



## Village of Westmont

31 West Quincy Street, Westmont, Illinois 60559

villageboard@westmont.il.gov  
westmont.illinois.gov | 630-981-6200

### PUBLIC NOTICE

## ADMINISTRATION & FINANCE COMMITTEE

**Thursday, April 2, 2026 - 4:30 PM**  
**Village Hall - 31 W. Quincy Street**

### AGENDA

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Public Comment
5. Approval of Minutes
  - a. Minutes of the February 19, 2026 Administration & Finance Committee
6. Unfinished Business
7. New Business
  - a. Video Gaming in the Downtown
  - b. Review of Chapter 10 - Alcoholic Beverages, Article III. Sec. 10-81 - Employee Restrictions
8. Reports
  - a. Report on the software to enable public communication of the Strategic Plan
  - b. Environmental Improvement Committee Annual Report
9. Miscellaneous
10. Meeting Schedule
11. Adjourn

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Note: Any person who has a disability requiring a reasonable accommodation to

participate in the meeting should contact the ADA Compliance Officer, 9:00 A.M. to 4:00 P.M. Monday through Friday, Village of Westmont, Illinois, 60559; or telephone (630) 981-6210 voice, within a reasonable time before the meeting. Listen Everywhere, an assistive listening, mobile app, is now available to visitors attending Board and Commission Meetings held in the Village Hall Board Room.

<https://westmont.illinois.gov/581/ADA-Listen-Everywhere>

## 2026-02-19 Administration & Finance Committee

Trustee Liddle (as Chair), Mayor Nero, Clerk Szymiski, Trustee Guzzo, Trustee Barker, Trustee Plowman, Village Manager Gunther, Assistant Manager Parker, IT Director Liljeberg, GS Director Mielcarski, PW Director Ries, CD Director Hennerfeind, Finance Director Altic, HR Director Brainerd, Comm. Director McIntyre, Deputy Police Chief Thompson, Fire Chief Riley, Deputy Commissioner Mulhearn

- **Meeting Call to Order and Minutes Approval:** The Administration and Finance Committee meeting for Thursday, February 19th, 2026, was called to order at Village Hall. Following the Pledge of Allegiance and confirmation of no public comments, the minutes from the regular meeting on January 8th, 2026, were approved by motion and second.
- **Village Hall Employee of the Year Selection:** Village Manager Gunther announced the annual Employee of the Year award, which has expanded over the years from a public safety award to include all departments. For Village Hall, there were five nominees submitted from both peer and supervisory levels, which was noted as a testament to the staff.
  - **Recognition of Fred Stefani:** Fred Stefani, the IT network administrator who started in 2007, was selected as the 2025 Village Hall Employee of the Year. Fred, nicknamed Captain Awesome, was praised for his expertise in IT and for having written the ePAR program, which the village still uses in version 1.1 from 2007. Stefani expressed honor in working with the great team at Village Hall
  - **Public Servant of the Year Submission:** The winners from Police, Fire, Public Works, and Village Hall will be submitted to the Chamber of Commerce for the selection of the 2025 Westmont Public Servant of the Year. The selected individual will be invited to the Chamber dinner, which is scheduled for March or April.
- **Risk Management Program Overview:** HR Director Brainerd presented an overview of the village's risk management program, which is currently handled by the Intergovernmental Risk Management Agency (IRMA), a municipal risk pool the village has belonged to since the late 1970s. IRMA provides full services, including claims processing, customer service, legal services, and robust training opportunities through an online portal called safety skills.
  - **Rationale for Program Evaluation:** Although the village has had a productive relationship with IRMA for over four decades, management believes it is a good time to evaluate the program through benchmarking, as this has not been done in at least the past seven and a half years. The benefits of evaluation include ensuring competitive pricing and coverage, identifying gaps, learning about

industry trends, and exploring options such as other risk pools or being individually insured.

