

# MEETING AGENDA



## Board of Trustees Meeting

Village of Homewood

March 24, 2026

Meeting Start Time: 7:00 PM

Village Hall Board Room

2020 Chestnut Road, Homewood, IL

Board Meetings will be held as in-person meetings. In addition to in-person public comment during the meeting, members of the public may submit written comments by email to [comments@homewoodil.gov](mailto:comments@homewoodil.gov) or by placing written comments in the drop box outside Village Hall. Comments submitted before 4:00 p.m. on the meeting date will be distributed to all Village Board members prior to the meeting.

Please see last page of agenda for virtual meeting information.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Introduction of Staff
5. Minutes:
  - Consider a motion to approve the minutes from the regular meeting of the Board of Trustees held on Tuesday, March 10, 2026.
6. Claims List:
  - Consider a motion to approve the Claims List of Tuesday, March 24, 2026 in the amount of \$785,308.56.
7. Oaths of Office: The Village Clerk will administer the oath of office to:
  - A. Detective James Strayer for the position of Police Sergeant.
  - B. Sergeant Steven Brandenburger for the position of Deputy Chief of Police.
8. Hear from the Audience
9. Omnibus Vote: Consider a motion to pass, approve, authorize, accept, or award the following item(s):
  - A. Agreement/Professional Auditing Services/Lauterbach and Amen: Accept and approve a proposal from Lauterbach & Amen of Naperville, IL for professional auditing service in an amount not to exceed \$38,340 for fiscal year ending April 30, 2026 and an amount not to exceed \$39,880 for fiscal year ending April 30, 2027.
  - B. Budget Amendment/General Fund/Annual Payment to Police and Fire Pension Funds: Approve a budget amendment to pay the first of three (3) annual payments in the amounts of \$383,092.67 to the Police Pension Fund and \$151,235.33 to the Fire Pension Fund from General Fund reserve funds to resolve a debt owed to the pension funds created by shortfalls in Homewood's property tax collection over the past decade.
  - C. MC-1098/Liquor License Requirements/BASSET Training: Pass an ordinance amending the language in Chapter 4 of the Homewood Municipal Code to remove the exception for BASSET

training from Class 6 and Class 11 licenses and add language to require at least one BASSET-certified individual be present during events where alcohol is served, in order to be consistent across all liquor classes.

- D. Budget Amendment/Purchase Approval/Panasonic Toughbook 55 Units: Waive competitive bidding due to purchasing through a Joint Governmental or Cooperative purchasing program; and, approve a budget amendment of \$43,359.16 to authorize the purchase of twenty-two (22) Panasonic Toughbook 55 units from CDW Corporation of Vernon Hills, Illinois, in a total amount of \$83,359.16.
- E. R-3251/Consent to Transfer of Interest in Property/3043-3055 183rd Street: Pass a resolution consenting to the transfer of interest in property located at 3043-3055 183rd Street, formerly owned by the Village of Homewood, in the 183rd West TIF .
- F. Agreement/Homewood-Flossmoor Park District/H-F Sports Complex/18220 Morgan Avenue: Authorize the Village President to enter into a rental agreement with the Homewood-Flossmoor Park District to utilize the H-F Sport Complex located at 18220 Morgan Avenue as the venue for the Village’s 2026 Holiday Market and 2027 Winter Indoor Markets.
- G. Settlement Agreement/Wind Creek LLC/Village of East Hazel Crest: Authorize the Village Attorney, as Homewood’s duly authorized representative, to sign the four-year Settlement Agreement between Wind Creek LLC, the Village of East Hazel Crest, and the Village of Homewood which gives authority to enter into and to perform the obligations of the Agreement.

10. New Business:

- A. Discussion/Liquor License Request/3B Burger-Bird-Brew/18755 Dixie Highway: After discussion, if the Board is in favor of granting the request for a liquor license, staff should be directed to prepare an ordinance to increase the allowed number of Class 5A liquor licenses for 3B Burger-Bird-Brew House’s proposed location at 18755 Dixie Highway. The ordinance will be agendized at a future Board meeting, once the petitioner successfully completes the application requirements for a Village of Homewood liquor license.
- B. Discussion/Fiscal Year 2026-2027 Budget: Discuss the Fiscal Year 2026-2027 Budget as presented.

11. General Board Discussion

12. Adjourn

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Zoom Link: <https://zoom.us/>

- To View the Meeting via Computer or Smartphone - Type in: Zoom.us into any internet browser.

Select: JOIN A MEETING from menu at top right of page. Meeting I.D.: 980 4907 6232

Meeting Password: 830183. Enter an email address (required), or

- To Listen to the Meeting via Phone - Dial: (312) 626-6799

Enter above “Meeting I.D. and Meeting Password” followed by “#” sign

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VILLAGE OF HOMEWOOD  
BOARD OF TRUSTEES MEETING  
TUESDAY, MARCH 10, 2026  
VILLAGE HALL BOARD ROOM

CALL TO ORDER: President Hofeld called the meeting of the Board of Trustees to order at 7:03 p.m.

PLEDGE OF ALLEGIANCE: President Hofeld led trustees in the Pledge of Allegiance.

ROLL CALL: Clerk Nakina Flores called the roll. Those present were Trustee Vivian Harris-Jones, Trustee Julie Willis, Trustee Jay Heiferman, Trustee Patrick Siemsen, Trustee Phillip Mason, Trustee Lauren Roman, and Village President Richard Hofeld.

President Hofeld introduced staff present: Village Manager Napoleon Haney, Village Attorney Chris Cummings, Chief of Police Thomas Johnson, Fire Chief Robert Grabowski, Director of Finance Amy Zukowski, Director of Economic and Community Development Angela Mesaros, Assistant Director of Economic and Community Development Noah Schumerth, Director of Public Works Joshua Burman, and Assistant Village Manager Terence Acquah.

MINUTES: The minutes of February 24, 2026 were presented. There were no comments or corrections.

A motion was made by Trustee Siemsen and seconded by Trustee Mason to approve the minutes as presented.

***Roll Call: AYES --Trustees Harris-Jones, Willis, Heiferman, Siemsen, Mason. NAYS -None. Abstain-Roman***

CLAIMS LIST: The Claims List in the amount of \$2,303,036.16 was presented. There were no questions from the Trustees.

A motion was made by Trustee Mason and seconded by Trustee Willis to approve the Claims List as presented.

***Roll Call: AYES --Trustees Harris-Jones, Willis, Heiferman, Siemsen, Mason, and Roman. NAYS -None.***

HEAR FROM THE AUDIENCE: Resident Amy Crump read passages from the book "Resisting the Right."

OMNIBUS VOTE: The board was asked to pass, approve, authorize, accept, or award the following item(s):

- A. Purchase Approval/2026 Ford F-150/Currie Motors: Waive competitive bidding due to purchasing through an approved governmental purchasing cooperative; and, approve the purchase of one (1) 2026 Ford F-150 through the South Suburban Purchasing Cooperative from Currie Motors of Frankfort, IL in the amount of \$43,461, and to install lighting, accessories, and equipment for an additional amount of \$9,515.32, for a total amount not to exceed \$52,976.32.

- B. M-2403/Surplus Property/2016 Ford F-150: Pass an ordinance authorizing the Village Manager to sell, trade-in, or dispose of a 2016 Ford F-150 identified as surplus property.
- C. Fund Transfer/General Fund to Capital Projects Fund: Approve the transfer of \$3.3 million from the General Fund unassigned fund balance to the Capital Projects Fund to fund Fiscal Year 2026-2027 capital projects.
- D. Budget Amendment/Intergovernmental Personnel Benefit Cooperative/Fund Balance: Approve a budget amendment in the amount of \$164,355 for the Intergovernmental Personnel Benefit Cooperative minimum fund balance required as a participant in the insurance pool.
- E. M-2404/Surplus Property/2017 Chevrolet Tahoe: Pass an ordinance declaring a 2017 Chevrolet Tahoe as surplus property; and, authorize the Village Manager to sell the Homewood Fire Department vehicle to the Village of East Hazel Crest.
- F. MC-1096/Donation Collection Boxes: Pass an ordinance amending the language in Chapter 20 of the Homewood Municipal Code governing donation collection boxes.
- G. M-2405/Special Use Permit/Indoor Commercial Place of Assembly/Hotworx/2000 183rd Street: Pass an ordinance granting a Special Use Permit for an indoor commercial place of assembly in the B-2 Downtown Transition zoning district for Hotworx at 2000 183rd Street, with the following conditions for the applicant: (1) submit load calculations for the proposed business, including specifications of any upgraded panes or other electrical fixtures, at the time of building permit submittal; and, (2) submit third party testing approval (i.e. UL listing) of any sauna fixture prior to the issuance of a building permit.
- H. M-2406/Special Use Permit/Indoor Commercial Place of Assembly/Purposeful Flow Wellness/2139 183rd Street: Pass an ordinance granting a Special Use Permit for an indoor commercial place of assembly (fitness center) in the B-2 Downtown Transition zoning district for Purposeful Flow Wellness at 2139 183rd Street to Larissa Shipps, with the following condition: the applicant receives approval for an administrative variance to reduce the on-site parking requirement by one (1) parking space.
- I. Budget Amendment/Water & Sewer Capital Fund/2024 Sanitary Sewer Lining Project/Hoerr Construction, Inc.: Approve a budget amendment to the Water & Sewer Capital Fund in the amount of \$32,340.93; and, authorize final payment to Hoerr Construction, Inc. of Goodfield, IL for the 2024 Sanitary Sewer Lining Project.
- J. Bid Award/FY 2025-2026 Idlewild Lane Water Main and Storm Sewer Improvements/M&J Underground, Inc.: Award the FY 2025-2026 Idlewild Lane Water Main and Storm Sewer Improvements contract to M&J Underground, Inc. of Monee, IL, the lowest responsible bidder, in the amount of \$1,318,612.33; and, approve an additional project contingency in an amount not to exceed \$60,000 for a total project amount not to exceed \$1,441,612.33; and authorize the Village Manager to execute the contract and approve contingency expenditures in accordance with Village policy.
- K. Purchase Approval/Radar Speed Signs/Elan City/Installation Contract/Meade Electric: Approve the purchase of six EVOLIS Vision radar speed signs and associated equipment from Elan City of New York City, NY in the amount of \$21,555; and, authorize the Village Manager to execute a contract with Meade Electric of Willowbrook, IL in the amount of \$23,580 for installation of the signs at locations approved by staff.
- L. R-3250/Authorization of Grant Application/Pedestrian Improvements/Halsted Street: Pass a resolution authorizing the application for the 2026 Cook County

Department of Transportation and Highways (DoTH) Invest in Cook Program to fund pedestrian improvements and safety upgrades along the Halsted Street corridor, from 174th Street to Ridge Road.

- M. Bid Award/2026 Lead Service Line Replacement Program/Five Star Energy Services: Award the 2026 Lead Service Line Replacement construction work to Five Star Energy Services, LLC of Waukesha, WI, the lowest responsive bidder, for an amount not to exceed \$3,441,825, contingent upon approval from the Illinois Environmental Protection Agency.

Before the omnibus vote, President Hofeld invited comments.

Item K: Amy Crump asked if the new radar signs will show speeds over 40 mph. Joshua Burman responded by saying that the data on the radar signage is still being collected, even if the speed is not displayed when drivers pass by.

Item M: An audience member asked if union workers will be used for the project and Attorney Chris Cummings answered yes, due to the project being an IEPA project.

A motion was made by Trustee Siemsen and seconded by Trustee Harris-Jones to approve the Omnibus Report as presented.

**Roll Call: AYES --Trustees Harris-Jones, Willis, Heiferman, Siemsen, Mason, and Roman. NAYS – None.**

**NEW BUSINESS:** Amy Zukowski presented the request from Bevda’s Wine & Spirits to increase the allowed number of Class 1 tobacco licenses for their proposed location at 3043 183rd Street, upon successful completion of the tobacco license application process. Owner Patel said the location would feature a walk-in humidor, and is slated to open April 1. He said that no tobacco will be displayed or advertised and that tobacco would not be sold to minors, when asked by Trustee Harris-Jones.

A motion was made by Trustee Roman and seconded by Trustee Siemsen to pass an ordinance increasing the Class 1 tobacco licenses for the proposed Bevda’s location at 3043 183rd Street, subject to successful completion of the tobacco license application process.

**Roll Call: AYES --Trustees Harris-Jones, Willis, Heiferman, Siemsen, Mason, and Roman. NAYS – None.**

Amy Zukowski discussed the request for a liquor license from Bergstein’s NY Deli located at 18064 Martin Avenue. The ordinance would be agendized at a future Board meeting after the completion of the application requirements for a Village of Homewood liquor license.

A motion was made by Trustee Mason and seconded by Trustee Roman to prepare an ordinance to increase the allowed number of Class 7B liquor licenses for Bergstein’s NY Deli located at 18064 Martin Avenue, to be agendized at a future board meeting.

**Roll Call: AYES --Trustees Harris-Jones, Willis, Heiferman, Siemsen, Mason, and Roman. NAYS – None.**

OLD BUSINESS: Angela Mesaros and Noah Schumerth updated the Board with the latest proposals to develop property at 2066 Ridge Road (Matrix building) and 2024 Chestnut Road (Village Hall parking lot) after a solicitation for alternate proposals was opened. In addition to the Village “preferred developer, there were two (2) developers that resubmitted their final proposal, with no new submissions received. Each developer refreshed the board on their company’s professional background and their updated proposals. Holladay reduced the square footage of the Chestnut Road building to create additional greenspace on the site while also shrinking unit sizes to lower rental rates. Holladay proposed to add 10 parking spaces along Chestnut Road that would include an EV charging station. Far South CDC reduced their TIF request, while also changing the timeline to complete the project in 2029. Southland Development Authority increased their unit count, supplied their letters of support, and changed the timeline to complete the project in 2027.

Before the vote, President Hofeld invited comments.

Joe Willis from Mid America Carpenters union said that SDA will use union workers, which creates local opportunity and safety. Liz Varnecky stated that she would like to have a public hearing because the properties are located in a TIF. Amy Crump asked how the Far South CDC TIF request compares to the other proposals, because their request was for dollars verses percentage. A resident stated that since the development is bringing renters in the TIF district, the proposed development does not help pay property taxes in our Village. Eric Hampton asked how the new development would help the community. Mark Thompson a 35-year resident said that the Village always makes the right decision and it is shown by how much green space is in Homewood. He believes the board will make the right decision.

President Hofeld said that Holladay’s track record demonstrates that they have the most amenities sought after; financials, design, and readily available funding. He supports Holladay. Trustee Harris thanked all three companies and supported Holladay because of their high quality. Trustee Willis said that this is a forward thinking project which is a reason why Homewood stands out. She believes Holladay will be the best fit as they will be holding and managing the property and they have made the necessary adjustments. Trustee Heiferman said he has heard how the community feels and it is a difficult decision because there is a parking issue. He said that he has hosted two pop-up speaking events, to speak with the public and there will be more opportunities. He stated that there is no shortage of greenspace in these particular projects, and the best contractor will be chosen. He would like to see something done to address parking. Trustee Siemsen said there has been some misinformation and disinformation, but his choice is Holladay, the only proposal that addressed the safety and security of the buildings. Trustee Mason said he supports Holladay and is asking for a comprehensive parking plan from staff. Trustee Roman said there was no misinformation about rental prices in Holladay’s proposal and that the prices were changed in a subsequent proposal. She feels the Village Hall parking lot should remain as is. She said she prefers more time discuss and to hold a town hall meeting.

A motion was made by Trustee Siemsen and seconded by Trustee Willis to negotiate a redevelopment agreement with the selected developer, Holladay, for the properties located at 2024 Chestnut Road and 2066 Ridge Road.

**Roll Call: AYES --Trustees Harris-Jones, Willis, Heiferman, Siemsen, and Mason. NAYS –Roman.**

GENERAL BOARD DISCUSSION: Trustees thanked residents for coming out to the meeting. Trustee Heiferman said that as a Trustee for 20 years, he has always made time to have direct conversations

with residents. President Hofeld said he is available on Saturday mornings at Village Hall if anyone would like to speak with him.

**EXECUTIVE SESSION:** A motion was made by Trustee Harris-Jones and seconded by Trustee Willis to enter into executive session to discuss following: Purchase or lease of real property under 5 ILCS 120/2(c)(5).

**Roll Call:** *AYES --Trustees Harris-Jones, Willis, Heiferman, Siemsen, Mason, and Roman. NAYS – None.*

The board moved to Executive Session at 9:13 p.m.  
The board returned from Executive Session at 9:31 p.m.

**ADJOURN:** A motion was made by Trustee Mason and seconded by Trustee Siemsen to adjourn the regular meeting of the Board of Trustees.

**Roll Call:** *AYES --Trustees Harris-Jones, Willis, Heiferman, Siemsen, Mason, and Roman. NAYS – None.*

The meeting adjourned at 9:32 p.m.

Respectfully submitted,

Nakina Flores  
Village Clerk

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**From:** Jason Kircher  
**Sent:** Tuesday, February 24, 2026 4:41 PM  
**To:** PublicComments  
**Subject:** Support for Village Hall/Matrix Site development

External Sender: Use caution with links/attachments. Use caution when replying. If you are unsure please contact IT.

Greetings,

I write to share my strong support for the redevelopment of the Village Hall/Matrix site I think it's helpful to remember what is currently on those two locations

- the village hall parking lot
- an unoccupied, old two story commercial/office building.

Both generate no taxes or revenue for the village, and do not have any current residents or green space.

Downtown Homewood is not a place to put single family homes, and does not need "green space" - we have Isaak Walton, multiple parks nearby, and ample tree scapes. And if the environment is actually the biggest concern, folks should realize that it's single family homes that have the larger carbon footprint per square foot/person compared to developments like these.

The biggest loss of the redevelopment plan (which is acknowledged) is free public parking. (I'd note public parking isn't actually free - it's free to use for cars but it's generating revenue/tax loss at all times, raising everyone's taxes.)

I care about residents concerns - I am one - but I care equally about people who would like to call Homewood home but cannot because they are priced out, don't have ability buy a single family home, or don't have available units to rent. If we want more tax payers, more students in our schools, more customers for our businesses, we should want to bring more people to Homewood.

Jason Kircher, Homewood resident

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**From:** RINKENBERGER STEPHEN L.  
**Sent:** Tuesday, February 24, 2026 5:55 PM  
**To:** PublicComments  
**Subject:** Village Hall/Matrix Site

**External Sender:** Use caution with links/attachments. Use caution when replying. If you are unsure please contact IT.

I realize that time is short before tonight's meeting, which I cannot attend but for the record, we are ABSOLUTELY AGAINST the sale of the Village Hall parking lot to the selected builder who will not be providing what Homewood residents have repeatedly requested, demanded, and hoped what happen: affordable housing and more parking in downtown, not less.

Once again, residents have been ignored with your choice of a builder. Although I still feel the condo building on Ridge is "double ugly" as my mother would say, we are stuck with it. We are opposed to yet another building that doesn't:

1. enhance the architecture of the village
2. is overpriced so that village residents won't be able to rent there
3. will not offer any green space or area for residents other than a bench, and
4. MOST IMPORTANTLY, WILL NOT PROVIDE SUFFICIENT PARKING FOR RESIDENTS LET ALONE FOR NON-RESIDENTS.

You are excited with each new restaurant or downtown business that opens but fail to support them with convenient parking so that residents and others from outside of Homewood can spend money to keep them in town. Parking at the Metra lot is not a good option for the majority of residents who have money to spend, seniors and others who are not going to park there. Instead, they will take their money to OTHER villages where parking is convenient.

The majority of people with whom I have discussed this feel it is pointless to even attend a board meeting because you have no interest in actually meeting the needs of the citizens you serve. It appears that you and your selected builder are completely tone deaf.

I am incredibly disappointed in all of you,

Pat Rinkenberger

Homewood, IL 60430  
Residents since 1988

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**From:** Carlyn Coleman  
**Sent:** Wednesday, February 25, 2026 3:13 PM  
**To:**  
**Subject:** Village Hall/Matrix Site

External Sender: Use caution with links/attachments. Use caution when replying. If you are unsure please contact IT.

Please explain your stance on Holladay Properties proposal.

The town has spoken out numerous times stating that we need more parking. This proposal does not secure extra parking.

Why do the trustees continually vote against local, community-engaged stakeholders? Rabid is a great example and so is choosing Holladay Properties. The Holladay proposal does not provide any public parking, which is already an issue for our downtown area. On top of the issue that most of the community members will not be able to afford these units. This is very short-sighted by the trustees.

The community has also stood and expressed their want for more green space and yet again, the board has gone in the opposite direction. We are not an "asset class" to be "played in." We're a group of 20,000 residents who value affordable housing, available parking, green space, and the community feeling that makes us uniquely Homewood.

While we have been wanting more space for our family, we have CHOSEN to stay in our house in Homewood because the community has our hearts - no amount of square footage can nurture us the way this community has. Please remember the people and not the dollar signs.

**Please** allow the other two bidders to revise and resubmit their proposals because the Holladay Proposal is NOT what we want as residents. I want my comments included in the next board packet.

Please consider what the community keeps asking for which is AFFORDABLE housing, MORE green spaces, and ADDITIONAL parking.

Thank you,  
Carlyn J Coleman

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**From:** Terri Riley  
**Sent:** Thursday, March 5, 2026 6:50 AM  
**To:** PublicComments  
**Subject:** Parking

External Sender: Use caution with links/attachments. Use caution when replying. If you are unsure please contact IT.

Hi,

I appreciate wanting to further develop downtown. However there is already limited parking. When I take my daughter to piano lessons at Melody Mart I would watch people illegally park in handicapped spots or in parking that is private property. I struggle to find parking to pick up a sandwich at Bergstiens. I worry if I have to walk a long way in the dark to get my hair cut at Artistix. I see the village wants to develop the Auditorium, yet take parking away. St John is not the answer as crossing Dixie is not safe. What about the farmers market or other events downtown? I have limited ability so I need to park close but I may stay away from downtown if I can't park. I feel taking parking away for high priced apartments is doing a disservice to the businesses downtown.

Terri

[Sent from Yahoo Mail for iPad](#)

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**From:** Genevieve Bergunder >  
**Sent:** Monday, March 9, 2026 9:25 PM  
**To:** PublicComments  
**Subject:** Village Hall/Matrix Site

External Sender: Use caution with links/attachments. Use caution when replying. If you are unsure please contact IT.

Hello!

I have a few concerns regarding the ongoing decision for the Village Hall/Matrix Site. Some of my concerns are not new ideas, but I would like to echo the importance and present new thoughts.

Homewood is a very diverse community. This is what attracts new faces and keeps the vibrant community that we have. We have a community that is diverse in absolutely every way possible, from ethnic background, income, housing stability, educational background- you name it, Homewood has diversity. Keeping this in mind, the cost of proposed housing units needs to be affordable to the families of Homewood, all the families. This should be non-negotiable for the local government to are upon. With such a vibrant and close knit community, we cannot jeopardize public parking availability as well. Homewood has many very popular festivals throughout the year and a very active Farmers Market. Parking must be available for these events. These events bring the community together and makes Homewood what it is and what we love. Without parking, less people will come to these events.

I personally was disappointed when the newer building that houses Stoney Pointe Grill was built because of the height of the building. One thing, among many, that sets Homewood apart is the value of trees and parks. When the Stoney Pointe building was built, it obstructed the view. You can no longer see tree tops with the sunset in that area, only the building. Related, it would also be nice, and go along with the movement of the community, to require any and all bids within Homewood to have a degree of focus on clean energy and a portion of green space. For example, solar panels on roofs and native plants in landscaping, and a required amount of landscaping per square foot of building. This should achieve a balance.

I have faith that Homewood will have a commitment to the community and listen to the community members and go beyond the financial decisions. Those who live in the community and conduct business within the community have high stakes that our local government will value their commitment to the community. We are all hopeful that the local government of Homewood will value the community as such.

Please include my comments in the next board meeting(s).

Thank you for your time.

Genevieve Bergunder  
Homewood, IL since 2009

Name	Description	DEPARTMENT	Net Invoice Amount
AIR ONE EQUIPMENT INC	DIAMOND BLADES	PUBLIC WORKS	648.00
AIR ONE EQUIPMENT INC	RESCUE SAWS	PUBLIC WORKS	6,248.00
Total AIR ONE EQUIPMENT INC:			6,896.00
AMAZON CAPITAL SERVICES IN	CHAIR	PUBLIC WORKS	154.83
AMAZON CAPITAL SERVICES IN	OPERATING SUPPLIES	FIRE DEPARTMENT	54.46
AMAZON CAPITAL SERVICES IN	OFFICE SUPPLIES	PUBLIC WORKS	16.85
AMAZON CAPITAL SERVICES IN	OPERATING SUPPLIES	FIRE DEPARTMENT	68.63
Total AMAZON CAPITAL SERVICES INC:			294.77
AMERICAN WATER WORKS AS	AWWA MEMBERSHIP DUES	PUBLIC WORKS	89.00
Total AMERICAN WATER WORKS ASSOCIATION:			89.00
ANDY GASBARRO	QUARTERMASTER-UNIFORMS-PD	POLICE DEPARTMENT	239.95
Total ANDY GASBARRO:			239.95
ARTISAN ADVISORS LLC	A&R SCREENING FINANCIAL FESABILITY REVIEW	PUBLIC WORKS	2,518.75
Total ARTISAN ADVISORS LLC:			2,518.75
ASCAP	MUSIC LICENSE	MANAGER'S OFFICE	10.82
Total ASCAP:			10.82
ATLAS FIRST ACCESS L	FLOOR CLEANER	PUBLIC WORKS	15,800.00
Total ATLAS FIRST ACCESS L:			15,800.00
AURELIOS PIZZA INC	NETWORK 3 MEETING	POLICE DEPARTMENT	134.51
Total AURELIOS PIZZA INC:			134.51
AVALON PETROLEUM COMPAN	DIESEL FUEL INVENTORY	ASSETS	1,801.50
Total AVALON PETROLEUM COMPANY:			1,801.50
BRITES TRANSPORATION LTD	SPOIL HAUL OUT	PUBLIC WORKS	84.12
Total BRITES TRANSPORATION LTD:			84.12
CHARISE CAMPBELL - HSA	SEMI ANNUAL VILLAGE HSA CONTRIBUTION	ASSETS	1,500.00
Total CHARISE CAMPBELL - HSA:			1,500.00
CHARLES MARTIN	80% MEDICARE SUPPLEMENT REIMBURSEMENT	MANAGER'S OFFICE	799.54
Total CHARLES MARTIN:			799.54
CHEVROLET OF HOMEWOOD	WATER DEPT REPAIR PARTS	PUBLIC WORKS	145.00
CHEVROLET OF HOMEWOOD	L&M REPAIR PARTS	PUBLIC WORKS	59.36
CHEVROLET OF HOMEWOOD	POLICE DEPT REPAIR PARTS	PUBLIC WORKS	18.93
CHEVROLET OF HOMEWOOD	WATER DEPT REPAIR PARTS	PUBLIC WORKS	109.68

Name	Description	DEPARTMENT	Net Invoice Amount
Total CHEVROLET OF HOMEWOOD:			332.97
CHICAGO COMMUNICATIONS L	PD QUARTERLY RADIO MAINTENANCE	POLICE DEPARTMENT	75.00
Total CHICAGO COMMUNICATIONS LLC:			75.00
CITY OF CHICAGO HEIGHTS	WATER PURCHASED 1/1/2026-1/31/2026	PUBLIC WORKS	391,187.51
Total CITY OF CHICAGO HEIGHTS:			391,187.51
COMCAST BUSINESS CORP	INTERNET VH & NETWORK PW	MANAGER'S OFFICE	3,670.56
COMCAST BUSINESS CORP	PRI TELEPHONE SERVICE-DIRECT DIAL	MANAGER'S OFFICE	941.66
Total COMCAST BUSINESS CORP:			4,612.22
CONSERV FS INC	RESTORATION SUPPLIES	PUBLIC WORKS	381.34
Total CONSERV FS INC:			381.34
CORE & MAIN LP	WATER MAIN SUPPLIES	PUBLIC WORKS	1,231.59
Total CORE & MAIN LP:			1,231.59
CRAINS CHICAGO BUSINESS	PUBLICATION OF RFP	MANAGER'S OFFICE	474.77
Total CRAINS CHICAGO BUSINESS:			474.77
CURRIE MOTORS	POLICE DEPT REPAIR PARTS	PUBLIC WORKS	84.37
CURRIE MOTORS	STREET DEPT REPAIR PARTS	PUBLIC WORKS	203.18
CURRIE MOTORS	POLICE DEPT REPAIR PARTS	PUBLIC WORKS	131.99
Total CURRIE MOTORS:			419.54
CVB	HOTEL TAX - JANUARY 2026 LA BANQUE	ASSETS	537.68
Total CVB:			537.68
DACRA ADJUDICATION LLC	MOS/MOVE/ABC MONTHLY FEE	POLICE DEPARTMENT	1,563.00
Total DACRA ADJUDICATION LLC:			1,563.00
DAILY SOUTHTOWN	NEWSPAPER SUBSCRIPTION	MANAGER'S OFFICE	227.99
Total DAILY SOUTHTOWN:			227.99
DELTA SONIC CAR WASH	VEHICLE WASHES	PUBLIC WORKS	225.00
Total DELTA SONIC CAR WASH:			225.00
ELAN CITY INC	SPEED CAMERAS	POLICE DEPARTMENT	2,718.65
ELAN CITY INC	SPEED CAMERAS	POLICE DEPARTMENT	4,681.35
Total ELAN CITY INC:			7,400.00
EQUIPMENT MANAGEMENT	FD EQUIPMENT	PUBLIC WORKS	1,682.00

Name	Description	DEPARTMENT	Net Invoice Amount
Total EQUIPMENT MANAGEMENT:			1,682.00
ERIC BUJAK	REIMBURSE TRAINING EXPENSES	POLICE DEPARTMENT	568.23
Total ERIC BUJAK:			568.23
EVT TECH	POLICE VEHICLE UPFIT	PUBLIC WORKS	825.00
EVT TECH	POLICE VEHICLE UPFIT	PUBLIC WORKS	4,999.90
Total EVT TECH:			5,824.90
EXPERT CHEMICAL	DISPOSABLE COMMODITIES	PUBLIC WORKS	418.55
EXPERT CHEMICAL	DISPOSABLE COMMODITIES	FIRE DEPARTMENT	1,315.40
EXPERT CHEMICAL	DISPOSABLE COMMODITIES	PUBLIC WORKS	641.52
EXPERT CHEMICAL	DISPOSABLE COMMODITIES	PUBLIC WORKS	221.76
EXPERT CHEMICAL	DISPOSABLE COMMODITIES	PUBLIC WORKS	752.32
Total EXPERT CHEMICAL:			3,349.55
FAIRVIEW REALTY GROUP	POLICE APPLICANT BACKGROUND CHECKS	MANAGER'S OFFICE	50.00
Total FAIRVIEW REALTY GROUP:			50.00
FLEET SAFETY SUPPLY	POLICE DEPT REPAIR PARTS	PUBLIC WORKS	1,125.32
FLEET SAFETY SUPPLY	POLICE DEPT REPAIR PARTS	PUBLIC WORKS	58.86
FLEET SAFETY SUPPLY	ACCIDENT REPLACEMENT EQUIPMENT	PUBLIC WORKS	710.37
Total FLEET SAFETY SUPPLY:			1,894.55
FORD OF HOMEWOOD	POLICE DEPT REPAIR PARTS	PUBLIC WORKS	171.19
Total FORD OF HOMEWOOD:			171.19
FRANCISCAN WORKING WELL	CDL DRUG SCREEN	PUBLIC WORKS	60.00
FRANCISCAN WORKING WELL	CDL DRUG SCREEN	PUBLIC WORKS	269.00
Total FRANCISCAN WORKING WELL:			329.00
GBJ SALES LLC	RUBBER GLOVES	PUBLIC WORKS	608.85
Total GBJ SALES LLC:			608.85
GERALD HONDA OF MATTESO	POLICE DEPT REPAIR PARTS	PUBLIC WORKS	280.16
Total GERALD HONDA OF MATTESON:			280.16
GFC LEASING	MONTHLY AGREEMENT	MANAGER'S OFFICE	118.00
GFC LEASING	MONTHLY AGREEMENT	MANAGER'S OFFICE	766.25
Total GFC LEASING:			884.25
HAWKINS INC	CHLORINE TANK RENTAL	PUBLIC WORKS	90.00
Total HAWKINS INC:			90.00
HELSEL JEPPERSON ELECTRI	TRUCK SUPPLIES	PUBLIC WORKS	48.65

Name	Description	DEPARTMENT	Net Invoice Amount
HELSEL JEPPEPERSON ELECTRI	LIFT STATION 9 GENERATOR PLUGS	PUBLIC WORKS	700.77
HELSEL JEPPEPERSON ELECTRI	EMERGENCY GENERATOR SUPPLIES FOR LIFT STATION	PUBLIC WORKS	700.77
Total HELSEL JEPPEPERSON ELECTRICAL:			1,450.19
HF PARK DISTRICT	TOWER PARK PROPERTY PURCHASE	MANAGER'S OFFICE	10,300.00
Total HF PARK DISTRICT:			10,300.00
HFS BUREAU OF FISCAL OPER	VILLAGE SHARE OF GEMT OWED TO STATE	ASSETS	75,786.46
Total HFS BUREAU OF FISCAL OPERATIONS - GEMT:			75,786.46
HINCKLEY SPRINGS	WATER	PUBLIC WORKS	125.91
Total HINCKLEY SPRINGS:			125.91
HR GREEN INC	DOWNTOWN CROSSWALK PROJECT	PUBLIC WORKS	848.50
HR GREEN INC	PLAN REVIEWS FOR FEBRUARY 2026	FIRE DEPARTMENT	6,235.00
Total HR GREEN INC:			7,083.50
IDI	BACKGROUND CHECKS	POLICE DEPARTMENT	124.50
Total IDI:			124.50
ILCMA	RECRUITMENT	MANAGER'S OFFICE	50.00
Total ILCMA:			50.00
ILLINOIS CHAPTER IAA	SOILS CLASS	PUBLIC WORKS	160.00
Total ILLINOIS CHAPTER IAA:			160.00
IPBC	IPBC FUND BALANCE SHORTAGE	MANAGER'S OFFICE	164,355.00
Total IPBC:			164,355.00
JDM COATINGS INC	POWDER COAT	PUBLIC WORKS	60.00
Total JDM COATINGS INC:			60.00
JODY APPLGATE	80% MEDICARE SUPPLEMENT REIMBURSEMENT	MANAGER'S OFFICE	126.69
Total JODY APPLGATE:			126.69
KANKAKEE TRUCK EQUIPMEN	STREET DEPT REPAIR PARTS	PUBLIC WORKS	298.70
Total KANKAKEE TRUCK EQUIPMENT:			298.70
KEITHS POWER EQUIPMENT	WATER DEPT REPAIR PARTS	PUBLIC WORKS	79.40
KEITHS POWER EQUIPMENT	RING SAW REPAIR	PUBLIC WORKS	105.48
Total KEITHS POWER EQUIPMENT:			184.88
KENNETH STRUNK	REIMBURSE TRAINING EXPENSES	POLICE DEPARTMENT	293.64

