



# Fiscal Year 2025 Budget

January 1, 2025 - December 31, 2025



Village of Lincolnwood

# Table of Contents

<b>FISCAL YEAR 2024 GOVERNMENT FINANCE OFFICERS ASSOCIATION AWARD</b> .....	<b>3</b>
<b>LEADERSHIP AND ORGANIZATION</b> .....	<b>4</b>
<b>TRANSMITTAL LETTER</b> .....	<b>6</b>
<b>COMMUNITY GUIDE</b> .....	<b>17</b>
<b>STRATEGIC PLAN</b> .....	<b>22</b>
<b>BUDGET STRUCTURE</b> .....	<b>44</b>
<b>FINANCIAL POLICIES</b> .....	<b>48</b>
<b>BUDGET SUMMARY</b> .....	<b>57</b>
<b>PERSONNEL SUMMARY</b> .....	<b>63</b>
<b>VILLAGE OPERATING DEPARTMENTS</b> .....	<b>73</b>
VILLAGE PRESIDENT AND BOARD OF TRUSTEES .....	74
VILLAGE CLERK.....	78
VILLAGE MANAGER’S OFFICE .....	81
FINANCE DEPARTMENT .....	89
LEGAL.....	96
COMMUNITY DEVELOPMENT DEPARTMENT .....	99
INFORMATION TECHNOLOGY .....	106
ENGINEERING .....	110
POLICE DEPARTMENT .....	113
FIRE DEPARTMENT.....	124
PUBLIC WORKS DEPARTMENT .....	133
PARKS AND RECREATION DEPARTMENT .....	158
<b>WATER AND SEWER FUND</b> .....	<b>193</b>
<b>OTHER FUNDS</b> .....	<b>203</b>
MOTOR FUEL TAX FUND.....	204
TRANSPORTATION IMPROVEMENT FUND .....	208
DEVON LINCOLN TIF FUND .....	212
NORTH LINCOLN TIF FUND .....	216
STORM WATER MANAGEMENT FUND.....	220
CAPITAL FUND – PROJECTS.....	224
CAPITAL FUNDS – FACILITIES.....	228
DEBT SERVICE FUND .....	232
POLICE PENSION FUND.....	235
<b>CAPITAL IMPROVEMENT PLAN</b> .....	<b>239</b>
<b>GLOSSARY OF TERMS</b> .....	<b>311</b>

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Village of Lincolnwood, Illinois, for its Annual Budget for the fiscal year beginning January 01, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Lincolnwood  
Illinois**