- **Next Steps in Risk Management Evaluation:** The village has already notified IRMA and received the necessary information on February 9th to obtain quotes from other potential providers. Quotes have been requested from risk pools, brokers, and individual insurance options, and are expected by May 29th due to the complexity of quoting municipalities. A critical next step is for the Village Board to pass an ordinance by March 31st authorizing withdrawal from IRMA to reserve the right to receive any leftover funds after claims are paid, a requirement of IRMA's bylaws.
- **Board Commentary on Insurance Partner Relationship:** A board member expressed strong support for the evaluation, noting that previous efforts were stalled and that better coverage and partners exist. The motivation for the change is the need for an insurance partner who will cover claims when needed, not deny them, and that better options could potentially save money or, at minimum, provide the necessary coverage. The board confirmed that an external coverage attorney, Charlie Kilbrook, is available to help evaluate the options.
- **Determining Upcoming Bond Issuance Size:** Finance Director Altic discussed the upcoming bond deal, with the next major milestones including the public hearing tonight and the adoption of the parameters ordinance on March 5th, 2026. The recommended overall size for the issuance is \$35 million, which is divided into \$4 million for water projects and \$31 million for the fire department headquarters and other infrastructure improvements.
  - **Financing the Fire Department and Infrastructure Projects:** The \$31 million portion is estimated to result in an annual debt service payment of about \$2.3 million at a 4% interest rate. The allocation includes an estimated \$27 million to \$27.5 million for the Fire Department Headquarters, \$1.5 million for Public Works cold storage, and a potential \$2 million buffer for other infrastructure improvements. Due to uncertainties in the final cost of the fire station, planning for the other infrastructure projects will be targeted for late 2027.
  - **Fire Station Cost Communication and Water Bond Details:** A board member recommended that the fire station cost continue to be communicated as a range rather than locking into the \$31 million figure, which only represents the bond amount for the project plus other infrastructure. The \$4 million portion of the bond issue for water projects is based on the Raft Talis water rate study and includes \$2.44 million for the North Park Chicago water main improvement and \$1.56 million for the water treatment plant rehabilitation. These water bonds will be paid for from water rate revenue, not sales tax, as the water fund would go into the red in 2028 and 2029 without the issuance.

- **Bond Payment Sources and Parameters:** The primary source for repaying the non-water portion of the bond is the non-home rule sales tax, expected to generate over \$2.4 million annually. Secondary security is provided by pledging state-shared sales tax revenue and, as a last resort for safety, property taxes, which will be abated as long as primary sources are sufficient. The bonds will have a 20-year term, and making a principal payment in year one will save the village \$650,000 in interest over the life of the bond.
- **Bond Call Provision and Credit Rating:** The bond will have a single call period on December 31st, 2035, to allow for refinancing if rates are lower, as multiple calls can lead to interest penalties. The village maintains a highly regarded double A plus bond rating, which is the second highest possible, and is held by only about 20% of communities across the country. Current market conditions suggest a conservative interest rate of 4% for calculations, but the village may achieve a better rate closer to 3.75% to 3.95%.
- **Appropriations Ordinance for Legal Spending Authority:** Finance Director Alt presented the upcoming appropriations ordinance, which is the village's legal spending plan, required by state statute to be approved by the end of the first quarter of the fiscal year, with a plan to present it on March 19th, 2026. Unlike the budget, which is the internal spending plan, the appropriations ordinance sets a legal spending ceiling and is more forgiving, allowing flexibility for unexpected expenses and reducing the need for numerous budgetary amendments.
- **Preparation and Flexibility of the Appropriations Ordinance:** The appropriations ordinance is prepared by taking the approved operating budget and adding 20% plus spending carryovers, new projects, and contingencies. This flexibility allows the village to react to external conditions, such as quickly purchasing prime economic development property that becomes available or funding emergency repairs and unforeseen circumstances, such as legal costs or additional infrastructure funding.
- **Compliance and Governance of the Ordinance:** The appropriations ordinance, although significantly larger than the budget, in no way circumvents the village's mandated spending approval processes, such as board approval for purchases over \$25,000 or the requirement for staff to bid out projects.
- **Southwest TIF Business District Proposal:** Assistant Manager Parker provided an overview of the Southwest TIF Business District, noting that the village is proposing a new TIF and the removal of certain areas from the current TIF that no longer make sense. The proposed changes would result in a benefit to taxpayers and a sizable benefit to taxing districts, including roughly \$50,000 for the school district.
  - **TIF Adjustments and Future Development:** The village is looking at pulling underperforming areas to the west out of the current TIF, while also exploring a new TIF to cover properties south of 63rd Street and areas needing TLC north of

63rd, like the Westview Shopping Center. The village will seek an agreement with the school district to share a portion of the revenues from the new TIF, as they would lose new construction revenue.