Name	Description	DEPARTMENT	Net Invoice Amount
Total KENNETH STRUNK:			293.64
LEXISNEXIS RISK DATA MANAG	BACKGROUND CHECKS	POLICE DEPARTMENT	200.00
Total LEXISNEXIS RISK DATA MANAGEMENT:			200.00
M E SIMPSON CO INC	LEAK LOCATION	PUBLIC WORKS	545.00
M E SIMPSON CO INC	LEAK LOCATION	PUBLIC WORKS	965.00
Total M E SIMPSON CO INC:			1,510.00
MEADE ELECTRIC CO INC	TRAFFIC SIGNAL MAINTENANCE	PUBLIC WORKS	1,030.40
Total MEADE ELECTRIC CO INC:			1,030.40
MENARDS INC	BUILDING MAINTENANCE SUPPLIES	FIRE DEPARTMENT	40.42
MENARDS INC	CARPET RUNNERS FOR INDOOR MARKET	MANAGER'S OFFICE	193.48
MENARDS INC	BUILDING MAINTENANCE SUPPLIES	PUBLIC WORKS	34.97
MENARDS INC	BUILDING MAINTENANCE SUPPLIES	PUBLIC WORKS	36.46
MENARDS INC	BUILDING MAINTENANCE SUPPLIES	PUBLIC WORKS	33.99
MENARDS INC	BUILDING MAINTENANCE SUPPLIES	PUBLIC WORKS	7.74
MENARDS INC	BUILDING MAINTENANCE SUPPLIES	PUBLIC WORKS	33.86
MENARDS INC	BUILDING MAINTENANCE SUPPLIES	PUBLIC WORKS	14.36
MENARDS INC	GLOVE	PUBLIC WORKS	76.95
MENARDS INC	MESSAGE BOARD LOCKS	PUBLIC WORKS	28.99
MENARDS INC	BUILDING MAINTENANCE SUPPLIES	PUBLIC WORKS	83.68
MENARDS INC	BUILDING MAINTENANCE SUPPLIES	PUBLIC WORKS	5.67
MENARDS INC	BUILDING MAINTENANCE SUPPLIES	PUBLIC WORKS	147.65
MENARDS INC	BUILDING MAINTENANCE SUPPLIES	PUBLIC WORKS	63.76
MENARDS INC	OPERATING SUPPLIES VM	PUBLIC WORKS	4.14
MENARDS INC	BUILDING MAINTENANCE SUPPLIES	FIRE DEPARTMENT	284.29
MENARDS INC	BLDG MAINT SUPPLIES	PUBLIC WORKS	89.97
Total MENARDS INC:			1,180.38
MICHAEL NICKOLAOU	80% MEDICARE SUPPLEMENT REIMBURSEMENT	MANAGER'S OFFICE	258.06
Total MICHAEL NICKOLAOU:			258.06
MONARCH AUTO SUPPLY INC	WATER DEPT REPAIR PARTS	PUBLIC WORKS	163.44
MONARCH AUTO SUPPLY INC	OPERATING SUPPLIES VM	PUBLIC WORKS	63.44
MONARCH AUTO SUPPLY INC	OPERATING SUPPLIES VM	PUBLIC WORKS	4.59
MONARCH AUTO SUPPLY INC	POLICE REPAIR PARTS	PUBLIC WORKS	13.40
MONARCH AUTO SUPPLY INC	POLICE REPAIR PARTS	PUBLIC WORKS	6.70
MONARCH AUTO SUPPLY INC	POLICE REPAIR PARTS	PUBLIC WORKS	21.89
MONARCH AUTO SUPPLY INC	WATER DEPT REPAIR PARTS	PUBLIC WORKS	190.71
MONARCH AUTO SUPPLY INC	OPERATING SUPPLIES VM	PUBLIC WORKS	118.06
MONARCH AUTO SUPPLY INC	OPERATING SUPPLIES VM	PUBLIC WORKS	189.98
Total MONARCH AUTO SUPPLY INC:			772.21
MUNICIPAL COLLECTION SERVI	MCS COLLECTION FEES -- ALARMS	POLICE DEPARTMENT	65.47
MUNICIPAL COLLECTION SERVI	MCS COLLECTION FEES -- P/C TICKETS	POLICE DEPARTMENT	312.34
Total MUNICIPAL COLLECTION SERVICES:			377.81

Name	Description	DEPARTMENT	Net Invoice Amount
NATIONAL BAND & TAG	2026-2027 MOTORCYCLE & PET TAGS	MANAGER'S OFFICE	540.99
Total NATIONAL BAND & TAG:			540.99
NIX NAX	QUARTERMASTER-UNIFORMS-PD	POLICE DEPARTMENT	48.00
Total NIX NAX:			48.00
O'HERRON CO	QUARTERMASTER-UNIFORMS-PD	POLICE DEPARTMENT	37.87
O'HERRON CO	QUARTERMASTER-UNIFORMS-PD	POLICE DEPARTMENT	25.12
O'HERRON CO	QUARTERMASTER-UNIFORMS-PD	POLICE DEPARTMENT	80.74
Total O'HERRON CO:			143.73
OLD NATIONAL BANK/FD	FIRST AID KITS	FIRE DEPARTMENT	735.20
OLD NATIONAL BANK/FD	HOTEL RESERVATIONS	FIRE DEPARTMENT	394.45
OLD NATIONAL BANK/FD	HOTEL RESERVATIONS	FIRE DEPARTMENT	163.47
OLD NATIONAL BANK/FD	HOTEL RESERVATIONS - CONFERENCE	FIRE DEPARTMENT	188.09
OLD NATIONAL BANK/FD	GLOVES	FIRE DEPARTMENT	400.80
OLD NATIONAL BANK/FD	DONATION - SOUTH SUBURBAN HOUSING	FIRE DEPARTMENT	199.36
OLD NATIONAL BANK/FD	RETURN	FIRE DEPARTMENT	199.36
OLD NATIONAL BANK/FD	CHAIN LOOP	FIRE DEPARTMENT	351.96
OLD NATIONAL BANK/FD	CONFERENCE - FLIGHT	FIRE DEPARTMENT	957.60
OLD NATIONAL BANK/FD	DESKS	FIRE DEPARTMENT	359.98
Total OLD NATIONAL BANK/FD:			3,551.55
OLD NATIONAL BANK/FIN	LUNCHEON	MANAGER'S OFFICE	85.28
Total OLD NATIONAL BANK/FIN:			85.28
OLD NATIONAL BANK/MO	AMERICAN PLANNING ASSOCIATION NATIONAL CONF	MANAGER'S OFFICE	835.00
OLD NATIONAL BANK/MO	APPLE MUSIC	MANAGER'S OFFICE	10.99
OLD NATIONAL BANK/MO	JOB POSTING	MANAGER'S OFFICE	25.00
OLD NATIONAL BANK/MO	JOB POSTING	MANAGER'S OFFICE	235.00
OLD NATIONAL BANK/MO	AD PUBLIC WORKS RECRUITMENT	MANAGER'S OFFICE	107.17
OLD NATIONAL BANK/MO	EMPLOYEE LUNCHEON	MANAGER'S OFFICE	818.75
OLD NATIONAL BANK/MO	EMPLOYEE LUNCHEON	MANAGER'S OFFICE	506.25
OLD NATIONAL BANK/MO	COMCAST CONSOLIDATED BILL	MANAGER'S OFFICE	1,715.60
OLD NATIONAL BANK/MO	COMCAST CONSOLIDATED BILL	MANAGER'S OFFICE	21.60
OLD NATIONAL BANK/MO	CONSTANT CONTACT FEBRUARY 2026	MANAGER'S OFFICE	175.00
OLD NATIONAL BANK/MO	CONSTANCT CONTACT MARCH 2026	MANAGER'S OFFICE	175.00
OLD NATIONAL BANK/MO	TRUSTEE PACKETS FOR DEVELOPMENT	MANAGER'S OFFICE	1,478.65
OLD NATIONAL BANK/MO	CABLES FOR NEW SWITCHES	PUBLIC WORKS	896.53
OLD NATIONAL BANK/MO	RM INCENTIVE 1	MANAGER'S OFFICE	2,716.50
OLD NATIONAL BANK/MO	RM INCENTIVE 2	MANAGER'S OFFICE	2,716.50
OLD NATIONAL BANK/MO	AD MARKETING	MANAGER'S OFFICE	675.00
OLD NATIONAL BANK/MO	ILCMA CONFERENCE	MANAGER'S OFFICE	337.84
OLD NATIONAL BANK/MO	DOMAIN RENEWAL	MANAGER'S OFFICE	39.90
OLD NATIONAL BANK/MO	HOTEL FOR ILCMA CONFERENCE	MANAGER'S OFFICE	190.52
OLD NATIONAL BANK/MO	HOTEL FOR ILCMA CONFERENCE	MANAGER'S OFFICE	210.68
OLD NATIONAL BANK/MO	EMPLOYEE LUNCHEON	MANAGER'S OFFICE	145.74
OLD NATIONAL BANK/MO	PW POSITION	MANAGER'S OFFICE	250.00
OLD NATIONAL BANK/MO	JOB POSTING	MANAGER'S OFFICE	250.00
OLD NATIONAL BANK/MO	CO-PILOT AI LICENSES	MANAGER'S OFFICE	1,080.00
OLD NATIONAL BANK/MO	YOU'RE IN THE RIGHT PLACE DOMAIN RENEWAL	MANAGER'S OFFICE	239.95
OLD NATIONAL BANK/MO	RECRUITMENT	MANAGER'S OFFICE	87.12

Name	Description	DEPARTMENT	Net Invoice Amount
OLD NATIONAL BANK/MO	HOMEWOOD HEROES	MANAGER'S OFFICE	483.50
OLD NATIONAL BANK/MO	COMMUNITY OUTREACH	MANAGER'S OFFICE	869.25
OLD NATIONAL BANK/MO	ZOOM MONTHLY	MANAGER'S OFFICE	48.00
Total OLD NATIONAL BANK/MO:			17,341.04
OLD NATIONAL BANK/PD	HAND SANITIZING WIPES	POLICE DEPARTMENT	242.88
OLD NATIONAL BANK/PD	OFFICE SUPPLIES	POLICE DEPARTMENT	25.29
OLD NATIONAL BANK/PD	OFFICE SUPPLIES	POLICE DEPARTMENT	33.74
OLD NATIONAL BANK/PD	OFFICE SUPPLIES	POLICE DEPARTMENT	66.11
OLD NATIONAL BANK/PD	OFFICE SUPPLIES	POLICE DEPARTMENT	300.07
OLD NATIONAL BANK/PD	OFFICE SUPPLIES	POLICE DEPARTMENT	95.86
OLD NATIONAL BANK/PD	ID CHECKING GUIDE	POLICE DEPARTMENT	135.05
OLD NATIONAL BANK/PD	ANNUAL DUES	POLICE DEPARTMENT	220.00
OLD NATIONAL BANK/PD	ANNUAL DUES	POLICE DEPARTMENT	220.00
OLD NATIONAL BANK/PD	ANNUAL DUES	POLICE DEPARTMENT	220.00
OLD NATIONAL BANK/PD	ID MACHINE SUPPLIES	POLICE DEPARTMENT	489.96
OLD NATIONAL BANK/PD	TRAINING REGISTRATION	POLICE DEPARTMENT	330.75
OLD NATIONAL BANK/PD	GLOVES	POLICE DEPARTMENT	1,253.36
OLD NATIONAL BANK/PD	BUSINESS CARDS	POLICE DEPARTMENT	197.21
OLD NATIONAL BANK/PD	BUSINESS CARDS	POLICE DEPARTMENT	225.95
Total OLD NATIONAL BANK/PD:			4,056.23
OLD NATIONAL BANK/PW	UNIFORM ITEMS	PUBLIC WORKS	532.98
OLD NATIONAL BANK/PW	UNIFORM HATS	PUBLIC WORKS	151.98
OLD NATIONAL BANK/PW	LOW VOLTAGE DETECTORS	PUBLIC WORKS	2,277.88
Total OLD NATIONAL BANK/PW:			2,962.84
OSCAR ZENDEJAS	QUARTERMASTER-UNIFORMS-PD	POLICE DEPARTMENT	111.79
Total OSCAR ZENDEJAS:			111.79
PILOT INSTITUTE LLC	DRONE TRAINING	POLICE DEPARTMENT	868.00
Total PILOT INSTITUTE LLC:			868.00
QUALITY CONTROL SYSTEMS I	HVAC MAINTENANCE	PUBLIC WORKS	148.00
Total QUALITY CONTROL SYSTEMS INC:			148.00
RED WING BUSINESS ADVANT	WORK BOOTS	PUBLIC WORKS	242.24
Total RED WING BUSINESS ADVANTAGE:			242.24
RELIANCE SAFETY LANE & SE	VEHICLE SAFETY INSPECTION	FIRE DEPARTMENT	38.00
RELIANCE SAFETY LANE & SE	VEHICLE SAFETY INSPECTION	PUBLIC WORKS	38.00
Total RELIANCE SAFETY LANE & SERVICE:			76.00
ROEDA INC	PD SQUAD DECALS	PUBLIC WORKS	1,395.00
Total ROEDA INC:			1,395.00
SECOND CHANCE CARDIAC S	BATTERY REPLACEMENT	FIRE DEPARTMENT	855.00

Name	Description	DEPARTMENT	Net Invoice Amount
Total SECOND CHANCE CARDIAC SOLUTIONS INC:			855.00
SHARK SHREDDING INC	MONTHLY SHREDDING	FIRE DEPARTMENT	66.00
Total SHARK SHREDDING INC:			66.00
SHERWIN INDUSTRIES INC	STREET DEPT REPAIR PARTS	PUBLIC WORKS	172.96
Total SHERWIN INDUSTRIES INC:			172.96
SHOREWOOD HOME AND AUT	L&M DEPT REPAIR PARTS	PUBLIC WORKS	255.15
Total SHOREWOOD HOME AND AUTO INC:			255.15
SNAP-ON INDUSTRIAL	WATER DEPT TOOL	PUBLIC WORKS	46.51
SNAP-ON INDUSTRIAL	TRUCK SUPPLIES	PUBLIC WORKS	123.75
Total SNAP-ON INDUSTRIAL:			170.26
SOUND INCORPORATED	50% ANNUAL MAINT - SECURITY CAMERAS	MANAGER'S OFFICE	2,956.50
Total SOUND INCORPORATED:			2,956.50
SOUTH SUBURBAN HUMANE S	ANIMAL IMPOUNDS	POLICE DEPARTMENT	500.00
Total SOUTH SUBURBAN HUMANE SOCIETY:			500.00
SSERT	ANNUAL MEMBERSHIP DUES	POLICE DEPARTMENT	2,500.00
Total SSERT:			2,500.00
SUBURBAN LABORATORIES IN	WATER SAMPLES	PUBLIC WORKS	2,125.88
Total SUBURBAN LABORATORIES INC:			2,125.88
SWIFT SAW & TOOL SUPPLY	OPERATING SUPPLIES VM	PUBLIC WORKS	134.96
Total SWIFT SAW & TOOL SUPPLY:			134.96
TERMINAL SUPPLY COMPANY	OPERATING SUPPLIES VM	PUBLIC WORKS	46.90
Total TERMINAL SUPPLY COMPANY:			46.90
THE STUTTLEY GROUP LLC	ADMINISTRATIVE HEARING OFFICER	MANAGER'S OFFICE	525.00
Total THE STUTTLEY GROUP LLC:			525.00
THIRD MILLENIUM ASSOCIATE	VEHICLE STICKER POSTAGE	MANAGER'S OFFICE	4,853.83
Total THIRD MILLENIUM ASSOCIATES INC:			4,853.83
THOMAS HEALY	80% MEDICARE SUPPLEMENT REIMBURSEMENT	MANAGER'S OFFICE	477.00
Total THOMAS HEALY:			477.00
TOPCON SOLUTIONS INC	BLUEBEAM SOFTWARE RENEWAL OF LICENSES	PUBLIC WORKS	627.00

Name	Description	DEPARTMENT	Net Invoice Amount
TOPCON SOLUTIONS INC	BLUEBEAM SOFTWARE RENEWAL OF LICENSES	MANAGER'S OFFICE	660.00
TOPCON SOLUTIONS INC	BLUEBEAM SOFTWARE RENEWAL OF LICENSES	FIRE DEPARTMENT	209.00
Total TOPCON SOLUTIONS INC:			1,496.00
TRL TIRE SERVICE	PUBLIC WORKS TIRES	PUBLIC WORKS	407.05
Total TRL TIRE SERVICE:			407.05
UNITED RENTALS NORTH AME	LIFT STATION 9 PUMP RENTAL	PUBLIC WORKS	6,389.72
UNITED RENTALS NORTH AME	TRAINING	PUBLIC WORKS	400.00
UNITED RENTALS NORTH AME	TRAINING	PUBLIC WORKS	1,200.00
UNITED RENTALS NORTH AME	TRAINING	PUBLIC WORKS	1,600.00
Total UNITED RENTALS NORTH AMERICA INC:			9,589.72
VERIZON WIRELESS SVCS LLC	MOBILE PHONE SERVICE-ALL DEPTS	MANAGER'S OFFICE	1,350.84
Total VERIZON WIRELESS SVCS LLC:			1,350.84
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	83.46
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	80.16
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	76.24
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	69.31
VESTIS GROUP INC	STREET UNIFORMS	PUBLIC WORKS	73.79
VESTIS GROUP INC	BUILDING MAINTENANCE UNIFORMS	PUBLIC WORKS	23.25
VESTIS GROUP INC	L&M UNIFORMS	PUBLIC WORKS	36.03
VESTIS GROUP INC	FLEET UNIFORMS	PUBLIC WORKS	46.49
VESTIS GROUP INC	UTILITY UNIFORMS	PUBLIC WORKS	87.28
VESTIS GROUP INC	FEES	PUBLIC WORKS	40.61
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	83.46
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	80.16
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	76.24
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	69.31
VESTIS GROUP INC	FEES	PUBLIC WORKS	40.61
VESTIS GROUP INC	BUILDING MAINTENANCE UNIFORMS	PUBLIC WORKS	23.25
VESTIS GROUP INC	UTILITY UNIFORMS	PUBLIC WORKS	87.28
VESTIS GROUP INC	L&M UNIFORMS	PUBLIC WORKS	36.03
VESTIS GROUP INC	FLEET UNIFORM	PUBLIC WORKS	46.49
VESTIS GROUP INC	STREET UNIFORMS	PUBLIC WORKS	73.79
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	83.46
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	80.16
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	76.24
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	69.31
VESTIS GROUP INC	FEES	PUBLIC WORKS	40.61
VESTIS GROUP INC	FLEET UNIFORMS	PUBLIC WORKS	46.49
VESTIS GROUP INC	L&M UNIFORMS	PUBLIC WORKS	36.03
VESTIS GROUP INC	UTILITY UNIFORM	PUBLIC WORKS	87.28
VESTIS GROUP INC	STREET UNIFORMS	PUBLIC WORKS	73.79
VESTIS GROUP INC	BUILDING MAINTENANCE UNIFORMS	PUBLIC WORKS	23.25
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	83.46
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	80.16
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	76.24
VESTIS GROUP INC	RUGS AND MATS	PUBLIC WORKS	72.76
VESTIS GROUP INC	FLEET UNIFORMS	PUBLIC WORKS	46.49
VESTIS GROUP INC	UTILITY UNIFORMS	PUBLIC WORKS	87.28
VESTIS GROUP INC	L&M UNIFORMS	PUBLIC WORKS	36.03

Name	Description	DEPARTMENT	Net Invoice Amount
VESTIS GROUP INC	STREET UNIFORMS	PUBLIC WORKS	73.79
VESTIS GROUP INC	BULIDING MAINTENANCE UNIFORMS	PUBLIC WORKS	23.25
VESTIS GROUP INC	FEEES	PUBLIC WORKS	40.61
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	83.46
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	80.16
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	76.24
VESTIS GROUP INC	RUGS & MATS	PUBLIC WORKS	72.76
VESTIS GROUP INC	STREET UNIFORMS	PUBLIC WORKS	73.79
VESTIS GROUP INC	BUILDING MAINTENANCE UNIFORMS	PUBLIC WORKS	23.25
VESTIS GROUP INC	L&M UNIFORMS	PUBLIC WORKS	36.03
VESTIS GROUP INC	FLEET UNIFORMS	PUBLIC WORKS	46.49
VESTIS GROUP INC	UTILITY UNIFORMS	PUBLIC WORKS	87.28
VESTIS GROUP INC	FEEES	PUBLIC WORKS	40.71
Total VESTIS GROUP INC:			3,090.10
VITAL RECORDS CONTROL	SHREDDING	POLICE DEPARTMENT	80.32
Total VITAL RECORDS CONTROL:			80.32
VITOLKA SHAWN	WATER DEPOSIT REFUND	ASSETS	45.94
Total VITOLKA SHAWN:			45.94
WAREHOUSE DIRECT OFFICE	OFFICE SUPPLIES	PUBLIC WORKS	262.37
WAREHOUSE DIRECT OFFICE	OFFICE SUPPLIES	MANAGER'S OFFICE	164.51
Total WAREHOUSE DIRECT OFFICE PDTS:			426.88
WEST SIDE TRACTOR SALES	WATER DEPT REPAIR PARTS	PUBLIC WORKS	171.26
WEST SIDE TRACTOR SALES	STREET DEPT REPAIR PARTS	PUBLIC WORKS	700.21
Total WEST SIDE TRACTOR SALES:			871.47
WISCO	OXYGEN - FD	FIRE DEPARTMENT	201.30
WISCO	OXYGEN	FIRE DEPARTMENT	240.23
Total WISCO:			441.53
Grand Totals:			785,308.56

Dated: \_\_\_\_\_

Village Clerk: \_\_\_\_\_



## **BOARD AGENDA MEMORANDUM**

**DATE OF MEETING: March 10, 2026**

**To:** Village President and Board of Trustees

**Through:** Napoleon Haney, Village Manager

**From:** Thomas Johnson, Chief of Police

**Topic:** Oath of Office-Detective James Strayer-Police Sergeant

### **PURPOSE**

The Village Clerk is requested to administer the Oath of Office to James Strayer for the position of Police Sergeant in the Homewood Police Department.

### **PROCESS**

The promotion of Detective Sergeant Steven Brandenburger to Deputy Chief created a vacancy for the rank of Sergeant. On Tuesday, February 17, 2026, the Board of Fire & Police Commissioners met and approved the promotion of the next officer on the current eligibility list, Detective James Strayer.

Detective Strayer began his career with the Homewood Police Department on March 3, 2008. During his time with the Homewood Police Department, Detective Strayer has served as a Patrol Officer, Tactical Officer, Detective, Field Training Officer, and Acting Watch Commander.

Detective Strayer worked for the Harvey and Hazel Crest Police Departments prior to joining the Homewood Police Department. Detective Strayer attended Harold Washington College and has completed the Northwestern University Center for Public Safety's Supervision of Police Personnel course.

### **OUTCOME**

Detective James Strayer is promoted to the rank of Sergeant in the Homewood Police Department.

### **FINANCIAL IMPACT**

- **Funding Source:** No Financial Impact
- **Budgeted Amount:** N/A
- **Cost:** N/A

# VILLAGE OF HOMEWOOD

Item 7. A.



## **LEGAL REVIEW**

Not required

## **RECOMMENDED BOARD ACTION**

Request the Village Clerk administer the Oath of Office to James Strayer for the position of Police Sergeant.

## **ATTACHMENT(S)**

None



## **BOARD AGENDA MEMORANDUM**

**DATE OF MEETING: March 10, 2026**

**To:** Village President and Board of Trustees

**Through:** Napoleon Haney, Village Manager

**From:** Thomas Johnson, Chief of Police

**Topic:** Oath of Office-Steven Brandenburger-Deputy Chief of Police

### **PURPOSE**

The Village Clerk is requested to administer the Oath of Office to Steven Brandenburger for the position of Deputy Chief of Police, Operations (Patrol, Detectives, and Tactical Unit).

### **PROCESS**

The position of Deputy Chief of Police has been vacant since Chief Johnson was sworn in as the Chief of Police on January 9, 2026. Steven Brandenburger was selected to fill the position effective February 9, 2026.

Deputy Chief Brandenburger began his career with the Homewood Police Department on November 29, 2010 and was promoted to the rank of Sergeant on April 26, 2021. Deputy Chief Brandenburger has served as a Patrol Officer, Tactical Officer, Homeland Security Narcotics Task Force Officer, Patrol Sergeant, and most recently Detective Sergeant.

Deputy Chief Brandenburger holds a Bachelor of Science in Criminal Justice from Governors State University. He is a graduate of Northwestern Center for Public Safety, School of Police Staff and Command.

### **OUTCOME**

Administer the Oath of Office to Steven Brandenburger for the position of Deputy Chief of Police.

### **FINANCIAL IMPACT**

- **Funding Source:** No Financial Impact
- **Budgeted Amount:** N/A
- **Cost:** N/A

### **LEGAL REVIEW**

Not required

# VILLAGE OF HOMEWOOD

Item 7. B.



## **RECOMMENDED BOARD ACTION**

Request the Village Clerk to administer the Oath of Office to Steven Brandenburger for the position of Deputy Chief of Police.

## **ATTACHMENT(S)**

None



**BOARD AGENDA MEMORANDUM**

**DATE OF MEETING: March 24, 2026**

**To:** Village President and Board of Trustees

**Through:** Napoleon Haney, Village Manager

**From:** Amy Zukowski, Director of Finance

**Topic:** Professional Auditing Services - Lauterbach & Amen

**PURPOSE**

Staff requests that the Village Board accept the proposal for professional auditing services from Lauterbach & Amen of Naperville, IL to perform the audit work for the fiscal years ending April 30, 2026 and April 30, 2027, with the option to renew for up to two (2) additional two-year terms.

**PROCESS**

*What are professional auditing services?*

Under Illinois law, most municipalities are required to have an independent audit of their finances annually. The purpose is to provide reasonable assurance that the financial statements are fairly presented and that public funds are properly accounted for.

The annual municipal audit is an independent examination of the Village’s financial statements, accounting records, and internal controls for the fiscal year. The audit reviews revenues, expenditures, cash and investments, debt obligations, capital assets, and compliance with applicable laws and regulations.

*Request for Proposals*

A Request for Proposals (RFP) for professional auditing services was issued in February 2026. The RFP was sent directly to eight auditing firms and posted on the Village’s website. The Village received four (4) responses. Staff reviewed all proposals, taking into consideration each firm’s qualifications, experience, and references, personnel and staffing, price structure, and quality and responsiveness of the proposal. The four proposals received are listed below

Audit Firm	Village Audit	Police Pension Audit	Fire Pension Audit	TIF Audits	GATA CYEFR	Single Audit (if needed)	FY Ending 4/30/2026 Total
Lauterbach & Amen	24,000	4,900	4,000	440	Included	5,000	\$38,340
Sikich	32,500	4,750	4,750	4,000	Included	3,000	\$49,000
Selden Fox	37,500	Included	Included	Included	Included	Additional	\$37,500
Crowe LLP	50,000	6,000	6,000	18,000	2,800	5,600	\$88,400



## *Selected Firm*

Lauterbach & Amen has provided auditing services to the Village of Homewood since 2014. Based on their proposal response, cost considerations, and the Village’s continued satisfaction with their quality of services over the years, staff recommends retaining Lauterbach & Amen to provide audit services to the Village for fiscal year ending April 30, 2026 and April 30, 2027. The RFP also offered the option to renew for up to two (2) additional two-year terms if both parties agree.

## **OUTCOME**

Selection of an audit firm for the fiscal years ending April 30, 2026 and April 30, 2027 will allow the Village to meet its obligation under Illinois law and provide fiscal transparency to its taxpayers.

## **FINANCIAL IMPACT**

- **Funding Source:** General Fund
- **Budgeted Amount:** \$60,000
- **Cost:** \$38,340 for fiscal year ending April 30, 2026 and \$39,880 for fiscal year ending April 30, 2027

## **LEGAL REVIEW**

Not Required

## **RECOMMENDED BOARD ACTION**

Accept and approve a proposal from Lauterbach & Amen of Naperville, IL for professional auditing service in an amount not to exceed \$38,340 for fiscal year ending April 30, 2026 and an amount not to exceed \$39,880 for fiscal year ending April 30, 2027.

## **ATTACHMENT(S)**

- Lauterbach & Amen Proposal
- Lauterbach & Amen Agreement



March 13, 2026

The Honorable Village President  
Members of the Board of Trustees  
Village of Homewood, Illinois

We are pleased to confirm our understanding of the services we are to provide the Village of Homewood, Illinois for the fiscal years ended April 30, 2026 and April 30, 2027.

*Audit Scope and Objectives*

We will audit the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Village as of and for the fiscal years ended April 30, 2026 and April 30, 2027. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the Village’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Village’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited: management’s discussion and analysis, the budgetary comparison schedules, GASB-required pension reporting and GASB-required other post-employment benefit (OPEB) reporting.

We have also been engaged to report on supplementary information other than RSI that accompanies the Village’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor’s report on the financial statements: combining fund statements, individual fund statements and budgetary comparison schedules.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report: introductory and statistical information.

*Audit Scope and Objectives - Continued*

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

*Auditor's Responsibilities for the Audit of the Financial Statements*

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Village or to acts by management or employees acting on behalf of the Village.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, if applicable, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

### *Audit Procedures – Internal Control*

Our audit will include obtaining an understanding of the Village and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and general or local economic challenges. Planning for this engagement has not concluded and is subject to change.

### *Audit Procedures – Compliance*

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Village's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### *Other Services*

We will also assist in preparing the financial statements and required audit adjustments, if any, for the Village in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services, and required audit adjustments, if any, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### *Responsibilities of Management for the Financial Statements*

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

*Responsibilities of Management for the Financial Statements - Continued*

Management is responsible for making drafts of financial statements, all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Village involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

*Engagement Administration, Fees, and Other*

Our fees for the fiscal years ended April 30, 2026 and April 30, 2027 audits will be:

<b>Services Provided</b>	<b>Fiscal Year Ended 04/30/2026</b>	<b>Fiscal Year Ended 04/30/2027</b>
• AFR (Audit Report)	\$24,000 Annual	\$24,900 Annual
• TIF Compliance Report	\$440 Annual	\$480 Annual
• Police Pension Fund Audit	\$4,900 Annual	\$5,100 Annual
• Firefighters' Pension Fund Audit	\$4,000 Annual	\$4,200 Annual
• Single Audit, if required*	\$5,000 Annual	\$5,200 Annual
<b>Annual Total Costs of Services</b>	<b><u>\$38,340</u></b>	<b><u>\$39,880</u></b>

\* L&A notes charge is for 1 Major Program testing. Additional \$1,500 per additional program tested.

In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. Please be advised that we will charge interest on late invoices over sixty days.

Lauterbach & Amen’s client portal is used solely as a method of exchanging information and is not intended to store the Village’s information. At the end of the engagement, we will provide the Village with a copy (in an agreed-upon format) of deliverables and data related to the engagement from the portal. For multi-year engagements, this exchange will occur annually.

Upon completion of the engagement, data and other content will either be removed from the portal or become unavailable to Lauterbach & Amen, LLP within twelve months. For multi-year engagements, completion of the engagement occurs when the deliverables are completed for that year.

The Village agrees that during the term of this agreement and for a period of twelve months thereafter, the Village shall not solicit, or arrange an employment contract with personnel of Lauterbach & Amen, LLP. Violation of this provision shall, in addition to other relief, require the Village to compensate Lauterbach & Amen, LLP with one hundred percent of the solicited person’s annual compensation.

Reporting

We will issue a written report upon completion of our audit of the Village’s financial statements. Our report will be addressed to the Board of Trustees of the Village. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Village of Homewood, Illinois and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Cordially,

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Village of Homewood, Illinois.

By: \_\_\_\_\_

Title: \_\_\_\_\_



Lauterbach & Amen

Item 9. A.

DUE DATE:

February 27, 2026

# SERVICE PROPOSAL

## AUDIT SERVICES

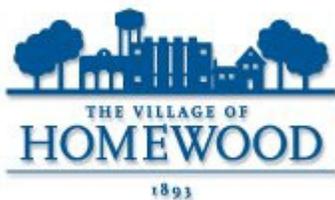
PREPARED FOR:

**Village of Homewood**

FOR THE YEARS ENDING:

April 30, 2026, 2027,  
and Optional Years

April 30, 2028, 2029, 2030 and 2031



SUBMITTED BY:

**Ronald J. Amen, Partner**  
ramen@lauterbachamen.com

**Matt R. Beran, Partner**  
mberan@lauterbachamen.com

668 N. River Road  
Naperville, Illinois 60563  
Phone: 630.393.1483  
Fax: 630.393.2516



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February 27, 2026

Village of Homewood  
2020 Chestnut Road  
Homewood, Illinois 60430

Lauterbach & Amen, LLP (L&A) is pleased to respond to your request to provide auditing services to the Village of Homewood (Village).

This proposal includes information about our firm, team, and strong reputation for delivering high-quality service, along with an overview of our audit approach and its scope. L&A is a firm with a focused specialization in the governmental sector, enabling us to deliver unmatched expertise, service quality, and a tailored audit process. Our 13 partners collectively bring over 250 years of exclusive government auditing experience, with additional backgrounds in nonprofit, tax, and commercial sectors. This depth of experience will directly benefit the Village. L&A is fully equipped and committed to consistently exceeding your expectations.

At L&A, we commit to delivering services to our clients with a dedication to excellence and altruism. As a firm, we are unwavering in our commitment to upholding not only the legally mandated professional standards and guidelines but also strict moral standards. Our pride lies in the value we bring to our clients through our exceptional client service approach. We aim to attract and keep exceptionally skilled team members who align with our fundamental values: respect, teamwork, balance, and passion. This commitment is geared towards serving our clients as the premier professional service provider. Our profound expertise and competency will establish an unparalleled personal client relationship. Simultaneously, we foster a challenging and rewarding culture for our team members, aiming at personal and professional growth and development.

We are enthusiastic about the opportunity to continue to serve the Village and are fully committed to delivering high-quality service within the agreed-upon timeline. We believe our team's talent and extensive experience position us to provide a thorough and reliable audit at a fair and competitive rate. The partners signing this proposal are authorized to represent the Firm, submit this proposal, and enter into a contract with the Village. This proposal constitutes a firm and irrevocable offer for a period of 60 days. Should you have any questions or wish to discuss any aspect further, please don't hesitate to contact us. We look forward to your response.

Respectfully Submitted,

Ronald J. Amen  
Partner  
ramen@lauterbachamen.com  
630.393.1483

Matt R. Beran  
Partner  
mberan@lauterbachamen.com  
630.393.1483



# FIRM PROFILE

Lauterbach & Amen (L&A) provides clients with unparalleled service from an experienced team of knowledgeable professionals who double as valuable management resources.

L&A is based in the Chicagoland area, with clients based in nearly all 50 states. Founded in 1997 by Sherry Lauterbach and Ron Amen, L&A provides clients with accurate, timely and personalized services that combine large-firm capabilities with small-firm values. Through the years, our services have evolved to meet the growing demands of our clients in the governmental, nonprofit and private sectors.

## OUR SERVICES



Audit Services



Actuarial Services



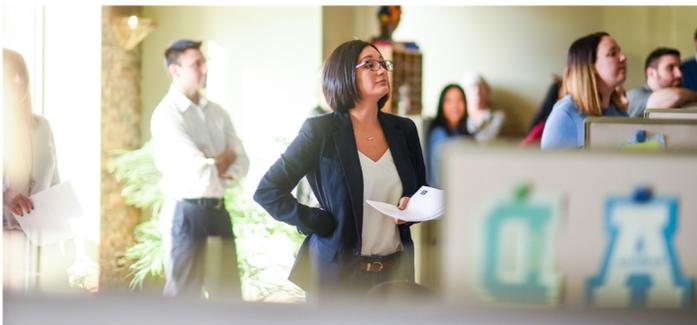
Client Accounting & Advisory Services



Tax Services

## OUR TEAM

13 Partners  
50+ Managers  
200+ Staff



## OUR INDUSTRIES

Government  
Private Sector  
Nonprofit



Municipalities

135+



Park Districts

75+



School Districts

50+



Libraries

70+



Pension Funds

600+



Other Entities

125+

# FIRM PROFILE

## Firm Philosophy

At L&A, our philosophy is rooted in building trusted relationships and delivering exceptional service across every area of our expertise—from audit and actuarial services to client accounting, pension administration, and tax solutions. We believe that meaningful client service goes beyond compliance—it’s about understanding your organization’s goals, tailoring our approach to meet your needs, and being a dependable resource year-round.

With deep specialization in the governmental and nonprofit sectors, our professionals bring technical precision, proactive communication, and a sincere commitment to your success. Whether we’re guiding your pension board, supporting your finance department, or helping you navigate new standards, we approach every engagement with integrity, transparency, and genuine care.

## Firm Values



### RESPECT

We hold in high regard and acknowledge the ideas, contributions, and dedicated efforts of our valued clients and team members. This dedication fosters an exceptional professional atmosphere, one that both clients and team members take pride in supporting.

- Thoughtful, timely responses to client inquiries
- Flexible scheduling and proactive check-ins
- Ongoing communication throughout the year



### BALANCE

We are dedicated to fostering equilibrium across work, life, and community within our firm's ecosystem. We firmly believe that nurturing balance empowers our firm to deliver exceptional service to our employees and clients.

- Empowered staff who are engaged and enthusiastic
- A culture of service inside and outside the firm
- A holistic approach fostering long-term partnership



### TEAMWORK

We understand that success relies on collaboration, and our finest work emerges in an environment that promotes teamwork. Our culture extends this collaborative ethos to include our clients, creating a synergy that enhances the services we deliver.

- Strong working relationships with management
- Clear expectations and transparency
- Team continuity that builds long-term understanding



### PASSION

We take pride in the fact that each member of our team wholeheartedly believes in the services we offer and the value they contribute to our clients. Our commitment to delivering the utmost quality in services extends not only to our clients but also internally to our team members, reflecting our unwavering dedication.

