,000	6,000	(6,000)
<b>PERSONNEL</b>		<b>168,483</b>	<b>176,918</b>	<b>164,444</b>	<b>187,428</b>	<b>135,751</b>	<b>184,112</b>	<b>186,758</b>	<b>(670)</b>
EMPLOYMENT EXPENSES									
35-100-4028	EMPLOYEE BENEFITS-MEDICAL	30,466	30,357	28,014	29,309	17,574	22,967	27,492	(1,817)
35-100-4029	EMPLOYEE BENEFITS-DENTAL	2,057	1,825	1,641	1,673	830	1,097	1,504	(169)
35-100-4030	EMPLOYEE BENEFITS-LIFE	110	92	136	228	91	125	369	141
35-100-4031	FICA & MEDICARE EMPLOYER	11,535	12,025	12,364	13,880	10,113	13,263	14,287	407
35-100-4032	IMRF EMPLOYER	13,097	2,595	3,479	3,647	1,005	1,410	1,311	(2,336)
35-100-4033	UNEMPLOYMENT EMPLOYER	227	494	779	800	323	430	384	(416)
35-100-4037	OPEB EXPENSE	3,110	(19,108)	-	-	-	-	-	-
35-100-4038	IMRF PENSION EXPENSE	(49,506)	(101,580)	-	-	-	-	-	-
<b>EMPLOYMENT EXPENSES</b>		<b>11,096</b>	<b>(73,300)</b>	<b>46,413</b>	<b>49,537</b>	<b>29,936</b>	<b>39,292</b>	<b>45,347</b>	<b>(4,190)</b>
<b>APPROPRIATIONS - FUND 35</b>		<b>1,384,155</b>	<b>1,212,771</b>	<b>1,338,272</b>	<b>706,950</b>	<b>580,804</b>	<b>986,974</b>	<b>1,027,639</b>	<b>320,689</b>



**FY 2026**

**5-Year Capital Improvement Program  
&  
2026 Proposed Capital Projects**



## Memorandum

**TO:** Village Board of Trustees  
**FROM:** Kathy Thake, Village Manager  
Jordan Schmidt, Management Analyst  
**DATE:** September 23, 2025  
**RE:** 5-Year Capital Improvement Program & 2026 Proposed Capital Projects

---

### **Background**

As a component of the Fiscal Year 2026 (FY26) budget process, Village staff has separated the capital and operating components of the budget. Presenting the budget for consideration in this manner allows elected officials and residents to provide a more transparent and better understanding of the capital items in the budget, which are often the largest in terms of dollars and impact on residents.

Presenting a five-year comprehensive Capital Improvement Program (CIP) allows the community to see how the Village of Kenilworth plans. This Village Board packet includes two components of the CIP: the five-year capital projects projections spreadsheet, and the booklet of individual project profile sheets that elaborate on each CIP item.

### **CIP Document**

The extensive document titled "Five-Year Capital Improvement Program and 2026 Proposed Capital Projects" lays out the projects identified as capital items for the next several years, with a focus on FY26. Please note that the future years (FY27-FY30) may change based on available revenues and other funding sources.

### **CIP Project Booklet**

The packet also includes a document consisting of individual project profile sheets that detail projects in terms of cost, justification/need, and impact on the Village. Department staff completed these documents and submitted them to the CIP team for review.

There are three categories to choose from:

<b>Capital Project:</b>	Most items on the list are considered projects, which is a broad category but usually means having a specific beginning and end date and a specific cost.
<b>Capital Maintenance:</b>	The definition of this category has shifted slightly throughout this budget process and now designates items that incur costs annually, such as sewer maintenance programs or tree-care services.
<b>IT/Capital Purchase:</b>	This category includes purchased or installed items, especially vehicles or IT components like software.

Other fields on the project profile sheet include:

<b>Department:</b>	Indicates to which department a project is most relevant.
<b>Total Project Cost:</b>	Total, annual or ongoing cost of the project applicable for a fiscal year(s).
<b>Project Title:</b>	A brief name for the project.
<b>Project Justification/Need:</b>	Explains why the project is necessary.
<b>Project Benefit/Impact:</b>	Explains the impact of the project on Village operations or to stakeholders.
<b>Operating Fund Impact:</b>	Explains, if applicable, the effect the project will have on other Village costs.
<b>Funding Source:</b>	Identifies the primary fund location for each project, though these can be subject to change and can be complicated by the presence of grants or uncertain sources of external funding.

Please reach out if you have any questions relating to this document as you begin reviewing the proposed CIP.

**5 - Year Capital Projects Projection**

Item/Service	Freq.	Fund	2026	2027	2028	2029	2030	Description/Note
<b>Information Technology (IT)</b>								
Squad Car Laptops	1x/6yr	CPF		\$25,000				
Office Desktops	1x/5yr	CPF	\$3,150	\$3,150				
Office Laptops	1x/4yr	CPF	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	
BS&A Cloud Upgrade	one time	CPF	\$34,000					
Wireless Access Points	one time	CPF	\$4,000					
UPS - Uninterruptible Power Supply	as needed	CPF		\$1,176				
Main Network Server	1x/7yr	CPF			\$38,126			Includes virtualization hosts, power switch, and storage array.
Firewall	1x/6yr	CPF			\$5,565		\$5,845	
DUO Multi-Factor Authenticator	one time	CPF	\$4,220					
Cloud Backup	one time	CPF		\$6,000				
Sharepoint Migration	one time	CPF		\$30,000				
Network Switch	1x/7yr	CPF	\$6,000				\$3,824	Network switch located in Village Hall IT room.
<b>FUTURE PROJECTS</b>								
Laserfiche Cloud Upgrade								
<b>Total IT:</b>			<b>\$55,270</b>	<b>\$69,226</b>	<b>\$47,591</b>	<b>\$3,900</b>	<b>\$13,569</b>	
<b>Buildings &amp; Grounds</b>								
CMAP Grant - Village Portion CIP Development	as needed	CPF	\$8,000					Village portion to participate in grant program to develop our CIP
Facilities Master Plan Assessment - VH	as needed	CPF	\$2,000					
Beach Improvement Project Phase Two	1x/50yr.	BCH	\$2,810,638					Phase Two work spans FY25 & FY26, total project costs as approved \$6,980,000
Beach Amenities	as needed	GEN	\$6,000					Shade, Planters, etc.
Fire Suppression System - PW	1x/15yr	CPF	\$14,000	\$14,000				Phases 2 and 3 of fire suppression system replacement at Public Works
HVAC Replacement - VH	1x/30yr	CPF		\$25,000	\$25,000	\$25,000		
Roof Replacement - VH	1x/30yr	CPF			\$250,000			
Roof Replacement - PW	1x/30yr	CPF				\$400,000		
Generator Fuel Tank - VH	1x/30yr	CPF	\$10,000					Replace Village Hall generator fuel tank
VH Parking Lot Grind/Overlay	1x/30yr	CPF				\$40,000		
Tuckpoint VH - Seatwall VH	one time	CPF			\$8,000			
Garage Door Replacement - PW	1x/30yr	CPF	\$20,000	\$20,000				
Village Fountain Grouting	1x/5yr	GEN	\$3,500					
Holiday Lights	as needed	CPF	\$20,000					Sheridan Road & Park Drive
Façade Improvement Program	annual	TIF	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	
Green Bay Road Planters	as needed	TIF	\$15,000	\$10,000	\$6,000			
Annual Parkway Tree Planting Program	annual	GEN	\$13,800	\$14,000				
Annual Parkway Tree Trimming Program	annual	GEN	\$25,000	\$26,250	\$27,563	\$28,941	\$30,388	Annual trimming. Village streets completed on a rotating five year basis.
Annual Village Property Tree Trimming Program	annual	GEN	\$5,000	\$5,250	\$5,513	\$5,788	\$6,078	Annual trimming. Village properties completed on a three year rotating basis
<b>FUTURE PROJECTS</b>								
Beach Improvement Project Future Phases								Interior of Water Treatment Plant, North Beach Sailing Club, Overlook, Railings
Entry Doorway - PW								
<b>Total Buildings &amp; Grounds:</b>			<b>\$2,987,938</b>	<b>\$159,500</b>	<b>\$367,075</b>	<b>\$544,729</b>	<b>\$81,465</b>	
<b>Vehicles &amp; Equipment</b>								
Squad Car	80k miles	CPF			\$46,009			
New Holland Back Hoe	1x/20yr	CPF				\$150,000		
M2 106 Dump Truck	1x/20yr	CPF					\$150,000	
Ford F350	1x/20yr	CPF				\$52,000		
Tasers	1x/5yr	GEN	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	
<b>FUTURE PROJECTS</b>								
Ford F550 Utility Dump Truck								
Ford F350 Bucket Truck								
Sewer Jetter								
M2 106 Dump Truck								
Ventrac 4500z Tractor								
<b>Total Vehicles &amp; Equipment:</b>			<b>\$5,200</b>	<b>\$5,200</b>	<b>\$51,209</b>	<b>\$207,200</b>	<b>\$155,200</b>	