- **Current TIF Funds and Next Steps:** Funds remaining in the current TIF can be used for the core area that remains and may be transferred to the new TIF if needed. Friedman, the TIF consultant, is working on analysis and numbers, and the next steps involve authorizing contracts for a study to confirm the eligibility of the new areas. The end game is to have two separate TIFs: the current one lasting 10 more years and a new one lasting 20-plus years.
- **Addressing Central Business District TIF and Road Construction Concerns:** The Central Business District TIF is also being explored for similar adjustments, though figures are not yet available. A significant concern was addressed regarding a notification about road construction, which caused consternation among businesses about the impact on a parking lot. A meeting is scheduled with business owners and the Chamber to clarify the situation.
- **Clarification of Parking Lot Closure Misconceptions:** The notice sent to businesses was an early heads-up about construction, not an immediate closure. During the construction project, the parking lot is being kept open the vast majority of the time, and the village is seeking feedback on logistical issues, though none have been reported yet. Furthermore, studies have shown that the downtown has sufficient parking, contrary to business owner misconceptions, but people are unaware of where the parking is.
- **Downtown Challenges and Support Initiatives:** Major challenges facing the downtown include limited density and lower median incomes compared to neighboring communities, which can deter businesses and developers. The village has invested millions in infrastructure, beautification, and annual programs to help businesses. The village is seeking input from businesses on whether to maximize the open time for Burlington Street, which prolongs construction, or minimize the overall project time by closing it.
- **One North Cass Development and Parking Replacement:** Increasing density is necessary for the downtown, and the One North Cass location is considered the best location by multiple developers. Historically, the village had numerous hurdles with this development, including dealing with a key parking lot, multiple property owners, and utility lines. Crucially, the village anticipated the need to replace the Cass and Burlington parking lot before any development was finalized and built the new, more centrally located Lincoln and Irving parking lot by 2021.
- **Downtown Parking and TIF District Updates:** The new parking lot at Lincoln has slightly more spots (60) than the previous lot at Cass and Burlington (over 50), and is more centrally located, though it reverses the slight geographic

advantage for businesses on the west side versus the east side. The Tax Increment Financing (TIF) district has benefited schools; for instance, Quincy Station's increased property value now contributes \$320,000 more in property tax, with approximately \$80,000 going to the schools through the increment.

- **KMED Relocation and S-Curve Planning:** Efforts to relocate KMED started in 2017 and ramped up in 2021, with KMED claiming they will have everything out of the right-of-way by May 2026. The current plan is to move the S-curve road section simultaneously with the KMED relocation to minimize construction time and complexity, which is crucial because delays could push the project back five years.
- **Developer Discussions and Project Timeline:** The village is currently in discussions with Holiday, identified as a strong partner after the agreements with the previous developer were terminated in November 2022 due to missed deadlines. The next steps for the construction include the bid opening on February 24th and the contract award at the board meeting in March, after which Public Works will coordinate timing details with the selected vendor. Positive news was received from Holiday, indicating strong interest in the proposal and an affirmative agreement to the proposed terms, with plans for the public hearing to take place in the late spring.
- **Community Feedback and Downtown Streetscape:** The village plans to have ongoing communication with businesses after March 5th, providing additional notifications about the construction. They are also planning streetscape meetings as part of the comprehensive plan, where they hope the community will participate in shaping the downtown's vision. Specific feedback is being sought on whether to keep Burlington Street open longer or shorter and any other top priorities that would be helpful during the construction.
- **Proposal for Arts and Crafts Liquor License:** Deputy Liquor Commissioner Mulhearn presented a proposal to create a new liquor license class for arts and crafts stores, prompted by a business request in the downtown area. The interested business, a soap and candle store, is very small, anticipates only eight to ten customers per class, and wishes to control the sale and inventory of alcohol during classes rather than adopting a BYOB model. Previous attempts to establish a similar license class for arts and crafts, hair salons, and nail salons were denied by the board due to concerns about scope creep.
  - **Board Inclination on New License Class:** Deputy Mulhearn's recommendation is to approve the creation of a new arts and crafts license class, which would be monitored and requires drafting a new ordinance based on examples from other towns in DuPage County. The proposed ordinance would require BASSET training for managers and strictly limit alcohol sales and service only during class times, preventing sales at other times. The annual fee is being considered, with