- 600+ local governments and 600+ pension funds served annually
- Extensive client training and educational resources
- Engagement teams that love what they do—and it shows



# EDUCATION

We believe that strong client service and staff excellence are built on a foundation of continuous learning. Our dedication to education ensures that both clients and professionals are equipped with the knowledge and skills to succeed in today’s evolving government finance landscape.

## Empowering Clients Through Education

We provide year-round training, on-demand webinars, and essential newsletter updates to clients at no extra cost. Our training covers key topics such as:

- Free on-demand and live webinars on key accounting and compliance topics
- In-person and virtual workshops tailored to local government needs
- Newsletters, guides, and explainer resources for easy reference
- Custom training sessions for onboarding or refresher learning



*We record and share all of our client trainings so that they may be accessed on-demand directly from our website. Scan the QR code to go to our News Page.*



## Investing in Our Professionals

To deliver exceptional service, we continually invest in the development of our team:

- All staff meet or exceed AICPA and State Society CPE requirements
- Specialized training in GASB, Uniform Guidance, and Single Audits
- Learning through in-house programs, self-study, and industry seminars
- Ongoing education with GAQC, IGFOA, IMTA, and GFOA affiliations

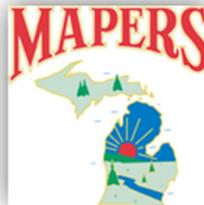
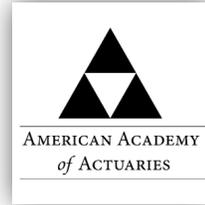
In accordance with our firm's quality control document, all relevant staff members must fulfill the AICPA's continuing professional education requirements. Given our specialization in government, the mandated CPE hours for the staff outlined in this proposal are specifically tailored to the government industry, with a particular emphasis on Uniform Guidance/Single Audit continuing professional education as necessitated by our field. Our firm employs a variety of methods, including self-study, in-house training, participation in State Society or AICPA programs, involvement in Government Audit Quality Center programs, and engagement with programs offered by diverse government associations.



# FIRM PROFILE

## We Support the Organizations that Support You

We actively engage with the industries we serve through membership, support, and active participation in various professional organizations dedicated to serving the financial and management teams of our clients.



# COMMUNITY INVOLVEMENT

## A Culture and Passion for Community Involvement



Our firm is dedicated to both the clients we serve and the communities in which we reside. Our partners and team members are actively involved with numerous deserving nonprofit organizations. We are grateful to have individuals on our team who share our firm's philanthropic ethos, regularly volunteering their time, resources, and talents. In addition to volunteering, L&A organizes various fundraisers and donation drives to support local organizations and neighborhoods. Here is a glimpse of some of our recent community involvement and initiatives:



L&A is honored to collaborate with Working Together Chicago, a nearby nonprofit dedicated to offering development and placement opportunities for individuals with disabilities. The team members introduced to L&A through Working Together Chicago have not only enriched our company culture but have also contributed valuable skills to our projects.





# FIRM PROFILE

## Our Services



### Actuary Services

Seasoned actuaries craft data-driven pension and OPEB valuations, aligning funding strategies with stakeholder goals and regulations.



### Audit Services

Independent audits led by government specialists deliver clear, timely reports that strengthen credibility for 600-plus public-sector clients.



### Client Accounting and Advisory Services

Our talented advisory team runs accounting, reporting, payroll, and analytics, giving leaders real-time insight without added overhead.



### Tax Services

Experienced CPAs navigate complex codes to maximize savings and ensure full compliance for governments, nonprofits, and related entities.

## Depth of Services Across Government Finance

L&A offers clients a wide range of tailored financial, compliance, and advisory services. Our expertise spans critical areas such as:

- Financial Reporting & GASB Implementation
- GFOA Certificate Support (ACFR & Budget Awards)
- Utility & Rate Studies
- Federal, State & Local Grant Reporting
- Budget & Levy Assistance
- Executive Search & HR Consulting
- Policy Development & Internal Controls
- Temporary Staffing & Training
- Pension & Benefit Calculations
- Outsourced Finance Department Services
- Revenue Audits & Compliance
- Capital Asset Tracking & Reporting



# AUDIT APPROACH

## Overview

We are prepared to meet or exceed all requirements and expectations of the Village. The Leadership of L&A will be involved in all phases of the audit of the Village as outlined below. L&A does not use statistical sampling in any phase of the audit process. Sample sizes used for testing are in accordance with standards established by the profession and will be determined in the planning phase.

Throughout the audit process we will inform management of audit issues as they arise and maintain the highest level of professionalism in the identification and communication of these issues. Discussion of the issues will take place immediately following their discovery and will allow management ample time to rectify any issues.

## GFOA Certificate of Achievement

L&A fully supports the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. Annually, we assist over 100 clients in obtaining their certificates and have submitted over a thousand award applications to GFOA over the years. We also work with our clients in subsequent years on the implementation of any recommendations



provided by the GFOA. We will respond to GFOA comments for improvement and take care of the filing of the necessary documents each year. We are in the top ten firms nationally that submit to the program.

## Audit Scope and Standards

L&A will issue an opinion on the governmental activities, business-type activities, each major fund and the aggregate remaining fund information, including the notes to the financial statements, which collectively comprise the Village's financial statements, with "in-relation-to" coverage provided on the combining and individual fund financial statements and on any supplementary information. We will not provide an opinion on the Management Discussion and Analysis, but will provide customary review of this information. Introductory and Statistical Sections of the Annual Comprehensive Financial Report, if applicable, will not be audited by us.

The audit will be conducted in accordance with generally accepted auditing standards, and, if a single audit becomes necessary, the standards for financial audits contained in Governmental Auditing Standards (2004), issued by the Comptroller General of the United States, and the Single Audit Act of 1996; and the provisions of Uniform Grant Guidance 2CFR-2000/OMB Circular A-133, Audits of State and Local Governments and Nonprofit Organizations.



# AUDIT APPROACH

## Client Service Timeline

Below is our proposed schedule for your audit phases:

PHASE		TIMING	TOTAL HOURS
Phase 1	Planning	April	10 Hours
Phase 2	Preliminary Fieldwork	May	20 Hours
Phase 3	Fieldwork	June	160 Hours
Phase 4	Drafts	July	40 Hours
Phase 5	Audit Completion	September	20 Hours

### Phase 1: Planning

### April

The purpose of the planning phase is to provide the foundation for the direction that the audit will take. During the planning phase of the audit, we will hold a planning meeting with you to discuss the audit approach, develop a schedule for completing the audit, and review the areas that we will be focusing on during our fieldwork procedures and testing.

The following is an outline of the key steps performed during the planning phase of the audit:

- Discussing and agreeing upon report formats to provide information which complies with generally accepted accounting principles. The format should be agreed upon during the planning phase of the audit to ensure timely issuance of the report. Our plan is to adopt a format similar to the previous year.
- Discussing availability of accounting records and source documents and developing a detailed list of schedules to be prepared by your team.
- Developing a schedule for completing the subsequent phase of the audit.



# AUDIT APPROACH

## Phase 2: Preliminary Fieldwork

May

Preliminary fieldwork is the next phase of the audit process and involves expanding our understanding of your operations through a review of various documents and through discussions with your personnel. During this phase, we will engage in the required study and evaluation of internal accounting controls as part of the financial and compliance audit.

The purpose of our study and evaluation will be to obtain sufficient knowledge and understanding of the internal accounting and administrative control systems used by the Village for reliance on the system of internal control and the degree of such reliance; or to aid us in designing substantive tests in the absence of such reliance. We will hold progress meetings with key management, as necessary, to keep you apprised of the results of our preliminary review and to discuss the key internal controls to be tested.

Our approach to the study and evaluation of the internal accounting and administrative controls will be accomplished through the following techniques:

- We will perform an in-depth review of internal control documentation and working papers made available by the prior audit Firm and the Village.
- We will use internal control questionnaires, narratives and/or flowcharting techniques to document key flows of information. Because of our extensive commitment to the industry, the questionnaires utilized are designed specifically for use on governmental engagements. We will utilize this information and identify key internal control procedures which will be tested in order to warrant reliance on the identified controls. The objectives of such reliance will be to reduce the extent of substantive work performed, resulting in a more cost-efficient audit approach.
- We will evaluate audit risk for all key financial statement assertions and compliance determinations using the procedures outlined above. Audit risk is the risk that material financial statement misstatements or material noncompliance will not be prevented or will not be detected and corrected in a timely manner.



# AUDIT APPROACH

## Phase 3: Fieldwork

## June

This phase of the audit will consist primarily of substantive testing of year-end balances. If any audit issues come to our attention during the course of our work, we will immediately inform you so that action can be taken before the completion of our fieldwork.

We will design our detailed testing procedures to provide both compliance and financial audit coverage where applicable. We utilize custom designed audit programs that are specifically designed for government clients and therefore, provide for the most efficient and effective approach.

At a minimum, management is to provide supporting schedules for the following areas once we commence fieldwork:

<b>Cash</b>	<b>Accounts Payable</b>
<b>Investments</b>	<b>Payroll</b>
<b>Governmental Revenues/Receivables</b>	<b>Debt Service</b>
<b>Proprietary Revenues/Receivables</b>	<b>Fund Balance/Net Position</b>
<b>Inventories</b>	<b>Grants</b>
<b>Interfunds</b>	<b>Risk Management</b>
<b>Capital Assets</b>	

For financial audit purposes, we will assess the risk of material misstatement associated with a given objective, and perform substantive and compliance procedures. Our substantive procedures will gather evidence as to the completeness, accuracy, or validity of the information contained in the financial statements. These procedures will include confirmation of year-end balances, vouching documents and analytic reviews. Through our compliance procedures, we will gather evidence related to the existence and effectiveness of specific internal controls. These procedures include examinations of documents for proper approval and review of procedures for compliance with rules, regulations and internal policies.

At the conclusion of fieldwork, workpapers will be reviewed by the engagement partner and we will prepare the Annual Financial Report in accordance with generally accepted accounting principles for government entities. In addition, we will prepare a draft management letter and other required communication letters that we will review and discuss with the Village during the draft phase of the audit.



# AUDIT APPROACH

## Phase 4: Drafts

July

The final completion and quality review of the initial draft of the Annual Financial Report will be completed at our office and a draft of the Annual Financial Report and related communication letters will be provided to the Village no later than the date previously agreed to. The Village will then have a sufficient amount of time to review the draft for questions and/or changes. L&A will then coordinate with the Village a final draft where we will review the Village's questions and/or changes to the Annual Financial Report as well as the client communication letters and submit a final draft of the Annual Financial Report to the Village.

## Phase 5: Audit Completion

September

Upon approval of the drafts by the Village, we will deliver final, bound Annual Financial Reports. At the completion of our audit, we will also provide a the final management letter addressing reportable conditions, if any, and other comments and observations for improvements. The management letter will be provided as a separate document. The management letter will contain, as warranted and appropriate:

- Recommendations to improve accounting practices, procedures, and internal controls.
- Insights on new or redesigned automated systems, including control measures and efficiency improvements.
- Suggestions for operational enhancements and cost efficiencies.
- Findings on compliance with applicable rules, regulations, and laws.
- Relevant best practices and additional recommendations.
- Upcoming GASB pronouncements and auditing standards impacting future financial statements.
- All reports and communication letters provided in high-quality PDF format.

L&A strives for continual communication with Village staff and management as well as the Board. As such, the engagement partner will be available for meetings and/or formal presentations of the Annual Financial Report and communication letters with representatives of the Village.



# KEY ENGAGEMENT PERSONNEL

## Ronald J. Amen, CPA

### Managing Partner

With a wealth of experience spanning more than 37 years, Ron Amen has dedicated his career to serving clients in the governmental sector. He has actively contributed to a wide array of governmental engagements, involving municipalities, park districts, school districts, state and federal government entities, universities, nonprofits, and various other government organizations.



 668 N. River Road  
 Naperville, Illinois 60563  
 630.393.1483  
 [ramen@lauterbachamen.com](mailto:ramen@lauterbachamen.com)

### Educational and Membership Background

- University of Nebraska
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Government Finance Officers Association (GFOA) and Illinois GFOA
- Member of AICPA Government Audit Quality Center
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses

### Governmental Accounting and Auditing Experience

Ron has overseen a multitude of governmental projects throughout his tenure in public accounting. His diverse assignments have encompassed audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and various other projects, offering a comprehensive overview of his professional background. Leveraging his extensive experience in government affairs, he is frequently tapped as a resource for innovative problem-solving related to local government issues. Serving in a hands-on capacity, he acts as a working partner, maintaining availability and active participation in every phase of the audit process.

Additionally, Ron has played a key role in the management of substantial commercial and nonprofit initiatives. His involvement spans audits, tax preparation, consulting, and strategic planning, addressing the needs of both commercial and nonprofit clients.



# KEY ENGAGEMENT PERSONNEL

## Matt R. Beran, CPA

### Operations Partner

Matt Beran has over 23 years of professional accounting experience, 14 of those are exclusively in the governmental sector. Prior to working in government, Mr. Beran was a supervisor at one of the Big 4 accounting firms. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts, nonprofits and various other units of government.



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 mberan@lauterbachamen.com

## Educational and Membership Background

- Truman State University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of School Board Officials (IASBO)
- Instructor for IMTA Training Courses
- Instructor for IASBO Training Courses

## Governmental Accounting and Auditing Experience

Matt’s experience in the government sector includes managing numerous governmental engagements. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background.

Matt has been responsible for the training of staff at Lauterbach and Amen. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual versus modified accrual accounting. He researches new GASB pronouncements and gains an understanding of the change and how it will affect clients, audit staff, and the audit process. Then Matt passes along this knowledge to clients to ensure they understand what is changing.

Matt has also been responsible for various agreed-upon procedures including forensic audits. He has been able to observe various municipalities, park districts and libraries and prepare an extensive report on their current internal controls and procedures. Matt will also then give various suggestions on how to improve internal controls and procedures to improve efficiency and accuracy while still having proper segregation of duties



# KEY ENGAGEMENT PERSONNEL

## Jamie L. Wilkey

### Technical Partner

Jamie Wilkey has over 25 years of professional accounting experience exclusively in the governmental sector. She has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts and various other units of government.



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## Educational and Membership Background

- Truman State University
- Northern Illinois University
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Technical Accounting Review Committee (TARC) with IGFOA
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses
- Instructor for IPPFA Training Courses

## Governmental Accounting and Auditing Experience

Jamie’s experience in the governmental sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects. Jamie has been responsible for the management of numerous annual audits for government units, all of which has either received the Certificate of Achievement for Excellence in Financial Reporting Award from the GFOA in the first year of their submittal to the program or maintained their Certificate standing.

Jamie also has extensive government consulting experience, which includes the responsibility for all financial operations of the government unit, including, but not limited to, the maintaining of the general ledger, trial balance, balance sheet and consolidated financials. Jamie has also assisted numerous clients with payroll processing, budget preparation, supervision of accounts receivable, accounts payable and utilities billing processing, tax levies and related documents, and the recommendation and implementation of various finance/accounting department procedures and policies.



# KEY ENGAGEMENT PERSONNEL

## Jennifer Martinson, CPA

### Audit Partner

Jennifer Martinson has over 15 years of professional accounting experience serving clients in the governmental sector. She has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, park districts, nonprofit entities and pension funds.



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[jmartinson@lauterbachamen.com](mailto:jmartinson@lauterbachamen.com)

## Educational and Membership Background

- University of Miami
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Government Finance Officers Association (IGFOA)
- The Illinois CPA Society (ICPAS)

## Governmental Accounting and Auditing Experience

Jennifer’s experience in the government sector includes both audit and project-based engagements with various municipalities, park districts, libraries, counties, nonprofit entities and pension funds. Additionally, she coordinates training opportunities for these entities to ensure they are responsibly educated on all relevant topics and standards.

Jennifer also plays an active role in the supervision and development of audit procedures and personnel. This role includes the implementation of GASB pronouncements, accounting standards, and other quality control initiatives throughout all engagements, as well as the training of staff involved in these engagements. She is a technical resource to the team and to clients, and works closely with both to identify effective solutions and implement best practices.



# KEY ENGAGEMENT PERSONNEL

## Melissa Juntunen, CPA

### Audit Partner

Melissa Juntunen has over 19 years of professional accounting experience serving clients in the governmental sector. She has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, park districts, nonprofit entities and pension funds.



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## Educational and Membership Background

- DeVry University
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Government Finance Officers Association (IGFOA)
- The Illinois CPA Society (ICPAS)
- Technical Accounting Review Committee (TARC) Member with IGFOA
- Illinois CPA Society Government Review Committee Member

## Governmental Accounting and Auditing Experience

Melissa’s experience in the government sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects.

Currently, Melissa oversees the audit team at L&A. This team works to complete annual financial reports, comptrollers reports, Illinois Department of Insurance reports, TIF compliance reports and Government Finance Officers Association (GFOA) filings for all audit clients of the Firm. Melissa’s role includes researching new GASB pronouncements to gain an understanding of the change and how it will affect clients, audit staff, and the audit process, complete technical reviews of the annual financial reports, help train staff on new technical guidance to ensure the proper inclusion into the reports, and help communicate the changes out to clients.



# KEY ENGAGEMENT PERSONNEL

## Don Shaw, CPA

### Audit Principal

Don Shaw has over 17 years of professional accounting experience, with 15 years exclusively serving clients in the governmental sector. He has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, school districts, park districts, and pension funds.



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dshaw@lauterbachamen.com

### Educational and Membership Background

- Northern Illinois University
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Association of School Board Officials (IASBO)
- Instructor for IASBO Training Courses

### Governmental Accounting and Auditing Experience

Don’s experience in the government sector includes both audit and project-based engagements with various municipalities, school districts, park districts, counties, and pension funds. Additionally, he has provided various agreed-upon procedures over internal controls and procedures. Once testing is completed, he has provided extensive reports with suggestions on how to improve internal controls and procedures to improve efficiency and accuracy while maintaining proper segregation of duties.

Don oversees the single audit process for the audit team at Lauterbach & Amen. This includes the training of staff and clients on single audits. In addition to performing compliance and internal control testing over grants, he provides the single audit report and assists with the report submissions. He also supervises the process and testing of program-specific grant audits administered through either the state or federal agencies.

# KEY ENGAGEMENT PERSONNEL

## Audit Team Key Personnel

### Ann Scales, Principal



Ann has 17 years of professional accounting experience exclusively in the governmental sector. She is a graduate of Marquette University and is a Certified Public Accountant. Ann specializes in financial reporting requirements for Annual Comprehensive Financial Reports. Ann also has extensive nonprofit audit experience.

### Macade Thorpe, Principal



Macade has 9 years of professional accounting experience, with 4 of those years being exclusively in the governmental sector. He is a graduate of Butler University with a Bachelor's Degree in Accounting and a Master's Degree in Public Accounting. Macade specializes in school district, township, and other municipal audits.

### Allison Kmen, Manager



Allison has over 10 years of accounting experience, 8 in the governmental sector. She holds a Bachelor's and a Master's in Accounting from Aurora University and is a Certified Public Accountant. She specializes in municipal and school district audits, with roles in Client Accounting & Advisory Services and Auditing.

### Paul Rosario, Manager



Paul has over 12 years of professional accounting experience in both the public and private sectors, primarily in government. Paul received Bachelor's Degrees in Accounting and Finance from DePaul University. He specializes in single audits and compliance examinations as well as auditing state agencies, municipalities, and nonprofit organizations.



# PRICING & BILLING

## AUDIT SERVICES RFP RESPONSE FORM

Firm: Lauterbach & Amen, LLP

Firm Contact/Project Manager: Ronald J. Amen, Partner

Email Address: ramen@lauterbachamen.com

Address: 668 N. River Road  
Naperville, IL 60563

Telephone and Fax Numbers: Phone: 630.393.1483 | Fax: 630.393.2516

Signature of Authorized Agent: , Partner

Date of Proposal Submission: February 27, 2026

### PRICE STRUCTURE

	Optional Years					
	April 30, 2026	April 30, 2027	April 30, 2028	April 30, 2029	April 30, 2030	April 30, 2031
<b>Audit and all Associated Work</b>	\$24,000	\$24,900	\$25,800	\$26,800	\$27,900	\$29,000
<b>Police Pension Fund</b>	\$4,900	\$5,100	\$5,300	\$5,500	\$5,700	\$5,900
<b>Firefighters Pension Fund</b>	\$4,000	\$4,200	\$4,400	\$4,600	\$4,800	\$5,000
<b>TIF</b>	\$440	\$480	\$520	\$560	\$600	\$640
<b>Single Audit, if required *</b>	\$5,000	\$5,200	\$5,400	\$5,600	\$5,800	\$6,000

\* The Single Audit fee is for the testing of one (1) major program. An additional \$1,500 would be charged for each additional major program required to be tested.



# PRICING & BILLING

## HOURS SCHEDULE

	Hours	Standard Rate	Quoted Rate	Total
Partner	34	\$200	\$190	\$6,460
Manager	95	\$180	\$170	\$16,150
In-Charge	121	\$140	\$130	\$15,730
	250			\$38,340

Our Firm stresses that we are available throughout the year to provide technical accounting and financial reporting assistance to the Village. We encourage clients to contact us with questions that may arise. In addition, we provide no-cost client trainings to introduce new GASB pronouncements and auditing standards that may affect the Village, as well as providing other training topics based on client requests and needs.

## Schedules Requested

The proposed annual prices are based upon staff support at all levels from Village personnel and that the Village will provide adjusted trial balances and support (detailed schedules that reconcile to the trial balance) for all balance sheet accounts. At a minimum, management is to provide supporting schedules for the areas outlined in the Fieldwork Phase of the Audit Approach section of this proposal.

## Additional Services

Should it become necessary for the Village to request us to render additional services to either supplement the services requested in the RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement or new accounting standards, then such additional work will be performed only after discussing with management the level of effort and estimated costs prior to performing any such work.

As independence standards have recently become more stringent related to the types of additional services auditors can perform, L&A would review these independence standards and the types of services requested prior to proposing on any additional services.



# REFERENCES

Our strongest endorsement comes from satisfied clients. Feel free to reach out to the individuals listed below, who have benefited from our firm's services, to learn about their experiences and the ongoing value our services bring to their organizations. Additional references can be provided upon request.

	Client	Contact
	Village of Frankfort*	Jenni Booth 815.412.2324 jbooth@frankfortil.org
	Village of Lombard*	Jessica Nawracaj 630.620.5919 nawracajj@villageoflombard.org
	Village of Woodridge*	Daren Clary 630.852.7000 dclary@woodridgeil.gov
	Village of Palos Park*	Alison Brothen 708.671.3715 abrothen@palospark.org

\* Indicates governments who currently hold the GFOA Certificate of Achievement.



Municipalities  
135+



Park Districts  
75+



School Districts  
50+



Libraries  
70+



Pension Funds  
600+



Other Entities  
125+



# REFERENCES

L&A is committed to maintaining high standards of quality and service. We encourage you to connect with any of the clients listed below, whom we have had the privilege of serving, to gain insights into their experiences with L&A.

## Municipalities, Townships and Counties

MUNICIPALITIES	Downs	Huntley	Naperville*	Rolling Meadows*	Walworth, WI	TOWNSHIPS
Albany	East Dundee*	Indian Head Park	New Buffalo, MI	Rosemont	Warrenville*	Addison
Algonquin*	East Hazel Crest	Inverness	New Milford	Sandwich	Washington	Benton Charter, MI
Amery, WI	East Moline*	Johnsburg*	Norridge	Savoy	West Chicago*	Blackberry
Antioch*	Elburn	Kenilworth	North Aurora*	Schaumburg*	West Frankfort	Bloom
Barrington Hills	Elk Grove Village*	Kildeer*	North Barrington	Schiller Park	Westchester	Cuba
Barrington*	Elwood*	Lake Barrington	North Chicago	Shabbona	Western Springs	Cunningham
Bartlett*	Erie	Lake Bluff	North Riverside*	Silvis	Wheeling	Elk Grove
Beach Park*	Forest Park	Lake Geneva, WI	Northbrook*	Skokie*	Willowbrook*	Geneva
Berkeley*	Fox River Grove*	Lake Villa	Northfield*	Sleepy Hollow	Wilmette*	Hanover*
Bloomington*	Frankfort*	Lakemoor	Oak Park	South Barrington	Wilmington	Maine
Bonfield	Freedom, WI	Lakewood	Orland Park	South Beloit	Wind Point, WI	Milton
Bradley*	Freeport	Lawrence, MI	Palos Park*	South Elgin*	Winnetka*	Moraine
Brookfield*	Geneseo	Libertyville*	Paris	Spring Grove	Wonder Lake	Naperville
Brown Deer, WI	Georgetown	Lincolnshire	Park Ridge*	Springfield*	Woodridge*	Northfield
Buckner	Glen Ellyn*	Lindenhurst	Paw Paw	St. Joseph, MI	Worth	Oak Park
Buffalo Grove*	Glencoe*	Lombard*	Pekin	Stickney	Yorkville*	Rutland
Burlington	Glendale, WI	Long Grove	Peotone	Stone Park	Yorkville, WI	Sugar Grove
Burlington, WI*	Glenview*	Lyndon	Pewaukee, WI	Streamwood*	<b>COUNTIES</b>	Troy
Burnham	Golf	Machesney Park	Pingree Grove*	Streator	Henry County	Vernon
Burr Ridge*	Grand Beach, MI	Manhattan*	Plano	Sugar Grove*	Houghton County, MI	Warren*
Campton Hills	Grant Park	Maple Park	Pontiac	Summit	Lake County	Wauconda
Cary*	Grayslake	Melrose Park	Poplar Grove	Sycamore*	LaSalle County	Winfield
Champaign*	Gurnee*	Midlothian	Prairie Du Chien, WI	Thornton*	Lee County	Zion
Cherry Valley	Hampshire	Minooka	Princeton	Three Oaks, MI	Pike County	
Clinton	Hanover Park*	Mokena	Prophetstown	Timberlane		
Collinsville*	Hartford, MI	Monee	Prospect Heights	Tower Lakes		
Cortland	Harvard	Montgomery*	Quincy	Urbana*		
Country Club Hills	Hinckley	Morton Grove*	Rio, WI	Vernon Hills*		
Countryside*	Homer	Mount Prospect*	Riverside*	Villa Park*		
Downers Grove*	Homewood	Mundelein*	Rock Island*	Volo*		

\* Indicates governments who currently hold the GFOA Certificate of Achievement.



# COMPLIANCE AND CREDENTIALS

## Quality Assurance

We are dedicated to delivering the utmost quality to our clients at every stage of the engagement. Our Quality Assurance Team plays a crucial role in this commitment by reviewing all deliverables before issuance, offering support for technical inquiries, and scrutinizing documentation and reports to ensure compliance with both professional standards and our Firm’s policies. At L&A, our commitment to providing high-quality deliverables is evident in our membership in the Private Companies Practice Section (PCPS) of the Division for CPA Firms within the American Institute of Certified Public Accountants (AICPA). This membership involves subjecting our accounting and auditing practice to quality control reviews, ensuring adherence to the professional standards set by the AICPA.

L&A has undergone no federal or state desk reviews of its audits in the past five years. Additionally, there has been no disciplinary action taken against the firm by state regulatory bodies or professional associations within the same timeframe.

## Peer Review

As a requirement for membership in the AICPA, the national organization representing CPAs in public practice, industry, government, and education, our Firm undergoes an independent peer review of our accounting and auditing practice. You can find a copy of our most recent peer review opinion within this proposal. L&A has received the highest opinion, a "pass," demonstrating our commitment to maintaining the highest standards in our practices.

## Independence

All personnel are mandated to promptly report to the Firm any instances of compromised independence concerning any clients. The guidelines for maintaining independence align with the AICPA's Code of Professional Ethics. Furthermore, our adherence extends to compliance with the standards established by the General Accounting Office (GAO). It is important to note that we maintain independence specifically in relation to your engagement.

## License to Practice

We confirm that both L&A as a firm and all essential personnel hold valid licenses to practice in the State of Illinois.

Our State of Illinois license number is 066-003655.



# COMPLIANCE AND CREDENTIALS

## Cybersecurity



In the face of ever-evolving threats that are increasingly perilous, it is imperative for us to stay ahead of the curve, consistently refining our strategies for information security. In order to meet the distinctive security standards expected by our clients and effectively tackle the dynamic regulatory landscape, L&A has deliberately chosen tools and procedures essential for safeguarding client data and managing security risks throughout the duration of a client project. Various safeguards, such as Multi-Factor Authentication, restricted human access, anti-virus software, and firewalls, have been implemented firm-wide to reduce risks and bolster the security of client data.

## L&A Portal Security

L&A has opted for an application for online access to client data that operates through a secure portal hosted at some of the world's most extensive and secure data centers. Employing the industry's cutting-edge security and reliability measures, this system is designed to ensure the safety of your data. The incorporation of built-in redundancy encompasses multiple data locations, internet connections, and power sources, ensuring the continuous operation of our secure portal. Additionally, we employ secure password protection and 256-bit encryption to safeguard your data during its transmission between the data center and your computer.

## Disaster Contingency Plans

L&A has formulated recovery plans for our IT infrastructure, encompassing systems, applications, and data. These plans extend to networks, servers, desktops, laptops, wireless devices, and connectivity. Our recovery strategies are designed to preemptively address potential disruptions to one or more of the following system components:

- Hardware (networks, servers, laptops)
- Internet connectivity
- Software applications
- Data and restoration





# COMPLIANCE AND CREDENTIALS

## DFK International/USA



Lauterbach and Amen is an independent member of DFK International, a worldwide association of independent accounting and management consulting firms, with locations in over 40 major markets throughout the United States and representation in over 85 countries worldwide. Our

membership in DFK enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients.

## Other Information

While we do not foresee any issues arising throughout the engagement, we will promptly communicate any noteworthy concerns to the relevant representatives of management and/or the governing board. This communication will align with our established standards for addressing such matters.



# COMPLIANCE AND CREDENTIALS

ELLIN & TUCKER

## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of  
Lauterbach & Amen, LLP and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (Firm) in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### FIRM'S RESPONSIBILITY

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with professional standards, when appropriate, and remediating weaknesses in its system of quality control, if any.

### PEER REVIEWER'S RESPONSIBILITY

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

### REQUIRED SELECTIONS AND CONSIDERATIONS

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.



# COMPLIANCE AND CREDENTIALS

ELLIN & TUCKER

## OPINION

In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended June 30, 2022 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

ELLIN & TUCKER

Certified Public Accountants

Baltimore, Maryland  
December 29, 2022



# COMPLIANCE AND CREDENTIALS



## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
3/25/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Crum-Halsted Agency, Inc. 429 N Kirk Road Suite 100 Geneva, IL 60134	<b>CONTACT NAME:</b> Tom Sutter <b>PHONE (A/C, No, Ext):</b> (630) 443-7300 <b>FAX (A/C, No):</b> (630) 587-9826 <b>E-MAIL ADDRESS:</b> tom.sutter@onedigital.com	
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> Lauterbach & Amen, LLP 668 N River Road Suite 100 Naperville, IL 60563	<b>INSURER A:</b> Citizens of America <b>NAIC #</b> 31534	
	<b>INSURER B:</b> Allmerica Financial Benefit <b>41840</b>	
	<b>INSURER C:</b> The Hanover Insurance Company <b>22292</b>	
	<b>INSURER D:</b> At-Bay Specialty Insurance Company <b>19607</b>	
	<b>INSURER E:</b> <b>INSURER F:</b>	

**COVERAGES** CERTIFICATE NUMBER: 2025 Standard Cert REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN. THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY			OBCA886072	3/31/2025	3/31/2026	EACH OCCURRENCE \$ 1,000,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
	GEN'L AGGREGATE LIMIT APPLIES PER:						MED EXP (Any one person) \$ 5,000
D	<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC			ATB662062804	3/31/2025	3/21/2026	PERSONAL & ADV INJURY \$ 1,000,000
	<input checked="" type="checkbox"/> OTHER: Cyber Liability						GENERAL AGGREGATE \$ 2,000,000
	AUTOMOBILE LIABILITY						PRODUCTS - COMP/OP AGG \$ 2,000,000
A	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS		<input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	OBCA886072	3/31/2025	3/31/2026	Aggregate Limit of Insurance \$ 1,000,000
							COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB		<input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE	OBCA886072	3/31/2025	3/31/2026	EACH OCCURRENCE \$ 5,000,000
	DED RETENTION \$						AGGREGATE \$ 5,000,000
							\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		<input type="checkbox"/> Y <input checked="" type="checkbox"/> N N/A	WZCA886039	3/31/2025	3/31/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
							E.L. EACH ACCIDENT \$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Professional Liability			LHCA59592810	3/31/2025	3/31/2026	Limit per Claim / Aggregate \$ 5,000,000
C	Crime			LHCD87204607	3/31/2025	3/31/2026	Employee Dishonesty \$ 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

### CERTIFICATE HOLDER

### CANCELLATION

Evidence of Coverage	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE Ted Rosenow, CIC/TM <i>Thodor A. Rosenow</i>

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INS025 (201401)

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**BOARD AGENDA MEMORANDUM**

**DATE OF MEETING: March 24, 2026**

**To:** Village President and Board of Trustees

**Through:** Napoleon Haney, Village Manager

**From:** Amy Zukowski, Director of Finance

**Topic:** Budget Amendment - General Fund Reserves to Police and Fire Pension Funds

**PURPOSE**

Staff requests that the Village Board approve a budget amendment in the amount of \$534,328 to meet the three-year obligation to resolve a debt owed to the Police and Fire Pension funds. This annual payment to the pension funds was approved by ordinance on December 9, 2025.

**PROCESS**

*Ordinance Approval*

During the December 9, 2025 Board meeting, the Village Board passed an ordinance allocating approximately \$1.6M in General Fund Reserve funds to the Police and Fire Pension funds. This “employer contribution,” when paid over a three-year period, will resolve a debt owed to the pension funds that has been created by shortfalls in Homewood’s property tax collection over the past decade.

*Pension Funding Deficit*

Employer contributions to Homewood’s Police and Fire Pension funds are determined annually through each State Pension Funds’ annual actuarial report. These amounts are then added to the Village’s property tax levy request. Homewood, like nearly every other municipality, does not typically “receive/collect” 100% of the property tax funding that is requested. Some property owners do not pay their property taxes (delinquency), and others appeal their property tax bills. At the end of the property tax process, Homewood receives or collects approximately 93% of the requested levy each year.

The actuarial firm Lauterbach & Amen of Naperville, IL calculated the gap in property tax collections and has determined there to be a deficit in funding to the public safety pension systems in an amount of roughly \$1.6M that has accumulated over the past ten (10) years.

<b>Pension Fund</b>	<b>Total Deficit</b>
Police Pension	\$1,149,278
Fire Pension	\$ 453,706
<b>Total</b>	<b>\$1,602,984</b>



In addition, there is an unfunded State mandate that requires municipalities’ Police and Fire Pension funds to be 90% funded by 2040. As of April 30, 2025, the Police Pension Fund was funded at 55.0% and the Fire Pension Fund was at 72.2%.

*Timing of Payments*

Staff recommends making an employer contribution to the Police and Fire Pension Funds in equal installments over the next three years, beginning in April 2026, to resolve the accumulated \$1.6M deficit. Subsequent payments will be made in April 2027 and April 2028 as shown in the table below.

Pension Fund	Total Deficit	Annual Repayment
Police Pension	\$1,149,278.00	\$383,092.67
Fire Pension	\$ 453,706.00	\$151,235.33
<b>Total</b>	<b>\$1,602,984.00</b>	<b>\$534,328.00</b>

*Narrowing the Gap Moving Forward*

During the October 28, 2025 Village Board meeting, an ordinance was approved to utilize the 1/43<sup>rd</sup> Regional Share of gaming tax received as an additional employer contribution to the Police and Fire Pension funds, which will assist in ensuring that the deficit owed to both pension systems does not continue to grow exponentially.

**OUTCOME**

Approval of the budget amendment will allow the Village to make the first of three (3) annual payments as approved by ordinance to the Police and Fire Pension Funds. This payment will allow the Village to work to resolve the current \$1.6M pension funding deficit created by property tax collection shortfalls over the last ten (10) years.

**FINANCIAL IMPACT**

- **Funding Source:** General Fund Reserves
- **Budgeted Amount:** \$0
- **Budget Amendment Request:** \$534,328 (\$383,092.67 to the Police Pension Fund and \$151,235.33 to the Fire Pension Fund)

**LEGAL REVIEW**

Not Required

**RECOMMENDED BOARD ACTION**

Approve a budget amendment to pay the first of three (3) annual payments in the amounts of \$383,092.67 to the Police Pension Fund and \$151,235.33 to the Fire Pension Fund from General Fund reserve funds to resolve a debt owed to the pension funds created by shortfalls in Homewood’s property tax collection over the past decade.