For the Fiscal Year Beginning

**January 01, 2024**

*Christopher P. Morill*

**Executive Director**

# Lincolnwood Officials

## Board of Trustees



**Jesal Patel**  
Mayor



**Grace Diaz Herrera**  
Trustee



**Jean Ikezoe-Halevi**  
Trustee



**Atour Sargon**  
Trustee



**Chris Martel**  
Trustee



**Mohammed Saleem**  
Trustee



**Craig Klatzco**  
Trustee



**Beryl Herman**  
Village Clerk



## Management Team

### VILLAGE MANAGER

Anne Marie Gaura

### ASSISTANT VILLAGE MANAGER

Madeline Farrell

### COMMUNITY DEVELOPMENT DIRECTOR

Scott Mangum

### FINANCE DIRECTOR

John Risko

### FIRE CHIEF

Barry Liss

### PARKS AND RECREATION DIRECTOR

Karen Hawk

### POLICE CHIEF

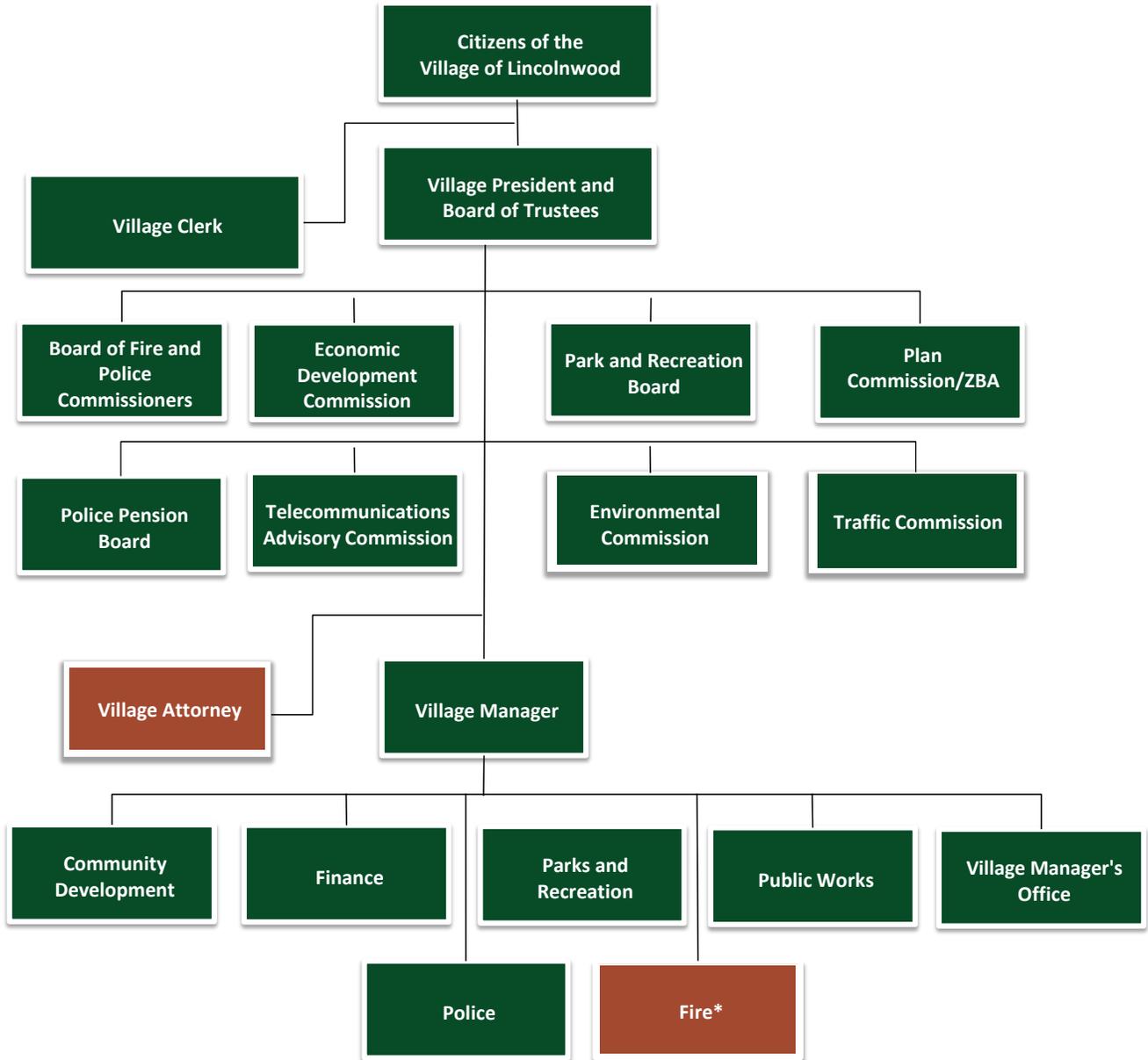
Jay Parrott

### PUBLIC WORKS DIRECTOR

John Welch

# Village of Lincolnwood

## Calendar Year 2025 Organizational Chart



Contracted  
 \*2.0 FTE and Contracted



# Transmittal Letter

VILLAGE PRESIDENT  
Jesal Patel

VILLAGE CLERK  
Beryl Herman

VILLAGE MANAGER  
Anne Marie Gaura



TRUSTEES  
Jean Ikezoe-Halevi  
Grace Diaz Herrera  
Craig L. Klatzco  
Christopher M. Martel  
Mohammed Saleem  
Atour Toma Sargon

January 1, 2025

The Honorable Jesal Patel, Village President  
Village Board of Trustees  
Residents of Lincolnwood

On behalf of the Village Management Team, it is my pleasure to present to you the Calendar Year (CY) 2025 Annual Budget for the Village of Lincolnwood.