an amount between \$500 and \$1,000 being deemed more reasonable than higher fees, given the infrequent nature of the classes.

- **Precedent and Support for Arts License:** Concerns were raised about the new license potentially setting a precedent for businesses like nail salons; however, the ordinance defines the scope by restricting sales only during classes, which would exclude standard nail services. The proposal is strongly supported as it promotes arts and small businesses downtown, making the area a destination for classes and parties, which in turn benefits local restaurants.
- **Strategic Planning Meeting Logistics:** Village Manager Gunther requested board members and department heads to RSVP for the strategic planning meetings scheduled for March 11th and 12th. The preferred time for these meetings is 5:00 PM to 9:00 PM, and attendees are strongly encouraged to make both days as the content is sequential.
  - **Preparation for Strategic Planning:** To maximize efficiency during the meetings, consultant Corey of CP2 Consulting will send out a SWAT analysis via Survey Monkey for board members to complete ahead of time. Corey will also conduct one-on-one phone calls with the trustees to gather information directly, saving time during the scheduled planning sessions.

*\*These meeting minutes were created by Google Gemini*



## Village of Westmont VILLAGE BOARD

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### Village of Westmont Administration & Finance Committee Staff Reports - 2026-02-19

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#### Village Manager

- Strategic Plan updates - Meetings 3/11 & 3/12
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#### Finance

- Issued 1099 tax forms to AP vendors.
  - Issued W-2s to employees.
  - Finance has been working with our bond advisor and bond attorney on the Preliminary Official Statement as part of the bond issuance.
  - Worked with HR to pay out leave balances for the first time to employees who earn paid time off under the Illinois Paid Leave for All Workers Act.
  - Finance began working with our Auditors, Sikich, on our 2025 fiscal year audit.
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#### Government Services

- **Statistics from January 2026 for New Inquiries**
    - Ordinances - 12 ordinances were processed
    - Agendas/Cancellations - 10 created/posted
    - FOIAs - 39 were received, created & answered
    - Raffle License - 2
    - Amplified Sound Permit- 0
    - Community Events Permit - 2 applications submitted and in staff review
    - Liquor License - No new licenses at this time
    - Business Licenses - 6
    - Solicitor permits: Active Permits
    - Liens / Release of Liens filed with DuPage County: 8
  - 2026 has begun with finalizing all things business registration/licenses, following up with the stragglers. Most are now used to the registration system, still have businesses in town that are not comfortable with online processing or even emailing. The phone calls have begun.
  - In October, right as the whirlwind for 2026 began, the Fire & Police Commission was moved to Village Hall. Due to the timing, we had to wait to put things to rights once the new year processes were done. The records management for this commission is rather an ongoing process for Government Services; and currently we are putting to rights records from 1970-2020 based on state statute for record management.
  - The Strategic Plan meetings in the fall with residents & businesses are completed & the Elected Officials/Senior Staff meetings are set for March.
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#### Liquor Commission

##### **Below is an overview of my activities for the months of January 2026**

- Reviewed & presented tobacco review for Lit Smokes including presentations to Village Board (passed)
- Conducted & Presented liquor license review for Belly Delhi Restaurant (passed)
- Compiled monthly video gaming revenue report
- Had several meetings (weekly) with Deputy Mayor on liquor & tobacco issues
- Met with Assistant Village Manager on the Village hosting a major musical event separate from 4th of July & Taste of Westmont Events while serving liquor associated with WSEC.