**5 - Year Fund Cost Projection**

<b>Funding Source</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
General Fund (01)	\$62,500	\$50,700	\$38,275	\$39,929	\$41,665
Sewer Fund (02)	\$47,200	\$24,800	\$17,000	\$17,000	\$17,000
MFT Fund (06)	\$0	\$0	\$840,000	\$0	\$0
TIF Fund (14)	\$448,494	\$55,000	\$51,000	\$45,000	\$45,000
Capital Fund (27)	\$514,770	\$563,101	\$2,060,438	\$1,174,900	\$643,569
Beach Fund (28)	\$2,810,638	\$0	\$0	\$0	\$0
Water Fund (35)	\$87,000	\$1,850,000	\$45,000	\$460,650	\$175,000
<b>Total</b>	<b>\$3,970,602</b>	<b>\$2,543,601</b>	<b>\$3,051,713</b>	<b>\$1,737,479</b>	<b>\$922,234</b>

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

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 IT/Capital Purchase  
 Capital Maintenance

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OPERATING FUND IMPACT:

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 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

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PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

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DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:   
 FY25 - \$4,169,362  
 FY26 - \$2,830,638

PROJECT TITLE:

PROJECT DESCRIPTION:   
 Goal - Enhanced Resident Experience, Objective 1 - Lakefront and Water Plant Improvements, Action 1 - Completion of Phase Two Construction by summer 2026

PROJECT JUSTIFICATION/NEED:



In 2022, the Village announced the start of the Beach Improvement Project. Over the past several years, the Village has worked with residents, architects, engineers, etc. to develop the design for an envisioned lakefront. In 2024/2025, Phase 1 (shoreline protection) of the project was completed. Phase Two of the project will see the construction of a new bathroom facility, ADA pedestrian ramp, landscaping, and relocation of electrical utilities. Phase 2 construction began in September 2025, and is expected to be completed by May 2026.

Future phases of the project are expected, with the goal to build out the water treatment plant into a new community gathering spot.

PROJECT BENEFIT/IMPACT:



The beginning of construction on Phase Two of the Beach Improvement Project is a culmination of years of planning and resident feedback to reimagine the lakefront. The completion of construction will bring life to a years-long goal of the Village.



OPERATING FUND IMPACT:

Completion of Phase Two of the project is not anticipated to have an ongoing impact on the operating fund. The construction costs will be split across FY25 and FY26. Potential future phases will be planned and budgeted for separately.

FUNDING SOURCE(S):

Beach Improvement Project Fund: 28-100-8007

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:



PROJECT BENEFIT/IMPACT:



OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

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CATEGORY:  Capital Project  
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 Capital Maintenance

TOTAL PROJECT COST:

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PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

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 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:



OPERATING FUND IMPACT:

FUNDING SOURCE(S):

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 Capital Maintenance

TOTAL PROJECT COST:

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PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):



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DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

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CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

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PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

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DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):



# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:



In 2024, the Village contracted with Teska Associates to assist in the identification and development of a parkway planter installation along the Green Bay Road Business District. In 2025, the Village purchased and installed six planters in the identified locations along Park Drive and Green Bay Road. The purchase of six additional planters will allow the continued implementation of the plan.

PROJECT BENEFIT/IMPACT:

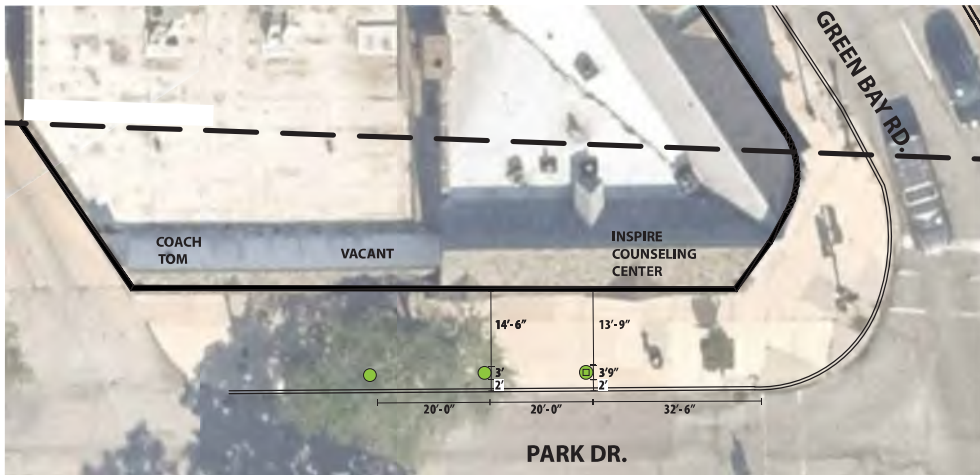


In 2022, the Village Board adopted an updated vision for the Green Bay Road Corridor, with a focus upon improving the business district. The 2023 and 2024 budgets included goals for the implementation of this vision. The installation of planters was identified as a short-term street-scape improvement the Village could implement. The continued installation of planters would further the implementation of the updated vision for the Green Bay Road Corridor.

OPERATING FUND IMPACT:

The installation of planters will have a minor impact on the operating budget, as the Public Works Department maintains the planters (plantings, watering, etc.). The Village is continuing to explore partnerships with local garden clubs to assist with maintenance.

FUNDING SOURCE(S):



Location Map



client / owner

project name

project address

seal / signature

owner / developer  
 VILLAGE OF KENILWORTH  
 419 RICHMOND ROAD  
 KENILWORTH, IL 60043

landscape architect of record  
 TESKA ASSOCIATES, INC.  
 627 GROVE STREET  
 EVANSTON, IL 60201  
 p.847.869.2015 f.847.869.2059

**CHECK SET**  
 NOT FOR CONSTRUCTION

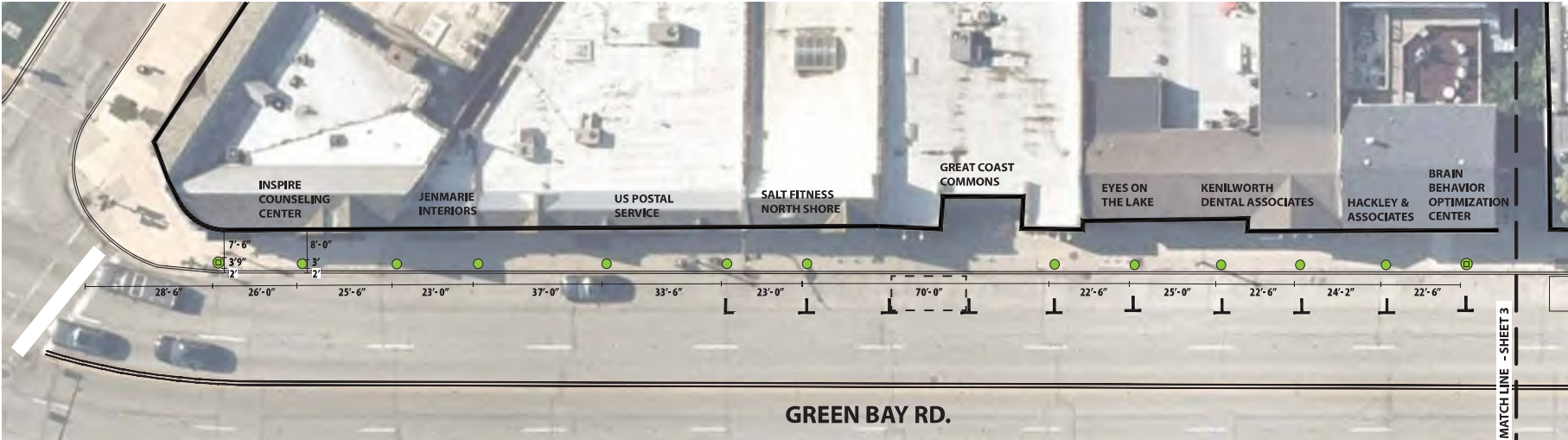
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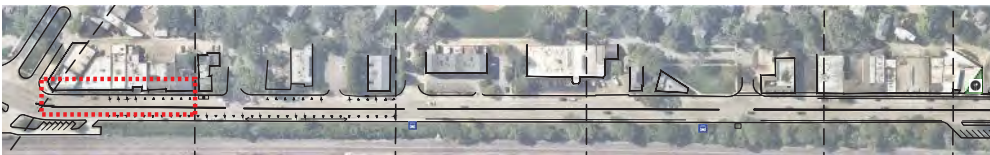
issue date 9-10-2024