The budget is a legal document detailing the spending authority by the Village Board. It also is a document that communicates the goals and objectives of the Village Board, which includes both core services and new and ongoing initiatives. A significant amount of time and commitment is spent by both the elected officials and Village staff to provide a comprehensive budget document. The CY 2025 Annual Budget across all Funds totals \$46,632,770 in revenue and \$59,327,080 in expenditures. The General Fund, the Village's main operating fund, includes \$29,607,770 in revenues and \$33,832,352 in expenditures.

New in 2025 is the transfer of fund balance into two new Capital Funds designated for the purchase of new or replacement capital equipment (Capital Projects) totals \$2,473,707 and for the cost related to updating facilities and related improvements (Facilities) totals \$1,230,000. In addition, a transfer of \$1,054,000 to the Transportation Improvement Fund will be made ensuring the appropriate Food and Beverage Tax revenue is allocated. The total transfer of \$4,757,707 will be made in CY 2025 to promote added transparency showing how the General Fund supports the Village's capital needs. Excluding these transfers the General Fund represents balanced operations with \$29,607,770 in revenues and \$29,074,645 in expenditures.

Looking back on CY 2024, the Village accomplished key Strategic Plan initiatives related to improving customer service through the implementation of the Service First training program, completing a Village-wide Community Survey and preparing a financial forecast. These initiatives were accomplished on top of the Village's routine functions such as infrastructure improvements, emergency service provisions and community programming.

CY 2024 revenues were lower than anticipated. Staff has continued to budget conservatively and monitor the financial environment closely. Staff is prepared to develop and implement revised financial plans should they be required due to new information.

### **VILLAGE PROFILE AND FINANCIAL CONDITION**

Lincolnwood is governed as a Home-Rule community under Illinois law and operates under the Mayor/Trustee form of government with a full-time Village Manager appointed by the Mayor



VILLAGE OFFICES • 6900 N. LINCOLN AVENUE • LINCOLNWOOD, ILLINOIS 60712 • 847-673-1540 • FAX: 847-673-9382  
WWW.LINCOLNWOODIL.ORG