- Prepared and participated in tobacco license violation hearing with three (3) offending businesses.
- Created license Restriction ref. Drive up window for Lit Smokes on Ogden Avenue.
- Met with staff of Westmont Yard at their request to review liquor license operating issues.
- Participated in a phone call from a business person who wanted to open a liquor store, then changed to a restaurant with video gaming. He expressed disinterest after learning our requirements.
- Handled & instituted a seven (7) day tobacco license suspension for recent under age violation at Jewel/Osco 4 E Ogden Avenue.
- Reviewed a site plan for liquor sales at Taste of Westmont 2026.
- Delivered letter to Grab & Go convenience store concerning their use of sweepstakes terminals and gambling activities using those machines.

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## **Information Technology**

- No report

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## **Human Resources**

- **Merit Pay System (now termed Forward-facing, Development, Bonuses & Conversations Program or FDBC Program)**
  - The first quarter activity, an Employee-Led Conversation about management support, is underway and must be completed by March 31.
- **Reasonable Suspicion Training**
  - Biennial Reasonable Suspicion Training for PW Supervisors has been deployed through Safety Skills, an online training platform, and must be completed by April 30.
- **Recruitment**
  - **Open Positions / Interviewing**
    - Community Development - Code Enforcement Officer
    - Fire - PT Fire Inspector
    - Public Works
      - Maintenance Worker - Flower Watering
      - Maintenance Worker - Underground
      - Natural Areas Specialist
      - Seasonal Maintenance Workers
  - **Pending Hires**
    - A Maintenance Worker - Underground candidate is in background processing.
  - **New Hires/Rehires**
    - Casciola, Gino - Probationary Firefighter/Paramedic 3rd Class - 12/30/2025
    - Hamersly, Katie - Probationary Firefighter/Paramedic 3rd Class - 12/30/2025
    - Arlequin-Jimenez, Salysa - Probationary Police Officer - 01/02/2026
    - Castillo, Elisan - Probationary Police Officer - 01/02/2026
    - Silva, Enzo - Probationary Police Officer - 01/02/2026
    - Lawson, Sara - PT HR Coordinator - 01/05/2026
    - Chalfant, Dustin - Maintenance Worker - Underground - 01/05/2026
    - Chandler, Aaron - Probationary Firefighter 3rd Class - 01/27/2026
  - **Promotions / Job Changes**
    -
  - **Retirement/Resignations/Separations**
    - Crawford, Zachary - Lieutenant - 01/20/2026
    - Byndum, Frank - Probationary Police Officer - 01/21/2026
    - Polina, Shane - Probationary Police Officer - 01/21/2026
    - Kenna, Jake - Firefighter/Paramedic 3rd Class - 01/28/2026

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## **Communications**

### ***January 2026 Overview***

- **Board Meeting & Board Reports** - Coordinated, edited, published, & distributed trustee reports for all Village Board Meetings
- **Committees** - Staff Liaison to 6 committees/programs, currently
  - **Environmental Improvement Committee**

- Speakers for 2026 in progress
  - 2026 Goals identified
  - 2026 Events identified
  - **Public Information Committee**
    - Held PIC meeting Jan. 26
  - **Vision & Vibe Fest Committee**
    - Held first Vision & Vibe Committee meeting
- **Community Events**
  - **Coordination of events**
    - NEW Village vehicles night for 2026 Cruisin' Nights - June 18
    - Vision & Vibe coordination in progress
    - Coordinating April Electronics & More recycling event
    - Luge coordination for Aug. 16 2026
  - **Publicity** - Created publicity for several events, including:
    - Electronics Recycle Event
    - Spring Fling
    - Dementia Friendly
    - Tree Seedling Giveaway
    - Paper Shred Events
    - FMC Short Course
- **Website**
  - Completed website training for Sarah in HR
  - Completed website training for Greg in PW
  - Updated the Village Org. chart
  - Uploaded - SmugMug picture folders
    - PD Employee of the Year
    - PD Special Olympics Presentation
- **Volunteers** - Continue follow-up to volunteer requests via the village website
- **News Releases - Articles In Development**
  - Numerous articles in draft
  - Numerous articles have been published, including:
    - FMC Natatorium To Host Short Course Worlds Selection Meet
    - Village Approves 2026 Downtown Incentive Program
    - 2026 Vision & Vibe Fest Sept. 12 & 13 at Veterans Park
    - Severe Weather Warming Centers
    - Cold Weather Tips for the Home
    - Metra to operate reduced schedules Friday, Jan. 23"PetPawlooza Pet Of The Week Contest
    - DuPage County Health Department Reports Increase in Respiratory Illnesses
    - Westmont Offers Dark Sky Grant Opportunity
    - Westmont Police Raise Over \$60K For Special Olympics
    - Water Main Break Cass & 67th
    - Keep the Wreath Red Program Successful in 2025
- **Social Media Posts** - Numerous graphics/links to Facebook, Twitter, & Nextdoor
  - 21 media posts including THERE'S ALWAYS SOMETHING HAPPENING IN WESTMONT posts
  - Significantly increases public interactions via social media
- **Graphic Design** - Created several graphics to accompany News releases, social media posts and more
- **Westmont Community News Magazine - Village Newsletter**
  - Coordinated invoice payments for Lithoprint
  - Creating March/April issue
- **Electronic Bulletin Board Posts** - Weekly and as needed updates to the bulletin boards