sheet name  
**Planter location Plan**

sheet number  
 L-100



Location Map



client / owner  
 project name  
 project address  
 seal / signature

owner / developer  
 VILLAGE OF KENILWORTH  
 419 RICHMOND ROAD  
 KENILWORTH, IL 60043

landscape architect of record  
 TESKA ASSOCIATES, INC.  
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**CHECK SET**  
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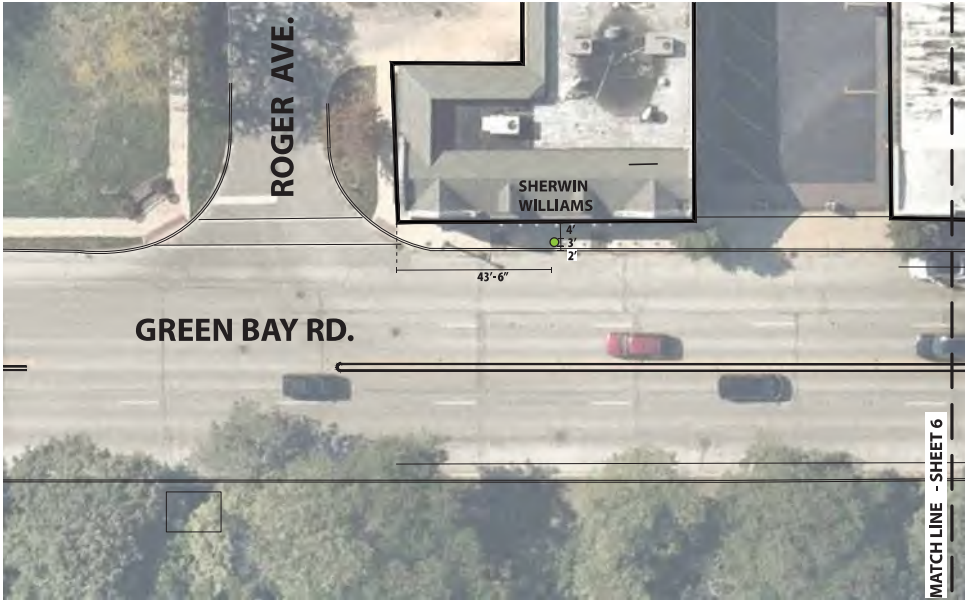
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pm    la    cad

issue date: 9-10-2024

sheet name  
**Planter location Plan**

sheet number  
 L-101



MATCH LINE - SHEET 4

MATCH LINE - SHEET 6

Location Map



client / owner  
 project name  
 project address  
 seal / signature

owner / developer  
 VILLAGE OF KENILWORTH  
 419 RICHMOND ROAD  
 KENILWORTH, IL 60043  
 landscape architect  
 TESKA ASSOCIATES, INC.  
 627 GROVE STREET  
 EVANSTON, IL 60201  
 p.847.869.2015 f.847.869.2059

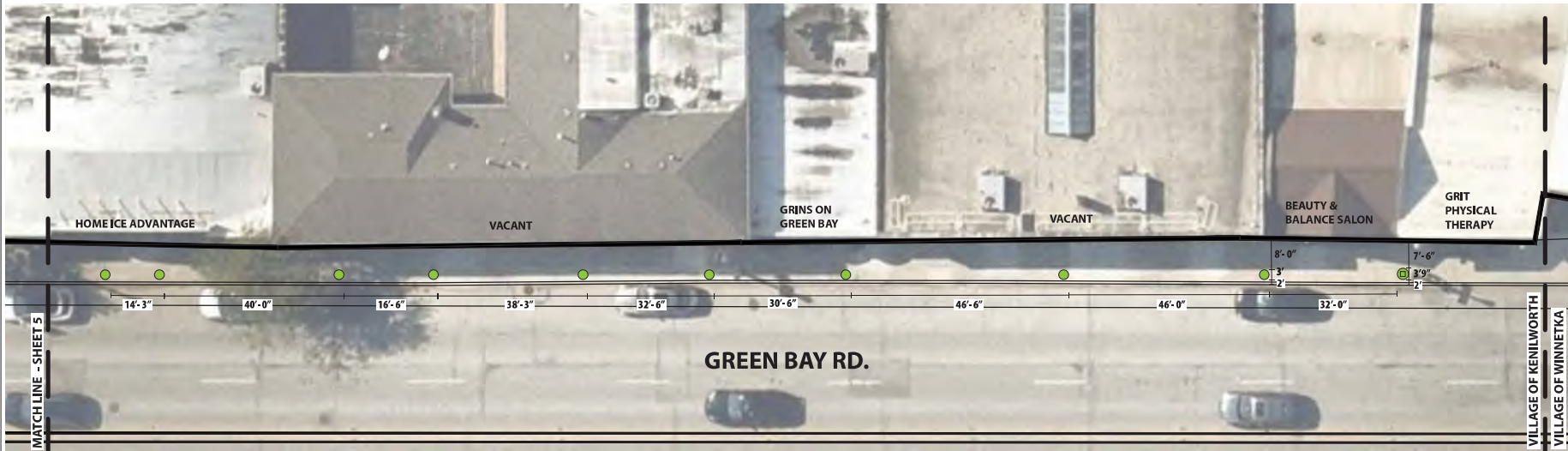
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pm    la    cad  
 issue date 9-10-2024

sheet name  
**Planter location Plan**

sheet number  
 L-102



Location Map



client / owner

project name

project address

seal / signature

owner / developer  
 VILLAGE OF KENILWORTH  
 419 RICHMOND ROAD  
 KENILWORTH, IL 60043

landscape architect  
 TESKA ASSOCIATES, INC.  
 627 GROVE STREET  
 EVANSTON, IL 60201  
 p.847.869.2015 f.847.869.2059

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pm la cad

issue date 9-10-2024

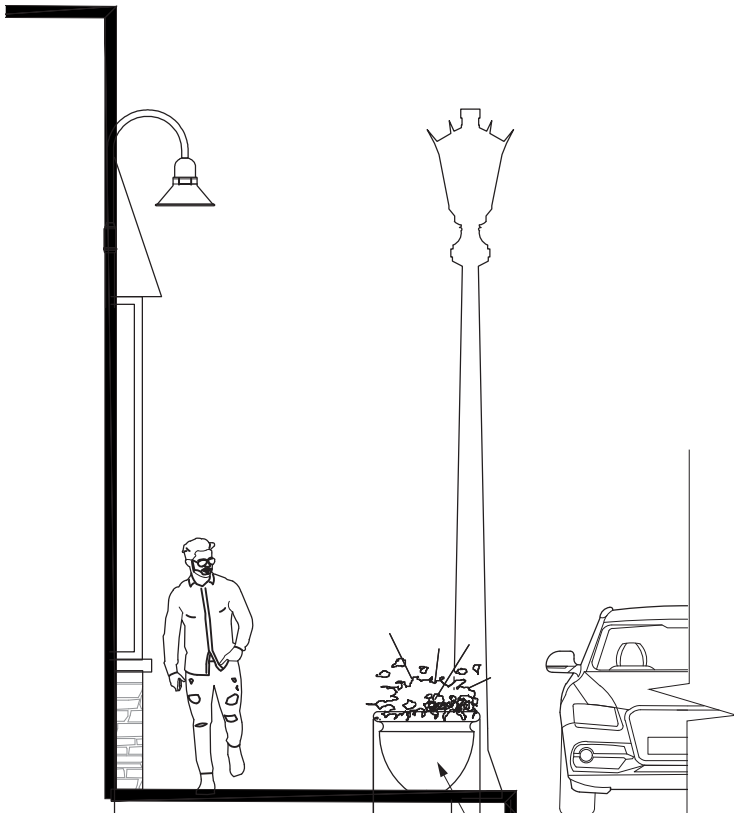
sheet name  
**Planter location Plan**

sheet number  
 L-103



client / owner  
 project name  
 project address  
 seal / signature

owner / developer  
 VILLAGE OF KENILWORTH  
 419 RICHMOND ROAD  
 KENILWORTH, IL 60043  
 landscape architect  
 TESKA ASSOCIATES, INC.  
 627 GROVE STREET  
 EVANSTON, IL 60201  
 p.847.869.2015 f.847.869.2059