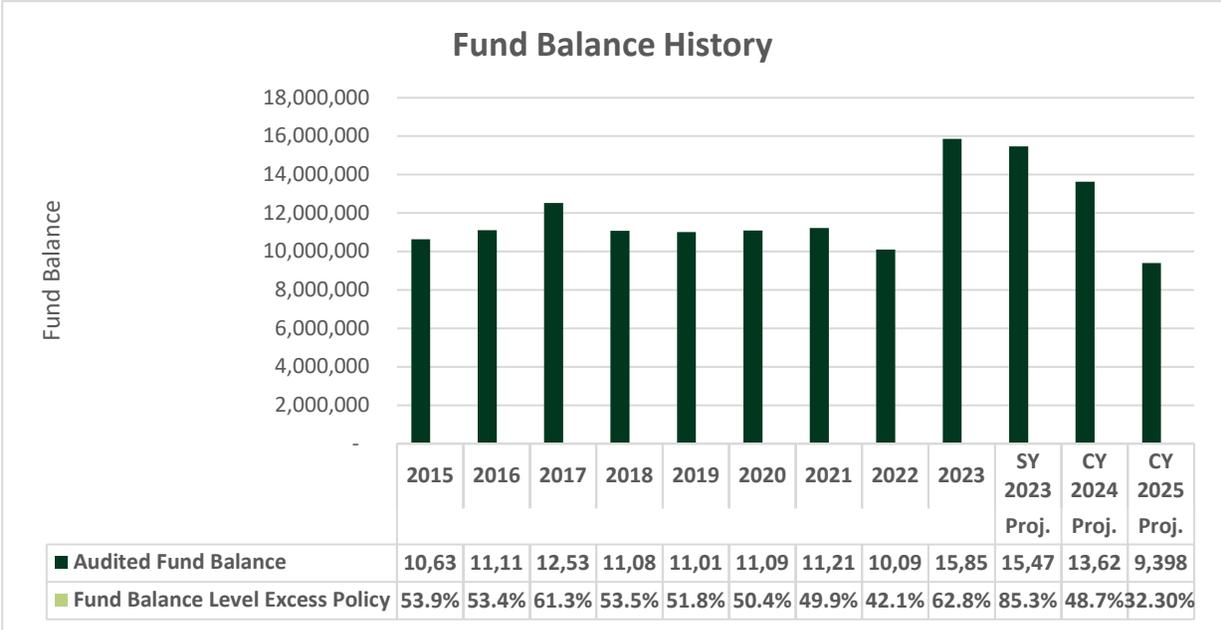


with concurrence from the Village Board. Under Home-Rule authority, the Village is permitted to carry out its own governing procedures except where specifically prohibited by the State legislature. The Village Manager is the chief administrative officer who oversees the day-to-day operations of the Village.

The Village currently has 99 full-time employees and 10 part-time employees who work in the seven departments that combine to form the Village government. Each department is managed by a Department Director who reports directly to the Village Manager. The Village contracts its fire protection services through Paramedic Services of Illinois.

The Village’s financial position is strong with a bond rating of Aa2. The most recent Moody’s Investors Service report references the Village’s long history of maintaining strong operating reserves and light debt burden. Like many Illinois municipalities, the Village’s primary credit challenge is its pension burden.

Effective with the CY 2025 budget, the fund balance policy for the General Fund states that fund balance shall be maintained at a level equal to 25-35% of the current year’s expenditures. Surplus funds above the 35% level will be designated between the new Capital Projects Fund and new Facilities Fund. The Village has historically maintained the fund balance above the maximum level as illustrated in the chart below.



**Note:** SY 2023 is an unaudited fund balance figure

The Village continues to operate in a positive economic environment. Overall, the Village’s General Fund financial projections remain in structural balance for the next few years, absent any additional unanticipated economic pressures.

## **BUDGET PREPARATION**

Preparation for the Village's annual budget begins six months prior to introduction and adoption by the Village Board and is prepared based on Generally Accepted Accounting Principles (GAAP). One of the first steps in preparing this document is to identify key goals within every department that will drive the decision-making process. The Village Manager, Assistant Village Manager, Finance Director and Assistant Finance Director met with each department to collectively evaluate the first draft of the department's operating budget.

Several iterations of the budget are prepared and the final recommended budget including the five-year Capital Improvement Program is presented to the Village Board at the second Committee of the Whole meeting in November. Formal adoption of the Annual Budget takes place at the first Village Board Meeting in December. Following approval, staff prepares an Appropriation Ordinance for adoption for the first Village Board Meeting in January.

## **FINANCIAL OUTLOOK**

As the Village approaches the end of the current fiscal year, most measures of economic and financial health of the Village appear positive. The Village continues to maintain a strong credit rating of Aa2, which was reaffirmed in October 2024. The unaudited projected fund balance of the General Fund at the end of CY 2024 is \$13,623,337.

In CY 2024, the Village continued to see revenue growth from the addition of new restaurants and retail options in District 1860. The Village anticipates a continued increase in these revenues as well as revenue related to cannabis sales. Vehicle sticker revenue is also expected to increase as the Village utilizes Secretary of State data to send all vehicle owners in the Village vehicle sticker renewal notices.

The Village consistently implements long-term financial planning to ensure that budget decisions have a positive impact on long-term sustainability. This approach has enabled the Village to maintain appropriate fund balance reserves and ensure that unexpected events or actions do not require reactive budget cuts.