- **Westmont E-Newsletter**
  - Published on Fridays after Village Board Meetings, getting new subscribers every week; reinforces village information published on the village website & via social media
  - Digital versions with working links created & posted on website
- **News Media Coverage** - Monitoring local social media posts to oversee accuracy
- **Special Projects** -
  - Independence Day band research
- **Pictures**
  - Took pictures at several board meetings and special events including:
    - PD Special Olympics presentation
    - PD Employee of the Year
    - TECO presentation
    - Snow storm pics for social media
    - Pictures for Community news magazine Cover
    - Pictures for social media posts

# Risk Management Program

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February 19, 2026

# Discussion Points



**Current  
Program**



**Benefits of Risk  
Management Program  
Evaluation**



**Next  
Steps**

# Current Risk Management Program



Intergovernmental Risk Management Agency (IRMA)



Member since the late 70s

IRMA - Full service provider  
(claims, cust svc,  
legal, training)



Current coverage includes:



Crime (EE Theft, Fraud)



Cyber



First Party Property



Liability (General, Auto)



Public Officials



Workers' Comp



Last time we evaluated our program?

# Benefits of Risk Mgmt Program Evaluation

Ensure competitive pricing and coverage



Identify coverage gaps



Align/Realign coverage with organizational needs



Learn about industry best practices, trends and standards



Modernize risk management program and processes



Review of current program to uncover opportunities



Proactively address deficiencies (existing or new)



Municipal risk pool vs individually insured?



# What's Next?





**Questions?**



# Admin Finance Committee



02/19/2026

# Bond Schedule



- **February 19, 2026** - Public Hearing date
- **March 5, 2026** - Adopt a Parameters Ordinance
- **March 9, 2026** - Finance & Administration will meet with S&P credit rating agency
- **April 27, 2026** - Bond sale will take place

# What are the Projects?



## **Fire Station / Infrastructure \$31 Million: Annual Debt Service ≈ \$2.30 Million Annually**

- Fire Department Headquarters - \$27,500,000
- PW Cold Storage Facility & Site Improvements - \$1,500,000
- Infrastructure Improvements (2027) - \$2,000,000
  - Sidewalks
  - Stormwater Improvements
  - Streetscape Improvements
  - Alley Improvements
  - Building Improvements
  - Street Lighting
  - Roadway Reconstruction

# What are the Projects?



## Water \$4,000,000: Annual Debt Service ≈ \$300,000 Annually

- **North Park, Chicago & Willard Water Main Improvements - \$2,440,000**
  - Replace 1.25 miles of water main
  - Replace 3 known lead water service lines and 60 unknown service lines
    - North Park St from Naperville to Odgen
    - Chicago Ave from Grant to Roslyn
    - Willard from Washington to Park
- **Water Treatment Plant Rehabilitation - \$1,560,000**
  - VFD, standby generator, replace pumps and motors, change system controls, replace gas chlorination system with bleach system

# How Are We Paying For It?



## Primary Sources:

- Additional 0.50% Non-Home Rule Sales Tax (March 2025)
  - Expected to generate a little more than \$2.4 Million in 2026
- Water System Rate Revenue

## Secondary Sources:

- State-Shared Sales Tax
- Property Taxes (Abatement)

# Bond Details



## Bond Parameters

- 20 year term
- Principal payment in year one
  - Saves  $\approx$  \$650,000 in interest cost over the life of the bond
- Call period: December 31, 2035
- Annual abatement of debt service payment from tax levy
- AA+ bond rating
- \* Current bond market conditions suggest our bond would sell for less than 4% interest rate (3.75% - 3.95%) \*



ANY QUESTIONS?