**ATTACHMENT(S)**

- Ordinance

**ORDINANCE NO. M-2388**

**AN ORDINANCE ALLOCATING \$1,602,984 FROM THE VILLAGE'S GENERAL FUND TO THE HOMEWOOD POLICE AND FIRE PENSION FUNDS TO MAKE UP FOR AN EMPLOYER CONTRIBUTION DEFICIT CAUSED BY PROPERTY TAX COLLECTION SHORTFALLS DURING THE PERIOD MAY 1, 2014, THROUGH APRIL 30, 2024**

WHEREAS, the Village of Homewood maintains separate pension funds for its full-time police officers and firefighter-paramedics, as required by state law; and

WHEREAS, these pension programs are funded by employee and employer contributions; and

WHEREAS, the Village funds the employer contributions through its annual property tax levy; and

WHEREAS, although the Village consistently levies at least the minimum contribution amount required by state law, the amount of property taxes collected has historically been less than 100%, thereby reducing the funds paid into the pension plans; and

WHEREAS, because the Village did not receive all of the property taxes allocated for its police and fire pension contributions, a \$1,602,984 shortfall in police and fire pension funding has accumulated over the past decade; and

WHEREAS, the President and Board of Trustees find that it is in the Village's best interest to make employer contributions totaling \$1,602,984 to the Police and Fire Pension Funds over the next three (3) years, utilizing available unassigned general fund reserves above the Village's minimum five (5) month minimum fund balance policy, to make up for the property tax collection shortfalls over the last ten years.

NOW THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Homewood, Cook County, Illinois, as follows:

**SECTION ONE - INCORPORATION OF RECITALS:**

The above recitals are incorporated into this Ordinance as if fully restated here.

**SECTION TWO - ANNUAL PAYMENT TO THE PENSION FUNDS:**

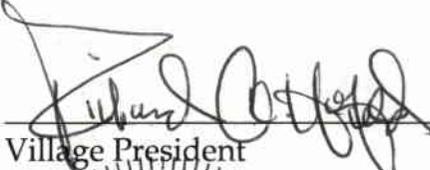
The Village's employer contributions to eliminate the \$1,602,984 deficit will be repaid as follows:

- (a) Three payments in equal installments will be made to each of the pension funds based on the calculated deficit.
- (b) The annual fire pension payment will be \$151,235.33.
- (c) The annual police pension payment will be \$383,092.67.
- (d) The first payment shall be made in April 2026.
- (e) Two subsequent payments will be made in April 2027 and April 2028.

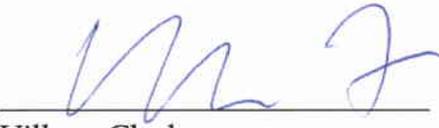
**SECTION THREE - EFFECTIVE DATE:**

This Ordinance shall be in full force and effect from and after its passage and approval as provided by law, but shall automatically expire and be of no further force or effect once the above payments have been made.

PASSED and APPROVED this 9th day of December, 2025.

  
 Village President

ATTEST:

  
 Village Clerk



AYES: 5 NAYS: 0 ABSTENTIONS: 0 ABSENCES: 1



## **BOARD AGENDA MEMORANDUM**

**DATE OF MEETING: March 24, 2026**

**To:** Village President and Board of Trustees

**Through:** Napoleon Haney, Village Manager

**From:** Amy Zukowski, Finance Director

**Topic:** Amendment to Municipal Code – BASSET Training Requirement

### **PURPOSE**

Staff requests that the Village Board approve an amendment to Chapter 4 of the Homewood Municipal Code concerning BASSET training. The amendment would require BASSET certification under all liquor license classes. Currently, Class 6 and Class 11 are excluded from this requirement.

### **PROCESS**

*What is BASSET certification?*

Beverage Alcohol Seller and Servers Education and Training (BASSET) is a mandatory safety certification program in Illinois for anyone selling or serving alcohol. It teaches responsible service, ID verification, and alcohol laws to prevent intoxication and underage drinking. The certification is required by the Illinois Liquor Control Commission (ILCC) for on-premise servers and is valid for three (3) years. The requirement for BASSET certification was first added to the Homewood Municipal Code in 2010 and later updated in 2015.

*Municipal Code Update*

The current language in Chapter 4, Section 4-137 of the Homewood Municipal Code requires BASSET certification for all liquor classes *except* licensees that are issued a Class 6 or Class 11 license. A Class 6 special license allows nonprofit organizations to sell alcohol at events, and a Class 11 market license allows the sale and sampling of beer and wine during a seasonal market.

This amendment will require that at least one individual with BASSET certification be present at all times during an event where alcohol is served through a Class 6 (special license), Class 6A (special use permit), or Class 11 (market license). This individual will also be responsible for supervising all persons who are serving alcohol. The Class 6A special use permit allows non-Homewood, State of Illinois-licensed businesses to sell alcohol at events that are located on property which is owned by a unit of local government.



## **OUTCOME**

Amending the codebook language will make the requirement to have a BASSET certificate holder on-site when serving alcohol consistent across all liquor classes.

## **FINANCIAL IMPACT**

- **Funding Source:** N/A
- **Budgeted Amount:** N/A
- **Cost:** N/A

## **LEGAL REVIEW**

Completed

## **RECOMMENDED BOARD ACTION**

Pass an ordinance amending the language in Chapter 4 of the Homewood Municipal Code to remove the exception for BASSET training from Class 6 and Class 11 licenses and add language to require at least one BASSET certified individual be present during events where alcohol is served in order to be consistent across all liquor classes.

## **ATTACHMENT(S)**

Ordinance

**ORDINANCE NO. MC-1098**  
**AN ORDINANCE AMENDING CHAPTER 4 OF THE HOMEWOOD**  
**MUNICIPAL CODE TO REQUIRE BASSET TRAINING AND**  
**SUPERVISION FOR ALL ALCOHOL SERVERS**

---

**BE IT ORDAINED** by the President and Board of Trustees of the Village of Homewood, Cook County, Illinois, as follows:

SECTION ONE- AMENDMENTS TO THE MUNICIPAL CODE:

Chapter 4, Section 4-137 of the Homewood Municipal Code is hereby amended by deletion of the ~~struckthrough~~ language and insertion of the underlined language:

Sec. 4-137. Training required; ~~exception~~.

(a) All ~~alcohol servers~~ employees serving alcohol are required to obtain and complete a Beverage Alcohol Sellers and Servers Education and Training (BASSET) certification within 90 days after the alcohol server begins ~~his~~ employment. Until obtaining BASSET certification, all newly hired alcohol servers shall work under the supervision of a person possessing a valid BASSET certification as required by this section.

(b) BASSET certification shall be obtained from a program licensed by the state liquor control commission and meeting the requirements of 235 ILCS 5/6-27.1 and 77 Ill. Admin. Code part 3500.

(c) A copy of a valid BASSET certification for each alcohol server shall be available at the licensed premises for inspection by the village police department, the local liquor commissioner, or his designee.

(d) During events where alcohol is served by virtue of a Class 6 (special license), Class 6A (special use permit), or Class 11 (market license), at least one individual with BASSET certification shall be present at all times when alcohol is served, and shall be responsible for supervising all persons who are serving alcohol.

~~(d) The requirement of this section shall not apply to licensees issued a Class 6 (special license) or a Class 11 (market license).~~

SECTION TWO-EFFECTIVE DATE

This ordinance shall take effect upon passage, approval, and publication in accordance with law.

PASSED AND APPROVED this 24th day of March, 2026.

\_\_\_\_\_  
Village President

ATTEST:

\_\_\_\_\_

Village Clerk

AYES:\_\_\_\_ NAYES:\_\_\_\_ ABSTENTIONS:\_\_\_\_ ABSENCES:\_\_\_\_\_



## BOARD AGENDA MEMORANDUM

DATE OF MEETING: March 24, 2026

**To:** Village President and Board of Trustees

**Through:** Napoleon Haney, Village Manager

**From:** Terence Acquah, Assistant Village Manager

**Topic:** Purchase of Panasonic Toughbook Laptops

### PURPOSE

The Village of Homewood periodically replaces equipment that has reached the end of its useful life. On an annual basis, staff evaluates existing equipment and develops a replacement plan based on both technological advancements and the overall physical condition of the equipment. Through the budget process, one of the identified priorities was the replacement of 22 Panasonic Toughbooks which are currently used in Police Department patrol units. These will be replaced with updated Panasonic Toughbook 55 models.

Staff is requesting that the Village Board waive competitive bidding requirements, since this purchase will be made through a Joint Governmental or Cooperative Purchasing Program, and authorize a budget amendment of \$43,359.16 for the acquisition of 22 Panasonic Toughbook 55 units from CDW Corporation of Vernon Hills, Illinois, in the amount of \$83,359.16.

### PROCESS

*Why do current Toughbooks need to be replaced?*

The laptops currently installed in squad vehicles were purchased in 2019 and, over time, have experienced ongoing reliability and connectivity issues. These challenges are largely attributed to the tablet-style design, specifically the detachable screen, which has proven to be prone to loosening from its base. As a result, devices frequently lose connectivity and must be sent back to Panasonic for repair, creating operational gaps when multiple units are out of service.

In addition, while the devices were originally selected for their tablet-style functionality, they have not been effectively configured or utilized in that capacity. Attempting to do so under current conditions could present safety concerns for officers in the field. Usability has also been a concern, as the backlit keyboards are difficult to read at night, even at maximum brightness, which can hinder efficiency during low-light operations.

Overall, these ongoing issues have impacted reliability, usability, and operational readiness, underscoring the need for a more durable and purpose-built solution for patrol use.



## *Benefits of new Panasonic Toughbooks?*

The Panasonic Toughbook 55 provides a reliable, field-ready computing solution tailored to the day-to-day demands of the Police Department. Built with rugged, military-grade durability, it is designed to withstand the constant movement, vibration, and varied weather conditions associated with patrol operations, resulting in less downtime and more dependable performance for officers in the field.



One of its most valuable features is the 1000-nit full HD touchscreen, which remains clearly visible in direct sunlight and fully functional while wearing gloves. This allows officers to efficiently access CAD, LEADS, and report-writing systems without delay, regardless of conditions. Combined with strong processing power and fast storage, the Toughbook 55 enables seamless multitasking and quick access to critical information during calls for service.

The device also enhances communication and connectivity through reliable wireless capabilities and clear audio performance inside patrol vehicles, even in high-noise environments. Its modular design allows the department to upgrade components over time rather than replace entire units, making it a cost-effective, long-term investment.

## **OUTCOME**

Overall, the Panasonic Toughbook 55 improves officer efficiency, supports safer operations, and ensures consistent access to critical systems. Making it a practical and strategic technology solution for modern policing in the Village.

## **FINANCIAL IMPACT**

- **Funding Source:** General Capital
- **Budgeted Amount:** \$40,000.00
- **Budget Amendment:** \$43,359.16
- **Cost:** \$83,359.16

# VILLAGE OF HOMEWOOD

Item 9. D.



## **LEGAL REVIEW**

Not Required

## **RECOMMENDED BOARD ACTION**

Waive competitive bidding due to purchasing through a Joint Governmental or Cooperative purchasing program; and, authorize a budget amendment of \$43,359.16 to authorize the purchase of twenty-two (22) Panasonic Toughbook 55 units from CDW Corporation of Vernon Hills, Illinois, in the total amount of \$83,359.16.

## **ATTACHMENT(S)**

CDW Proposal



Thank you for choosing CDW. We have received your quote.

Item 9. D.

Hardware    Software    Services    IT Solutions    Brands    Research Hub

# QUOTE CONFIRMATION

**RICK WACHOWSKI,**

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

**Convert Quote to Order**

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
PTNW752	2/19/2026	PANASONIC WITH DOCK NEEDS + 3	0622548	<b>\$83,359.16</b>

## QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<a href="#">Panasonic Toughbook 55 - 14 FHD 1000-nit Gloved Multi-Touch - Intel Core</a> Mfg. Part#: FZ-55JV-35BM Operating System: Windows 11 Pro CPU: Intel Core i5-1345U (up to 4.7GHz) Display: 14.0" FHD 1000 nit Gloved Multi Touch Memory (RAM): 16GB Storage: 512GB SSD OPAL Wireless: 4G EM7595, Wi-Fi 6E, Bluetooth, Dedicated GPS, Dual Pass (Ch1:GPS/Ch2:WWAN) Webcam & Mic: Mic and Infrared 2MP Webcam Other: TPM 2.0, AMT Battery: Standard Battery Keyboard: Backlit Emissive Keyboard INCLUDED SERVICES: CF-SVC512SSD3Y - 512GB SSD - TOUGHBOOK No Return of Defective Drive (Years 1, 2 & 3), CF-SVCLTNF3YR - Protection Plus Warranty - Laptop (Years 1, 2 & 3), CF-SVCPDEP3Y - TOUGHBOOK and TOUGHPAD Premier Deployment (Years 1, 2, 3), FZ-SVCFESGEN10 - Mobility Engineering Field Service Contract: Sourcewell-State of IL R-257160 GOV ONLY (25-448DOIT-TELEC-P-80070)	22	8237857	\$2,989.85	\$65,776.70
<a href="#">Panasonic FZ-VCN554W - expansion module</a> Mfg. Part#: FZ-VCN554WIS Contract: Sourcewell-State of IL R-257160 GOV ONLY (25-448DOIT-TELEC-P-80070)	22	7865317	\$158.73	\$3,492.06
<a href="#">PANASONIC HAVIS VEHICLE DOCKING</a> Mfg. Part#: HA-55LVDA2H Contract: Sourcewell-State of IL R-257160 GOV ONLY (25-448DOIT-TELEC-P-80070)	20	8536051	\$704.52	\$14,090.40

<b>SUBTOTAL</b>	\$83,359.16
<b>SHIPPING</b>	\$0.00
<b>SALES TAX</b>	\$0.00
<b>GRAND TOTAL</b>	<b>\$83,359.16</b>

PURCHASER BILLING INFO	DELIVER TO
<b>Billing Address:</b> VILLAGE OF HOMEWOOD ACCTS PAYABLE 2020 CHESTNUT RD HOMEWOOD, IL 60430-1776 <b>Phone:</b> (708) 798-3000 <b>Payment Terms:</b> NET 30-VERBAL	<b>Shipping Address:</b> VILLAGE OF HOMEWOOD RICK WACHOWSKI 2020 CHESTNUT RD HOMEWOOD, IL 60430-1776 <b>Phone:</b> (708) 798-3000 <b>Shipping Method:</b> DROP SHIP-GROUND
	<b>Please remit payments to:</b>  CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515



**Sales Contact Info**

**Justin Christofferson** | (877) 529-2915 | [justin.christofferson@cdwg.com](mailto:justin.christofferson@cdwg.com)

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**BOARD AGENDA MEMORANDUM**

**DATE OF MEETING: March 24, 2026**

**To:** Village President and Board of Trustees

**Through:** Napoleon Haney, Village Manager

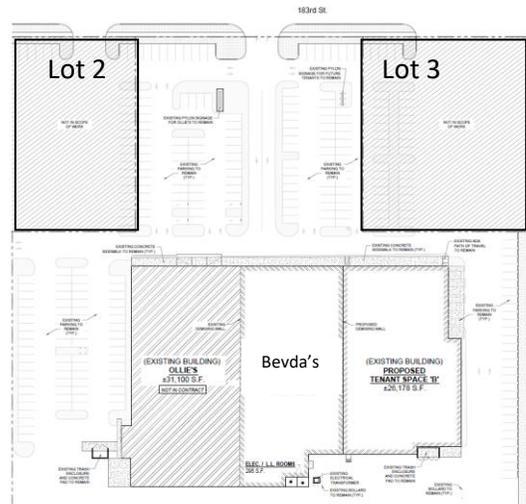
**From:** Angela Mesaros, Director of Economic and Community Development

**Topic:** Consent to Transfer Property – 3043-3055 183<sup>rd</sup> Street

**PURPOSE**

DP Homewood, LLC, of Oak Brook, Illinois, represented by David Bossy, and Bana Three Corporation, of Tinley Park, Illinois, represented by Silken Patel, are the current owners of portions of the property located at 3043–3055 183rd Street.

Bana Three Corporation, which owns Lot 1, is presently undertaking a substantial renovation and re-occupancy of the existing building. The property is partially occupied by an Ollie’s retail store, with additional space under renovation for Bevda’s Wine & Spirits. DP Homewood, LLC owns Outlots 2 and 3, and plans to sell this property to Bana Three Corporation. In accordance with the terms of the Redevelopment Agreement, the proposed transfer of ownership requires the consent of the Village Board.



**PROCESS**

The subject property was formerly occupied by a Brunswick Zone bowling facility, which had been vacant for approximately nine (9) years, and a Big Lots retail store that closed in May 2022. The Village subsequently acquired the property in October 2022. On April 23, 2024, the Village Board approved a subdivision of the property into four lots.

On April 30, 2024, the Village Board approved a Redevelopment Agreement with DP Homewood, LLC and Bana Three Corporation for the property located at 3043–3055 183rd Street. In conjunction with the Redevelopment Agreement, the Village conveyed two outlots (Lots 2 and 3) to DP Homewood, LLC.



DP Homewood, LLC now proposes to sell Lots 2 and 3 to Bana Three Corporation. Pursuant to Section 11 of the Redevelopment Agreement, a developer may not transfer its interest in the property without prior consent of the Village. Accordingly, the developer has requested that the Village Board approve the proposed transfer.

## **OUTCOME**

The property has a highly visible location on 183rd Street near Kedzie Avenue. The sale and redevelopment of this property will result in the revitalization of a vacant commercial property. The Project will enhance the Village’s economic viability by returning the Property to the tax rolls, creating employment opportunities, and adding retail and service options for residents and patrons.

## **FINANCIAL IMPACT**

- **Funding Source:** N/A
- **Budgeted Amount:** N/A
- **Cost:** N/A

## **LEGAL REVIEW**

Completed

## **RECOMMENDED BOARD ACTION**

Pass a resolution consenting to the transfer of two outlots located at 3043-3055 183rd Street.

## **ATTACHMENT(S)**

Resolution

**RESOLUTION NO. R-3251**

**A RESOLUTION CONSENTING TO THE TRANSFER OF TWO OUTLOTS AT 3043-3055 183RD STREET, FORMERLY OWNED BY THE VILLAGE OF HOMEWOOD IN THE 183<sup>RD</sup> WEST TIF**

WHEREAS, on April 30th, 2024, the Village of Homewood entered into a redevelopment agreement with DP Homewood LLC and Bana Three Corporation for redevelopment of the property at 3043-3055 183rd Street; and

WHEREAS, in conjunction with the redevelopment agreement, the Village of Homewood sold DP Homewood LLC two outlots on the property; and

WHEREAS, Section 11 of the redevelopment agreement provided that before the final completion of the project, the developer may not transfer or assign its interest in the property to another entity without the Village's consent, which shall not be unreasonably withheld; and

WHEREAS, DP Homewood LLC has proposed selling outlots 2 and 3 to Bana Three Corporation and has requested that the Village consent to this sale.

NOW, THEREFORE, BE IT RESOLVED by the President and Board of Trustees of the Village of Homewood:

**SECTION ONE - CONSENT TO PROPERTY SALE:**

The Village of Homewood hereby consents to the transfer of Lot 2 (PIN 31-01-100-019-0000) and Lot 3 (PIN 31-01-100-020-0000) in Upham Subdivision Plat 2 from DP Homewood, LLC to Bana Three Corporation.

**SECTION TWO - EFFECTIVE DATE:**

This resolution shall be in full force after its passage, approval, and publication in accordance with the law.

PASSED and APPROVED this 24th day of March, 2026.

\_\_\_\_\_  
Village President

ATTEST:

\_\_\_\_\_  
Village Clerk

AYES: \_\_\_\_\_ NAYS: \_\_\_\_\_ ABSTENTIONS: \_\_\_\_\_ ABSENCES: \_\_\_\_\_



**BOARD AGENDA MEMORANDUM**

**DATE OF MEETING: March 24, 2026**

**To:** Village President and Board of Trustees

**Through:** Napoleon Haney, Village Manager

**From:** Terence Acquah, Assistant Village Manager

**Topic:** Agreement with Homewood-Flossmoor Park District

**PURPOSE**

Staff is requesting Board approval to enter into an agreement with the Homewood-Flossmoor Park District to utilize the H-F Sport Complex located at 18220 Morgan Avenue as the venue for the Village’s 2026 Holiday Market and 2027 Winter Indoor Markets.

**PROCESS**

The Village has been seeking a venue for the Village’s 2026 Holiday Market and 2027 Winter Indoor Markets due to the upcoming construction in the Homewood Auditorium. The transformation of the auditorium into a multi-purpose facility will reduce the available space which is currently used for the indoor markets. As a result, the growing market will no longer be able to fit within the new space.

Relocating the markets to the H-F Sport Complex will allow the Village to expand vendor capacity by approximately 30%, helping to accommodate the increasing demand from vendors wishing to participate in the market. The additional space will also allow certain vendors to utilize larger booth areas, enabling them to bring a wider selection of products for customers.

The markets will continue to be managed by Christine Banks, with support from Marla Youngblood and the Public Works Department for event setup and operations.

Under the proposed agreement, the Homewood-Flossmoor Park District will provide use of the H-F Sport Complex from 6:00 a.m. to 3:00 p.m. for each of the five (5) event dates at a rental rate of \$200 per day, along with a \$100 refundable security deposit for a total of \$1,100. This rate represents a significant discount from the Park District’s standard rental fee of \$100 per hour.

**The proposed dates are as follows:**

Holiday Market  
December 5, 2026

Indoor Winter Markets  
January 30, 2027  
February 27, 2027  
March 27, 2027  
April 24, 2027



## OUTCOME

Relocating the Indoor Farmers Market and Holiday Market to the H-F Sports Complex will help ensure that both events continue to grow and expand. The new location will provide local entrepreneurs with additional opportunities to showcase and sell their goods while also giving Village residents and visitors a welcoming space to gather and enjoy the festivities.

## FINANCIAL IMPACT

- **Funding Source:** General Fund - Community Events (Farmers Market)
- **Budgeted Amount:** \$18,500
- **Cost:** \$1,100

## LEGAL REVIEW

Completed

## RECOMMENDED BOARD ACTION

Authorize the Village President to enter into an agreement with the Homewood-Flossmoor Park District to utilize the Sport Complex located at 18220 Morgan Avenue as the venue for the Village's 2026 Holiday Market and 2027 Winter Indoor Markets.

## ATTACHMENT(S)

Rental Agreement

## Contract Information

**Contract Number:** 5159 v1  
**Contract Name:** Village of Homewood - Sports Complex - Indoor Markets December 2026 - April 2027  
**Contract Client:** Marla Youngblood  
**Contract Phone Number:** (708) 206-2906  
**Email Client:** myoungblood@homewoodil.gov

**Client Address:**  
 2020 Chestnut Road  
 Homewood, IL  
 60430

## Facilities

**Number of reservations:** 5

Facility	Date	Price
Sports Complex Gymnasium Full	Saturday, December 5, 2026 6:00 AM - 3:00 PM	\$200.00
Sports Complex Gymnasium Full	Saturday, January 30, 2027 6:00 AM - 3:00 PM	\$200.00
Sports Complex Gymnasium Full	Saturday, February 27, 2027 6:00 AM - 3:00 PM	\$200.00
Sports Complex Gymnasium Full	Saturday, March 27, 2027 6:00 AM - 3:00 PM	\$200.00
Sports Complex Gymnasium Full	Saturday, April 24, 2027 6:00 AM - 3:00 PM	\$200.00

## Extras

**Number of extras:** 1

Name	Quantity	Price	Total
Security Deposit - Sports Complex	1	\$100.00	\$100.00

## Custom Fees

**Number of fees:** 0

None.

# Notes

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None.

## Rate Information

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Facilities	\$1,000.00
Extras	\$100.00
Custom fees	\$0.00
<hr/>	
Subtotal	\$1,100.00
Flossmoor Tax	\$0.00
Homewood Tax	\$0.00
<hr/>	
<b>Total</b>	<b>\$1,100.00</b>

*This is not an invoice. It will be sent to you shortly.*

# Terms

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## H-F Sports Complex

**All functions conducted at Park District Facilities must be in accordance with District standards and, therefore, not be in violation of any district regulations as set forth in the Ordinance providing for the issuance of permits for use of park facilities.**

Recreation buildings may be made available for use by groups or individuals provided that time/date(s) are available and that the following regulations and procedures are followed:

**I. Reservation Procedures and Schedule:**

- a. Park District programs will have priority in the scheduling of all facilities.
- b. All facility reservations must be made at least two weeks in advance of the requested date.
- c. Reservations for facilities are made based on **singular calendar month intervals**.
- d. The reserved rental time must include all set-up and cleanup activities. Renters must adhere strictly to their contracted times, as early entry will not be permitted due to facility scheduling. Any request for additional time must be discussed and approved in advance by the Recreation Supervisor.

**II. Payments:**

- a. Payment in full, including the total rental fee and a \$100 security/damage deposit, is required within forty-eight (48) hours of submitting a single-date rental request. Reservations will not be held or confirmed without full payment.
  - An installment billing option is available for renters reserving multiple dates within a single calendar month. The installment payment schedule must be completed within the same singular calendar month period in which it begins.
    - i. Failure to make any of the scheduled payments will result in the immediate cancellation of all remaining reserved dates without exception.
- b. The security/damage deposit will be returned within fourteen (14) business days after the rental if all policies are followed and no damage is found.
- c. A request for resident rates will require proof of residency.
- d. A request for non-profit rates will require documentation that must be submitted to the Recreation Supervisor.
- e. The rental applicant (the individual or organization representative who signed the rental agreement) is required to be physically present and on-site for the entire duration of the rental(s).
  - The applicant is responsible for ensuring that all participants, coaches, and spectators comply with park district policies, facility rules, and supervision requirements.
    - i. Failure to have the applicant on-site for the full rental period may result in immediate cancellation of gym use, loss of future rental privileges, and/or forfeiture of rental fees. No exceptions.

**III. Cancellations:**

- a. Cancellation/date change of a rental request must be made at least two (2) weeks in advance of event date to receive a 50% refund.
- b. The applicant will forfeit the entire rental fee if a cancellation/date change is made less than two (2) weeks from the rental date.
- c. The security/damage deposit will be returned within fifteen (15) business days for all cancellations.

**IV. Building Usage:**

- a. Only gym shoes will be allowed on the gymnasium floor.
- b. Alcoholic beverages, smoking, drugs, gambling or fighting is prohibited on Park District property.
- c. The following items are strictly prohibited: glitter, confetti, helium balloons, tacks, nails, glue, and any form of tape on walls or floors. Use of these items may result in loss of security deposit.
- d. All groups or individuals using facilities will be responsible for their general clean-up.
- e. The renter is required to remove all personal equipment and belongings immediately upon conclusion of the rental period.
  - i. Renters are solely responsible for the transport, setup, and removal of their own equipment.
  - ii. Under no circumstances shall any equipment or personal items be stored on-site before or after the rental period. The Park District assumes no responsibility for any items left behind.
- f. Any props or furniture being brought in for an event may require a certificate of insurance; please inquire for additional information.
- g. No food, candy or drinks (excluding water) are allowed at the HF Sports Complex gym and stands.
- h. A staff attendant will be on duty for all rentals. The attendant is responsible for seeing that the group or individual complies with the rules and regulations for the use of the facility. If there are infractions, the group or individual may be asked to leave the facility immediately. A permit may be revoked at any time due to the misconduct of individuals in the group, for misuse of the property or providing misleading/false information on the rental application. The park district reserves the right to withhold the security deposit for rule violations, not leaving the facility by specified time stated on contract, damage or excessive mess that requires additional staff clean-up, alarm fees caused by miscellaneous equipment/participant error or last-minute rental cancellations.

**V. Parties, dances, etc., for the age group of 13-21:**

- a. A police officer with appropriate Homewood jurisdiction must be on duty during the entire rental. The applicant must make all arrangements for police security and pay the police department the appropriate fee for this service. Confirmation of police security must be received by the park district 1 week prior to the event date.
- b. One adult (age 25 and older) chaperone must be in attendance for every ten attendees age 21 and under. Names and phone numbers of chaperones must be given when rental application is submitted.
- c. An additional refundable security/damage deposit of \$100.00 is required.

## VI. Waiver

- a. WE REMIND THE APPLICANT THAT SMOKING AND ALCOHOL ARE PROHIBITED ON PARK DISTRICT PROPERTY. I/ We understand that I/ We are subject to all laws of the State of Illinois and ordinances of the applicable municipality and that no activities in violation of such laws or ordinances shall be permitted on subject premises during the lease or use thereof. I/ We hereby agree to use park facilities in accordance with regular park district policies and regulations and agree to the charges incurred, if any. In order to comply with the Americans with Disabilities Act (ADA), the Homewood-Flossmoor Park District is requesting that all community groups who use our facilities agree to abide by the ADA Law, which protects persons with disabilities from discriminatory practices. Therefore, any group wishing to use one of our facilities must agree not to discriminate against persons with disabilities. If you would like further information, you may contact the U.S. Department of Justice. The User of this facility of the Homewood-Flossmoor Park District, in consideration of being allowed its use, hereby assumes all responsibility and liability for any and all damage or injury of any kind or nature whatever to all persons and to all property, including that of the Homewood-Flossmoor Park District, caused by, arising out of, or connected with the user's activities and use and occupancy of this facility; and to the fullest extent permitted by law, the user does hereby indemnify and hold the Homewood- Flossmoor Park District and its Commissioners, officials, officers, agents and employees harmless from and against all such claims, and further from and against and all cost, loss, expense, liability, damage, or injury, including payment of or reimbursement for legal fees or disbursements that the Homewood-Flossmoor Park District and its commissioners, officials, officers, agents and employees may directly or indirectly sustain, suffer or incur as a result thereof, and the user assumes on behalf of the Homewood-Flossmoor Park District, its commissioners, officials, officers, agents and employees, upon demand, the amount of any judgment or settlement that may be entered against them or agreed to by them in such action.

# Signature

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Please sign below if you agree to the rate and terms.

\_\_\_\_\_  
Signature of the person responsible

\_\_\_\_\_  
Date

\_\_\_\_\_



## **BOARD AGENDA MEMORANDUM**

**DATE OF MEETING: March 24, 2026**

**To:** Village President and Board of Trustees

**From:** Napoleon Haney, Village Manager

**Topic:** Settlement Agreement in Response to Wind Creek's Valuation Complaint

### **PURPOSE**

Attached is the proposed stipulation to settle the Wind Creek value equation complaint currently pending before the Cook County Board of Review. The following is a synopsis of key points.

- For the 2025 tax year, the Cook County Assessor valued the property at \$199 million.
- The property owner has submitted their own appraisal, which valued the property much lower, at \$130 million.
- Both valuations include three parts of the property:
  - the casino
  - the hotel
  - the parking garage
- About 80% of the property's value comes from the casino, which is located entirely in the Village of East Hazel Crest.
- The remaining 20% of the value comes from the parking garage, which is located in the Village of Homewood.
- The casino has filed a tax valuation appeal with the Cook County Board of Review.
- The Villages of East Hazel Crest and Homewood intervened in that appeal allowing the Villages the ability to participate in any resolution.
- The casino has offered to settle the appeal at a value of \$135 million, which is higher than the value from its own independent appraisal.
- If the Villages accept this settlement:
  - the property value would be fixed for four years, and
  - all parties would know in advance what taxes will be due and what tax increment the villages will receive.
- Under the current arrangement:
  - the casino receives 95% of the tax increment, and
  - each village receives 5%.
  - The settlement agreement does not change this, and it has no effect on the other tax revenue paid by the casino to the villages.
- If the Villages do not settle and the casino continues the appeal, there is a risk that the Villages could be required several years later to repay some of the tax increment already received for the Northeast Tax Increment Financing (TIF) district.



One final key point: This settlement only involves the current configuration of the property. If the developer improves the property during the settlement period, such as by adding more levels to the parking garage or through addition of a live entertainment venue, the valuation would be adjusted accordingly.

## **OUTCOME**

Staff's recommendation is that the Board approve the settlement. If the Board agrees with this recommendation, the Village attorney will be given authorization by the Board to formally settle the claims concerning the 2025 appeal, in order to achieve a fair assessment and to avoid the burdens and expense of protracted litigation.

## **FINANCIAL IMPACT**

- **Funding Source:** N/A
- **Budgeted Amount:** N/A
- **Cost:** N/A

## **LEGAL REVIEW**

Completed by Village Attorney

## **RECOMMENDED BOARD ACTION**

Authorize the Village Attorney, as Homewood's duly authorized representative, to sign the four-year Settlement Agreement between Wind Creek LLC, the Village of East Hazel Crest and the Village of Homewood which gives authority to enter into and to perform the obligations of the Agreement.

## **ATTACHMENT(S)**

Settlement Agreement

**SETTLEMENT AGREEMENT COOK COUNTY BOARD OF REVIEW  
STIPIULATED ASSESSED VALUE TAX YEARS 2025, 2026, 2027 & 2028**

**THIS SETTLEMENT AGREEMENT** ("Agreement") is entered into between, and among Wind Creek IL, LLC ("Taxpayer"), by its attorney, John P. Nyhan, of O'Keefe, Lyons & Hynes, LLC, The Village of East Hazel Crest Illinois, and the Village of Homewood Illinois, both of which are taxing districts with an interest in the subject's real estate tax (collectively, the "Taxing Districts"), by attorney, Timothy C. Lapp on behalf of the Village of East Hazel Crest and by attorney Christopher J. Cummings on behalf of the Village of Homewood. The parties to this Agreement are referred to individually as "Party", and jointly as "Parties".

**WITNESSETH:**

**WHEREAS** Taxpayer is responsible for paying the real estate taxes on the property located in the Village of East Hazel Crest and the Village of Homewood with an address of 17300 S. Halsted Street Homewood Il 60430 (the "Subject Property"); and

**WHEREAS** in 2025 the subject property is identified by Property Index Numbers as follows:

<b>Village</b>	<b>PIN</b>
East Hazel Crest	29-29-404-009
	29-29-404-010
	29-29-404-011
	29-29-404-013
	29-29-404-014
Homewood	29-29-409-013
	29-29-409-025
East Hazel Crest	29-29-411-026
	29-29-411-027

; and

**WHEREAS** for the Tax Year 2025, the Cook County Assessor has designated the Subject Property as a Class-8 development to be assessed at 10% of market value and as part of the 2025 valuation cycle the Assessor has set the assessed value at the Subject Property at a proposed total assessed value of 19,961,048, based on a total fair market value of \$199,610,479, allocated between the two Villages as follows:

<b>Municipality</b>	<b>MV</b>	<b>AV</b>	<b>% of TAV</b>
East Hazel Crest	\$ 160,167,879	\$16,016,788	80.24%
Homewood	\$ 39,442,601	\$3,944,260	19.76%
<b>Total</b>	<b>\$ 199,610,479</b>	<b>\$19,961,048</b>	<b>100.00%</b>

; and

**WHEREAS** the Taxing Districts have filed a Intervention Complaints with the Cook County Board of Review ("BOR") seeking a revision of the Cook County Assessor's assessed valuation of the Subject Property for Tax Year 2025; and

**WHEREAS** the Taxpayer has filed an Overvaluation Complaint No. 37-15544 with the BOR seeking a decrease in the Cook County Assessor's assessed valuation of the Subject Property for Tax Year 2025 (the "2025 appeal"); and

**WHEREAS** in support of its Overvaluation Complaint, Taxpayer submitted a full narrative appraisal prepared by David C. Lenhoff (MAI, AI-GRS, SRA, CRE) containing an opinion of market value for the subject property (real estate) of \$130,000,000.

**WHEREAS** the Parties desire to settle their claims concerning the 2025 appeal to achieve a fair assessment and to avoid the burdens and expense of protracted litigation, which would likely cause unintended harm to the Tax Increment Financing District wherein the subject property is located.

**NOW, THEREFORE** in consideration of the mutual promises set forth in this Agreement, the Parties agree that their respective claims shall be settled upon the following terms and conditions:

1. **2025 Appeal.** The Parties stipulate that the 2025 assessed value for the Subject Property should be set at **13,561,872**. This stipulated assessed value is based on an indicated market value \$135,618,719 ("Stipulated Assessment Valuation" or "Stipulated Assessment"). Of this Stipulated Assessment 80.24% shall be allocated to the parcels located in East Hazel Crest with the remaining 19.76% of the Stipulated Assessment allocated to the parcels located in Homewood.