## **BUDGET HIGHLIGHTS**

The CY 2025 budget includes the following highlights:

- Property Tax revenue is budgeted at \$7,244,310, a 4.99% increase over last year's budget. A future Finance Committee Meeting in early 2025 will be scheduled to continue the discussion on new property growth.
- Income Tax is expected to increase due to the State's reallocation of the Local Government Distributive Fund (LGDF) distribution based on an increased per capita distribution to \$175 per capita. The increase is also due to a reallocation of these funds

which have been under allocated over the past two years. The distribution was \$168 per capita in 2024. However, Corporate taxes (PPRT) were over allocated, and the Village will continue to see reduced allocations through the June 2025.

- The Food & Beverage Tax is budgeted with a slight increase and reallocates half of the 2% receipts to the Transportation Improvement Fund.
- Cannabis tax is budgeted at \$150,000. This will reflect an entire year of operation.
- Staff separated facility and capital projects into new funds to clearly identify total capital expenditures. In CY 2025, interfund transfers from the Village's General Fund in the amount of \$3,703,707 to cover such expenses.
- The use of Intergovernmental Risk Management Agency (IRMA) Excess Surplus for Park Bollards at \$20,000, Aquatic Center Emergency Crash Bars at \$19,500 and a Transmission Floor Jack at \$10,000.
- Funding has been included in the amount of \$100,000 from the Berger Donation for design of an accessible playground in Proesel Park, summer camp scholarship funding and improvements to the summer camp experience.
- Revenue has not been budgeted for the Red Light Camera as the Village waits to hear from the Illinois Department of Transportation (IDOT) on the reactivation since the completion of the District 1860 construction.

Village staff will closely monitor revenues during CY 2025 to guide future financial conditions. Recognizing that revenues are only one component to responsible budgeting, the Village has and will continue to closely monitor expenditures and proactively implement changes as appropriate to minimize the Village's reliance on economically sensitive revenue growth without impacting core services. If revenues are performing below budget projections, staff will apprise the Village Board and make recommendations as to how to address the shortfalls.

Additional information on the Village's revenues and expenditures across all funds can be found in the subsequent pages of the budget document.

### ***Strategic Plan***

The Strategic Plan was adopted in May 2022 by the Village Board. The document is a roadmap of the priorities the Village Board wants to accomplish. It covers a series of prioritized goals for the Village to address over the coming years. In addition to the goals established by the Village Board, five general Strategic Priority Areas were identified by the Village Board.

Those areas included:



The Calendar Year 2025 Budget includes a few key Strategic Plan Initiatives:

- Define and promote a “Service First” culture to transform the organizational culture of the Village and enhance the Village’s customer service experience. Service First Training is offered on a continuing basis to reinforce the culture: \$7,500.
- Implement the financial forecast plan for Village revenues and expenses. An update to the Financial Forecast model would be coordinated to include SY 2023 and CY 2024 Audit results: \$10,000.
- Conduct a Village-wide water rate analysis. A Water and Sewer Rate Study will be completed to recommend water rates for the next five year period. It will incorporate expenses for continued water main and lead service line replacements, sewer improvements and operational activities: \$50,000.
- Identify and implement quality control strategies for street storage to help mitigate flooding and other stormwater issues.
  - Centennial Park Repairs to Slope: \$650,000
  - 2009 Stormwater Master Plan is being updated and initial projects to begin: \$500,000
  - Centennial Park Permeable Pavers Repairs: \$100,000
- Review and update 2016 Comprehensive Plan to help support the goal of developing a downtown district. A 10 year update to the Comprehensive Plan would be coordinated and is anticipated to take approximately 18 months which will include community outreach: \$84,000 in CY 2025 with \$42,000 to be budgeted in CY 2026.