# Admin Finance Committee



02/19/2026

# Appropriations Ordinance



- **November/December: Pass a budget**
  - Village's overall internal spending plan
- **March pass an appropriations ordinance**
  - Village's legal spending plan
  - State statute requires approval within first quarter (by March)
    - Appropriations Ordinance will come before the Village Board on March 19, 2026
  - Village code authorizes the preparation of an appropriations ordinance

# Budget Vs Appropriations



- **Illinois statute allows municipalities to choose between an Appropriation Ordinance System and Budget Officer System**
- **Budget System:**
  - Annual budget approved before the start of the first day of the fiscal year
  - Intended for day-to-day management of spending activities
  - Likely require numerous budgetary amendment requests to the board
- **Appropriations Ordinance System:**
  - Approval within the first quarter
  - Establishes legal spending ceiling
  - Likely no amendments to spending plan required

# Appropriations Ordinance



- **The Village takes advantage of both systems**
  - Village Prepares both a Budget and Appropriations Ordinance
  - Best of both worlds
- **Budget**
  - Is the main budgetary tool used by staff to control spending and establish spending priorities, not the Appropriations Ordinance
  - What staff is held accountable to
- **Appropriations**
  - Allows for spending flexibility with the fiscal year to react to external conditions
    - Buying property
    - Emergency repairs
    - Unforeseen circumstances

# Appropriations Ordinance



- **How it is prepared**
  - Budget becomes the baseline
    - Add additional 20%
  - Spending carryovers
    - Budgeted in 2025, finished in 2026
      - VH front stairs / railing
  - New projects & contingency
    - New economic development initiatives
    - Legal costs (lawsuits)
    - Additional DIP funding
    - Park District sign funding

# Appropriations Ordinance

- **Staff must follow procurement guidelines**

- Does not circumvent spending authorizations
- Purchases over \$25,000 will still come before the board
- Village staff will still bid out projects and work to find the lowest & most responsible vendors

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<b>Dollar Amounts</b>	<b>Required Approvals</b>
Up to \$1,499	Department Head, or specific employees as authorized by Department Head
\$1,500 - \$4,999.99	Department Head
\$5,000 - \$24,999.99	Department Head, Finance Director, Village Manager
\$25,000 – over	Department Head, Finance Director, Village Manager, and Board of Trustees

# Appropriations Ordinance

- Appropriations Ordinance Timeline

Item	Date	Requirement
Certificate of Revenues sent to Paper	February 26, 2026	Thursday before publishing
Notice sent to Paper	February 26, 2026	Thursday before publishing
Notice Published in Paper	March 5, 2026	at least 10 days before Public Hearing
Draft Ordinance Available	March 5, 2026	at least 10 days before Public Hearing
Entered in Agenda Center	March 11, 2026	8 days before Board Meeting
Public Hearing	March 19, 2026	Prior to Adoption of Appropriation
Adoption of Appropriation Ordinance	March 19, 2026	First Quarter of the FY
Filed with County Clerk	March 20, 2026	First Quarter of the Fiscal Year



ANY QUESTIONS?

# Minimum Issuance



## **Fire Station / Infrastructure: \$29 Million Issuance \$2.1 Million Annual D/S**

- Fire Department Headquarters - \$27,500,000
- PW Cold Storage Facility - \$1,500,000
- ≈ \$300,000 + left annually for capital

## **Water \$3.60 Million Issuance \$265,000 Annual D/S**

- North Park, Chicago & Willard Water Main Improvements - \$2,440,000
- Water Treatment Plant Rehabilitation - \$1,160,000