<b>Municipality</b>	<b>MV</b>	<b>AV</b>	<b>% of TAV</b>
East Hazel Crest	\$ 108,820,752	\$10,882,075	80.24%
Homewood	\$ 26,797,967	\$2,679,797	19.76%
<b>Total</b>	<b>\$135,618,719</b>	<b>\$13,561,872</b>	<b>100.00%</b>

The Parties understand and expect that the Subject Property will be certified at these values in accordance with this Agreement for tax year 2025 as well as the upcoming triennial period for tax years 2026, 2027 and 2028 ("Tax Years at Issue"). If during said tax years, the final assessed value for the subject property is set in accordance with the parties' settlement of Stipulated Assessment, no party will seek review and alteration of the resulting assessment in the applicable tax year at the Circuit Court of Cook County ("Court") or Illinois Property Tax Appeal Board ("PT AB").

2. ***Appeal of Assessment.*** If despite the Parties' reasonable best efforts to see that the Final Assessment of the Subject Property is as assessed at the Stipulated Assessment as provided for above in section 1 for the referenced tax years, after the conclusion of the BOR proceedings for an applicable year, if the Final Assessment of the Subject Property is not assessed at the Stipulated Assessment, then at the option of either Party the provisions of this Agreement shall be null and void, and all parties shall be free to proceed with respect to the Tax Objection before the Court or the PT AB for tax year where the Stipulated Assessed Value is not applied as the final certified value for the subject property, as if this Agreement had not been made.
3. ***Limitation.*** In addition to being limited to the four-year time frame as referenced above, this agreement and Stipulated Assessment does not apply to any new improvements constructed at the subject property during said time frame and as such is applicable only to the land and improvements in place on January 1, 2025. Therefore, should new improvements be constructed on the subject property, the total assessed value of the subject property may exceed the Stipulated Assessment amount to account for such new improvements. If new improvements cause an increase in the total assessed value for the subject property, the Taxpayer will be entitled to challenge the assessed value related to such new improvements. In addition, should the improvements in place as of January 1, 2025, suffer damage or destruction, the parties agree Taxpayer may appeal to the Cook County Assessor and/or Board of Review as well as any reviewing tribunal to seek an assessed value below the Stipulated Assessment due to the damage or destruction of said improvements during the period covered by this agreement.
4. ***Subdivision / Division.*** This agreement will continue in force regardless of whether the parcel identification numbers for the subject property are changed during tax years 2026, 2027 or 2028.
5. ***Notices.*** All notices or other mailings or communications required under this Agreement shall be to the individuals at the addresses and facsimile numbers set forth below.

**Wind Creek IL, LLC**

John P. Nyhan

One of its Attorney's

230 W. Monroe, Suite 2400

Chicago, IL 60606

312-422-9137

[johnnyhan@okeefe-law.com](mailto:johnnyhan@okeefe-law.com)

**Village of Homewood**

Christopher J. Cummings  
 2024 Hickory Road, Suite 205  
 Homewood, IL 604  
 708-799-7575  
[chris@CJCummingslaw.com](mailto:chris@CJCummingslaw.com)

**Village of East Hazel Crest**

Ms. Patricia Lazuka  
 Village Administrator  
 Village of East Hazel Crest, IL 60429  
 708-798-0213  
[admin@easthazelcrest.com](mailto:admin@easthazelcrest.com)

6. **Board of Review Approval.** This Agreement is subject to, and shall become effective only upon, the fulfillment of the following condition precedent: the BOR approves of the compromise and settlement described in this Agreement. The Parties agree to cooperate with each other and to furnish such information as may be reasonably necessary to obtain such approval, and to enter into such orders or agreements as the BOR may reasonably require in connection with granting its respective approval thereof.
7. **Legal Counsel.** The Parties hereby acknowledge and agree they have been represented by independent counsel of their own choice throughout all negotiations which have preceded the execution of this Agreement and that they have entered and executed this Agreement with consent and upon the advice of said independent counsel. Further, this Agreement was negotiated between the Parties at arm's length and none of the Parties shall be entitled to have any language contained in this Agreement construed against the other Party because of the identity of the drafter.
8. **No Admission or Concession.** No provision of this Agreement, no document or communication exchanged by the Parties in the negotiation or furtherance of this Agreement, and no act by the Parties in connection with the negotiation, execution or implementation of this Agreement, shall be construed as an admission or concession by any Party with respect to the 2025 appeal. The Parties are entering into this Agreement solely for the purpose of compromising, settling and resolving any actual or potential disputes between them respecting the subject matter of the 2025 appeal as well as the 2026 triennial period (2026, 2027 & 2028), in order to avoid further administrative proceedings or litigation with respect thereto, on the mutual understanding that the substance of the Agreement and any related negotiations or

- acts of implementation fall with the evidentiary rules and principles that pertain to the introduction of evidence regarding settlement negotiations and agreements.
9. ***Choice of Law; Entire Agreement; Severability; Amendments.*** This Agreement is governed by the internal laws of the state of Illinois. This Agreement is the full and final expression of the agreement of the Parties and supersedes all previous agreements and understandings with respect to the subject matter herein addressed. Except as explicitly set forth herein, there are no representations, warrants or inducements, whether oral, written, expressed or implied, that in any way affect or condition the validity of the Agreement or alter its terms. If any term or provision of this Agreement, or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law, notwithstanding the invalidity of any other term or provision hereof. This Agreement may not be amended, modified, supplemented or canceled except by an instrument in writing signed by the Parties.
10. ***Authority.*** Each Party represents and warrants to each of the other Parties that: (a) it has full right, power, legal capacity and authority to enter into and to perform the obligations of this Agreement; (b) all proceedings required to be taken and all consents required to be obtained to authorize the execution and performance of this Agreement have been properly taken and obtained; (c) neither its execution of this Agreement, nor the performance of its obligations hereunder, will violate any agreement to which it is a Party or is otherwise bound; (d) it is not prohibited from entering into this Agreement or consummating the settlement contemplated hereby by any law, regulation, agreement, instrument, restriction, order or judgment, and the settlement contemplated hereby does not require the consent of any governmental authority; (e) this Agreement constitutes the legal, valid and binding obligation of that Party, enforceable in accordance with its terms; and (f) the individual signing this Agreement on its behalf has due authority to do so and to bind it hereto.
11. ***Successors.*** Each Party hereby represents and warrants to the other that this Agreement is binding on and shall inure to the benefit of such Party and all successors, assigns, or any Party claiming by or through such Party.

**IN WITNESS WHEREOF**, the Parties have duly entered into this Settlement Agreement through their duly authorized representatives as of the date first above written.

**Wind Creek IL, LLC**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Printed Name: John P. Nyhan  
 Title: One of its Attorneys  
 Firm: 230 W. Madison Street, Suite 2400  
 Chicago, IL 60606  
 Telephone: 312-422-9137  
 Email: [johnnyhan@okeefe-law.com](mailto:johnnyhan@okeefe-law.com)

**Village of Homewood**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Printed Name: Christopher J. Cummings  
 Title: One of its Attorneys  
 Address: 2024 Hickory Road, Suite 205  
 Homewood, IL 60430  
 Telephone: 708-799-7575  
 Email: [chris@CJCummingslaw.com](mailto:chris@CJCummingslaw.com)

**Village of East Hazel Crest**

By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Printed Name: Timothy C. Lapp  
 Title: One of its Attorneys  
 Address: 10459 West 159<sup>th</sup> Street  
 Orland Park, IL 60467  
 Telephone: 708-403-5050  
 Email: [TimLapp@hdoml.cm](mailto:TimLapp@hdoml.cm)



**BOARD AGENDA MEMORANDUM**

**DATE OF MEETING: March 24, 2026**

**To:** Village President and Board of Trustees

**Through:** Napoleon Haney, Village Manager

**From:** Amy Zukowski, Director of Finance

**Topic:** Liquor license request

**PURPOSE**

Cilantro Mexican Restaurant, located at 18755 Dixie Highway, has held a Class 5 liquor license for many years. Recently, the business was sold and the Village received a request for a Class 5A liquor license from Mr. Antoine Washington to operate the restaurant as 3B Burger-Bird-Brew House.

A Class 5A liquor license permits the retail sale of alcoholic liquor for on-premises consumption at establishments that primarily serve meals prepared in the establishment's kitchen, and have a seating capacity for the service of meals at tables or counters, without a bar. No more than 25% of sales in a 12-month period can be from alcohol sales.

**PROCESS**

Mr. Antoine Washington purchased the Cilantro business in February 2026. The new restaurant will be a 3B Burger-Bird-Brews House. Mr. Washington currently owns 20 restaurant locations in neighboring communities such as Oak Forest, South Holland, and Markham. Mr. Washington plans to play a significant role in the community by creating jobs, providing community outreach through gatherings and sponsorships, and maintaining a clean, well-landscaped restaurant. If the Board is in favor of this request, staff should be directed to begin the liquor license application process.

After successfully completing all of the steps required for obtaining a Village of Homewood liquor license, an ordinance to increase the number of allowed Class 5A liquor licenses for 3B Burger-Bird-Brew House will be presented at a future Board meeting for approval.

**OUTCOME**

Approval of this request will enable 3B Burger-Bird-Brew House to begin the application process for a liquor license, and will potentially allow them to offer more options to their dining patrons.

**FINANCIAL IMPACT**

No Financial Impact

# VILLAGE OF HOMEWOOD

Item 10. A.



## **LEGAL REVIEW**

Not required

## **RECOMMENDED BOARD ACTION**

After discussion, if the Board is in favor of granting the request for a liquor license, staff should be directed to prepare an ordinance to increase the allowed number of Class 5A liquor licenses for 3B Burger-Bird-Brew House's proposed location at 18755 Dixie Highway. The ordinance will be agendized at a future Board meeting, once the petitioner successfully completes the application requirements for a Village of Homewood liquor license.

## **ATTACHMENT(S)**

Letter

## **3B Burger -Bird-Brew House**

Re: Request for Liquor License

Business Owner: Antoine Washington

Address: 18755 Dixie Hwy, Homewood, IL 60430

### **Company Overview**

The owner is a prominent business leader in the Greater Chicago area, and he has recently acquired a well-known location in the Homewood community. Mr. Washington has years of expertise in the Food and Beverage industry. Over the years he has managed and sustained multimillion dollar brands.

He currently owns 20 successful restaurant locations in other neighboring, suburban communities throughout Chicago. His brands are successfully operating in local area cities such as: Maywood, Oaklawn, Oak Forest, South Holland, Calumet Park, Lansing and Markham.

### **Menu and Food Selections**

We would like to add a limited liquor menu to enhance our appetizer and entree selections. 3B Burger -Bird- Brews House will provide quality food and great customer service to the residence of Homewood.

Our menu will consist of sharable appetizers such soft pretzels, onion rings and our Brews House loaded fries, mozzarella sticks and sliders. Our Signature burgers will include the All-American Burger, Cheddar Cheeseburger and the Double Decker Burger for all to enjoy. We will also serve a variety of entrees such as salads, grilled chicken sandwiches and nachos. There will be lunch and dinner portions available.

### **Community Benefits**

**Our primary focus is to implement community stabilization, neighborhood beautification, and workforce development.**

BCBH restaurant will play a significant role in strengthening its surrounding community. Beyond providing food service, it can serve as an anchor and community partner. Below is an overview outlining our contributions to community stabilization, neighborhood beautification, and workforce development.

### 1. Community Stabilization

BCBH will continue to enhance community stability in the following ways:

#### Economic Revitalization

- **Job Creation:** Provides immediate employment opportunities for cooks, servers, managers, maintenance staff, and suppliers.
- **Local Spending:** Keeps revenue circulating within the community by sourcing from local vendors and attracting customers who also patronize nearby businesses.
- **Increased Property Values:** Active commercial spaces increase foot traffic and perceived safety, encouraging investment in surrounding properties.
- **Expanded Tax Base:** Generates local sales and business tax revenue that supports public services such as schools, parks, and infrastructure.

#### Community Outreach

- **Community Gathering Space:** Offers a safe, welcoming place for meetings, celebrations, and neighborhood events.
- **Support for Local Initiatives:** Can partner with schools, nonprofits, and civic groups for fundraisers and sponsorships.
- **Cultural Representation:** Reflects and celebrates local culture, strengthening neighborhood identity.

### 2. Neighborhood Beautification

A clean, well landscaped restaurant enhances the physical and aesthetic quality of its surrounding area.

#### Property Improvements

- Exterior upgrades such as landscaping, lighting, murals, and façade improvements improve curb appeal.
- Regular maintenance sets a higher standard for nearby properties.

### Streetscape Enhancement

- Planters, and decorative signage create an inviting pedestrian environment.
- Clean storefronts encourage neighboring businesses to maintain similar standards.
- Participation in local clean-up initiatives supports a more attractive community environment.

### 3. Workforce Development

A new restaurant can serve as an entry point into the labor market and a pathway to career advancement.

#### Entry-Level Employment Opportunities

- Provides first-time job opportunities for youth and individuals re-entering the workforce.
- Offers flexible scheduling suitable for students and working parents.

#### Skills Training & Career Pathways

- Teaches transferable skills such as customer service, teamwork, time management, food safety, and financial accountability.
- Provides certifications (e.g., food handler permits, management training).
- Creates advancement pathways from entry-level roles to supervisory and management positions.

#### Partnerships with Educational Institutions

- Collaborates with local high schools, culinary programs, and workforce agencies for internships and apprenticeships.
- Supports job readiness programs and mentorship initiatives.

### Future Plans and Projections

We plan to maintain the current business growth. We will continue to provide stellar customer service to the community at large.

In conclusion

Our local restaurant, BCBH is more than a food establishment—it can be a catalyst for economic growth, social connection, and workforce empowerment.

By creating jobs, improving neighborhood aesthetics, and serving as a community hub, a restaurant contributes meaningfully to community stabilization, beautification, and long-term development.



## **BOARD AGENDA MEMORANDUM**

**DATE OF MEETING: March 24, 2026**

**To:** Village President and Board of Trustees

**Through:** Napoleon Haney, Village Manager

**From:** Amy Zukowski, Director of Finance

**Topic:** Fiscal Year 2026-2027 Draft Budget Discussion

### **PURPOSE**

The Village's most important planning document that is prepared, discussed, and implemented annually is the municipal budget. The municipal budget details all of the expenses and revenues that the Village of Homewood needs in order to provide quality services for its citizens for a full fiscal year – in this case, May 1, 2026 through April 30, 2027. During the budget preparation process, the Village analyzes estimated revenue collections and prepares a subsequent spending plan for the upcoming fiscal year. At the conclusion of staff discussions and analysis, the recommended budget is prepared and presented to the Board of Trustees for further discussion.

### **PROCESS**

The budget approval timeline begins with the draft budget discussion on Tuesday, March 24, 2026. A Public Hearing will be held on April 14, 2026, and an ordinance will be prepared for Board approval during the regular Board of Trustees meeting on April 28, 2026.

### **General Fund**

The General Fund serves as the Village's primary operating fund, providing financial support for essential municipal services, including police, fire, public works, and general government operations.

#### **General Fund Recap**

The overall health of the Village's finances within the General Fund remains in a stable and positive financial position. Following strong audit results for the prior fiscal year ending April 30, 2025, the Village maintained its required minimum fund balance of five (5) months of operating expenditures, which equates to approximately \$11.5M. The Village also had some additional remaining reserves available. The Board authorized the allocation of the remaining \$3.3M in unassigned reserves to fund capital projects, and \$1.6M to be utilized for obligations to the Police & Fire Pension Funds.

#### **Upcoming General Fund Budget (Fiscal Year 2026-2027)**

Based on current projections, the General Fund is expected to realize a surplus of approximately \$175,935.



## **GENERAL FUND REVENUES**

General Fund revenues represent the resources collected to support the day-to-day services residents rely on. For Fiscal Year 2026–2027, total General Fund revenues are projected at **\$30.2M**, representing a 9% increase over the prior year.

Taxes continue to be the primary source of revenue, accounting for approximately 76% of the General Fund. While overall revenues are increasing, the Village has experienced declines in certain areas, including property tax collections, use tax, and cannabis tax revenues.

## **Key Tax Revenue Sources**

Sales Tax (31%) - \$7M is budgeted, which is an increase of \$800,000. Sales tax remains the Village’s largest revenue source. The budget reflects current performance trends and assumes a modest 3% increase tied to inflation.

Income tax (16%) - \$3.58M is budgeted, which is a modest increase of \$80,000. This is based on estimates provided by the Illinois Municipal League, with a projected per capita distribution of \$180.

Property Taxes (9%) - \$2.1M is budgeted, which is a decrease of \$339,027. A growing share of the levy is dedicated to funding Police and Fire Pension obligations. The Village continues to experience a 93% average collection rate, and the budget accounts for this trend.

Gaming Tax Revenue (9%) - \$2.0M is budgeted, which is an increase of \$900,000. With a full year of casino operations completed, projections are more reliable. This figure reflects the required 50% contribution to the Public Benefit Fund, which will continue for three more years.

Cannabis and Local Gasoline Tax - \$366k is budgeted which reflects a decrease of \$130,000. Revenues have declined as increased market competition has led to reduced cannabis sales.

Use Tax - \$175k is budgeted which is a decrease of \$225,000. The budget is based on estimates provided by the Illinois Municipal League, with a projected per capita distribution of \$8.90. Decreases are attributed to State-level legislative changes; however, a portion of this loss is expected to be offset by increased sales tax revenues.

Non-Home Rule Sales Tax – This is a new revenue source which is budgeted at \$3.5M. This tax was approved by the Village Board in September 2025 and became effective January 1, 2026. *This revenue is being set aside to potentially fund capital improvements and infrastructure investments.*



## **Other Revenue Sources**

Additional revenues are generated through a variety of local sources, including fees, licenses, fines, permits, and other miscellaneous sources.

Interest Income is budgeted at \$600k, which is an increase of \$400,000 over the prior year's budget. The Village is generally conservative when it comes to interest rates; however, this increase reflects the returns we are seeing based on current investment conditions and interest rates.

Building Permits and Contractor Registration Fees have been increased by \$130k for a total budget of \$390k. These fee adjustments will better align the Village with neighboring communities' fee schedules.

## **GENERAL FUND EXPENDITURES**

Total General Fund expenditures for Fiscal Year 2026–2027 are budgeted at **\$30.1M**, representing a 9% increase over the prior year.

Police, Fire, and Public Works account for 83% of the Village's total General Fund expenditures, which is consistent with spending patterns in most municipalities.

The primary costs that impact nearly all municipal budgets are personnel-related expenses such as salaries and group health insurance. These two combined costs represent **61%** of the Village's General Fund budget. Health insurance costs have risen significantly in recent years, as is reflected across the nation.

## **Department Highlights**

### *Manager's Office and Finance Department*

Included in the Finance Department's budget is the annual contribution cost to our Risk Management Insurance Pool with the Intergovernmental Risk Management Agency (IRMA). With an increase in both liability and worker's compensation claims, the Village is seeing a significant increase to our annual contribution, or premium. Our budgeted amount is now \$1.4M (an increase of \$400k) over the prior year. In order to assist in addressing increased claims and rising insurance costs a new position focused on risk management was included in the budget. In addition, an expanded investment in safety initiatives is also included.

### *Public Works*

The public works budget remained relatively unchanged from the prior year with the exception of additional funding allocated for sign materials to update and expand additional signage throughout the Village, including one-sided street parking and snow parking signage.



## *Fire Department*

The only current significant change in the Fire Department budget is an increase in overtime funding to support operational demands and staffing.

## *Police Department*

The Police Department’s budget includes funding for one additional patrol officer to backfill a position assigned to the Federal Drug Enforcement Administration Task Force, which will generate Seized Funds revenue for the Village.

## **GENERAL FUND SUMMARY**

The Fiscal Year 2026–2027 General Fund budget reflects a balanced and forward-looking financial plan. While the Village continues to manage rising costs—particularly in personnel and insurance—it remains in a strong fiscal position, with growing revenues and a projected surplus. However, staff does not expect that the General Fund will be able to support capital improvements at the levels seen in recent years.

## **Water and Sewer Fund**

The Water and Sewer Fund is an enterprise fund that operates in a manner similar to a private business. The intent is that the cost of providing water and sewer services to the community will be recovered primarily through user charges (i.e. water bills). The rates should be sufficient to cover the ongoing costs of operations, maintenance, administration, and future capital needs within the Water and Sewer Fund. Village tax dollars are not used to pay any of the costs associated with water and sewer services.

The Village recently completed a comprehensive water rate study to ensure that the Water and Sewer Enterprise Fund remains financially stable and capable of meeting both current obligations and future needs. This study is particularly important due to the significant capital investments required to maintain and improve our water infrastructure.

Over the coming years, the Village will undertake several critical water and sewer projects, including lead service line replacements, replacement of the central water tower, and ongoing water main improvements. These projects are essential to maintaining safe, reliable water service for our community.

The first phase of the lead service line replacement program is scheduled to begin in Fiscal Year 2026-2027, with 267 lead lines planned for replacement. The Village is currently awaiting final loan approval from the Illinois Environmental Protection Agency (IEPA). The initial loan request totals \$4.1M, of which approximately \$2.5M is approved to be forgiven. In addition, the Village is actively pursuing funding for the 2027 construction season, with the goal of securing sufficient financing – along with potential forgiveness – to replace up to 750 lead service lines.



As the Village’s water infrastructure continues to age, the frequency of water main breaks has increased. Continued deferral of water main replacement projects will result in higher costs over time, making these necessary and already costly improvements even more difficult to complete.

To proactively address these challenges, the Village will need to evaluate and consider alternative funding sources, including State loan programs and potential bond issuance, as part of the Five-Year Capital Improvement Plan.

### **Debt Service Funds**

Debt Service Funds are primarily used to finance general capital improvement projects. As a non-home rule community, the Village is subject to statutory limitations on issuing non-referendum general obligation (GO) debt. Specifically, the Village may issue this type of debt once every three (3) years, with the amount capped at 0.5% of the Equalized Assessed Valuation (EAV), which currently equates to approximately a \$2,000,000.

At present, the Village’s only outstanding debt is a non-referendum General Obligation Bond issued in September 2024 in the amount of \$2,611,269, with an interest rate of 3.4%. This debt is being repaid annually through property tax collections.

### **Tax Increment Financing (TIF) Funds**

The Village utilizes Tax Increment Financing (TIF) districts as a strategic tool to promote economic development, particularly in areas that are blighted or underdeveloped areas. Under a traditional TIF structure, the existing property tax base is frozen for a period of up to 23 years. Any increase in property tax revenue resulting from new development, referred to as the “increment”, is allocated to the TIF fund to support redevelopment efforts within the district.

The Village currently has seven (7) active TIF districts: Northeast, Downtown TOD, Dixie Highway/Miller Court, Kedzie Gateway, East CBD, 183rd West, and North Halsted. In addition, a new TIF district, the Harwood TOD TIF, is scheduled for potential Board approval in April 2026.

Several projects are currently underway within the Downtown TOD TIF area and are focused on enhancing safety, accessibility, and support for new developments. These include:

- **Downtown Pedestrian Improvements:** Upgrades to crosswalks and pedestrian infrastructure to improve safety and walkability.
- **St. John Neumann Parking Lot:** Improvements to provide additional parking in support of the new Transit-Oriented Developments.
- **Harwood and Park Avenue Metra Lots:** Installation of lighting to enhance safety in the downtown.



The budget also includes detailed information for each TIF district, including creation and expiration dates, the most recent audited fund balance, and current obligations.

## **Capital Funds**

One of the most significant challenges facing the Village is identifying sustainable funding sources for capital projects. The current draft of the Five-Year Capital Improvement Plan identifies over \$106M in infrastructure and capital needs.

For Fiscal Year 2026–2027, the total capital budget across all funds is approximately \$14.1M, which includes all currently awarded and anticipated grant funding. Of this amount, nearly \$8M is allocated to General Capital projects. These projects are being funded through remaining proceeds from the 2024 General Obligation Bond, as well as available General Fund reserves that have been transferred to the Capital Fund. To further support cash flow and maximize available resources, staff is evaluating leasing options for several high-cost capital purchases.

Capital projects within the Water and Sewer Fund, Motor Fuel Tax (MFT) Fund, and TIF Fund are financed through revenues generated within those respective funds. For Fiscal Year 2026–2027, capital expenditures are budgeted at approximately \$4.5M for Water and Sewer, \$910,000 for MFT, and \$610,000 for TIF.

The approval of the 1% Non-Home Rule Sales Tax, which took effect on January 1, 2026, provides the Village with a consistent and reliable funding source for capital improvements. These revenues may be used either to support direct transfers to the Capital Fund or to serve as a dedicated revenue stream for debt service on a larger alternate revenue bond issuance.

## **Overall Budget Summary**

Overall, the Village’s financial position remains stable. However, there are several areas that require continued attention to control costs and ensure long-term sustainability. These include managing expenses related to risk management (IRMA), as well as identifying reliable funding sources for capital projects and high-cost purchases.

In recent years, the General Fund has generated consistent annual surpluses. A portion of these surpluses has been transferred to the Capital Fund, allowing the Village to advance important capital projects and equipment purchases. While this approach has been beneficial, it is not a sustainable long-term funding strategy.

Currently, new revenue sources, such as gaming tax revenues generated by the opening of Wind Creek Casino, are being absorbed directly into the General Fund. These revenues are essential for offsetting declining revenue streams, including cannabis and property taxes, as a larger portion of property tax dollars is being allocated to the Police and Fire Pension Funds. In addition,



these funds are needed to cover increasing personnel and operating costs, including higher than normal health insurance premium renewals and other rising expenses.

The approval of the 1% Non-Home Rule Sales Tax, which took effect on January 1, 2026, represents a significant step forward in strengthening the Village’s financial outlook. This revenue will provide a consistent and reliable funding source for capital improvements and may be used either for direct transfers to the Capital Fund or as a dedicated source for debt service on future alternate revenue bond issuances.

### **OUTCOME**

While the Village must find solutions to solve common municipal capital funding challenges, the Village’s overall financial position remains stable. Based on the direction received from the Board of Trustees after the draft budget presentation, a Public Hearing will be held on April 14, 2026 and an ordinance will be prepared for Board approval during the regular Board of Trustees meeting on April 28, 2026.

### **FINANCIAL IMPACT**

None

### **LEGAL REVIEW**

Not required

### **RECOMMENDED BOARD ACTION**

Discuss the Fiscal Year 2026-2027 Budget as presented.

### **ATTACHMENT(S)**

- FY 2026-2027 Draft Budget
- FY 2026-2027 Draft Budget Highlights

**DRAFT**

# VILLAGE OF HOMEWOOD ANNUAL BUDGET



HOME *Sweet* HOMEWOOD.

**FISCAL YEAR  
MAY 1, 2026  
APRIL 30, 2027**

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**VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET**

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**GENERAL FUND  
EXPENDITURES SUMMARY**

Program Description	FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
111 LEGISLATIVE	\$ 137,380	\$ 113,500	-17%
<b>TOTAL LEGISLATIVE</b>	<b>\$ 137,380</b>	<b>\$ 113,500</b>	<b>-17%</b>
121 MANAGER'S OFFICE	\$ 682,381	\$ 902,557	32%
122 LEGAL COUNSEL	330,976	330,876	0%
123 INFORMATION TECHNOLOGY	551,492	631,498	15%
124 COMMUNITY EVENTS	322,010	367,940	14%
125 ECONOMIC & COMMUNITY DEVELOPMENT	1,302,111	1,270,832	-2%
126 HOMEWOOD SCIENCE CENTER	205,030	217,998	6%
<b>TOTAL MANAGER'S OFFICE</b>	<b>\$ 3,394,000</b>	<b>\$ 3,721,701</b>	<b>10%</b>
131 FINANCE	\$ 1,770,854	\$ 2,286,780	29%
611 RETIREE INSURANCE & PENSIONS	4,400,901	4,674,194	6%
<b>TOTAL FINANCE/RETIREE INSURANCE &amp; PENSIONS</b>	<b>\$ 6,171,755</b>	<b>\$ 6,960,974</b>	<b>13%</b>
321 TRAFFIC CONTROL & STREET LIGHTS	\$ 297,066	\$ 358,495	21%
322 GENERAL STREET MAINTENANCE	566,294	583,630	3%
323 SNOW & ICE CONTROL	340,208	361,992	6%
325 STORMWATER MANAGEMENT	343,616	376,172	9%
326 STREET ADMINISTRATION	285,637	267,830	-6%
327 ENGINEERING	510,870	517,445	1%
342 BUILDING MAINTENANCE	586,139	622,190	6%
343 LAND & MAINTENANCE	1,179,163	1,179,098	0%
811 VEHICLE MAINTENANCE	1,014,778	1,017,323	0%
812 VEHICLE ACQUISITION & REPLACEMENT	131,005	131,005	0%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 5,254,776</b>	<b>\$ 5,415,180</b>	<b>3%</b>
413 FIRE OPERATIONS	\$ 3,417,511	\$ 3,820,893	12%
414 FIRE ADMINISTRATION	524,440	554,616	6%
415 BUILDING & PROPERTY MAINTENANCE INSPECTIONS	490,608	528,152	8%
<b>TOTAL FIRE DEPARTMENT &amp; BUILDING DIVISION</b>	<b>\$ 4,432,559</b>	<b>\$ 4,903,661</b>	<b>11%</b>
421 PATROL SERVICES	\$ 5,843,740	\$ 5,699,905	-2%
422 CRIMINAL INVESTIGATION	773,585	1,395,786	80%
423 SUPPORT SERVICES	808,538	890,835	10%
424 POLICE ADMINISTRATION	915,640	1,012,736	11%
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$ 8,341,503</b>	<b>\$ 8,999,262</b>	<b>8%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 27,731,973</b>	<b>\$ 30,114,278</b>	<b>9%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 27,890,391</b>	<b>\$ 30,290,213</b>	<b>9%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$ 158,418</b>	<b>\$ 175,935</b>	

VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET

Item 10. B.

**GENERAL FUND**  
**REVENUE DETAIL**

Account Number	Account Description	FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
01-0-000-40-2000	SALES TAX	\$ 6,200,000	\$ 7,000,000	13%
01-0-000-40-6000	STATE INCOME TAX	3,500,000	3,580,000	2%
01-0-000-40-2050	NON-HOME RULE SALES TAX	-	3,500,000	
01-0-000-40-1510	REAL ESTATE TAX-POLICE PENSION	2,629,870	2,769,605	5%
01-0-000-40-9000	PLACES FOR EATING TAX	2,000,000	2,180,000	9%
01-0-000-40-1000	REAL ESTATE TAXES	2,486,262	2,147,235	-14%
01-0-000-41-0000	GAMING TAX REVENUE	1,100,000	2,000,000	82%
01-0-000-40-1520	REAL ESTATE TAX-FIRE PENSION	852,739	916,589	7%
01-0-000-43-8200	UTILITY TAX-ELECTRICITY	620,000	620,000	0%
01-0-000-43-8300	UTILITY TAX-NATURAL GAS	400,000	400,000	0%
01-0-000-43-8000	TELECOMMUNICATION FEES	400,000	365,000	-9%
01-0-000-40-2200	MUNICIPAL GAS TAX	200,000	200,000	0%
01-0-000-40-2300	CANNABIS TAX	321,000	191,000	-40%
01-0-000-40-2100	USE TAX	400,000	175,000	-56%
01-0-000-40-4000	VIDEO GAMING TAX	135,000	130,000	-4%
01-0-000-40-0000	PERSONAL PROPERTY REPLACEMENT TAX	110,000	100,000	-9%
01-0-000-40-4400	HOTEL TAX	60,000	100,000	67%
01-0-000-40-3000	TOWNSHIP ROAD & BRIDGE	78,000	78,000	0%
01-0-000-40-7000	PRIOR YEARS REAL ESTATE TAX	20,000	20,000	0%
<b>TOTAL TAX RECEIPTS</b>		<b>\$ 21,512,871</b>	<b>\$ 26,472,430</b>	<b>23%</b>
01-0-000-41-2000	VEHICLE LICENSE	\$ 275,000	\$ 260,000	-5%
01-0-000-41-1000	BUSINESS LICENSE/CERTIFICATE	105,000	110,000	5%
01-0-000-41-4000	LIQUOR LICENSE	70,000	70,000	0%
01-0-000-41-5000	TOBACCO LICENSE	10,000	10,500	5%
01-0-000-41-3000	ANIMAL LICENSE	2,300	2,300	0%
<b>TOTAL LICENSES</b>		<b>\$ 462,300</b>	<b>\$ 452,800</b>	<b>-2%</b>
01-0-000-45-9000	RED LIGHT TRAFFIC ENFORCEMENT	\$ 140,000	\$ 125,000	-11%
01-0-000-42-2260	PARKING & COMPLIANCE FINES	130,000	125,000	-4%
01-0-000-42-2280	LOCAL DEBT RECOVERY	100,000	115,000	15%
01-0-000-42-2240	MOTOR VEHICLE IMPOUNDS	55,000	57,000	4%
01-0-000-42-1000	STATE COURT FINES	45,000	54,000	20%
01-0-000-42-2220	ALARM FINES	20,000	22,000	10%
01-0-000-42-2120	BUILDING CODE VIOLATIONS	12,000	17,000	42%
01-0-000-42-2250	MUNICIPAL ORDINANCE VIOLATIONS	15,000	8,500	-43%
01-0-000-42-2100	DUI FINES	1,000	-	-100%
<b>TOTAL FINES</b>		<b>\$ 518,000</b>	<b>\$ 523,500</b>	<b>1%</b>
01-0-000-46-0000	AMBULANCE FEES	\$ 1,250,000	\$ 1,250,000	0%
01-0-000-42-9000	TOWER RENTAL	395,700	405,000	2%
01-0-000-43-6000	CABLE FRANCHISE FEE	330,000	300,000	-9%
01-0-000-43-5000	PARKING FEES	110,000	80,000	-27%
01-0-000-43-9000	NATURAL GAS FRANCHISE FEE	45,000	45,000	0%

VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET

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REVENUE DETAIL (continued)

Account Number	Account Description	FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
01-0-000-44-6000	FORECLOSURE REGISTRATION FEES	40,000	40,000	0%
01-0-000-41-6000	ALARM PERMIT	32,000	31,000	-3%
01-0-000-42-2290	ANIMAL IMPOUND FEES	1,750	1,750	0%
01-0-000-42-2200	COURT SUPERVISION FEES	500	-	-100%
<b>TOTAL FEES</b>		<b>\$ 2,204,950</b>	<b>\$ 2,152,750</b>	<b>-2%</b>
01-0-000-44-1000	BUILDING PERMITS	\$ 200,000	\$ 300,000	50%
01-0-000-44-3000	BUILDING INSPECTION FEES	70,000	70,000	0%
01-0-000-44-4000	SUBDIVISION & ZONE FEES	1,500	6,000	300%
<b>TOTAL PERMITS</b>		<b>\$ 271,500</b>	<b>\$ 376,000</b>	<b>38%</b>
01-0-000-45-0000	EMPLOYEE INSURANCE CONTRIBUTION	\$ 785,000	\$ 960,000	22%
01-0-000-45-1000	INTEREST	200,000	600,000	200%
01-0-000-46-6201	CASINO OVERTIME REIMBURSEMENT	110,000	121,000	10%
01-0-000-46-6000	MISCELLANEOUS	100,000	125,000	25%
01-0-000-46-5000	HOMEWOOD SCIENCE CENTER REIMBURSEMENT	84,136	92,000	9%
01-0-000-46-6200	IDOT HIGHWAY SAFETY PROJECTS	66,000	66,000	0%
01-0-000-46-6100	CONTRACTOR REGISTRATION	60,000	90,000	50%
01-0-000-46-9000	GENERAL LIENS	50,000	50,000	0%
01-0-000-42-0000	STATE ROUTE MAINTENANCE	50,000	75,000	50%
01-0-000-45-7000	EVENTS REVENUE	40,000	40,000	0%
01-0-000-45-8000	HSI OVERTIME REIMBURSEMENT	25,000	15,000	-40%
01-0-000-45-8500	DEA OVERTIME REIMBURSEMENT	-	15,000	
01-0-000-45-4000	DOWNTOWN TOD TIF REIMBURSEMENT	20,000	20,000	0%
01-0-000-45-2000	NORTHEAST TIF REIMBURSEMENT	17,000	18,000	6%
01-0-000-45-2100	KEDZIE TIF REIMBURSEMENT	-	120,000	
01-0-000-45-6000	VEHICLE & EQUIPMENT SALES/TRADES	10,000	10,000	0%
01-0-000-46-8000	SIDEWALK PROGRAM	10,000	1,000	-90%
01-0-000-42-4000	FEDERAL GRANTS	2,000	2,500	25%
01-0-000-42-3000	STATE GRANTS	2,000	2,000	0%
01-0-000-46-7000	TREE SALES	1,000	2,000	100%
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$ 1,632,136</b>	<b>\$ 2,424,500</b>	<b>49%</b>
	TRANSFER FROM WATER SEWER FUND	1,163,634	1,263,233	9%
	TRANSFER FROM MOTOR FUEL TAX FUND	125,000	125,000	0%
	TRANSFER TO CAPITAL (NON-HOME RULE SALES)	-	(3,500,000)	
<b>TOTAL TRANSFERS</b>		<b>\$ 1,288,634</b>	<b>\$ (2,111,767)</b>	<b>-264%</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 27,890,391</b>	<b>\$ 30,290,213</b>	<b>9%</b>

VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET

Item 10. B.