- Develop Parks and Recreation Master Plan. The Plan was adopted by the Village Board on November 7, 2023 and the proposed projects listed in the Plan and included in the CY 2025 Budget include the following:
  - Proesel Park Accessible Playground (with \$100,000 Berger donation): \$260,000
  - Proesel Park Renovations – Phase 1 (Renovation on all courts): \$110,000
  - Aquatic Center and Recreation Center Feasibility Study: \$78,000
  - Community Center Window Replacement: \$57,000
  - Proesel Park Ball Field Renovation: \$15,000
  
- Develop a Village-wide sidewalk accessibility plan to enhance ADA compliance, community connectivity and walkability, and for Village Parks.
  - ADA Transition Plan implementation: \$300,000
  - Improve sidewalk curbs to be ADA accessible: \$60,000
  
- Develop plans to locate, fund and construct a Village-owned dog park. Goebelt Park Renovation and Dog Park construction: \$650,000
  
- Continue to re-evaluate, update and fine-tune a long-term the infrastructure plan, which includes Parks and Recreation, including identified funding strategies.
  - Water Main Replacements: \$3,300,000
  - Roadway Resurfacing: \$3,841,000
  - Lead Service Line Replacement: \$1,700,000
  - Sewer Lining Replacement: \$120,000
  
- Implement the Village-wide facilities plan.
  - Tier 1A Improvements: \$1,100,000
  - Pump House Tier 1B Improvements: \$317,000
  - Pump House Assessment: \$35,000

### ***Investment in Workforce***

Village employees provide the foundation for responsive and innovative services. Investment in our employees is reflected in our most recent Classification and Compensation Study and in the implementation of a competitive pay structure. The Village is committed to investing in our employees and resources have been directed accordingly. As a service organization, salaries are the Village's largest expenditure.

Salaries and Wages in the General Fund are budgeted at \$16,432,499, which includes a 3.0% cost of living adjustment (COLA) for our non-bargaining employees. A 3.0% COLA has been

included for employees represented by the Fraternal Order of Police (FOP). As background, four steps have 8.3% increases while the top two steps are 1.0% and 2.0% increases. The International Brotherhood of Teamsters Local 700 contract which represents a select number of Public Works employees includes a 3.0% increase effective January 1, 2025.

Qualifying Village employees are covered by two defined-benefit pension plans. This includes one locally managed fund, the Police Pension Fund, covering sworn Police Officers, as well as one statewide fund, the Illinois Municipal Retirement Fund (IMRF), which covers all other qualified public employees. The benefit levels of both pension plans are governed by State law and may only be amended through acts of the Illinois General Assembly.

In addition, as the statutory requirement for the Police Pension Fund to be fully funded by CY 2040 approaches, pension contributions will continue to increase. This funding mandate may change by legislation, however, an extension in this deadline has not yet gained traction with the Illinois legislature. The CY 2025 Budget includes a contribution in the amount of \$2,612,687, which is actuarially determined.

### ***Fees and Fines***

As part of the Calendar Year 2025 Budget development, staff reviewed various revenue enhancements, including fees, fines and charges for Village services. Based on the review, staff identified areas for potential modifications that were reviewed by the Finance Committee and presented at the October 29, 2024 Budget Workshop.

- Water Rates – As an enterprise fund, the Village’s Water and Sewer Fund is created to account for operations that are financed and operated in a manner like private business enterprises. The intent is that costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges. All activity necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, billing and collection. **Village tax dollars are not used to pay any of the costs associated with these water and sewer services.**

As approved by the Village Board at the September 17, 2024 meeting, the Water Fund budget includes the recommended 2.8% water rate increase for Calendar Year 2025. With the upcoming water main and lead service line replacement programs, the Water Rate Study was conducted and implemented to prevent a shortfall in the fund balance in the Water Fund. An update to the Water Rate Study will be undertaken in 2025 for use in Calendar Year 2026 budgeting.

- Water Meter Fees – New in CY 2025 is a \$1,100 deposit charged for a contractor use of a water meter. Water usage will be calculated with the contractor once the meter is returned and the Village will bill for the water usage. Extended rental will require meter return for reading and will be billed quarterly.