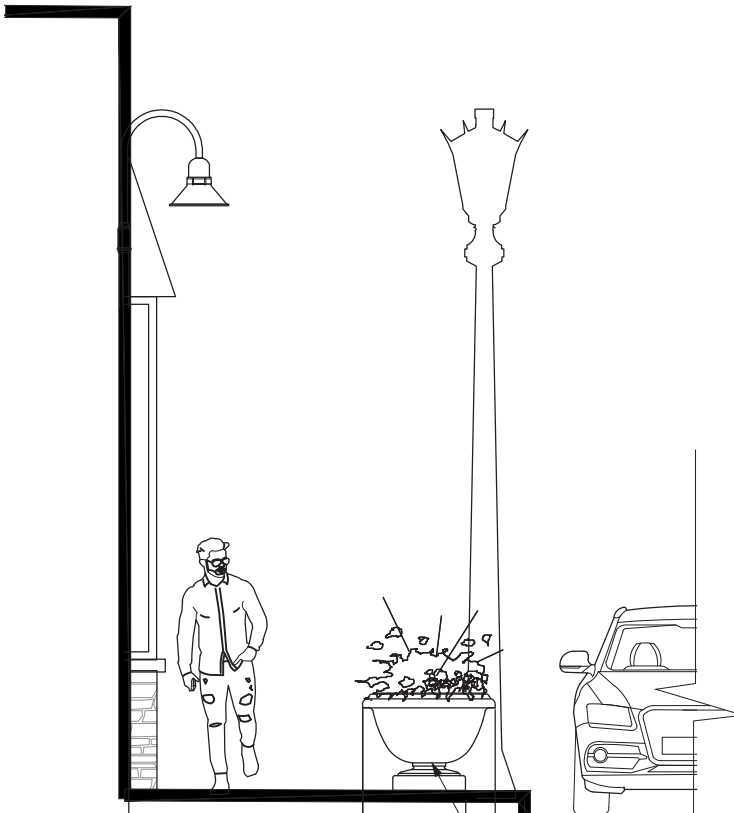


5'-0" MIN. WALKABLE AREA  
 3'-0" PLANTER DIA.  
 2'-0" OFFSET FROM FACE OF CURB  
 10'-0" MIN AT GREEN BAY RD.  
 12'-0" MIN AT PARK DRIVE SIDEWALK

**PBP3624**  
**Brighton Park Planter**  
 36" dia x 24" ht.



**Brighton Park Planter**  
**PBP3624**  
 36" dia x 24" ht.  
 Weight: 735 lbs.  
 Material: Concrete  
 By Doty&Sons  
 www.Dotyconcrete.com



4'-0" MIN. WALKABLE AREA  
 3'-9" PLANTER DIA.  
 2'-0" OFFSET FROM FACE OF CURB  
 10'-0" MIN AT GREEN BAY RD.  
 12'-0" MIN AT PARK DRIVE SIDEWALK

**LS 9915**  
**Sheridan 46 Planter**  
 46" dia x 37.7" ht.



**Sheridan 46 Planter**  
**LS 9915**  
 46" dia x 37.7" ht.  
 Weight: 1239 lbs.  
 By Longshadow  
 www.longshadow.com

**CHECK SET**  
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pm la cad  
 issue date 9-10-2024

sheet name  
**Planter typical sections**  
 sheet number  
 L-104

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

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DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):



# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

**Road Rehab w/ Curb & Gutter - Oxford Rd.**

**Village of Kenilworth**

**COOK COUNTY, ILLINOIS**

**GHA JOB #5641.100**

**02-Oct-24**

**PRELIMINARY ENGINEER'S OPINION OF PROBABLE COST**

ITEM NO.	DESCRIPTION	UNIT	QUANTITY	UNIT COST	TOTAL
1.	EARTH EXCAVATION	CU YD	310	\$50.00	\$15,500.00
2.	CCDD NON-COMPLIANT MATERIAL DISPOSAL	CU YD	50	\$90.00	\$4,500.00
3.	REMOVAL AND DISPOSAL OF UNSUITABLE MATERIAL	CU YD	50	\$60.00	\$3,000.00
4.	TRENCH BACKFILL	CU YD	200	\$75.00	\$15,000.00
5.	AGGREGATE SUBGRADE IMPROVEMENT	CU YD	50	\$50.00	\$2,500.00
6.	SUBBASE GRANULAR MATERIAL, TYPE B 4"	SQ YD	850	\$12.00	\$10,200.00
7.	PORTLAND CEMENT CONCRETE BASE COURSE WIDENING 7"	SQ YD	570	\$70.00	\$39,900.00
8.	BITUMINOUS MATERIALS (TACK COAT)	LBS	4,680	\$0.75	\$3,510.00
9.	LEVELING BINDER (MACHINE METHOD), N50	TN	540	\$110.00	\$59,400.00
10.	HOT MIX ASPHALT SURFACE COURSE, MIX D, N50	TN	720	\$95.00	\$68,400.00
11.	PCC SIDEWALK 5 INCH	SF	1,050	\$13.00	\$13,650.00
12.	PCC SIDEWALK 7 INCH	SF	200	\$16.00	\$3,200.00
13.	DETECTABLE WARNINGS	SF	280	\$45.00	\$12,600.00
14.	PCC/WOOD BARRIER CURB REMOVAL	FOOT	735	\$5.00	\$3,675.00
15.	SIDEWALK REMOVAL	SF	1,250	\$3.50	\$4,375.00
16.	HMA SURFACE REMOVAL- VARIABLE DEPTH	SQ YD	6,240	\$4.50	\$28,080.00
17.	HMA DRIVEWAY PAVEMENT REMOVAL & REPLACEMENT, 3"	SQ YD	150	\$35.00	\$5,250.00
18.	BRICK DRIVEWAY REMOVAL & REPLACEMENT	SF	1,160	\$25.00	\$29,000.00
19.	PCC DRIVEWAY REMOVAL & REPLACEMENT	SQ YD	90	\$90.00	\$8,100.00
20.	DECORATIVE STAMPED PCC DRIVEWAY REMOVAL & REPLACEMENT	SQ YD	20	\$200.00	\$4,000.00
21.	STORM SEWERS, CLASS A, TYPE 2, 12"	FT	450	\$110.00	\$49,500.00
22.	INLETS, TYPE A, TYPE 11 FRAME & GRATE	EACH	12	\$2,500.00	\$30,000.00
23.	MOBILIZATION	LSUM	1	\$20,000.00	\$20,000.00
24.	COMBINATION CONCRETE CURB AND GUTTER, TYPE B-6.12	FOOT	5,100	\$40.00	\$204,000.00
25.	PARKWAY RESTORATION (SPECIAL)	SQ YD	2,840	\$18.00	\$51,120.00
26.	DRAINAGE AND UTILITY STRUCTURES TO BE ADJUSTED (SPECIAL)	EACH	20	\$850.00	\$17,000.00
27.	DRAINAGE AND UTILITY STRUCTURES TO BE RECONSTRUCTED (SPECIAL)	EACH	4	\$2,000.00	\$8,000.00
28.	TRAFFIC CONTROL AND PROTECTION (SPECIAL)	LSUM	1	\$30,000.00	\$30,000.00
	SubTotal:				\$727,960.00
	Contingency (15%):				\$109,194.00
	<b>Construction Cost:</b>				<b>\$837,154.00</b>
	<b>Design Engineering:</b>				<b>\$59,000.00</b>
	<b>Construction Engineering:</b>				<b>\$67,000.00</b>
	<b>TOTAL</b>				<b><u>\$963,154.00</u></b>

\*Since Gewalt-Hamilton Associates Inc. has no control over the cost of labor, materials, or equipment, or the Contractor's methods of determining prices, or over competitive bidding of market conditions, opinions of probable costs, as provided for herein, are to be made on the basis of experience and qualifications and represent the best judgement as a design professional familiar with the construction industry. Gewalt-Hamilton Associates, Inc., cannot and does not guarantee that proposals, bids, or construction costs will not vary from opinions of probable cost prepared for the Owner.