LEGISLATIVE & MANAGER'S OFFICE

LEGISLATIVE 111		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
01-1-111-51-9000	PART TIME	\$ 17,800	\$ 18,000	1%
01-1-111-53-2600	AUDIT	60,000	50,000	-17%
01-1-111-53-3000	TRAINING	4,000	2,000	-50%
01-1-111-53-3200	MEMBERSHIPS/SUBSCRIPTIONS	19,210	19,500	2%
01-1-111-53-8000	MISCELLANEOUS	2,300	3,000	30%
01-1-111-53-9000	FIRE & POLICE COMMISSION	34,070	21,000	-38%
<b>TOTAL LEGISLATIVE</b>		<b>\$ 137,380</b>	<b>\$ 113,500</b>	<b>-17%</b>

MANAGER'S OFFICE 121		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
01-1-121-51-1000	FULL TIME	\$ 492,732	\$ 595,782	21%
01-1-121-51-9000	PART TIME	-	4,500	
01-1-121-51-2000	OVERTIME	250	250	0%
01-1-121-51-4000	DEFERRED INCOME	2,400	2,400	0%
01-1-121-52-1000	GROUP INSURANCE	74,344	108,370	46%
01-1-121-52-1200	GROUP INSURANCE OPT-OUT	3,250	3,250	0%
01-1-121-53-1100	CONTRACTING/CONSULTING SERVICE	36,000	43,500	21%
01-1-121-53-3000	TRAINING	8,000	8,000	0%
01-1-121-53-3200	MEMBERSHIPS/SUBSCRIPTIONS	3,905	3,905	0%
01-1-121-53-3700	COMMUNICATION & CIVIC ENGAGEMENT	34,000	29,500	-13%
01-1-121-53-4700	SHARED USE PARKING LOT MAINTENANCE	-	40,000	
01-1-121-53-7000	EMPLOYEE ENGAGEMENT	7,000	7,000	0%
01-1-121-53-8000	MISCELLANEOUS	5,000	7,000	40%
01-1-121-53-8300	RECRUITMENT	6,000	4,500	-25%
01-1-121-54-1100	OFFICE SUPPLIES	4,000	10,000	150%
01-1-121-54-1300	PUBLICATIONS/PERIODICALS	500	600	20%
01-1-121-54-1400	SAFETY INITIATIVES	5,000	34,000	580%
<b>TOTAL MANAGER'S OFFICE</b>		<b>\$ 682,381</b>	<b>\$ 902,557</b>	<b>32%</b>

LEGAL COUNSEL 122		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
01-1-122-53-1100	CONTRACTING/CONSULTING SERVICE	\$ 30,000	\$ 25,000	-17%
01-1-122-53-1200	LEGAL SERVICES	156,000	156,000	0%
01-1-122-53-1400	PROSECUTION	22,176	22,176	0%
01-1-122-53-1500	LABOR RELATIONS	80,000	80,000	0%
01-1-122-53-1600	ADMINISTRATIVE ADJUDICATION	12,600	13,000	3%
01-1-122-53-3200	MEMBERSHIPS/SUBSCRIPTIONS	700	700	0%
01-1-122-53-8000	MISCELLANEOUS	500	5,000	900%
01-1-122-53-8500	RECORDING FEES	18,000	18,000	0%
01-1-122-53-9100	MUNICIPAL CODE BOOK CODIFICATION	4,000	4,000	0%
01-1-122-53-9200	LEGAL NOTICES	7,000	7,000	0%
<b>TOTAL LEGAL COUNSEL</b>		<b>\$ 330,976</b>	<b>\$ 330,876</b>	<b>0%</b>

INFORMATION TECHNOLOGY 123		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
01-1-123-51-1000	FULL TIME	\$ 122,364	\$ 132,488	8%
01-1-123-51-9000	PART TIME	20,000	33,638	68%
01-1-123-52-1000	GROUP INSURANCE	40,098	37,905	-5%
01-1-123-53-1000	COPIER/PRINTER LEASE	25,000	15,000	-40%
01-1-123-53-3000	TRAINING	2,000	2,000	0%
01-1-123-53-3200	MEMBERSHIPS	-	2,500	
01-1-123-53-5200	TELECOMMUNICATIONS	50,000	80,000	60%
01-1-123-53-9400	INFORMATION TECHNOLOGY SERVICE	262,030	297,967	14%
01-1-123-54-1100	HARDWARE/SOFTWARE	30,000	30,000	0%
<b>TOTAL INFORMATION TECHNOLOGY</b>		<b>\$ 551,492</b>	<b>\$ 631,498</b>	<b>15%</b>

**LEGISLATIVE & MANAGER'S OFFICE (continued)**

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>COMMUNITY EVENTS 124</b>				
01-1-124-51-1000	FULL TIME	\$ 90,390	\$ 97,868	8%
01-1-124-51-9000	PART TIME	32,500	34,822	7%
01-1-124-51-2000	POLICE & PUBLIC WORKS OVERTIME	29,870	50,000	67%
01-1-124-52-1200	GROUP INSURANCE OPT-OUT	3,250	3,250	0%
01-1-124-53-3100	FALL FEST	33,000	33,000	0%
01-1-124-53-3110	ART & GARDEN	26,000	30,000	15%
01-1-124-53-3120	GENERAL EVENT SUPPORT	20,000	15,000	-25%
01-1-124-53-3130	HOLIDAY LIGHTS	30,000	30,000	0%
01-1-124-53-3140	FARMERS MARKET	18,500	18,500	0%
01-1-124-53-3150	JULY 4TH PARADE	5,500	7,500	36%
01-1-124-53-3160	MARTIN SQUARE BLOCK PARTY	6,000	6,000	0%
01-1-124-53-3170	HF LIGHTS TOUR	5,000	5,000	0%
01-1-124-53-3180	COMMUNITY CLEANUP	-	5,000	
01-1-124-53-3200	NATIONAL NIGHT OUT	4,000	4,000	0%
01-1-124-53-3280	BACK TO SCHOOL	7,000	7,000	0%
01-1-124-53-8000	MATERIALS	6,000	16,000	167%
01-1-124-53-9000	DEPOSITS	5,000	5,000	0%
<b>TOTAL COMMUNITY EVENTS</b>		<b>\$ 322,010</b>	<b>\$ 367,940</b>	<b>14%</b>
<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT 125</b>				
01-1-125-51-1000	FULL TIME	\$ 250,609	\$ 261,960	5%
01-1-125-51-2000	OVERTIME	3,000	3,000	0%
01-1-125-51-4000	DEFERRED INCOME	2,400	2,400	0%
01-1-125-51-9000	PART TIME	-	4,500	
01-1-125-52-1000	GROUP INSURANCE	25,992	30,712	18%
01-1-125-53-1100	BUSINESS INCENTIVE PROGRAM	461,560	206,560	-55%
01-1-125-53-1110	CONTRACTING/CONSULTING SERVICE	40,000	60,000	50%
01-1-125-53-1200	WP PLAZA SALES TAX	270,000	275,000	2%
01-1-125-53-1500	THORNTON REVENUE SHARING	77,000	75,000	-3%
01-1-125-53-1600	PLACES FOR EATING TAX REBATE	77,000	169,000	119%
01-1-125-53-1800	BURLINGTON SALES TAX SHARING	25,000	23,000	-8%
01-1-125-53-1900	FORD SALES TAX SHARING	30,000	120,000	300%
01-1-125-53-3000	TRAINING	5,000	5,000	0%
01-1-125-53-3200	MEMBERSHIPS/SUBSCRIPTIONS	4,050	4,200	4%
01-1-125-53-8000	MISCELLANEOUS	500	500	0%
01-1-125-55-3000	BUSINESS RECRUITMENT/RETENTION	30,000	30,000	0%
<b>TOTAL ECONOMIC &amp; COMMUNITY DEVELOPMENT</b>		<b>\$ 1,302,111</b>	<b>\$ 1,270,832</b>	<b>-2%</b>
<b>HOMEWOOD SCIENCE CENTER 126</b>				
01-1-126-51-1000	FULL TIME	\$ 92,790	\$ 92,790	0%
01-1-126-51-9000	PART TIME	84,136	92,000	9%
01-1-126-52-1000	GROUP INSURANCE	28,104	33,208	18%
<b>TOTAL HOMEWOOD SCIENCE CENTER</b>		<b>\$ 205,030</b>	<b>\$ 217,998</b>	<b>6%</b>
<b>TOTAL LEGISLATIVE &amp; MANAGER'S OFFICE</b>		<b>\$ 3,531,380</b>	<b>\$ 3,835,201</b>	<b>8%</b>

**TOTAL FINANCE/RETIREE INSURANCE & PENSIONS**

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>FINANCE 131</b>				
01-1-131-51-1000	FULL TIME	\$ 327,500	\$ 353,225	8%
01-1-131-51-2000	OVERTIME	750	775	3%
01-1-131-51-4000	DEFERRED INCOME	2,400	2,400	0%
01-1-131-51-8000	LONGEVITY	1,100	1,500	36%
01-1-131-52-1000	GROUP INSURANCE	37,797	38,342	1%
01-1-131-52-1200	GROUP INSURANCE OPT-OUT	4,306	3,738	-13%
01-1-131-52-4000	UNEMPLOYMENT COMPENSATION	2,500	5,000	100%
01-1-131-52-6000	EMPLOYEE ASSISTANCE PROGRAM	3,025	3,800	26%
01-1-131-53-1100	CONTRACTING/CONSULTING SERVICE	33,700	76,400	127%
01-1-131-53-1110	HEALTH INSPECTIONS	22,000	25,000	14%
01-1-131-53-1600	RISK MANAGEMENT INSURANCE	1,000,000	1,400,000	40%
01-1-131-53-2611	BANK FEES	28,000	30,000	7%
01-1-131-53-2800	POSTAGE	24,000	22,000	-8%
01-1-131-53-3000	TRAINING	5,000	4,000	-20%
01-1-131-53-3200	MEMBERSHIPS/SUBSCRIPTIONS	875	700	-20%
01-1-131-53-8000	MISCELLANEOUS	400	300	-25%
01-1-131-54-1100	OFFICE SUPPLIES	2,500	18,000	620%
01-1-131-54-2000	CONTINGENCY/EMERGENCY FUNDS	275,000	301,600	10%
<b>TOTAL FINANCE</b>		<b>\$ 1,770,854</b>	<b>\$ 2,286,780</b>	<b>29%</b>
<b>RETIREE INSURANCE &amp; PENSIONS 611</b>				
01-1-611-52-1000	RETIREE GROUP INSURANCE	\$ 838,292	\$ 898,000	7%
01-1-611-52-1100	MEDICARE SUPPLEMENT INSURANCE REIMBURSEMENT	80,000	90,000	13%
01-1-611-53-7451	PROP TAX TRANSFER TO POLICE PENSION	2,629,870	2,769,605	5%
01-1-611-53-7452	PROP TAX TRANSFER TO FIRE PENSION	852,739	916,589	7%
<b>TOTAL RETIREE INSURANCE &amp; PENSIONS</b>		<b>\$ 4,400,901</b>	<b>\$ 4,674,194</b>	<b>6%</b>
<b>TOTAL FINANCE/RETIREE INSURANCE &amp; PENSIONS</b>		<b>\$ 6,171,755</b>	<b>\$ 6,960,974</b>	<b>13%</b>

VILLAGE OF HOMEWOOD  
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**PUBLIC WORKS**

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>TRAFFIC CONTROL &amp; STREET LIGHTS 321</b>				
01-3-321-51-1000	FULL TIME	\$ 74,253	\$ 76,475	3%
01-3-321-51-2000	OVERTIME STREET LIGHT & TRAFFIC CONTROL	700	700	0%
01-3-321-51-8000	LONGEVITY	375	315	-16%
01-3-321-52-1000	GROUP INSURANCE	17,738	28,005	58%
01-3-321-53-4100	STREET LIGHT MAINTENANCE	30,000	35,000	17%
01-3-321-53-4600	TRAFFIC SIGNAL MAINTENANCE	30,000	35,000	17%
01-3-321-53-5100	ENERGY	110,000	130,000	18%
01-3-321-54-1200	OPERATING SUPPLIES	15,000	15,000	0%
01-3-321-54-2100	SIGN MATERIALS	11,000	30,000	173%
01-3-321-54-2300	MISCELLANEOUS	8,000	8,000	0%
<b>TOTAL TRAFFIC CONTROL &amp; STREET LIGHTS</b>		<b>\$ 297,066</b>	<b>\$ 358,495</b>	<b>21%</b>

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>STREET MAINTENANCE 322</b>				
01-3-322-51-1000	FULL TIME	\$ 268,206	\$ 270,338	1%
01-3-322-51-2000	OVERTIME STREET	22,500	22,500	0%
01-3-322-51-8000	LONGEVITY	3,200	3,315	4%
01-3-322-52-1000	GROUP INSURANCE	75,138	92,777	23%
01-3-322-52-2000	WORKERS COMPENSATION	10,000	10,000	0%
01-3-322-52-3000	UNIFORM ALLOWANCE	10,000	10,200	2%
01-3-322-53-1160	STREET SWEEPING	70,000	70,000	0%
01-3-322-53-1170	LEAF PICK-UP	30,750	31,500	2%
01-3-322-53-5300	DUMP CHARGES	12,000	8,000	-33%
01-3-322-54-1200	OPERATING SUPPLIES	13,000	13,000	0%
01-3-322-54-2400	ASPHALT	25,000	25,000	0%
01-3-322-54-2500	STONE & CONCRETE	6,000	6,000	0%
01-3-322-54-2600	CRACK SEALING COMPOUND	4,500	5,000	11%
01-3-322-54-2900	CURB REPLACEMENT	15,000	15,000	0%
01-3-322-54-5000	OPERATING EQUIPMENT	1,000	1,000	0%
<b>TOTAL STREET MAINTENANCE</b>		<b>\$ 566,294</b>	<b>\$ 583,630</b>	<b>3%</b>

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>SNOW &amp; ICE CONTROL 323</b>				
01-3-323-51-1000	FULL TIME	\$ 132,374	\$ 132,892	0%
01-3-323-51-2000	OVERTIME SNOW	40,000	50,000	25%
01-3-323-51-8000	LONGEVITY	1,175	1,335	14%
01-3-323-52-1000	GROUP INSURANCE	34,114	44,765	31%
01-3-323-53-1100	CONTRACTING/CONSULTING SERVICE	4,000	4,500	13%
01-3-323-53-3000	TRAINING	2,500	2,500	0%
01-3-323-54-2000	MATERIALS & CHEMICALS	125,000	125,000	0%
01-3-323-54-7100	FOOD ALLOWANCE	1,045	1,000	-4%
<b>TOTAL SNOW &amp; ICE CONTROL</b>		<b>\$ 340,208</b>	<b>\$ 361,992</b>	<b>6%</b>

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**PUBLIC WORKS (continued)**

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>STORMWATER MANAGEMENT 325</b>				
01-3-325-51-1000	FULL TIME	\$ 223,977	\$ 227,901	2%
01-3-325-51-2000	OVERTIME STORMSEWER	7,000	14,500	107%
01-3-325-51-8000	LONGEVITY	1,725	2,610	51%
01-3-325-52-1000	GROUP INSURANCE	67,114	84,961	27%
01-3-325-53-1100	CONTRACTING/CONSULTING SERVICE	20,000	25,000	25%
01-3-325-53-5300	DUMP CHARGES	5,000	2,500	-50%
01-3-325-54-1000	PUMP & LIFT STATIONS SUPPLIES	1,100	-	-100%
01-3-325-54-1200	OPERATING SUPPLIES	13,000	13,000	0%
01-3-325-54-2500	STONE & CONCRETE	1,000	1,500	50%
01-3-325-54-7100	FOOD ALLOWANCE	700	700	0%
01-3-325-54-7200	LAB FEES	3,000	3,500	17%
<b>TOTAL STORMWATER MANAGEMENT</b>		<b>\$ 343,616</b>	<b>\$ 376,172</b>	<b>9%</b>

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>STREET ADMINISTRATION 326</b>				
01-3-326-51-1000	FULL TIME	\$ 206,118	\$ 197,494	-4%
01-3-326-51-2000	OVERTIME STREET ADMINISTRATION	100	100	0%
01-3-326-51-4000	DEFERRED INCOME	1,800	1,800	0%
01-3-326-51-8000	LONGEVITY	750	1,000	33%
01-3-326-51-9000	PART TIME	13,896	20,000	44%
01-3-326-52-1000	GROUP INSURANCE	45,448	30,011	-34%
01-3-326-52-1200	GROUP INSURANCE OPT-OUT	1,625	1,625	0%
01-3-326-53-3000	TRAINING	5,000	5,000	0%
01-3-326-53-3200	MEMBERSHIPS/SUBSCRIPTIONS	700	800	14%
01-3-326-53-8800	DRUG/HEPITITIS B TESTING	3,000	3,000	0%
01-3-326-54-1100	OFFICE SUPPLIES	5,200	5,000	-4%
01-3-326-54-1200	OPERATING SUPPLIES	2,000	2,000	0%
<b>TOTAL STREET ADMINISTRATION</b>		<b>\$ 285,637</b>	<b>\$ 267,830</b>	<b>-6%</b>

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>ENGINEERING 327</b>				
01-3-327-51-1000	FULL TIME	\$ 131,438	\$ 137,403	5%
01-3-327-51-2000	OVERTIME ENGINEERING	-	1,000	
01-3-327-51-8000	LONGEVITY	750	1,000	33%
01-3-327-51-9000	PART TIME	8,640	8,500	-2%
01-3-327-52-1000	GROUP INSURANCE	17,072	20,172	18%
01-3-327-52-3000	UNIFORM ALLOWANCE	1,500	500	-67%
01-3-327-53-1100	CONTRACTING/CONSULTING SERVICE	5,000	10,000	100%
01-3-327-53-1150	PAVEMENT MARKING	130,000	115,000	-12%
01-3-327-53-2400	ENGINEERING SERVICES	5,000	10,000	100%
01-3-327-53-3000	TRAINING	4,000	4,000	0%
01-3-327-53-3200	MEMBERSHIPS/SUBSCRIPTIONS	120	120	0%
01-3-327-54-0900	HEALTH & PPE SUPPLIES	600	1,000	67%
01-3-327-54-1100	OFFICE SUPPLIES	350	350	0%
01-3-327-54-1200	OPERATING SUPPLIES	1,400	1,400	0%
01-3-327-54-1700	DRAFTING SUPPLIES	3,000	3,000	0%
01-3-327-54-5000	OPERATING EQUIPMENT	7,000	7,000	0%
01-3-327-55-5200	SIDEWALKS	100,000	100,000	0%
01-3-327-55-5300	SIDEWALKS-50/50 PROGRAM	20,000	22,000	10%
01-3-327-55-5400	SIDEWALKS-GRINDING	75,000	75,000	0%
<b>TOTAL ENGINEERING</b>		<b>\$ 510,870</b>	<b>\$ 517,445</b>	<b>1%</b>

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**PUBLIC WORKS (continued)**

<b>BUILDING MAINTENANCE 342</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
01-3-342-51-1000	FULL TIME	\$ 177,495	\$ 187,420	6%
01-3-342-51-2000	OVERTIME BUILDING	4,000	15,000	275%
01-3-342-51-8000	LONGEVITY	1,100	2,000	82%
01-3-342-52-1000	GROUP INSURANCE	42,544	50,270	18%
01-3-342-52-3000	UNIFORM ALLOWANCE	3,500	3,500	0%
01-3-342-53-1100	CONTRACTING/CONSULTING SERVICE	25,000	25,000	0%
01-3-342-53-1101	PEST CONTROL	5,000	5,000	0%
01-3-342-53-1102	BACKFLOW TESTING	3,500	3,500	0%
01-3-342-53-1103	FIRE EXTINGUISHER TESTING	4,000	5,000	25%
01-3-342-53-1104	BIO-HAZARD CLEANUP	1,500	3,000	100%
01-3-342-53-1105	GUN RANGE FILTER CLEANING	11,000	12,000	9%
01-3-342-53-2900	CLEANING SERVICE	75,000	65,000	-13%
01-3-342-53-2910	RUGS & MATS	17,000	17,000	0%
01-3-342-53-3000	TRAINING	3,000	3,000	0%
01-3-342-53-3600	EQUIPMENT RENTAL	5,000	5,000	0%
01-3-342-53-4100	ELECTRICAL REPAIRS	5,000	7,500	50%
01-3-342-53-4200	AIR CONDITIONING/HEATING REPAIRS	10,000	20,000	100%
01-3-342-53-4300	PLUMBING REPAIRS	4,000	8,000	100%
01-3-342-53-4400	EXTERIOR REPAIRS	25,000	25,000	0%
01-3-342-53-4500	INTERIOR REPAIRS	15,000	20,000	33%
01-3-342-53-4505	HOMEWOOD SCIENCE CENTER REPAIR	10,000	10,000	0%
01-3-342-53-4600	EQUIPMENT MAINTENANCE & REPAIR	3,000	3,500	17%
01-3-342-53-5100	ENERGY	60,000	40,000	-33%
01-3-342-53-5300	DUMP CHARGES	7,000	7,000	0%
01-3-342-54-1000	BUILDING MAINTENANCE SUPPLIES	40,000	50,000	25%
01-3-342-54-1100	OFFICE SUPPLIES/DISPOSABLES	20,000	20,000	0%
01-3-342-54-4200	TOOLS	8,500	9,500	12%
<b>TOTAL BUILDING MAINTENANCE</b>		<b>\$ 586,139</b>	<b>\$ 622,190</b>	<b>6%</b>

<b>LANDSCAPE &amp; MAINTENANCE 343</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
01-3-343-51-1000	FULL TIME	\$ 461,534	\$ 484,348	5%
01-3-343-51-2000	OVERTIME LAND & MAINTENANCE	41,500	4,100	-90%
01-3-343-51-8000	LONGEVITY	2,600	3,500	35%
01-3-343-51-9000	PART TIME	48,000	65,000	35%
01-3-343-52-1000	GROUP INSURANCE	109,829	120,300	10%
01-3-343-52-3000	UNIFORM ALLOWANCE	4,000	5,000	25%
01-3-343-53-1100	CONTRACTING/CONSULTING SERVICE	90,000	90,000	0%
01-3-343-53-1102	DOWNTOWN SPECIAL SERVICES	31,000	30,000	-3%
01-3-343-53-2000	REFORESTATION	49,000	49,000	0%
01-3-343-53-2100	TREE REMOVAL-CONTRACTUAL	100,000	100,000	0%
01-3-343-53-2200	TREE TRIMMING-CONTRACTUAL	150,000	150,000	0%
01-3-343-53-2300	RESTORATION	500	-	-100%
01-3-343-53-2500	EMERGENCY TREE REMOVAL-CONTRACTUAL	14,000	20,000	43%
01-3-343-53-3000	TRAINING	5,000	6,000	20%
01-3-343-53-3200	MEMBERSHIPS/SUBSCRIPTIONS	950	1,000	5%
01-3-343-53-5300	DUMP CHARGES	6,000	2,000	-67%
01-3-343-54-1200	OPERATING SUPPLIES	28,000	8,000	-71%
01-3-343-54-1400	RENTAL EQUIPMENT	7,000	10,000	43%
01-3-343-54-1900	PLANTINGS	11,500	12,000	4%
01-3-343-54-2000	MATERIALS & CHEMICALS	11,400	11,000	-4%
01-3-343-54-5000	OPERATING EQUIPMENT	7,000	7,500	7%
01-3-343-54-7100	FOOD ALLOWANCE	350	350	0%
<b>TOTAL LANDSCAPE &amp; MAINTENANCE</b>		<b>\$ 1,179,163</b>	<b>\$ 1,179,098</b>	<b>0%</b>

VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET

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**PUBLIC WORKS (continued)**

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>VEHICLE MAINTENANCE 811</b>				
01-3-811-51-1000	FULL TIME	\$ 330,684	\$ 324,644	-2%
01-3-811-51-2000	OVERTIME VEHICLE	12,000	16,000	33%
01-3-811-51-8000	LONGEVITY	3,400	3,000	-12%
01-3-811-52-1000	GROUP INSURANCE	94,194	95,679	2%
01-3-811-52-3000	UNIFORM ALLOWANCE	3,000	3,000	0%
01-3-811-53-1100	CONTRACTUAL SERVICE	25,000	27,000	8%
01-3-811-53-3000	TRAINING	5,000	10,000	100%
01-3-811-53-3600	EQUIPMENT RENTAL	6,000	6,000	0%
01-3-811-53-4000	ACCIDENT REPAIRS-POLICE	20,000	20,000	0%
01-3-811-53-4010	ACCIDENT REPAIRS-OTHER	5,000	5,000	0%
01-3-811-53-4014	ACCIDENT REPAIRS-FIRE	2,000	-	-100%
01-3-811-53-4800	RADIO/RADAR/CAMERA/COMMUNICATION REPAIRS	6,500	8,000	23%
01-3-811-53-9800	LICENSES	2,000	2,500	25%
01-3-811-53-9810	VEHICLE SAFETY INSPECTIONS	2,000	2,500	25%
01-3-811-53-9900	CAR WASHES	6,000	8,000	33%
01-3-811-54-0900	PPE SUPPLIES	2,000	3,000	50%
01-3-811-54-1200	OPERATING SUPPLIES	35,000	37,000	6%
01-3-811-54-4200	SHOP TOOLS/SPECIALTY EQUIPMENT	20,000	22,000	10%
01-3-811-54-4204	EMERGENCY REPAIRS	30,000	30,000	0%
01-3-811-54-4210	REPAIR PARTS-ADMINISTRATION	10,000	10,000	0%
01-3-811-54-4220	REPAIR PARTS-L&M	13,000	13,000	0%
01-3-811-54-4230	REPAIR PARTS-STREETS	78,000	80,000	3%
01-3-811-54-4250	REPAIR PARTS-POLICE	38,000	40,000	5%
01-3-811-54-4300	FUEL-POLICE	105,000	105,000	0%
01-3-811-54-4400	FUEL-FIRE	36,000	36,000	0%
01-3-811-54-4600	FUEL-STREETS	75,000	60,000	-20%
01-3-811-54-4700	FUEL-ADMIN	7,000	7,000	0%
01-3-811-54-4800	TIRES	43,000	43,000	0%
<b>TOTAL VEHICLE MAINTENANCE</b>		<b>\$ 1,014,778</b>	<b>\$ 1,017,323</b>	<b>0%</b>
<b>VEHICLE ACQUISITION &amp; REPLACEMENT 812</b>				
01-3-812-55-7730	2024 VEHICLE/EQUIPMENT LEASE	\$ 131,005	\$ 131,005	0%
<b>TOTAL VEHICLE ACQUISITION &amp; REPLACEMENT</b>		<b>\$ 131,005</b>	<b>\$ 131,005</b>	<b>0%</b>
<b>TOTAL PUBLIC WORKS</b>		<b>\$ 5,254,776</b>	<b>\$ 5,415,180</b>	<b>3%</b>

VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET

Item 10. B.

**FIRE DEPARTMENT & BUILDING DIVISION**

<b>FIRE OPERATIONS 413</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
01-4-413-51-1000	FULL TIME	\$ 2,134,755	\$ 2,228,344	4%
01-4-413-51-2000	OVERTIME	200,000	300,000	50%
01-4-413-51-3000	EDUCATIONAL INCENTIVE PAY	10,139	10,494	4%
01-4-413-51-6000	HOLIDAY PAY	133,900	170,364	27%
01-4-413-51-8000	LONGEVITY	12,400	18,600	50%
01-4-413-51-9000	PART TIME	15,000	34,100	127%
01-4-413-52-1000	GROUP INSURANCE	534,743	682,668	28%
01-4-413-52-1200	GROUP INSURANCE OPT-OUT	6,500	3,250	-50%
01-4-413-52-2000	WORKERS COMPENSATION	10,000	10,000	0%
01-4-413-52-3000	QUARTERMASTER UNIFORM	17,000	20,000	18%
01-4-413-53-1100	CONTRACTUAL SERVICES	13,000	15,000	15%
01-4-413-53-1104	VEHICLE MAINTENANCE	35,000	35,000	0%
01-4-413-53-3000	FULL TIME TRAINING	20,000	20,000	0%
01-4-413-53-4700	MAINTENANCE AGREEMENTS	35,000	35,000	0%
01-4-413-54-1200	OPERATING SUPPLIES	40,000	40,000	0%
01-4-413-54-1600	TRAINING SUPPLIES	2,000	2,000	0%
01-4-413-54-3500	MEDICAL SUPPLIES	20,000	20,000	0%
01-4-413-54-4254	VEHICLE PARTS	30,000	30,000	0%
01-4-413-54-4804	VEHICLE TIRES	15,000	10,000	-33%
01-4-413-54-4808	TORNADO SIRENS LEASING	18,071	18,071	0%
01-4-413-54-4809	E-COM RADIO LEASE	28,862	28,862	0%
01-4-413-54-4810	CARDIAC MONITOR LEASE	29,140	29,140	0%
01-4-413-54-5800	COMMUNICATIONS EQUIPMENT	15,000	15,000	0%
01-4-413-54-6000	TURN-OUT GEAR REPLACEMENT	35,000	35,000	0%
01-4-413-54-6100	HOSE REPLACEMENT	2,000	5,000	150%
01-4-413-55-6100	BREATHING APPARATUS MAINTENANCE	5,000	5,000	0%
<b>TOTAL FIRE OPERATIONS</b>		<b>\$ 3,417,511</b>	<b>\$ 3,820,893</b>	<b>12%</b>

<b>FIRE ADMINISTRATION 414</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
01-4-414-51-1000	FULL TIME	\$ 386,504	\$ 401,752	4%
01-4-414-51-4000	DEFERRED INCOME	5,600	5,600	0%
01-4-414-51-8000	LONGEVITY	2,600	3,500	35%
01-4-414-52-1000	GROUP INSURANCE	71,736	84,764	18%
01-4-414-52-5000	PHYSICALS	25,000	25,000	0%
01-4-414-53-1100	CONTRACTUAL SERVICES	5,000	5,000	0%
01-4-414-53-3000	TRAINING	4,000	4,000	0%
01-4-414-53-3200	MEMBERSHIPS/SUBSCRIPTIONS	3,000	2,000	-33%
01-4-414-53-7800	MABAS FEES	10,000	12,000	20%
01-4-414-54-1100	OFFICE SUPPLIES	2,000	2,000	0%
01-4-414-54-3000	PROMOTIONAL MATERIALS	3,000	4,000	33%
01-4-414-54-3400	CODE UPGRADES	3,000	2,000	-33%
01-4-414-54-3600	MISCELLANEOUS	3,000	3,000	0%
<b>TOTAL FIRE ADMINISTRATION</b>		<b>\$ 524,440</b>	<b>\$ 554,616</b>	<b>6%</b>

<b>BUILDING DIVISION 415</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
01-4-415-51-1000	FULL TIME	\$ 237,113	\$ 255,160	8%
01-4-415-51-9000	PART TIME	36,000	38,720	8%
01-4-415-52-1000	GROUP INSURANCE	38,095	83,272	119%
01-4-415-52-1200	GROUP INSURANCE OPT-OUT	3,250	-	-100%
01-4-415-53-1100	CONTRACTUAL SERVICES	70,000	70,000	0%
01-4-415-53-1130	CONTRACTUAL SERVICES - PLUMBING INSPECTOR	24,000	24,000	0%

**FIRE DEPARTMENT & BUILDING DIVISION (continued)**

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>BUILDING DIVISION 415</b>				
01-4-415-53-1140	PLAN REVIEWS	\$ 75,000	\$ 50,000	-33%
01-4-415-53-3200	MEMBERSHIPS/SUBSCRIPTIONS	150	-	-100%
01-4-415-54-1100	OFFICE SUPPLIES	7,000	7,000	0%
<b>TOTAL BUILDING DIVISION</b>		<b>\$ 490,608</b>	<b>\$ 528,152</b>	<b>8%</b>
<b>TOTAL FIRE DEPARTMENT &amp; BUILDING DIVISION</b>		<b>\$ 4,432,559</b>	<b>\$ 4,903,661</b>	<b>11%</b>

VILLAGE OF HOMEWOOD  
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**POLICE DEPARTMENT**

<b>PATROL SERVICES 421</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
01-5-421-51-1000	FULL TIME	\$ 3,945,909	\$ 3,818,831	-3%
01-5-421-51-2000	OVERTIME	215,000	190,000	-12%
01-5-421-51-2100	IDOT TRAFFIC SAFETY GRANT OVERTIME	66,000	66,000	0%
01-5-421-51-2101	CASINO OVERTIME	100,000	110,000	10%
01-5-421-51-6000	HOLIDAY PAY	274,650	295,000	7%
01-5-421-51-7000	COURT PAY	30,000	25,000	-17%
01-5-421-51-8000	LONGEVITY	13,900	19,000	37%
01-5-421-51-9000	CROSSING GUARDS	70,000	60,000	-14%
01-5-421-51-9100	PART TIME CSO	110,000	80,000	-27%
01-5-421-52-1000	GROUP INSURANCE	956,531	977,574	2%
01-5-421-52-1200	GROUP INSURANCE OPT-OUT	16,250	13,000	-20%
01-5-421-52-2000	WORKERS COMPENSATION	10,000	10,000	0%
01-5-421-52-7000	RETIREMENT HEALTH SAVINGS CONTRIBUTIONS	21,000	20,000	-5%
01-5-421-53-3030	TUITION REIMBURSEMENT	10,000	10,000	0%
01-5-421-54-4100	SSERT MEMBER/EQUIPMENT/TRAINING	4,500	5,500	22%
<b>TOTAL PATROL SERVICES</b>		<b>\$ 5,843,740</b>	<b>\$ 5,699,905</b>	<b>-2%</b>

<b>CRIMINAL INVESTIGATION 422</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
01-5-422-51-1000	FULL TIME	\$ 469,090	\$ 913,825	95%
01-5-422-51-2000	OVERTIME	100,000	95,000	-5%
01-5-422-51-2111	OVERTIME JUVENILE TOBACCO PROGRAM	2,269	2,000	-12%
01-5-422-51-2300	OVERTIME HOMELAND SECURITY INVESTIGATIONS	25,000	15,000	-40%
01-5-422-51-2400	OVERTIME DRUG ENFORCEMENT ADMINISTRATION	-	15,000	
01-5-422-51-6000	HOLIDAY PAY	59,740	60,000	0%
01-5-422-51-8000	LONGEVITY	3,200	5,000	56%
01-5-422-52-1000	GROUP INSURANCE	90,686	266,361	194%
01-5-422-52-7000	RETIREMENT HEALTH SAVINGS CONTRIBUTIONS	15,000	20,000	33%
01-5-422-53-9500	FINGERPRINTS & LICENSES	3,000	3,000	0%
01-5-422-54-1211	JUVENILE TOBACCO ENFORCEMENT	600	600	0%
01-5-422-54-3800	CRIME PREVENTION SUPPLIES	5,000	-	-100%
<b>TOTAL CRIMINAL INVESTIGATION</b>		<b>\$ 773,585</b>	<b>\$ 1,395,786</b>	<b>80%</b>

<b>SUPPORT SERVICES 423</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
01-5-423-51-1000	FULL TIME	\$ 247,848	\$ 266,584	8%
01-5-423-51-2000	OVERTIME	10,000	15,000	50%
01-5-423-51-6000	HOLIDAY PAY	11,550	11,550	0%
01-5-423-51-9000	PART TIME	70,000	80,000	14%
01-5-423-52-1000	GROUP INSURANCE	47,140	55,701	18%
01-5-423-53-7700	NETWORK 3 HOMEWOOD SHARE	12,000	12,000	0%
01-5-423-53-7800	E-COM HOMEWOOD SHARE	410,000	450,000	10%
<b>TOTAL SUPPORT SERVICES</b>		<b>\$ 808,538</b>	<b>\$ 890,835</b>	<b>10%</b>

VILLAGE OF HOMEWOOD  
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Item 10. B.