Prepared by: DJS 02-Oct-24



# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):



# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

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PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):



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DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):



# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:



PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):



## **Green Bay Road Corridor Vision**

In the year 2040....

### **Green Bay Road Corridor**

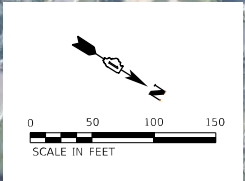
The Green Bay Road Corridor has been transformed into a vibrant pedestrian friendly hub of village economic and social activity, featuring welcoming spaces and local businesses for community gathering. A neighborhood center, it offers an appealing mix of dining, shopping and retail services to enrich and simplify the lives of its residents. The community is more vibrant, economically healthy and connected.

Sensitive to the village's architectural heritage, the revitalized Corridor showcases the community's charm and unique personality. Older buildings have been beautified with refreshed facades and signage, and structures are adapted for contemporary needs. New appropriately scaled mixed-use properties complement the area with enhanced amenities that resident's desire. An aesthetically restored and vibrant corridor better reflects and fits into its highly appealing residential surroundings.

Streetscape enhancements establish safe and efficient pedestrian, and automobile traffic throughout the corridor. Also, inviting warm features such as wider sidewalks, shade trees, benches, planters and lighting promote walkability, offer informal places to gather, and outdoor dining opportunities. Parking improvements enhance safety and support businesses in a thoughtful way.

Village utilities and infrastructure have been upgraded as the vitality of the Corridor has grown.

The Green Bay Road Corridor supports a healthy future for Kenilworth through enhanced quality of life, enriched community engagement and improved economic development.



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 PLOT DATE: 3/28/2024  
 THE ABOVE INFORMATION IS SUBJECT TO CHANGE WITHOUT NOTICE.



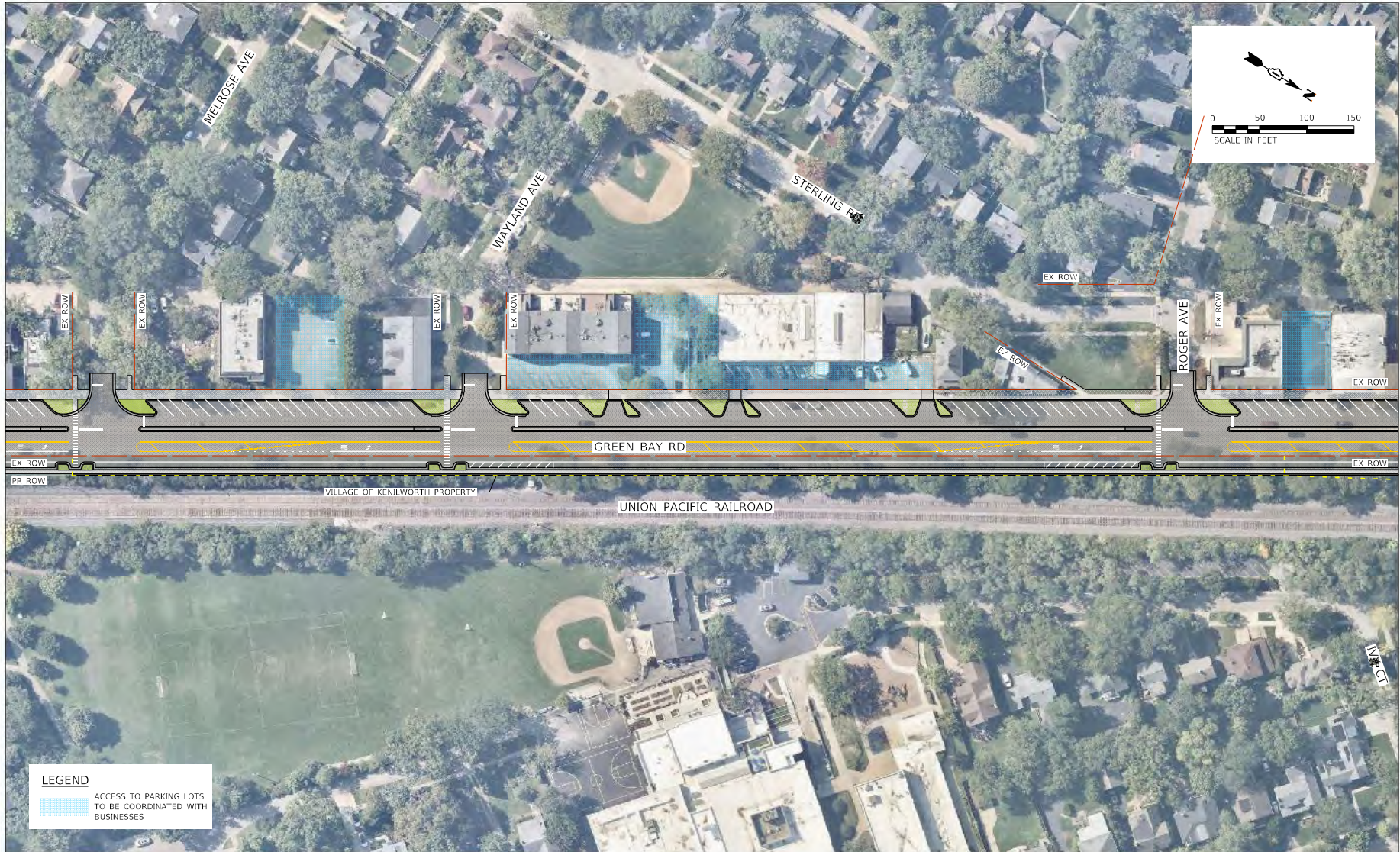
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	DRAWN: -	REVISED: -
PLOT SCALE: 1" = 50.0000' / PL	CHECKED: -	REVISED: -
PLOT DATE: 3/28/2024	DATE: -	REVISED: -

**VILLAGE OF KENILWORTH**

**GREEN BAY ROAD CONCEPTUAL TRANSPORTATION PLAN  
ALTERNATIVE 1**

SCALE: 1" = 50' SHEET OF SHEETS STA. TO STA.

B.T.E.	SECTION	COUNTY	TOTAL SHEETS	SHEET NO.
				CONTRACT NO.



**LEGEND**  
 ACCESS TO PARKING LOTS  
 TO BE COORDINATED WITH  
 BUSINESSES

DATE PLOTTED = 3/28/2024 11:58:06 PM  
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 THE PLOTTING ENGINE IS USING C:\WINDOWS\Fonts\Arial.ttf



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 DESIGNED -  
 DRAWN -  
 PLOT SCALE = 100.0000 \* 1/4" = 1' = 100.0000 \* 1/4" = 1'  
 PLOT DATE = 3/28/2024

REVISIONS  
 DESIGNED -  
 DRAWN -  
 CHECKED -  
 DATE -

**VILLAGE OF KENILWORTH**

**GREEN BAY ROAD CONCEPTUAL TRANSPORTATION PLAN  
 ALTERNATIVE 1**

B.T.E.	SECTION	COUNTY	TOTAL SHEETS	SHEET NO.
CONTRACT NO.				
BLINDS   FER. AID PROJECT				

SCALE: 1" = 50' SHEET OF SHEETS STA. TO STA.