**POLICE DEPARTMENT (continued)**

<b>POLICE ADMINISTRATION 424</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
01-5-424-51-1000	FULL TIME	\$ 548,412	\$ 564,212	3%
01-5-424-51-4000	DEFERRED INCOME	3,600	3,600	0%
01-5-424-51-8000	LONGEVITY	4,100	7,000	71%
01-5-424-52-1000	GROUP INSURANCE	68,978	111,824	62%
01-5-424-52-1200	GROUP INSURANCE OPT-OUT	3,250	3,250	0%
01-5-424-52-3000	UNIFORM ALLOWANCE	70,000	82,000	17%
01-5-424-53-1100	CONTRACTING/CONSULTING SERVICE	23,800	40,000	68%
01-5-424-53-1111	ADMINISTRATIVE HEARING SOFTWARE	21,000	21,000	0%
01-5-424-53-1900	ANIMAL IMPOUND FEES	12,500	11,250	-10%
01-5-424-53-3000	TRAINING	77,000	77,000	0%
01-5-424-53-3200	MEMBERSHIPS/SUBSCRIPTIONS	2,500	3,100	24%
01-5-424-54-1100	OFFICE SUPPLIES	15,000	15,000	0%
01-5-424-54-1200	OPERATING SUPPLIES	25,000	30,000	20%
01-5-424-54-1400	EQUIPMENT	10,000	10,000	0%
01-5-424-54-1500	RANGE SUPPLIES	15,000	15,000	0%
01-5-424-54-4500	COLLECTION FEES	15,000	18,000	20%
01-5-424-54-5000	SEX OFFENDER REGISTRATION FEES	500	500	0%
<b>TOTAL POLICE ADMINISTRATION</b>		<b>\$ 915,640</b>	<b>\$ 1,012,736</b>	<b>11%</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>\$ 8,341,503</b>	<b>\$ 8,999,262</b>	<b>8%</b>

**VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET**

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**WATER SEWER FUND  
EXPENDITURES SUMMARY**

Program Description	FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
331 WATER ACQUISITION	\$ 3,579,930	\$ 4,163,029	16%
332 WATER DISTRIBUTION	737,436	719,919	-2%
333 WASTEWATER COLLECTION	484,269	480,041	-1%
334 WATER/SEWER METERS & LIFT STATIONS	499,007	501,018	0%
335 UTILITIES ADMINISTRATION	1,921,870	2,489,376	30%
<b>TOTAL WATER SEWER FUND EXPENDITURES</b>	<b>\$ 7,222,512</b>	<b>\$ 8,353,383</b>	<b>16%</b>
<b>TOTAL WATER SEWER FUND REVENUES</b>	<b>\$ 7,017,567</b>	<b>\$ 8,585,610</b>	<b>22%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>\$ (204,945)</b>	<b>\$ 232,227</b>	

VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET

Item 10. B.

**WATER SEWER FUND**  
**REVENUE DETAIL**

<b>FUND 11 WATER SEWER</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
11-0-000-43-0000	FLOSSMOORS SHARE	\$ 1,540,000	\$ 1,700,000	10%
11-0-000-43-0005	EAST HAZEL CREST SHARE	200,000	270,000	35%
11-0-000-43-1000	SALES AND SERVICE	5,100,000	5,400,000	6%
11-0-000-43-1110	PADS CONTRIBUTIONS	3,500	3,000	-14%
11-0-000-43-1111	PADS PAYOUT TO SOUTH SUBURBAN PADS	(3,500)	(3,000)	-14%
11-0-000-43-2000	SEWER SALES	1,730,000	1,925,000	11%
11-0-000-43-7000	FORFEITED DISCOUNTS	120,000	120,000	0%
11-0-000-44-6000	WATER SEWER TAP FEES	1,000	-	-100%
11-0-000-44-7000	NEW CONSTRUCTION METERS	6,000	6,000	0%
11-0-000-45-0000	EMPLOYEE INSURANCE CONTRIBUTIONS	20,000	20,000	0%
11-0-000-45-9000	THORN CREEK BASIN ADMINSTRATIVE FEE	195,000	200,000	3%
11-0-000-46-1000	TRANSFER TO WATER SEWER CAPITAL	(1,600,000)	(750,000)	-53%
11-0-000-46-2000	TRANSFER TO GENERAL FUND (VEHICLES)	(379,433)	(385,390)	2%
11-0-000-46-6000	MISCELLANEOUS	75,000	70,000	-7%
11-0-000-46-9000	WATER SEWER LIENS	10,000	10,000	0%
<b>TOTAL WATER SEWER</b>		<b>\$ 7,017,567</b>	<b>\$ 8,585,610</b>	<b>22%</b>

<b>FUND 13 WATER SEWER CAPITAL</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
13-0-000-45-1000	INTEREST	\$ 2,000	\$ 2,500	25%
13-0-000-45-5000	ANNUAL ALLOTMENT	1,600,000	750,000	-53%
<b>TOTAL WATER SEWER CAPITAL</b>		<b>\$ 1,602,000</b>	<b>\$ 752,500</b>	<b>-53%</b>

<b>FUND 17 THORN CREEK BASIN SANITARY DISTRICT (TCBSD)</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
17-0-000-43-1000	SALES & SERVICE	\$ 910,000	\$ 1,060,000	16%
17-0-000-43-1100	THORN CREEK BASIN SANITARY DISTRICT REVENUE PAYOUT	(905,000)	(1,060,000)	17%
17-0-000-43-7100	THORN CREEK BASIN SANITARY DISTRICT PENALTY	(5,000)	-	-100%
<b>TOTAL THORN CREEK BASIN SANITARY DISTRICT</b>		<b>\$ -</b>	<b>\$ -</b>	

VILLAGE OF HOMEWOOD  
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Item 10. B.

**WATER OPERATIONS**

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>WATER ACQUISITION 331</b>				
12-3-331-51-1000	FULL TIME	\$ 101,398	\$ 105,661	4%
12-3-331-51-2000	OVERTIME WATER ACQUISITION	2,500	1,000	-60%
12-3-331-51-8000	LONGEVITY	575	875	52%
12-3-331-52-1000	GROUP INSURANCE	26,657	31,993	20%
12-3-331-53-1100	CONTRACTING/CONSULTING SVCS	10,200	15,000	47%
12-3-331-53-1700	LAB SERVICE	25,000	30,000	20%
12-3-331-53-4900	BUILDING REPAIRS	17,500	12,000	-31%
12-3-331-53-5100	ENERGY	100,000	110,000	10%
12-3-331-54-1200	OPERATING SUPPLIES	23,200	24,000	3%
12-3-331-54-1800	LAB SUPPLIES	2,900	2,500	-14%
12-3-331-54-2000	MATERIALS & CHEMICALS	40,000	30,000	-25%
12-3-331-54-2800	WATER PURCHASED	3,230,000	3,800,000	18%
<b>TOTAL WATER ACQUISITION</b>		<b>\$ 3,579,930</b>	<b>\$ 4,163,029</b>	<b>16%</b>

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>WATER DISTRIBUTION 332</b>				
12-3-332-51-1000	FULL TIME	\$ 317,454	\$ 321,412	1%
12-3-332-51-2000	OVERTIME WATER DISTRIBUTION	40,000	75,000	88%
12-3-332-51-8000	LONGEVITY	2,640	2,585	-2%
12-3-332-52-1000	GROUP INSURANCE	101,042	93,334	-8%
12-3-332-52-1200	GROUP INSURANCE OPT-OUT	-	1,788	
12-3-332-52-2000	WORKERS COMPENSATION	10,000	10,000	0%
12-3-332-53-1100	CONTRACTING/CONSULTING SVCS	15,500	25,000	61%
12-3-332-53-2300	BLACK DIRT	10,000	10,000	0%
12-3-332-53-5300	DUMP CHARGES	40,000	40,000	0%
12-3-332-54-1200	OPERATING SUPPLIES	60,000	60,000	0%
12-3-332-54-2000	MATERIALS & CHEMICALS	5,000	5,000	0%
12-3-332-54-2400	ASPHALT	14,000	10,000	-29%
12-3-332-54-2500	STONE (INTERNAL)	35,000	40,000	14%
12-3-332-54-2510	CONCRETE (CONTRACTED)	45,000	-	-100%
12-3-332-54-5000	OPERATING EQUIPMENT	4,000	3,000	-25%
12-3-332-54-5100	HYDRANT PARTS/REPAIR & REPLACEMENT	25,000	10,000	-60%
12-3-332-54-5200	VALVE PARTS	12,000	12,000	0%
12-3-332-54-7100	FOOD ALLOWANCE	800	800	0%
<b>TOTAL WATER DISTRIBUTION</b>		<b>\$ 737,436</b>	<b>\$ 719,919</b>	<b>-2%</b>

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>WASTEWATER COLLECTION 333</b>				
12-3-333-51-1000	FULL TIME	\$ 265,238	\$ 268,799	1%
12-3-333-51-2000	OVERTIME WASTEWATER	20,000	20,000	0%
12-3-333-51-8000	LONGEVITY	2,160	2,115	-2%
12-3-333-52-1000	GROUP INSURANCE	82,671	76,364	-8%
12-3-333-52-1200	GROUP INSURANCE OPT-OUT	-	1,463	
12-3-333-53-1100	CONTRACTING/CONSULTING SVCS	25,000	25,000	0%
12-3-333-53-2300	BLACK DIRT	2,500	2,500	0%
12-3-333-53-5300	DUMP CHARGES	15,000	15,000	

VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET

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**WATER OPERATIONS (continued)**

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>WASTEWATER COLLECTION 333 (continued)</b>				
12-3-333-54-1200	OPERATING SUPPLIES	30,000	30,000	0%
12-3-333-54-2000	MATERIALS & CHEMICALS	13,000	20,000	54%
12-3-333-54-2400	ASPHALT	10,000	5,000	-50%
12-3-333-54-2500	STONE INTERNAL	7,500	7,500	0%
12-3-333-54-2510	CONCRETE (CONTRACTED)	5,500	-	-100%
12-3-333-54-2700	NEW EQUIPMENT	5,400	6,000	11%
12-3-333-54-7100	FOOD ALLOWANCE	300	300	0%
<b>TOTAL WASTEWATER COLLECTION</b>		<b>\$ 484,269</b>	<b>\$ 480,041</b>	<b>-1%</b>
		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>WATER SEWER METERS &amp; LIFT STATIONS 334</b>				
12-3-334-51-1000	FULL TIME	\$ 172,531	\$ 179,283	4%
12-3-334-51-2000	OVERTIME METERS & LIFT STATION	19,000	25,000	32%
12-3-334-51-8000	LONGEVITY	1,150	1,750	52%
12-3-334-52-1000	GROUP INSURANCE	53,316	63,985	20%
12-3-334-52-3000	UNIFORM ALLOWANCE	15,000	15,000	0%
12-3-334-53-1100	CONTRACTING/CONSULTING SVCS	11,500	16,000	39%
12-3-334-53-1110	OUTSIDE CONTRACTING	1,500	-	-100%
12-3-334-53-1120	LARGE METER TEST PROGRAM	1,000	3,000	200%
12-3-334-53-3600	EQUIPMENT RENTAL	1,000	10,000	900%
12-3-334-53-4600	EQUIPMENT MAINTENANCE & REPAIR	30,000	35,000	17%
12-3-334-53-4900	BUILDING REPAIRS	1,000	1,000	0%
12-3-334-53-5100	ENERGY	55,000	55,000	0%
12-3-334-54-1000	PUMP & LIFT STATIONS SUPPLIES	38,260	40,000	5%
12-3-334-54-1200	OPERATING SUPPLIES	2,500	5,000	100%
12-3-334-54-5000	OPERATING EQUIPMENT	15,000	15,000	0%
12-3-334-54-5300	METERS NEW CONSTRUCTION	5,000	5,000	0%
12-3-334-54-5400	METER PARTS	5,250	5,000	-5%
12-3-334-54-5500	METER REPLACEMENTS	65,000	20,000	-69%
12-3-334-54-5600	WATER METER TESTING	6,000	6,000	0%
<b>TOTAL WATER SEWER METERS &amp; LIFT STATIONS</b>		<b>\$ 499,007</b>	<b>\$ 501,018</b>	<b>0%</b>

		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
<b>UTILITIES ADMINISTRATION 335</b>				
12-3-335-51-1000	FULL TIME	\$ 530,137	\$ 538,871	2%
12-3-335-51-2000	OVERTIME WATER ADMINISTRATION	3,000	5,000	67%
12-3-335-51-4000	DEFERRED INCOME	600	600	0%
12-3-335-51-8000	LONGEVITY	1,500	2,000	33%
12-3-335-51-9000	PART TIME	13,896	20,000	44%
12-3-335-52-1000	GROUP INSURANCE	144,553	101,656	-30%
12-3-335-52-1200	GROUP INSURANCE OPT-OUT	12,756	5,888	-54%
12-3-335-52-4000	UNEMPLOYMENT COMPENSATION	2,000	-	-100%
12-3-335-52-6000	EMPLOYEE ASSISTANCE PROGRAM	300	300	0%
12-3-335-53-1100	CONTRACTING/CONSULTING SVCS	75,000	488,400	551%
12-3-335-53-1101	CONTRACTING/CONSULTING - FIN	9,000	9,000	0%
12-3-335-53-1120	J.U.L.I.E.	5,600	5,600	0%

VILLAGE OF HOMEWOOD  
 FY 2026-2027 DRAFT BUDGET

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**WATER OPERATIONS (continued)**

UTILITIES ADMINISTRATION 335 (continued)		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
12-3-335-53-1200	LEGAL SERVICES	20,000	10,000	-50%
12-3-335-53-1800	IT SERVICES	70,525	102,525	45%
12-3-335-53-2611	BANK FEES	75,000	100,000	33%
12-3-335-53-2800	POSTAGE	35,000	40,000	14%
12-3-335-53-3000	TRAINING	9,000	9,000	0%
12-3-335-53-4700	MAINTENANCE AGREEMENTS	7,000	5,000	-29%
12-3-335-53-4800	PAGER RENTAL & RADIO REPAIR	3,000	1,500	-50%
12-3-335-53-7500	TRANSFER TO GENERAL FUND	784,202	883,036	13%
12-3-335-53-8000	MISCELLANEOUS	1,500	2,000	33%
12-3-335-53-8100	LEAD SERVICE LINE COMMUNITY ENGAGEMENT	4,500	7,500	67%
12-3-335-53-8200	RESIDENTIAL SANITARY SEWER GRANT	50,000	30,000	-40%
12-3-335-53-8800	DRUG & HEPATITIS B TESTING	800	1,000	25%
12-3-335-54-0900	HEALTH & PPE SUPPLIES	2,000	2,500	25%
12-3-335-54-1100	OFFICE SUPPLIES	3,000	3,000	0%
12-3-335-54-1300	PUBLICATIONS/PERIODICALS	1,000	-	-100%
12-3-335-54-2510	CONCRETE - OUTSIDE CONTRACTOR	-	60,000	
12-3-335-54-4200	EQUIPMENT	12,000	5,000	-58%
12-3-335-54-4240	REPAIR PARTS	25,000	25,000	0%
12-3-335-54-4500	FUEL	20,000	25,000	25%
<b>TOTAL UTILITIES ADMINISTRATION</b>		<b>\$ 1,921,870</b>	<b>\$ 2,489,376</b>	<b>30%</b>
<b>TOTAL WATER SEWER FUND EXPENDITURES</b>		<b>\$ 7,222,512</b>	<b>\$ 8,353,382</b>	<b>16%</b>

**VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET**

Item 10. B.

**SPECIAL REVENUE FUNDS  
REVENUE DETAIL**

<b>FUND 19 POLICE SEIZED FUNDS</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
19-0-000-45-1000	INTEREST	\$ 14,000	\$ 17,000	21%
19-0-000-46-0000	SEIZED FUNDS - TREASURY	50,000	50,000	0%
<b>TOTAL POLICE SEIZED FUNDS</b>		<b>\$ 64,000</b>	<b>\$ 67,000</b>	<b>5%</b>

<b>FUND 21 IMRF</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
21-0-000-40-0000	REPLACEMENT TAXES	\$ 12,000	\$ 12,000	0%
21-0-000-40-1000	REAL ESTATE TAXES	910,000	950,000	4%
<b>TOTAL IMRF</b>		<b>\$ 922,000</b>	<b>\$ 962,000</b>	<b>4%</b>

<b>FUND 23 MOTOR FUEL TAX</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
23-0-000-40-4000	MOTOR FUEL TAX ALLOTMENT	\$ 850,000	\$ 909,000	7%
23-0-000-45-1000	INTEREST	1,000	1,000	0%
<b>TOTAL MOTOR FUEL TAX</b>		<b>\$ 851,000</b>	<b>\$ 910,000</b>	<b>7%</b>

<b>FUND 32 FOREIGN FIRE INSURANCE TAX</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
32-0-000-40-5000	FIRE INSURANCE TAX	\$ 30,000	\$ 30,000	0%
<b>TOTAL FOREIGN FIRE INSURANCE TAX</b>		<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>0%</b>

<b>FUND 54 NETWORK #3</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
54-0-000-45-1000	INTEREST	\$ 1,000	\$ 1,000	0%
54-0-000-45-2000	CONTRIBUTION	84,000	84,000	0%
<b>TOTAL NETWORK #3</b>		<b>\$ 85,000</b>	<b>\$ 85,000</b>	<b>0%</b>

**VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET**

Item 10. B.

**SPECIAL REVENUE FUNDS  
EXPENDITURES SUMMARY**

<b>FUND 21 IMRF</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
21-1-611-53-6000	EMPLOYER IMRF COST	\$ 500,000	\$ 505,000	1%
21-1-611-53-6100	EMPLOYER FICA COST	287,000	311,500	9%
21-1-611-53-6700	EMPLOYER MEDICARE COST	123,000	133,500	9%
<b>TOTAL IMRF</b>		<b>\$ 910,000</b>	<b>\$ 950,000</b>	<b>4%</b>

<b>FUND 23 MOTOR FUEL TAX</b>				
23-3-320-55-5248	2026 MFT GENERAL MAINTENANCE	\$ -	\$ 560,000	
23-3-320-55-5244	STREET RESURFACING		\$ 350,000	
23-3-320-55-5287	175TH STREET LAFO RESURFACING	15,000	-	-100%
<b>TOTAL MOTOR FUEL TAX</b>		<b>\$ 15,000</b>	<b>\$ 910,000</b>	<b>3633%</b>

<b>FUND 32 FOREIGN FIRE INSURANCE TAX</b>				
32-4-416-54-5000	OPERATING EQUIPMENT	\$ 30,000	\$ 30,000	0%
<b>TOTAL FOREIGN FIRE INSURANCE TAX</b>		<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>0%</b>

<b>FUND 54 NETWORK #3</b>				
54-5-425-54-1200	OPERATING SUPPLIES	\$ 50,000	\$ 50,000	0%
<b>TOTAL NETWORK #3</b>		<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>0%</b>

**VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET**

Item 10. B.

**DEBT SERVICE FUND  
REVENUE DETAIL**

FUND 61 GENERAL OBLIGATION (G.O) DEBT SERVICE		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
61-0-000-40-1000	REAL ESTATE TAXES	\$ 746,688	\$ 746,687	0%
61-0-000-40-7000	PRIOR YEAR REAL ESTATE TAX	5,000	5,000	0%
<b>TOTAL G.O. BOND DEBT SERVICE REVENUE</b>		<b>\$ 751,688</b>	<b>\$ 751,687</b>	<b>0%</b>

**EXPENDITURE SUMMARY**

FUND 61 GENERAL OBLIGATION (G.O) DEBT SERVICE				
61-1-622-56-7000	BOND PRINCIPAL PAYMENT	\$ 639,870	\$ 713,496	12%
61-1-622-56-7500	BOND INTEREST PAYMENT	106,818	33,191	-69%
<b>TOTAL G.O. BOND DEBT SERVICE EXPENSE</b>		<b>\$ 746,688</b>	<b>\$ 746,687</b>	<b>0%</b>

\* The Village issued a General Obligation Bond in September 2024.  
 Issuance: \$2,611,269  
 Interest Rate: 3.4%

## TIF FUNDS SUMMARY

### NORTHEAST TIF

Created: May 12, 2015

23-Year Expiration: May 12, 2038

Audited Balance as of April 30, 2025: \$3,454,752

#### Current Obligations

- GMX (Panera Bread) Places for Eating Tax Rebate
  - Reimbursement of Places for Eating tax payments up to \$210,000 (10 years maximum)
  - Opened in March 2019
  - Approximately \$39,500 still owed
- Apparel Redefined
  - 1313 175th Street (Building): \$415,000 acquisition–Transfer to developer for \$1
  - 1351 175th Street (4-acre vacant land): Transfer to developer for \$1
  - Soil Mitigation: Not to exceed \$1,130,400
  - TIF Eligible Expenses: Not to exceed \$5M (actual incentive dependent on TIF Increment generated solely by the project)
- Wind Creek Casino Parking Garage
  - 95% of property tax increment annually

### DOWNTOWN TOD TIF

Created: April 25, 2017

23-Year Expiration: April 25, 2040

Audited Balance as of April 30, 2025: \$355,255

#### Current Obligations

- The Hartford
  - TIF Eligible Expenses: \$7,000,000
- Stoney Point Grill, LLC
  - \$425,000 payable over a five-year period (3 years remaining)

### DIXIE/MILLER COURT TIF

Created: October 27, 2020

23-Year Expiration: October 27, 2043

Audited Balance as of April 30, 2025: \$26,580

#### Current Obligations

- Homewood Brewing Company
  - TIF Eligible Expenses: \$1,700,000

**KEDZIE GATEWAY TIF**

Created: October 20, 2021  
23-Year Expiration: October 20, 2044  
Audited Balance as of April 30, 2025: \$(90,717)  
General Fund Obligation: Yes, sales tax share due to Homewood Ford until there is increment available to reimburse the General Fund.

**Current Obligations**

- Homewood Ford
  - Sales tax sharing up to \$1,000,000 or 15 years (currently in Year 4)
    - Village receives the first \$149,192 annually then sales tax is split based on percentages agreed to in Redevelopment Agreement.
  - TIF Eligible Expenses: \$2,451,422

**EAST CENTRAL BUSINESS DISTRICT (CBD) TIF**

Created: November 22, 2011  
23-Year Expiration: November 22, 2034  
Audited Balance as of April 30, 2025: \$(70,197)

We began to see some TIF increment during Fiscal Year 2025-2026.

**Current Obligations**

- None

**183<sup>RD</sup> WEST TIF**

Created: August 13, 2024  
23-Year Expiration: August 13, 2047  
Audited Balance as of April 30, 2025: \$(12,110)

**Current Obligations**

- Brunswick Property Redevelopment
  - TIF Eligible Expenses: \$8,127,680
- Park West Plaza
  - TIF Eligible Expenses: \$125,000

**NORTH HALSTED TIF**

Created: February 25, 2025  
23-Year Expiration: February 25, 2048  
Audited Balance as of April 30, 2025: \$0

**Current Obligations**

- None

**SOUTHGATE TIF (187TH ST/DIXIE HIGHWAY)**

Created: October 10, 2000  
23-Year Expiration: October 10, 2023 (EXPIRED)  
Audited Balance as of April 30, 2025: \$126,773

The final year of property tax collections was received in 2024. The Tax Increment Financing District was terminated by ordinance at the December 10, 2024 Board of Trustees meeting.

**SOUTHWEST CENTRAL BUSINESS DISTRICT (CBD) TIF**

Created: February 23, 1999  
23-Year Expiration: February 23, 2022 (EXPIRED)  
Audited Balance as of April 30, 2025: \$204,922

The final year of property tax collections occurred in 2023. The Tax Increment Financing District was terminated by ordinance at the December 12, 2023 Board of Trustees meeting.

VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET

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TAX INCREMENT FINANCING (TIF) FUNDS

REVENUE DETAIL

FUND 25 EAST CBD		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
25-0-000-40-1000	REAL ESTATE TAXES	\$ -	\$ 10,000	
25-0-000-45-1000	INTEREST	-	20	
<b>TOTAL EAST CBD TIF</b>		<b>\$ -</b>	<b>\$ 10,020</b>	

FUND 26 NORTHEAST TIF		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
26-0-000-40-1000	REAL ESTATE TAXES	\$ 500,000	\$ 1,700,000	240%
26-0-000-40-7000	PRIOR YEAR REAL ESTATE TAX	50,000	60,000	20%
26-0-000-45-1000	INTEREST	1,500	2,000	33%
<b>TOTAL NORTHEAST TIF</b>		<b>\$ 551,500</b>	<b>\$ 1,762,000</b>	<b>219%</b>

FUND 27 DOWNTOWN TOD TIF		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
27-0-000-40-1000	REAL ESTATE TAXES	\$ 250,000	\$ 400,000	60%
27-0-000-40-7000	PRIOR YEAR REAL ESTATE TAX	1,000	1,000	0%
27-0-000-45-1000	INTEREST	500	600	20%
<b>TOTAL DOWNTOWN TOD TIF</b>		<b>\$ 251,500</b>	<b>\$ 401,600</b>	<b>60%</b>

FUND 29 DIXIE/MILLER COURT TIF		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
29-0-000-40-1000	REAL ESTATE TAXES	\$ 75,000	\$ 85,000	13%
29-0-000-45-1000	INTEREST	50	95	90%
<b>TOTAL DIXIE/MILLER COURT TIF</b>		<b>\$ 75,050</b>	<b>\$ 85,095</b>	<b>13%</b>

FUND 30 KEDZIE GATEWAY TIF		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
30-0-000-40-1000	REAL ESTATE TAXES	\$ 200,000	\$ 150,000	-25%
30-0-000-45-1000	INTEREST	300	170	-43%
<b>TOTAL KEDZIE GATEWAY TIF</b>		<b>\$ 200,300</b>	<b>\$ 150,170</b>	<b>-25%</b>

FUND 44 183RD WEST TIF		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
44-0-000-40-1000	REAL ESTATE TAXES	\$ 350,000	\$ 350,000	0%
44-0-000-45-1000	INTEREST	300	375	25%
<b>TOTAL 183RD WEST TIF</b>		<b>\$ 350,300</b>	<b>\$ 350,375</b>	<b>0%</b>

FUND 46 NORTH HALSTED TIF		FY 2026 Adopted Budget	FY 2027 Draft Budget	FY 2026 vs FY 2027 Draft (%)
46-0-000-40-1000	REAL ESTATE TAXES	\$ 300,000	\$ 300,000	0%
46-0-000-45-1000	INTEREST	250	325	30%
<b>TOTAL NORTH HALSTED TIF</b>		<b>\$ 300,250</b>	<b>\$ 300,325</b>	<b>0%</b>

**VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET**

Item 10. B.

**TAX INCREMENT FINANCING (TIF) FUNDS  
EXPENDITURE SUMMARY**

<b>FUND 26 NORTHEAST TIF</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
26-3-513-53-1010	INCENTIVE *	\$ 408,693	\$ 1,710,000	318%
26-3-513-53-1110	CONTRACTUAL SERVICES	25,000	15,000	-40%
26-3-513-53-1200	GENERAL LEGAL SERVICES	10,000	10,000	0%
26-3-513-53-3700	MARKETING	500	500	0%
26-3-513-53-5100	ENERGY	15,000	20,000	33%
26-3-513-53-7500	TRANSFER TO GENERAL FUND **	17,000	18,000	6%
26-3-513-54-1200	OPERATING SUPPLIES	500	500	0%
26-3-515-53-4100	STREET LIGHT MAINTENANCE	500	500	0%
26-3-515-53-4600	TRAFFIC SIGNAL MAINTENANCE	500	500	0%
26-3-515-54-1900	PLANTINGS	600	500	-17%
26-3-515-54-2100	SIGN MATERIALS	500	500	0%
<b>TOTAL NORTHEAST TIF</b>		<b>\$ 478,793</b>	<b>\$ 1,776,000</b>	<b>271%</b>

\* - Apparel Redefined Incentive & Wind Creek Casino Garage

\*\* - GMX (Panera Bread) Places for Eating Tax Rebate

<b>FUND 27 DOWNTOWN TOD TIF</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
27-3-515-53-1010	INCENTIVE *	\$ 466,667	\$ 300,000	-36%
27-3-513-53-1110	CONTRACTUAL SERVICES	20,000	20,000	0%
27-3-513-53-1200	GENERAL LEGAL SERVICES	10,000	10,000	0%
27-3-513-53-3370	MARKETING	500	1,000	100%
27-3-513-53-7500	TRANSFER TO GENERAL FUND **	20,000	20,000	0%
27-3-515-53-4100	STREET LIGHT MAINTENANCE	500	500	0%
27-3-515-53-4600	TRAFFIC SIGNAL MAINTENANCE	500	2,500	400%
27-3-515-53-4700	PARKING LOT REPAIRS & MAINTENANCE	-	50,000	
27-3-513-54-1200	OPERATING SUPPLIES	500	500	0%
27-3-515-54-1900	PLANTINGS	1,200	1,200	0%
27-3-515-54-2100	SIGN MATERIALS	500	500	0%
27-3-513-55-4110	METRA LOTS LIGHTING	-	300,000	
27-3-513-55-4120	DOWNTOWN PEDESTRIAN IMPROVEMENTS	-	200,000	
27-3-513-55-4125	PARKING LOT CONSTRUCTION	-	110,000	
<b>TOTAL DOWNTOWN TOD TIF</b>		<b>\$ 520,367</b>	<b>\$ 1,016,200</b>	<b>95%</b>

\* - The Hartford Building incentive

\*\* - Tequila Places for Eating Tax Rebate

<b>FUND 29 DIXIE/MILLER COURT TIF</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
29-3-513-53-1010	INCENTIVE *	\$ 73,913	\$ 75,000	1%
29-3-513-53-1110	CONTRACTUAL SERVICES	2,000	2,000	0%
29-3-513-53-1200	GENERAL LEGAL SERVICES	1,000	500	-50%
29-3-513-53-3370	MARKETING	500	500	0%
29-3-513-54-1200	OPERATING SUPPLIES	500	500	0%
29-3-515-53-4100	STREET LIGHT MAINTENANCE	500	500	0%
29-3-515-53-4600	TRAFFIC SIGNAL MAINTENANCE	500	500	0%
29-3-515-54-1900	PLANTINGS	500	500	0%
29-3-515-54-2100	SIGN MATERIALS	500	500	0%
<b>TOTAL DIXIE/MILLER COURT TIF</b>		<b>\$ 79,913</b>	<b>\$ 80,500</b>	<b>1%</b>

\* - Homewood Brewing Company incentive

VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET

Item 10. B.

**TAX INCREMENT FINANCING (TIF) FUNDS**  
**EXPENDITURE SUMMARY (continued)**

<b>FUND 30 KEDZIE GATEWAY TIF</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
30-3-513-53-1010	INCENTIVE *	\$ 163,428	\$ 100,000	-39%
30-3-513-53-1110	CONTRACTUAL SERVICES	5,000	5,000	0%
30-3-513-53-1200	GENERAL LEGAL SERVICES	10,000	5,000	-50%
30-3-513-53-3370	MARKETING	500	500	0%
30-3-513-53-7500	TRANSFER TO GENERAL FUND **	30,000	120,000	300%
30-3-513-54-1200	OPERATING SUPPLIES	500	500	0%
30-3-515-53-4100	STREET LIGHT MAINTENANCE	500	500	0%
30-3-515-53-4600	TRAFFIC LIGHT MAINTENANCE	500	500	0%
30-3-515-54-1900	PLANTINGS	500	500	0%
30-3-515-54-2100	SIGN MATERIALS	500	500	0%
<b>TOTAL KEDZIE GATEWAY TIF</b>		<b>\$ 211,428</b>	<b>\$ 233,000</b>	<b>10%</b>

\* - Homewood Ford Redevelopment Incentive

\*\* - Homewood Ford Sales Tax Sharing

<b>FUND 44 183RD WEST TIF</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
44-3-516-53-1010	INCENTIVE*	\$ 265,033	\$ 200,000	-25%
44-3-513-53-1110	CONTRACTUAL SERVICES	10,000	10,000	0%
44-3-513-53-1200	GENERAL LEGAL SERVICES	10,000	10,000	0%
44-3-513-53-5100	ENERGY	15,000	5,000	-67%
44-3-513-53-3370	MARKETING	500	500	0%
44-3-513-54-1200	OPERATING SUPPLIES	500	500	0%
44-3-515-53-4100	STREET LIGHT MAINTENANCE	500	500	0%
44-3-515-53-4600	TRAFFIC SIGNAL MAINTENANCE	500	500	0%
44-3-515-54-1900	PLANTINGS	500	500	0%
44-3-515-54-2100	SIGN MATERIALS	500	500	0%
<b>TOTAL 183RD WEST TIF</b>		<b>\$ 303,033</b>	<b>\$ 228,000</b>	<b>-25%</b>

\* - Brunswick Zone

<b>FUND 46 NORTH HALSTED TIF</b>		<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>	<b>FY 2026 vs FY 2027 Draft (%)</b>
46-3-513-53-1110	CONTRACTUAL SERVICES	\$ 10,000	\$ 20,000	100%
46-3-513-53-1200	GENERAL LEGAL SERVICES	10,000	10,000	0%
46-3-513-53-3370	MARKETING	500	500	0%
46-3-513-54-1200	OPERATING SUPPLIES	500	500	0%
46-3-515-53-4100	STREET LIGHT MAINTENANCE	500	500	0%
46-3-515-53-4600	TRAFFIC SIGNAL MAINTENANCE	500	500	0%
46-3-515-54-1900	PLANTINGS	500	500	0%
46-3-515-54-2100	SIGN MATERIALS	500	500	0%
<b>TOTAL NORTH HALSTED TIF</b>		<b>\$ 23,000</b>	<b>\$ 33,000</b>	<b>43%</b>

**AMERICAN RESCUE PLAN ACT (ARPA) FUNDS**

**TOTAL ARPA FUNDS RECEIVED** \$ 2,545,191

**TOTAL ARPA FUNDS SPENT IN PRIOR YEARS** \$ 2,499,484

<b>Project Description</b>	<b>FY 2026 Adopted Budget</b>	<b>FY 2027 Draft Budget</b>
IT INFRASTRUCTURE UPGRADE	50,535	14,001
WAYFINDING SIGNAGE	21,134	13,088
BUSINESS FACADE CAPITAL IMPROVEMENT PROGRAM	30,532	18,618
<b>TOTAL ARPA FUNDS TO BE SPENT BY DECEMBER 31, 2026</b>	<b>\$ 102,201</b>	<b>\$ 45,707</b>

VILLAGE OF HOMEWOOD  
(DRAFT) FIVE-YEAR CAPITAL IMPROVEMENT PLAN

GENERAL CAPITAL							
DEPT.	PROJECT TITLE	DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>PUBLIC SAFETY BUILDING IMPROVEMENTS</b>							
FD	Fire Department Kitchen Upgrade	Remodel (rebudget from FY 2026)	\$ 70,000				
DPW	Police Department Plumbing Repairs	Police Department interior plumbing improvements	\$ 80,000	\$ 200,000			
DPW	Geothermal to HVAC	Post study design & build Grant Funding - DCEO Grant	\$ 2,500,000 \$ (700,000)				
PD	Police Department Training Room	Training Room enhancement		\$ 25,000			
DPW	Police Department Electric Room Update	Underutilized room		\$ 25,000			
DPW	Fire Department Trough Replacement	Replace Fire Department floor troughs to current standards		\$ 100,000			
DPW	Fire Department Bay Floors	Resurface Bay Floors		\$ 120,000			
DPW	Police Department Range Updates	New bullet trap, soundproofing, lighting improvements		\$ 200,000			
DPW	Police Department Locker Room Renovation	Police Department women's locker room renovation			\$ 50,000		
DPW	Fire Department Bathroom Renovations	Renovate 1st and 2nd floor bathrooms			\$ 150,000		
DPW	Fire Department Garage Doors (Dixie Highway)	Replace current garage doors (4) with speed doors, including additional safety features			\$ 225,000		
<b>ALL FACILITY IMPROVEMENTS</b>							
DPW	Overhead Garage Door Openers	Phased-in approach to replace aging garage door openers Village-wide	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
DPW	Window Glazing	Phased-in approach to replace seals around windows to prevent leaking	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
DPW	Municipal Facilities Roof Replacement	Utilize Tremco products to repair aging & distressed roofs Village-wide Police & Fire Stations (rebudget from FY 2026) Village Hall & Auditorium Public Works All Other (Lift Stations, etc.) Homewood Science Center	\$ 406,860 \$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
VMO	Facility Hardening & Disaster Resiliency	Police, Fire, & Village Hall Electrical Update in 2027 (applying for Federal Grant)	\$ 500,000	\$ 1,000,000	\$ 900,000		
DPW	Facility Assessment Plan	Perform facility assessment for all Village-owned facilities to determine long-term asset management plan and facility needs for project planning		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
DPW	Alarm Upgrades	Update aging, obsolete alarm panels & access controls Village-wide		\$ 400,000			
<b>INFORMATION TECHNOLOGY INFRASTRUCTURE</b>							
IT	Village Hall Servers	Replaces aging equipment & strengthen reliability, security and performance of the Village's IT systems.	\$ 50,000				
IT	Village Website	Refresh with ADA mandates (April 2027 required completion date)	\$ 50,000				
IT	Board Room AV & Conference Technology Upgrade	Replace aging equipment & strengthen reliability, security & performance of the Village IT systems		\$ 40,000			
IT	Cloud Document Storage	Modernize how Village stores, accesses, & shares critical records			\$ 50,000		
IT	Speaker System for Downtown Area	Replacing aging system will provide clearer audio coverage throughout downtown enhancing experience for residents & visitors				\$ 30,000	145