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 8725 W. Higgins Rd., 5th Floor, Chicago, IL 60631  
 P: 773.375.4000 | www.ciorbainc.com



USER NAME = Roadway  
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 DATE -

DESIGNED -  
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 DATE -

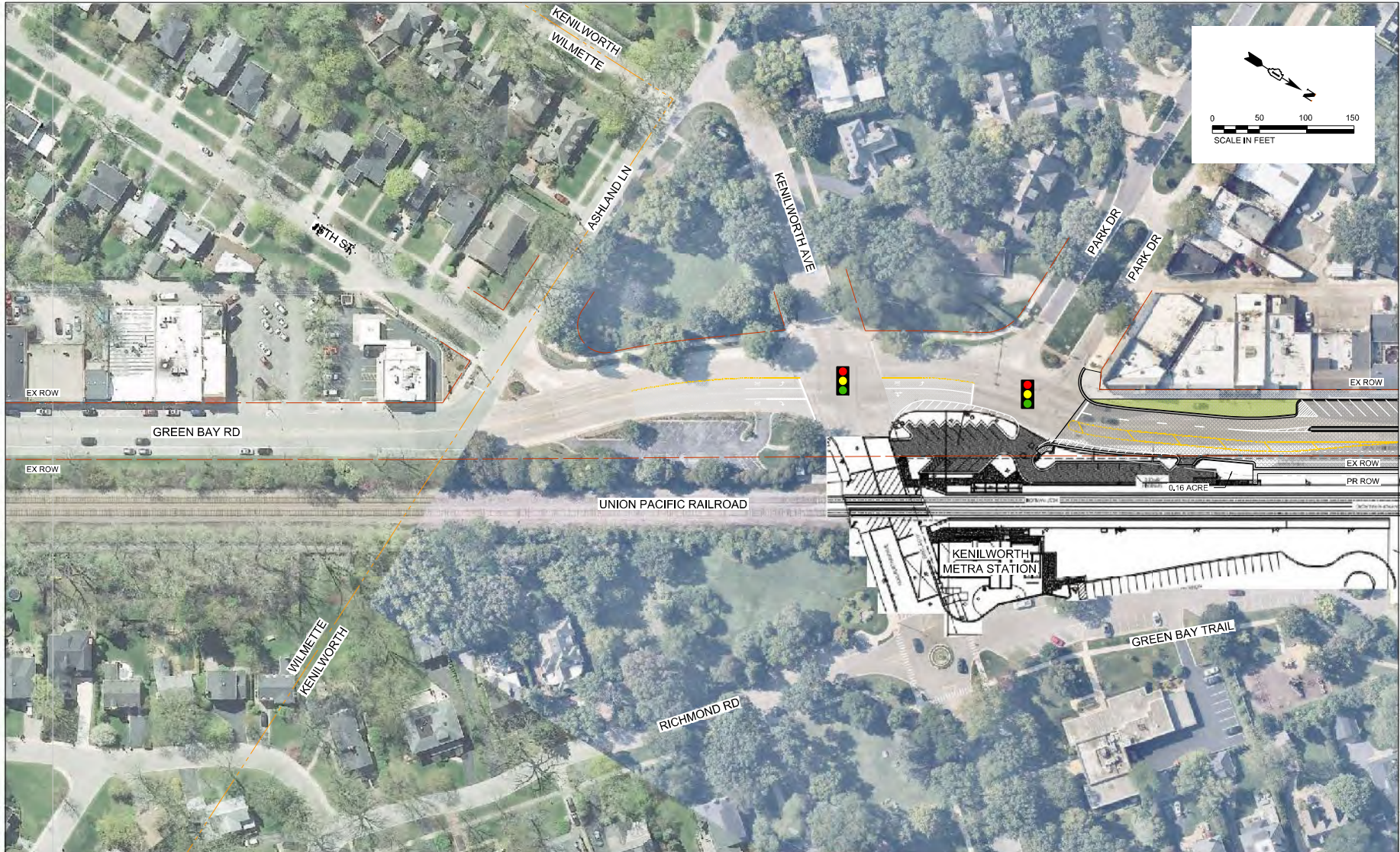
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VILLAGE OF WINNETKA

GREEN BAY ROAD CONCEPTUAL TRANSPORTATION PLAN  
 ALTERNATIVE 1

SCALE: 1" = 50' SHEET OF SHEETS STA. TO STA.

B.T.E.	SECTION	COUNTY	TOTAL SHEETS	SHEET NO.
CONTRACT NO.				
ILLINOIS FED. AID PROJECT				



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		DRAWN	-	REVISED	-
PLOT SCALE	= 100.0000' = 1" =	CHECKED	-	REVISED	-
PLOT DATE	= 11/21/2024	DATE	-	REVISED	-

**VILLAGE OF KENILWORTH**

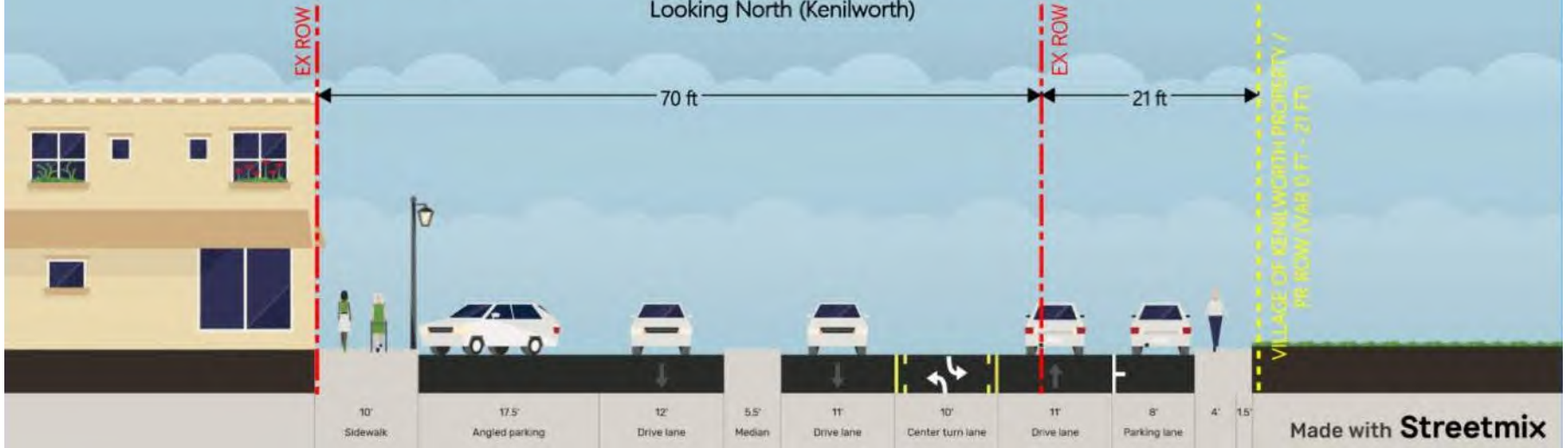
**GREEN BAY ROAD CONCEPTUAL TRANSPORTATION PLAN  
ALTERNATIVE 1**

SCALE: 1" = 50' SHEET OF SHEETS STA. TO STA.

RTE.	SECTION	COUNTY	TOTAL SHEETS	SHEET NO.
CONTRACT NO.				
ILLINOIS   FEB. AID PROJECT				

# Green Bay Road Alt 1

Looking North (Kenilworth)



# Green Bay Road Alt 1

Looking North (Winnetka)



# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:



In 2018, the Village had a Water System Assessment prepared by Stanley Consultants which provides recommendations on how the Village should prioritize replacement based on the system's hydraulics, age, and approximate costs. The replacement of the water mains on Abingdon, Robsart, and Tudor were identified as a recommended replacement within the report. The completion of the design of the project is an important step towards getting the project ready for construction.

PROJECT BENEFIT/IMPACT:

The existing water mains on Abingdon, Robsart, and Tudor are over 50 years old and have a diameter of 6". This has resulted in a reduction of water pressure to the fire hydrants in the area. By completing the replacement and upgrade to an 8" water main, the Village is replacing an aging piece of infrastructure and ensuring the fire hydrants in that area have the adequate flow rate for emergency use. In addition, there are 23 lead service lines in the project area, which will be replaced as a result of this project.

OPERATING FUND IMPACT:

This is a one-time expense, which will not impact the operating fund annually. Once designed, the project will be shovel ready for when funds are available to complete the construction phase of the project, which is estimated to cost \$1,805,000.

FUNDING SOURCE(S):

**2025 WATERMAIN REPLACEMENT PROJECT**  
**ABINGDON, WARWICK, ROBSART PL., ROBSART RD., TUDOR**  
**Village of Kenilworth**  
**COOK COUNTY, ILLINOIS**  
**GHA JOB #5641.100**  
**16-Jul-25**

**CONCEPTUAL ENGINEER'S OPINION OF PROBABLE COST**

ITEM NO.	DESCRIPTION	UNIT	QUANTITY	UNIT COST	TOTAL
1.	TRENCH BACKFILL	CU YD	500	\$75.00	\$37,500.00
2.	CCDD NON-COMPLIANT MATERIAL DISPOSAL	CU YD	50	\$90.00	\$4,500.00
3.	TOPSOIL FURNISH AND PLACE, 6"	SQ YD	1200	\$10.00	\$12,000.00
4.	SEEDING, CLASS 2A	SQ YD	1200	\$4.00	\$4,800.00
5.	EROSION CONTROL BLANKET	SQ YD	1200	\$4.00	\$4,800.00
6.	VALVE VAULT TO BE REMOVED	EACH	3	\$1,500.00	\$4,500.00
7.	VERTICAL WATER MAIN OFFSET (SPECIAL)	EACH	5	\$1,200.00	\$6,000.00
8.	INLET FILTER	EACH	10	\$250.00	\$2,500.00
9.	DUCTILE IRON WATER MAIN, CLASS 52, 8" (DIRECTIONALLY DRILLED)	FOOT	3985	\$195.00	\$777,075.00
10.	POLYWRAP WATERMAIN (SPECIAL)	FOOT	3985	\$2.00	\$7,970.00
11.	WATER SERVICE CONNECTION (SHORT SIDE) (UP TO 2")	EACH	42	\$3,000.00	\$126,000.00
12.	WATER SERVICE CONNECTION (LONG SIDE) (UP TO 2")	EACH	30	\$3,600.00	\$108,000.00
13.	CONNECTION TO EXISTING WATER MAIN (SPECIAL)	EACH	5	\$6,000.00	\$30,000.00
14.	HMA DRIVEWAY REMOVAL & REPLACEMENT	SQ YD	200	\$25.00	\$5,000.00
15.	PCC SIDEWALK REMOVAL & REPLACEMENT	SQ FT	400	\$20.00	\$8,000.00
16.	COMBINATION CONCRETE CURB & GUTTER, TYPE M-4.12	FOOT	100	\$50.00	\$5,000.00
17.	COMBINATION CURB AND GUTTER REMOVAL	FOOT	100	\$9.00	\$900.00
18.	CLASS D PATCHES, TYPE I-IV, 6"	SQ YD	300	\$110.00	\$33,000.00
19.	WATER VALVES 8" IN 48" VAULT	EACH	12	\$14,000.00	\$168,000.00
20.	FIRE HYDRANT (COMPLETE)	EACH	11	\$12,500.00	\$137,500.00
21.	FIRE HYDRANTS TO BE REMOVED (SPECIAL)	EACH	11	\$1,000.00	\$11,000.00
22.	MOBILIZATION	L SUM	1	\$45,000.00	\$45,000.00
23.	TRAFFIC CONTROL & PROTECTION (SPECIAL)	L SUM	1	\$30,000.00	\$30,000.00
				Subtotal:	\$1,569,045.00
				Contingency (15%):	\$235,356.75
				<b>Construction Subtotal:</b>	<b>\$1,805,000.00</b>
				<b>Design Engineering:</b>	<b>\$127,000.00</b>
				<b>Construction Engineering:</b>	<b>\$136,000.00</b>
				<b>TOTAL:</b>	<b>\$2,068,000.00</b>

\*Since Gewalt-Hamilton Associates Inc. has no control over the cost of labor, materials, or equipment, or the Contractor's methods of determining prices, or over competitive bidding of market conditions, opinions of probable costs, as provided for herein, are to be made on the basis of experience and qualifications and represent the best judgement as a design professional familiar with the construction industry. Gewalt-Hamilton Associates, Inc., cannot and does not guarantee that proposals, bids, or construction costs will not vary from opinions of probable cost prepared for the Owner.

Prepared by: DJS 16-Jul-25  
Revised by:

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

# CAPITAL IMPROVEMENT PROJECT PROFILE

DEPARTMENT:

CATEGORY:  Capital Project  
 IT/Capital Purchase  
 Capital Maintenance

TOTAL PROJECT COST:

PROJECT TITLE:

PROJECT DESCRIPTION:

PROJECT JUSTIFICATION/NEED:

PROJECT BENEFIT/IMPACT:

OPERATING FUND IMPACT:

FUNDING SOURCE(S):

## DEBT LIMITS AND DEBT OBLIGATIONS

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statute provides “...no municipality having a population of less than 500,000 shall become indebted in any manner or any purposes, to an amount, including existing indebtedness in the aggregate exceeding 8.625% on the value of the taxable property.”

In 2023, the equalized assessed value for all taxable property within the Village equaled \$390,281,892. The limits imposed by the State allows for a statutory debt limit of 8.625% of that amount meaning the Village can take out a total of \$33,661,813 in debt. The Village currently has \$9,405,000 in debt, which is \$24,256,813 below the statutory debt limit.

Assesd Valuation – 2023	\$ <u>390,281,892</u>
Bonded Deb Limit – 8.625% of Assessed Value	\$ 33,661,813
Amount of debt applicable to debt limit	<u>9,405,000</u>
 Legal Debt Margin	 \$ <u>24,256,813</u>

From time to time, the Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. As of December 31, 2024, the Village had four outstanding general obligation bond issuances.

- **General Obligation Refunding Bonds of 2015A** – The funding from this bond was used for water plant and lakefront improvements. The bond is repaid through the System Improvement Charge, a set amount on residents’ utility bill that is approved by the Village Board. Payments are due in annual installments of \$225,000 to \$265,000 plus interest at 3.00% through December 1, 2030.
- **General Obligation Bonds of 2022** – The 2022 General Obligation bond was taken out for KW2023 capital improvements. This bond is due in annual installments of \$390,000 to \$575,000 plus interest at 3.00% to 4.00% through December 1, 2037.
- **General Obligation Bonds, Series 2024A** – This funding from this bond was used for the Beach Improvement Project. The bond is due in annual installments of 440,000 to \$750,000 plus interest at 3.00% to 4.00% through December 1, 2036.
- **General Obligation Bonds, Series 2024B** – This funding source is the annual capital improvement bond. Payments are due in one installment of \$935,000 plus interest at 3.00% to 4.00% on December 1, 2025.

**VILLAGE OF KENILWORTH, ILLINOIS**

**SCHEDULE OF LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION (ALTERNATE REVENUE SOURCE) REFUNDING BONDS OF 2015A**

December 31, 2024

Date of Issue	October 21, 2015
Date of Maturity	December 1, 2030
Purpose	Water Plant and Beach Improvements
Authorized Issue	\$3,225,000
Denomination of Bonds	\$5,000
Interest Rates	3%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			June 1	Interest Due on		
	Principal	Interest	Total		Amount	December 1	Amount
2025	\$ 225,000	\$ 44,100	\$ 269,100	2025	\$ 22,050	2025	\$ 22,050
2026	235,000	37,350	272,350	2026	18,675	2026	18,675
2027	240,000	30,300	270,300	2027	15,150	2027	15,150
2028	250,000	23,100	273,100	2028	11,550	2028	11,550
2029	255,000	15,600	270,600	2029	7,800	2029	7,800
2030	265,000	7,950	272,950	2030	3,975	2030	3,975
	<u>\$ 1,470,000</u>	<u>\$ 158,400</u>	<u>\$ 1,628,400</u>		<u>\$ 79,200</u>		<u>\$ 79,200</u>

**VILLAGE OF KENILWORTH, ILLINOIS**

**SCHEDULE OF LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION (ALTERNATE REVENUE SOURCE) BONDS OF 2022**

December 31, 2024

Date of Issue	March 16, 2022
Date of Maturity	December 1, 2037
Purpose	Phase II Improvement Program
Authorized Issue	\$7,125,000
Denomination of Bonds	\$5,000
Interest Rates	3% to 4%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2025	\$ 390,000	\$ 210,400	\$ 600,400	2025	\$ 105,200	2025	\$ 105,200
2026	405,000	194,800	599,800	2026	97,400	2026	97,400
2027	420,000	178,600	598,600	2027	89,300	2027	89,300
2028	435,000	161,800	596,800	2028	80,900	2028	80,900
2029	455,000	144,400	599,400	2029	72,200	2029	72,200
2030	470,000	126,200	596,200	2030	63,100	2030	63,100
2031	490,000	107,400	597,400	2031	53,700	2031	53,700
2032	510,000	87,800	597,800	2032	43,900	2032	43,900
2033	525,000	72,500	597,500	2033	36,250	2033	36,250
2034	540,000	56,750	596,750	2034	28,375	2034	28,375
2035	560,000	40,550	600,550	2035	20,275	2035	20,275
2036	575,000	23,750	598,750	2036	11,875	2036	11,875
2037	200,000	6,500	206,500	2037	3,250	2037	3,250
	<u>\$ 5,975,000</u>	<u>\$ 1,411,450</u>	<u>\$ 7,386,450</u>		<u>\$ 705,725</u>		<u>\$ 705,725</u>