VILLAGE OF HOMEWOOD  
(DRAFT) FIVE-YEAR CAPITAL IMPROVEMENT PLAN

GENERAL CAPITAL (continued)

DEPT.	PROJECT TITLE	DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>VILLAGE HALL FACILITY IMPROVEMENTS</b>							
DPW	Village Hall Roof Safety	Install safety rail on north side of roof (alley-side)	\$ 35,000				
DPW	Village Hall Carpet Upgrade	Replace carpeting on 1st and 2nd floor			\$ 100,000		
<b>VEHICLES &amp; EQUIPMENT</b>							
DPW	Vehicle & Equipment Replacements	based on current replacement schedule (may consider leasing option)	\$ 1,000,000	\$ 1,000,000	\$ 750,000	\$ 750,000	\$ 750,000
FD	Two (2) Chief Vehicles	Replace two (2) chief vehicles (will consider leasing)		\$ 200,000			
FD	Ambulance Replacement	Ambulance 128 replacement			\$ 550,000		
FD	Fire Engine Replacement	Fire Engine 128 replacement Grant Funding - DCEO Grant			\$ 1,400,000 \$ (200,000)		
FD	Extrication Equipment	Replace extrication equipment on truck 1228					\$ 150,000
<b>BRIAN CAREY BUILDING IMPROVEMENTS</b>							
DPW	Brian Carey Building Improvements	New doors, paving back lot, HVAC updates, & material storage bins "C Building" renovations "A Building" tuckpointing (fire garage) AV & Conference technology update EOC & Disaster Mitigation Upgrades/Installations		\$ 200,000 \$ 100,000 \$ 85,000	\$ 350,000		\$ 500,000
					\$ 25,000 \$ 50,000	\$ 50,000	\$ 500,000
<b>HOMEWOOD SCIENCE CENTER IMPROVEMENTS</b>							
DPW	Science Center Improvements	Interior improvements to the facility (ADA, plumbing, structural)	\$ 150,000	\$ 125,000	\$ 75,000	\$ 50,000	
<b>PUBLIC WORKS FACILITY IMPROVEMENTS</b>							
DPW	Fuel Island Replacement	Engineering in 2027 (State Fire Marshall mandated completion by October 2028) Construction	\$ 50,000	\$ 125,000 \$ 1,000,000	\$ 75,000	\$ 50,000	
DPW	Landscape & Maintenance Building Parking Lot	Lot & driveway are deteriorating. New asphalt is needed.		\$ 20,000			
DPW	Landscape & Maintenance Building Shop Floor Update	Patch & paint L&M building shop floor		\$ 35,000			
DPW	Public Works Garage Floor Rehab	Resurfacing/sealing of floor		\$ 100,000			
DPW	Fleet Garage Exhaust System	Upgrade current exhaust ventilation system to modern standards		\$ 125,000			
DPW	Fleet Oil Room Upgrade	Update 30+ year storage & plumbing to modernize system		\$ 125,000			
DPW	Laundry Room Upgrade (MSC and L&M)	Laundry room upgrade at MSC and L&M building			\$ 55,000		
DPW	Tower Park Greenhouse & Community Garden Improvements	Building raised beds, adding water service and plants			\$ 65,000	\$ 25,000	
DPW	Public Works Parking Canopy	Create covered parking along the south fence line			\$ 100,000		
DPW	HVAC Mechanical to Public Works Storage Facilities	Add climate controls to ensure equipment & supplies are protected			\$ 175,000		
DPW	Public Works Elevator/Lobby Renovation	Beyond useful life			\$ 300,000		
DPW	Public Works Additional Storage	Add covered storage area off Public Works garage & current storage buildings			\$ 500,000		
DPW	Public Works Wash Bay	Build facility to washdown all Village vehicles			\$ 500,000		
DPW	Public Works Vactor Washout Bay	Build facility to dump vactor spoils			\$ 500,000		

VILLAGE OF HOMEWOOD  
(DRAFT) FIVE-YEAR CAPITAL IMPROVEMENT PLAN

**GENERAL CAPITAL (continued)**

DEPT.	PROJECT TITLE	DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>PUBLIC INFRASTRUCTURE</b>							
DPW	183rd Street Delineators	Contractor installed Riegel Road (Poplar to Ashland)	\$ 160,000				
		Contractor installed Dixie Highway (Martin to Homewood)	\$ 225,000				
DPW	183rd Street Traffic Light	Phase 1 Traffic Study	\$ 180,000				
		Phase 2 Engineering Design	\$ 200,000				
		Construction		\$ 1,000,000			
DPW	Sidewalk/Stormwater - Ashland Avenue	Install new storm sewer 1400 block Ridge Road	\$ 165,000				
		Grant Funding - Cook County ARPA Funds	\$ (80,000)				
PD	Village-Wide Surveillance Cameras	20 additional cameras throughout Village (looking into grants and leasing option)	\$ 200,000				
ECD	Halsted Street Pedestrian Improvement Program	Engineering for Halsted Street Pedestrian Improvements (applying for \$175,000 Invest in Cook Grant)	\$ 350,000				
		Construction for Halsted Street Pedestrian Improvements			\$ 500,000	\$ 500,000	\$ 500,000
DPW	Chayes Park Drive Update	Culvert Replacement Construction	\$ 500,000				
VMO	Auditorium Renovation	Auditorium Renovation	\$ 1,481,500				
		Grant Funding - DCEO Grant	\$ (1,481,500)				
DPW	Ridge Road Storm Sewer	Install new storm sewer 1400 block Ridge Road	\$ 2,400,000				
		Grant Funding - DCEO Grant	\$ (1,000,000)				
ECD	Branding & Wayfinding Signage	Engineering - update downtown's signage (recommended in the TOD plan)		\$ 60,000			
		Construction			\$ 140,000		
DPW	North Viaduct Retaining Wall Stabilization & Landscaping	Following IDOT project, rebuild walls due to water & ice damage over the years		\$ 47,500			
DPW	Terrace Parking Lot Fence	Contractor prep site & install Village supplied fence materials		\$ 50,000			
DPW	Village Sign Study Program	Phased approach - study would provide standardization/additional stop signs for one-sided street parking (quarter of town over 4 years)		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
		Contractor installation of signs based on study			\$ 125,000	\$ 125,000	\$ 125,000
DPW	Salt Barn/Dome	Current barn needs rebuilding or consider dome option		\$ 1,250,000			
DPW	Street Resurfacing	Village-wide street resurfacing		\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
<b>TOTAL GENERAL CAPITAL</b>			<b>\$ 8,091,860</b>	<b>\$ 11,657,500</b>	<b>\$ 11,410,000</b>	<b>\$ 5,480,000</b>	<b>\$ 5,425,000</b>

**WATER & SEWER CAPITAL**

DEPT.	PROJECT TITLE	DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>ALL FACILITY IMPROVEMENTS</b>							
DPW	Building Generators	Backup building generators at all off-site municipal facilities (ie. lift stations)	\$ 100,000	\$ 100,000	\$ 100,000		
<b>VEHICLES &amp; EQUIPMENT</b>							
DPW	Safety Equipment	Trench safety systems for confined space - will look into IRMA grant funds	\$ 75,000				
DPW	Vehicle & Equipment Replacements	based on replacement schedule	\$ 300,000	\$ 400,000	\$ 705,000	\$ 750,000	
DPW	Upgrade PLCs and Radios at all Stations	Current equipment becoming obsolete and need to be updated to current standards	\$ 132,300	\$ 138,900	\$ 145,900	\$ 153,195	

VILLAGE OF HOMEWOOD  
(DRAFT) FIVE-YEAR CAPITAL IMPROVEMENT PLAN

**WATER & SEWER CAPITAL (continued)**

DEPT.	PROJECT TITLE	DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>PUBLIC INFRASTRUCTURE</b>							
DPW	HVAC Upgrades at Water Plant 2	Full climate control system to maintain stable temperatures year-round (Rebudget from FY 2026)	\$ 35,000				
DPW	Leak Detection	Annual water main leak detection program	\$ 75,023	\$ 77,068	\$ 77,068		
DPW	Central Water Tower Replacement	Engineering Sizing study to determine volume needs Construction (seek IEPA loans)	\$ 200,000 \$ 30,000	\$ 8,500,000			
DPW	Sanitary Sewer Slip Lining	Annual sanitary sewer slip lining program	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
DPW	Watermain & Storm Sewer Improvements	Idlewild - Dixie to Ashland Spruce - Golfview to Dixie Cherrywood - Sailfish to Tarpon Cherrywood - Virginia to Debra Dundee - 175th street to Hawthorne	\$ 1,441,612	\$ 1,700,000	\$ 1,089,000	\$ 1,407,000	\$ 880,700
DPW	Lead Service Line Replacement	2026 Project Construction 2026 Project Construction - \$2.465M principal forgiveness 2027 Project Construction 2028 Project Construction 2029 Project Construction 2031 Project Construction	\$ 4,137,498 \$ (2,465,000)	\$ 9,044,001	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000
DPW	183rd & Kedzie Pressure Control Valves	Current valves are original & need replacement			\$ 364,700		
DPW	East Side Tank Painting	Due for refinish and paint that will last 20-25 years				\$ 446,700	
<b>TOTAL WATER &amp; SEWER CAPITAL</b>			<b>\$ 4,561,433</b>	<b>\$ 20,459,969</b>	<b>\$ 11,981,668</b>	<b>\$ 12,256,895</b>	<b>\$ 10,380,700</b>

**MOTOR FUEL TAX (MFT) FUND CAPITAL**

DEPT.	PROJECT TITLE	DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>PUBLIC INFRASTRUCTURE</b>							
DPW	MFT General Maintenance	2026 patching program and salt purchase	\$ 560,000				
DPW	Street Resurfacing	Street resurfacing	\$ 350,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>TOTAL MFT CAPITAL</b>			<b>\$ 910,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>

**TIF FUNDED CAPITAL**

TIF	PROJECT TITLE	DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<b>PUBLIC INFRASTRUCTURE</b>							
DPW	Metra Parking Lots Lighting (Downtown TOD)	Add lighting to both the Harwood and Park Avenue Metra lots to enhance safety	\$ 300,000				
DPW	St. John Neumann Parking Lot (Downtown TOD)	Construction improvements	\$ 110,000				
ECD	Downtown Pedestrian Improvement Program (Downtown TOD)	Construction for northern area of downtown with loss of VH parking lot Engineering for key corridor along Dixie & Ridge (applied for \$55,000 RTA grant) Construction for key corridor along Dixie & Ridge	\$ 100,000 \$ 100,000		\$ 169,500	\$ 169,500	
ECD	Thorn Creek Trail Connector Project (North Halsted TIF)	Engineering - Complete trail connection with Thorn Creek trail system via Izaak Walton Preserve Construction		\$ 30,000	\$ 120,000		
ECD	Martin Square Capital Improvements (Downtown TOD)	Shade structure, bollard maintenance/replacement, landscaping, signage		\$ 25,000			
DPW	Martin Square Fountain (Downtown TOD)	Rebuild or replace broken water feature		\$ 30,000			

VILLAGE OF HOMEWOOD  
 (DRAFT) FIVE-YEAR CAPITAL IMPROVEMENT PLAN

TIF FUNDED CAPITAL (continued)

TIF	PROJECT TITLE	DESCRIPTION	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
ECD	Outdoor Firepit Upgrade (Downtown TOD)	Upgrade current firepit to a covered style		\$ 50,000			
DPW	EV Charging Stations (Downtown TOD)	Provide level 2 EV charging stations in downtown area		\$ 60,000			
ECD	Viaduct Artwork (Downtown TOD)	Murals within the interior of the viaduct			\$ 54,000		
DPW	Martin Avenue Power Supply Expansion (Downtown TOD)	Expand underground electrical supply to Hickory to support growing Village events			\$ 500,000		
<b>TOTAL TIF CAPITAL</b>			<b>\$ 610,000</b>	<b>\$ 195,000</b>	<b>\$ 843,500</b>	<b>\$ 169,500</b>	<b>\$ -</b>
<b>TOTAL CAPITAL</b>			<b>\$ 14,173,293</b>	<b>\$ 32,812,469</b>	<b>\$ 24,735,168</b>	<b>\$ 18,406,395</b>	<b>\$ 16,305,700</b>

**POSITION CLASSIFICATION**  
**FULL TIME POSITIONS BY DEPARTMENT**

Number of Positions	Position	Range
<b>MANAGER'S OFFICE</b>		
1	Executive Assistant	10
1	Communication & Engagement Manager	12
1	Event Manager	12
1	Information Technology Manager	27
1	Asst. Economic & Community Development Director	27
1	Assistant Village Manager	31
1	Economic & Community Development Director	31
<u>1</u>	Village Manager	**
<b>8</b>		
<b>FINANCE DEPARTMENT</b>		
2	Finance Clerk	A
1	Water Billing Clerk	( D )
1	Finance Supervisor	14
1	Assistant Finance Director	28
<u>1</u>	Finance Director	34
<b>6</b>		
<b>PUBLIC WORKS DEPARTMENT</b>		
1	Administrative Secretary	6
14	Maintenance Worker	( A )
2	Building Maintenance Technician	( A )
3	Utility Service Technician	( A )
2	Crew Leader	( A )
2	Mechanic	( A )
1	Land & Maintenance Supervisor	22
1	Fleet Supervisor	22
1	Utility Supervisor	22
1	Street Supervisor	22
1	Project Coordinator	22
1	Assistant Public Works Director	28
1	Engineer	29
<u>1</u>	Public Works Director	34
<b>32</b>		

**VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET**

Item 10. B.

Number of Positions	Position	Range
<b>FIRE DEPARTMENT &amp; BUILDING DIVISION</b>		
2	Administrative Secretary (Building)	6
1	Administrative Secretary (Fire)	6
15	Firefighter/Paramedic	( B )
3	Fire Lieutenant	( B )
3	Fire Captain	( B )
1	Chief Building Inspector	20
1	Deputy Chief	29
<u>1</u>	Fire Chief	34
<b>27</b>		
<b>POLICE DEPARTMENT</b>		
3	Records Clerk	( D )
1	Executive Secretary	8
1	Records Manager	14
35	Police Officer	( C )
7	Police Sergeant	( E )
2	Deputy Police Chief	29
<u>1</u>	Police Chief	34
<b>50</b>		
<b>123</b>	<b>TOTAL FULL TIME POSITIONS</b>	

- ( A ) AFSCME positions - see the contract for the AFSCME pay plan
  - ( B ) Homewood Professional Firefighters Association positions - see the contract for the HPFFA pay plan
  - ( C ) MAP 621 Positions - see the contract for the MAP pay plan
  - ( D ) Teamster positions- see the contract for the Teamsters pay plan
  - ( E ) MAP 622 Positions - see the contract for the MAP pay plan
- \*\* Salary determined and approved by Village Board of Trustees

**VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET**

Item 10. B.

**POSITION CLASSIFICATION  
BY RANGE**

Position	Range
Maintenance Worker	( A )
Building Maintenance Technician	( A )
Utility Service Technician	( A )
Crew Leader	( A )
Mechanic	( A )
Firefighter/Paramedic	( B )
Fire Lieutenant	( B )
Fire Captain	( B )
Police Officer	( C )
Finance Clerk	( D )
Water Billing Clerk	( D )
Police Department Records Clerk	( D )
Police Sergeant	( E )
Administrative Secretary	6
Executive Secretary	8
Executive Assistant	10
Communication & Engagement Manager	12
Event Manager	12
Finance Supervisor	14
Records Manager	14
Chief Building Inspector	20
Fleet Supervisor	22
Utility Supervisor	22
Street Supervisor	22
Land & Maintenance Supervisor	22
Project Coordinator	22
Information Technology Manager	27
Asst. Economic & Community Development Director	27

**VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET**

Item 10. B.

Position	Range
Assistant Finance Director	28
Assistant Public Works Director	28
Civil Engineer	29
Deputy Fire Chief	29
Deputy Police Chief	29
Assistant Village Manager	31
Economic & Community Development Director	31
Finance Director	34
Fire Chief	34
Police Chief	34
Public Works Director	34
Village Manager	**

(A) AFSCME positions - see the contract for the AFSCME pay plan

(B) Homewood Professional Firefighters Association positions - see contract for the HPFFA pay plan

(C) MAP 621 Patrol Positions - see the contract for the MAP pay plan

(D) Teamster positions- see the contract for the Teamsters pay plan

( E ) MAP 622 Sergeant Positions - see the contract for the MAP pay plan

\*\* Salary determined and approved by Village Board of Trustees

**VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET**

Item 10. B.

**FULL TIME EMPLOYEES  
ANNUAL SALARIES  
BUDGETED COST OF LIVING INCREASE 3.5%**

Range	Step A	Step N
A	44,526	59,688
1	56,910	76,291
2	58,326	78,188
3	59,793	80,155
4	61,286	82,156
5	62,830	84,227
6	64,401	86,331
7	65,996	88,471
8	67,644	90,679
9	69,343	92,956
10	71,067	95,268
11	72,843	97,649
12	74,671	100,099
13	76,550	102,618
14	78,454	105,171
15	80,411	107,794
16	82,418	110,485
17	84,478	113,245
18	86,588	116,075
19	88,750	118,973
20	90,990	121,975
21	93,255	125,012
22	95,597	128,152
23	97,965	131,326
24	100,436	134,638
25	102,933	137,985
25(S)	103,181	138,319
26	105,507	141,436
27	108,158	144,990
28	110,861	148,613
29	113,615	152,305
30	116,472	156,135
31	119,380	160,034
32	122,366	164,037
33	125,429	168,143
34	128,544	172,318
35	131,761	176,631
36	135,056	181,048

Note: There are 14 steps with a variance of 2.28% between each step.

**VILLAGE OF HOMEWOOD  
FY 2026-2027 DRAFT BUDGET**

Item 10. B.

**PART TIME EMPLOYEES**

**HOURLY RATE**

**BUDGETED COST OF LIVING INCREASE 3.5%**

Number of Positions	Position	A	N
7	Police Department Records Clerk	23.42	27.76
2	Community Service Officer/Evidence Officer	30.89	
4	Community Service Officer	19.99	
2	Code Compliance Inspector	27.50	
1	Fire Prevention Coordinator	27.50	
1	Fire Inspector	27.50	
1	Public Works Administrative Clerk	26.73	
1	Market Coordinator	26.79	
1	Technology Assistant	25.88	
varies	Intern	18.75	
varies	Summer /Seasonal	15.00	
varies	Crossing Guard	30.00/day	

**Village of Homewood  
Fiscal Year 2026-2027  
Draft Budget Highlights**

**GENERAL FUND OVERVIEW**

The General Fund serves as the Village’s primary operating fund, providing financial support for essential municipal services, including police, fire, public works, and general government operations.

The proposed Fiscal Year 2026–2027 budget reflects that the Village of Homewood remains in a stable and positive financial position. *Based on current projections, the General Fund is expected to realize a surplus of approximately \$175,935.*

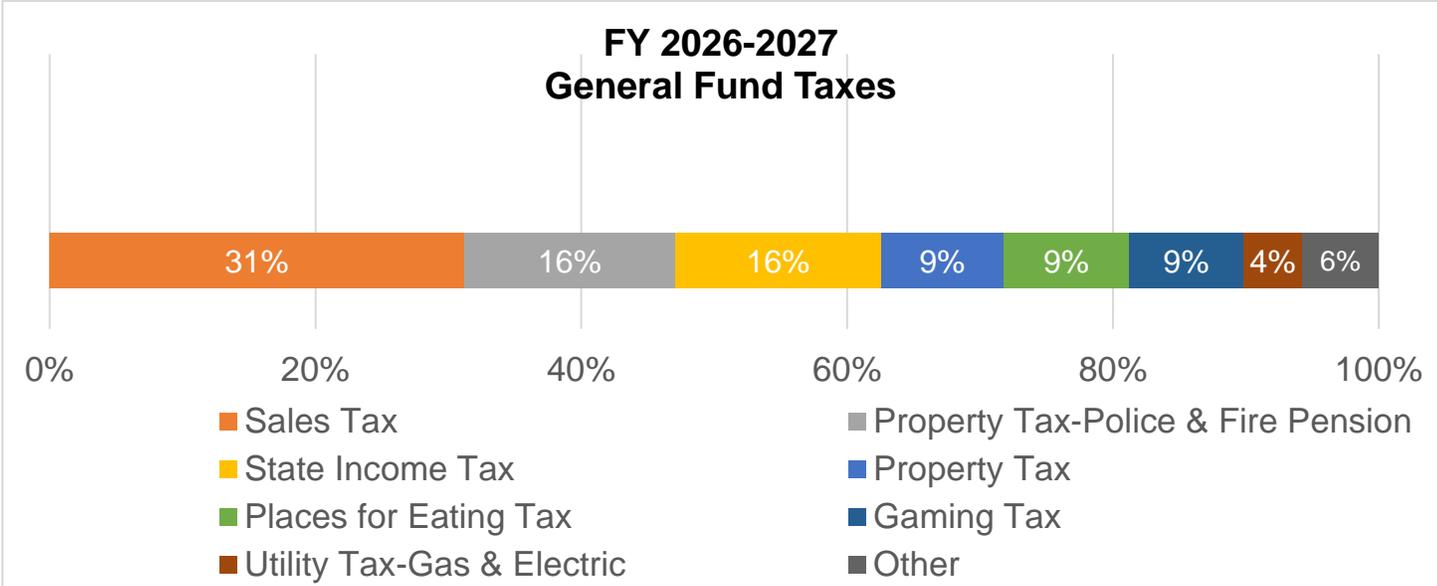
**General Fund Revenues**

General Fund revenues represent the resources collected to support the day-to-day services residents rely on. For Fiscal Year 2026–2027, total General Fund revenues are projected at **\$30.2 million**, representing a **9% increase** over the prior year.

Taxes continue to be the primary source of revenue, accounting for approximately 76% of the General Fund.

- **Sales Tax (31%)** remains the largest and most significant revenue source.
- **Income Tax (16%)** is an important portion of taxes received from the State.
- **Property Tax (9%)** represents a smaller portion of General Fund revenues.
- **Gaming Tax (9%)** is now an important revenue contributor.

While overall revenues are increasing, the Village has experienced declines in certain areas, including property tax collections, use tax, and cannabis tax revenues.



### Key Revenue Sources

- **Sales Tax – \$7.0M** (increase of \$800,000)  
Sales tax remains the Village’s largest revenue source. The budget reflects current performance trends and assumes a modest 3% increase tied to inflation.
- **Income tax - \$3.58M** (increase of \$80,000)  
Based on estimates provided by the Illinois Municipal League, with a projected per capita distribution of \$180.
- **Non-Home Rule Sales Tax - \$3.5M** (new revenue source)  
Approved by the Village Board in September 2025 and effective January 1, 2026.  
*This revenue is restricted for capital improvements and infrastructure investments.*
- **Property Taxes - \$2.1M** (decrease of \$339,027)  
The Village continues to experience a 93% average collection rate, and the budget accounts for this trend.  
A growing share of the levy is dedicated to funding Police and Fire Pension obligations.
- **Places for Eating Tax: \$2.18M** (increase of \$180,000)  
Growth is anticipated with new restaurant openings. A significant portion of this revenue is generated by non-residents.
- **Gaming Tax Revenue - \$2.0M** (increase of \$900,000)  
With a full year of casino operations completed, projections are more reliable.  
This figure reflects the required 50% contribution to the Public Benefit Fund, which will continue for three more years.
- **Cannabis & Local Gasoline Tax - \$366k** (decrease of \$130,000)  
Revenues have declined as increased market competition has led to reduced cannabis sales.
- **Use Tax - \$175k** (decrease of \$225,000)  
Based on estimates provided by the Illinois Municipal League, with a projected per capita distribution of \$8.90.  
Decreases are attributed to State-level legislative changes. A portion of this loss is expected to be offset by increased sales tax revenues.

### Other Revenue Sources

Additional revenues are generated through a variety of local sources, including:

- Fees (ambulance services, franchise agreements for cable & natural gas, and tower rentals)
- Licenses (vehicle stickers, business certificates, liquor & gaming)
- Fines (parking, code enforcement, and traffic enforcement)
- Permits (building & inspections fees)
- Miscellaneous sources (employee insurance contributions, interest income)

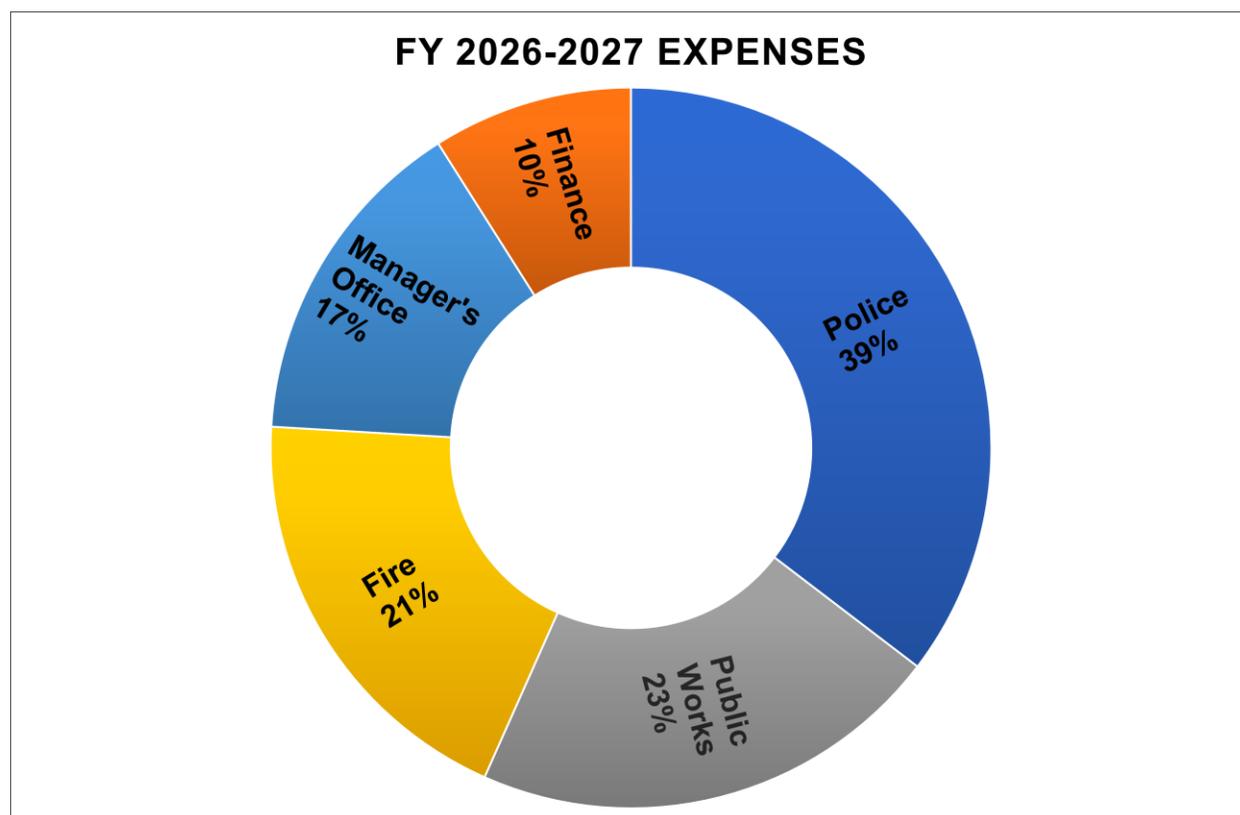
Key highlights include:

- **Interest Income - \$600k** (increase of \$400,000)  
Reflects improved returns based on current investment conditions and interest rates.
- **Building Permits & Contractor Registration - \$390k** (increase of \$130,000)  
Fee adjustments have been made to better align with neighboring communities.

### General Fund Expenditures

Total General Fund expenditures for Fiscal Year 2026–2027 are budgeted at **\$30.1 million**, representing a **9% increase** over the prior year.

Public safety and public works continue to represent the largest areas of expenditure.



### Personnel Costs

Personnel-related expenses account for approximately **61%** of the General Fund budget.

- Salaries and health insurance are the two largest cost drivers.
- Health insurance costs have risen significantly in recent years, reflecting broader national trends.

### Department Highlights

#### **Village Administration & Finance**

- **Manager's Office – increase of 32%**
  - Addition of a new position focused on risk management, addressing increased claims and rising insurance costs.
  - Anticipated costs related to shared-use parking agreements.
  - Expanded investment in safety initiatives to reduce workers' compensation claims and promote a strong safety culture.

- **Finance – increase of 29%**
  - Insurance premiums for general liability and workers’ compensation increased by **\$400,000**, bringing total costs to **\$1.4 million**.
  - These costs are funded through the Village’s tax levy.
- **Public Works – increase of 3%**
  - Includes additional funding for sign materials to update and expand additional signage through the Village, including one-sided street parking, stop signs and snow parking signage.
- **Fire Department – increase of 11%**
  - Includes an additional \$100,000 in overtime funding to support operational demands and staffing due to open positions, staff transitions, and unforeseen injuries.
- **Police Department – increase of 8%**
  - The budget includes funding for one additional patrol officer to backfill a position assigned to the Federal Drug Enforcement Administration Task Force, which will generate Seized Funds revenue for the Village.

### **General Fund Summary**

The Fiscal Year 2026–2027 General Fund budget reflects a balanced and forward-looking financial plan. While the Village continues to manage rising costs—particularly in personnel and insurance—it remains in a strong fiscal position, with growing revenues and a projected surplus.

However, staff does not expect the General Fund will be able to support capital improvements at the levels seen in recent years.

### **WATER & SEWER FUND OVERVIEW**

The Water and Sewer Fund is an enterprise fund that operates in a manner similar to a private business. The intent is that the cost of providing water and sewer services to the community will be recovered primarily through user charges (i.e. water bills). The rates should be sufficient to cover the ongoing costs of operations, maintenance, administration, and future capital needs within the Water and Sewer Fund. Village tax dollars are not used to pay any of the costs associated with water and sewer services.

The Village recently completed a comprehensive water rate study to ensure that the Water and Sewer Enterprise Fund remains financially stable and capable of meeting both current obligations and future needs. This study is particularly important given the significant capital investments required to maintain and improve our water infrastructure.

Over the coming years, the Village will undertake several critical water and sewer projects, including lead service line replacements, replacement of the central water tower, and ongoing water main improvements. These projects are essential to maintaining safe, reliable water service for our community.

The first phase of the lead service line replacement program is scheduled to begin in Fiscal Year 2026-2027, with 267 lead lines planned for replacement. The Village is currently awaiting final loan approval from the Illinois Environmental Protection Agency (IEPA). The initial loan request totals \$4.1 million, of which approximately \$2.5 million is approved to be forgiven. In addition, the Village is actively pursuing funding for the 2027 construction season, with the goal of securing sufficient financing – along with potential forgiveness – to replace up to 750 lead service lines.

As the Village's water infrastructure continues to age, the frequency of water main breaks has increased. Continued deferral of water main replacement projects will result in higher costs over time, making these necessary and already costly improvements even more difficult to complete.

To proactively address these challenges, the Village will need to evaluate and consider alternative funding sources, including State loan programs and potential bond issuance, as part of the Five-Year Capital Improvement Plan.

### **DEBT SERVICE FUNDS OVERVIEW**

Debt Service Funds are primarily used to finance general capital improvement projects. As a non-home rule community, the Village is subject to statutory limitations on issuing non-referendum general obligation (GO) debt. Specifically, the Village may issue this type of debt once every three (3) years, with the amount capped at 0.5% of the Equalized Assessed Valuation (EAV), which currently equates to approximately a \$2,000,000.

At present, the Village's only outstanding debt is a non-referendum General Obligation Bond issued in September 2024 in the amount of \$2,611,269, with an interest rate of 3.4%. This debt is being repaid annually through property tax collections.

### **TAX INCREMENT FINANCING (TIF) FUNDS OVERVIEW**

The Village utilizes Tax Increment Financing (TIF) districts as a strategic tool to promote economic development, particularly in areas that are blighted or underdeveloped areas. Under a traditional TIF structure, the existing property tax base is frozen for a period of up to 23 years. Any increase in property tax revenue resulting from new development, referred to as the "increment", is allocated to the TIF fund to support redevelopment efforts within the district.

The Village currently has seven (7) active TIF districts: Northeast, Downtown TOD, Dixie Highway/Miller Court, Kedzie Gateway, East CBD, 183rd West, and North Halsted. In addition, a new TIF district, the Harwood TOD TIF, is scheduled for potential Board approval in April 2026.

Several projects are currently underway within the Downtown TOD TIF area, focused on enhancing safety, accessibility, and support for new developments. These include:

- **Downtown Pedestrian Improvements:** Upgrades to crosswalks and pedestrian infrastructure to improve safety and walkability.
- **St. John Neumann Parking Lot:** Improvements to provide additional parking in support of the new Transit-Oriented Developments.
- **Harwood and Park Avenue Metra Lots:** Installation of lighting to enhance safety in the downtown.

The budget also includes detailed information for each TIF district, including creation and expiration dates, the most recent audited fund balance, and current obligations.

### **CAPITAL FUNDS OVERVIEW**

One of the most significant challenges facing the Village is identifying sustainable funding sources for capital projects. The current draft of the Five-Year Capital Improvement Plan identifies over \$106 million in infrastructure and capital needs.

For Fiscal Year 2026–2027, the total capital budget across all funds is approximately \$14.1 million, which includes all currently awarded and anticipated grant funding. Of this amount, nearly \$8 million is allocated to General Capital projects. These projects are being funded through remaining proceeds from the 2024 General Obligation Bond, as well as available

General Fund reserves that have been transferred to the Capital Fund. To further support cash flow and maximize available resources, staff is evaluating leasing options for several high-cost capital purchases.

Capital projects within the Water and Sewer Fund, Motor Fuel Tax (MFT) Fund, and TIF Fund are financed through revenues generated within those respective funds. For Fiscal Year 2026–2027, capital expenditures are budgeted at approximately \$4.5 million for Water and Sewer, \$910,000 for MFT, and \$610,000 for TIF.

The approval of the 1% Non-Home Rule Sales Tax, which took effect on January 1, 2026, provides the Village with a consistent and reliable funding source for capital improvements. These revenues may be used either to support direct transfers to the Capital Fund or to serve as a dedicated revenue stream for debt service on a larger alternate revenue bond issuance.

### **OVERALL BUDGET SUMMARY**

Overall, the Village's financial position remains stable. However, there are several areas that require continued attention to control costs and ensure long-term sustainability. These include managing expenses related to risk management (IRMA), as well as identifying reliable funding sources for capital projects and high-cost purchases.

In recent years, the General Fund has generated consistent annual surpluses. A portion of these surpluses has been transferred to the Capital Fund, allowing the Village to advance important capital projects and equipment purchases. While this approach has been beneficial, it is not a sustainable long-term funding strategy.

Currently, new revenue sources, such as gaming tax revenues generated by the opening of Wind Creek Casino, are being absorbed directly into the General Fund. These revenues are essential for offsetting declining revenue streams, including cannabis and property taxes, as a larger portion of property tax dollars is being allocated to the Police and Fire Pension Funds. In addition, these funds are needed to cover increasing personnel and operating costs, including higher than normal health insurance premium renewals and other rising expenses.

The approval of the 1% Non-Home Rule Sales Tax, which took effect on January 1, 2026, represents a significant step forward in strengthening the Village's financial outlook. This revenue will provide a consistent and reliable funding source for capital improvements and may be used either for direct transfers to the Capital Fund or as a dedicated source for debt service on future alternate revenue bond issuances.