**VILLAGE OF KENILWORTH, ILLINOIS**

**SCHEDULE OF LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION BONDS, SERIES 2024A**

December 31, 2024

Date of Issue	July 16, 2024
Date of Maturity	December 1, 2036
Purpose	Various Capital Projects
Authorized Issue	\$7,465,000
Denomination of Bonds	\$5,000
Interest Rates	3% to 4%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Total	June 1	Amount	December 1	Amount
2025	\$ 440,000	\$ 350,000	\$ 790,000	2025	\$ 175,000	2025	\$ 175,000
2026	460,000	328,000	788,000	2026	164,000	2026	164,000
2027	485,000	305,000	790,000	2027	152,500	2027	152,500
2028	510,000	280,750	790,750	2028	140,375	2028	140,375
2029	535,000	255,250	790,250	2029	127,625	2029	127,625
2030	560,000	228,500	788,500	2030	114,250	2030	114,250
2031	590,000	200,500	790,500	2031	100,250	2031	100,250
2032	620,000	171,000	791,000	2032	85,500	2032	85,500
2033	650,000	140,000	790,000	2033	70,000	2033	70,000
2034	685,000	107,500	792,500	2034	53,750	2034	53,750
2035	715,000	73,248	788,248	2035	36,624	2035	36,624
2036	750,000	37,500	787,500	2036	18,750	2036	18,750
	<u>\$ 7,000,000</u>	<u>\$ 2,477,248</u>	<u>\$ 9,477,248</u>		<u>\$ 1,238,624</u>		<u>\$ 1,238,624</u>

**VILLAGE OF KENILWORTH, ILLINOIS**

**SCHEDULE OF LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION BONDS SERIES 2024B**

December 31, 2024

Date of Issue	July 16, 2024
Date of Maturity	December 1, 2036
Purpose	Various Capital Projects
Authorized Issue	\$7,465,000
Denomination of Bonds	\$5,000
Interest Rates	3% to 4%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1

**CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS**

<b>Fiscal Year</b>	<b>Requirements</b>			<b>June 1</b>	<b>Interest Due on</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>		<b>Amount</b>	<b>December 1</b>	<b>Amount</b>
2025	\$ 935,000	\$ 46,750	\$ 981,750	2025	\$ 23,375	2024	\$ 23,375

## Glossary

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, this glossary has been included.

**Activity:** Cost center within a fund or department to which specific expenses are to be allocated.

**Appropriation:** An authorization made by the Village Board of Trustees, which permits officials to incur obligations against, and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**Assessed Valuation:** The estimated value placed upon real and personal property by the Assessor.

**Assets:** Property owned by the Village, that has monetary value.

**Audit:** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal controls and is intended to ascertain whether financial statements fairly present financial positions and results of operations:

- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently; and
- Ascertain the stewardship of officials responsible for governmental resources.

**Bond:** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital improvements.

**Budget:** A plan of financial operations embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates).

**Budget Calendar:** The schedule of key dates or milestones that the Village follows in the preparation and adoption of the budget.

**Budgetary Control:** The level at which expenditures cannot legally exceed the appropriated amounts.

**Budgeted Funds:** Funds that are planned for certain uses.

**Budget Ordinance:** The formal legislative enactment by the Board of Trustees that establishes a fiscal plan and the authority to expend funds.

**Capital Expenditure:** Expenditures on durable items (fixed assets) with a long-term lifespan.

**Capital Outlay:** A disbursement of money, which results in the acquisition of or addition to fixed assets. The item must have a purchase price greater than \$5,000 and have a useful life of more than one year.

**Contingency:** An estimated amount of funds needed for deficiency or emergency purposes. An annual appropriation to cover short falls in revenue and/or underestimation of expenditures.

**Capital Projects Fund:** The Capital Projects Fund is a governmental fund that exists for the purpose of aggregating resources to complete infrastructure improvements and large-scale capital projects. These projects are largely funded by General Obligation (G.O.) bonds and any interest earned on the respective bond proceeds.

**Charges for Service:** User charges for services provided by the Village to those specifically benefiting from those services.

**Contractual Services:** Items of expenditure from services that the Village receives from an outside company. Heating and cooling mechanical services, custodial services and support for the Village owned telephone systems are examples of contractual services.

**Current Taxes:** Taxes that are levied and due within one year.

**Debt Limit:** Legally established limit for the issuance of debt, based on a percentage of base year Equalized Assessed Value (EAV) of property within Village limits. Issuance of bonds in excess of the debt limit requires voter approval.

**Debt Margin:** The difference of the legal debt limit and total outstanding obligations

**Debt Services Fund:** This fund is a governmental fund that exists for the purpose of retiring general obligation and other debt incurred to finance various capital improvements.

**Deficit:** The excess of a fund's liabilities over its assets and/or the excess of expenditures over revenues during an accounting period.

**Depreciation:** The portion of the cost of a fixed asset charged as an expense over a given time period to account for its assumed physical and functional obsolescence.

**Enterprise Fund:** A fund for programs that provide a fee-based good or service to the public, for example, public utilities. The collection of fee-based revenues generally allows the fund to be self-sustaining.

**Equalized Assessed Valuation (EAV):** "The assessed valuation multiplied by the equalization factor." (Source: Cook County Assessor's Office). The EAV represents a portion of the market value of a property that is used for property tax assessment.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year.

**Expenditure:** The cost of goods delivered and services rendered, whether paid or unpaid.

**Fiscal Year:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The Village's fiscal year is a calendar year.

**Fixed Assets:** Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, and other equipment

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance:** The excess of an entity's assets over liabilities. A negative fund balance is sometimes called a deficit.

**Fund Type:** Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

**General Fund:** The general fund is a governmental fund that accounts for all revenues and expenditures of the Village, which are not accounted for in any other fund. This is an operating fund from which most of the current operations of the Village are financed.

**General Obligation Bond (G.O. Bond):** A long-term security that is issued to provide funding for a project, and where the general taxing power of the Village is guaranteed to pay both the principal and interest associated with the underlying debt instrument.

**Infrastructure:** Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and the responsibility of the governmental unit.

**Illinois Municipal Retirement Fund (IMRF):** This retirement fund, established under statutes adopted by the Illinois General Assembly, provides employees of local governments and school districts in Illinois with a system for the payment of retirement annuities, disability and death benefits.

**Inter-Fund Transfer:** A planned movement of money between funds to offset expenses incurred in the receiving fund due to the operation of the spending fund; sometimes referred to as “overhead transfer.”

**Levy:** The imposition and collection of a tax.

**Line-Item Budget:** A form of budget, which allocates money for expenditures to specific items or objects of cost.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past.

**Long Term Debt:** Debt with a maturity of more than one year.

**Motor Fuel Tax (MFT):** The MFT Fund receives and allocates funds provided by the State of Illinois, which generates revenue through a tax on fuel sales. The tax is then distributed to municipalities throughout Illinois on a per capita basis. The Village of Kenilworth’s use of MFT Fund revenue is restricted to the maintenance of streets and support of the ongoing maintenance of the street resurfacing program.

**Operating Expense:** Any item not defined as a capital expense. Operating expenses typically occur annually. While some operating expenses cost more than \$10,000, the Village may exclude them from the capital budget because they generally occur every year (e.g. service charges, maintenance costs).

**Operating Income (Loss):** The value of the difference between normal operating revenues and expenditures for the Village.

**Other Expense:** This includes operating charges primarily of a fixed charge nature that do not properly classify as personnel services, contractual services, commodities, capital outlay or capital improvements.

**Personnel Services:** Expenditures directly attributed to Village employees, including salaries, overtime, health insurance and other forms of compensation.

**Revenue:** Sources of income received during a fiscal year. These can include income from taxes, license and permit fees, fines, fees for charges for services, and interest and property revenue.

**Surplus:** Surplus is more than or in excess of what is needed or required.

**State Equalized Value (SEV):** The market value assigned to real or personal property through an assessment process for property tax calculation.

**Supplies:** An expenditure object within an activity that includes all supplies that have a useful life of less than one year and/or a purchase price of less than \$1,000 dollars.

**Tax Levy:** The total amount to be raised by general property taxes for operating and debt service purposes.

**Tax Year:** Tax year pertains to the fiscal year in which the taxes are assessed and collected, but not distributed.

**Transfers In/Out:** A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

**Water Fund:** The Water Fund is an enterprise fund that provides resources for the operation and maintenance of water production and distribution. This fund is designed to be a self-sustaining function that is funded entirely by user charges.