Water Meter fees were amended as follows:

Meter Type	Current Fee	Proposed Fee	Notes
Badger meter w/HRE Register and Aclara MTU:			
M25 5/8 inch x 3/4 inch	\$340.50	\$385.00	Increase
E-Series Badger meter w/hardware, MTU, service fee:			
1.5 inch (fire-rated)	No fee	\$1,500.00	New
2 inch (fire-rated)	No fee	\$2,335.00	New
3 inch (fire-rated)	No fee	\$3,980.00	New
4 inch (fire-rated)	No fee	\$5,171.00	New
6 inch (fire-rated)	No fee	\$7,699.00	New
8 inch (fire-rated)	No fee	\$9,974.00	New

**Capital Improvement Program**

The Village annually prepares and updates a five-year Capital Improvement Program (CIP) for Village Board review and approval. The CIP is developed with an analysis of the Village’s infrastructure and other capital needs and the financial impact of the debt service required to meet the recommended financing plan. The CIP contains \$18,209,707 in anticipated expenditures for C 2025 across all funds. The 2025-2029 CIP was reviewed at the October 28, 2024 CIP Budget Workshop.

**CY 2025 Expenditures by Fund as a Percentage of Total**

Fund	CY 2025	% of Expenditures
Water & Sewer	\$7,150,000	39.26%
Motor Fuel Tax	\$2,321,000	12.75%
Transportation Improvement	\$2,950,000	16.20%
Stormwater Management	\$1,250,000	6.86%
Devon-Lincoln TIF	\$835,000	4.59%
Capital Projects	\$2,473,707	13.58%
Facilities	\$1,230,000	6.75%
<b>Total</b>	<b>\$18,209,707</b>	<b>100.00%</b>

The Water & Sewer Fund represents the largest anticipated expenditures at \$7,150,000 followed by the Motor Fuel Tax Fund. The CY 2025 Budget includes \$3,800,000 for water main improvements. These improvements are a result of the Village's water distribution system analysis which was completed in 2020. The analysis resulted in capital improvement recommendations for repairs and upgrades to the system. The projects will occur over time and will be part of future capital projects such as street resurfacing and replacement of the 16-inch water main on Lincoln Avenue between Touhy and Chase.

The Motor Fuel Tax Fund includes \$2,321,000 for capital investment. Projects include road resurfacing for \$1,991,000 to prolong the useful life of asphalt roadways throughout the community, construction of a pedestrian overpass over the North Shore Channel at Pratt Avenue for \$150,000 and annual traffic signal maintenance for \$100,000.

The critical nature of strategic capital investments in our community's assets is reflected in the capital budget requests and is representative of the Village Board's priorities. Additional information regarding capital investments can be found within the capital improvement section of the budget document.

### **Award**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Lincolnwood for its annual budget for the fiscal year beginning January 1, 2024. This is Lincolnwood's 16<sup>th</sup> year receiving the award. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. The Village will again submit the approved budget to GFOA for award consideration.

### **Closing**

The budget is a legal document detailing the spending authority by the Village Board. It also is a document that communicates the goals and objectives of the Village Board, which includes both core services and new and ongoing initiatives. In line with Village Board priorities, the budget includes continued investment in Village's infrastructure, improved process efficiencies and economic development initiatives.

The Village has a long-standing history of maintaining conservative financial practices which positions the Village to improve the infrastructure, maintain high level service delivery to residents and plan for the future.

The budget document reflects the hard work of many individuals and is truly a team effort. My thanks to the Department Directors, their deputies and staff for their careful and thoughtful consideration of their budgets.

Special thanks to Finance Director John Risko for leading the budget process and ensuring this award-winning budget is compiled in a thorough and timely fashion. Special thanks also go to the budget team including Assistant Village Manager Madeline Farrell, Human Resources Manager Lamar Jones and Assistant Finance Director Antonio Washington whose attention to detail is greatly appreciated in reviewing and refining the document. I thank them for their help and efforts in ensuring we produce a thorough budget document.

Finally, I want to express our gratitude to the Mayor and Village Board for their shared commitment to the Village. The community continues to benefit from their collective direction and support. The Village staff looks forward to working with the Village Board to implement the initiatives outlined in this budget and continuing to provide quality services to the Lincolnwood residents.

Respectfully Submitted,

*Anne Marie Gaura*

Anne Marie Gaura  
Village Manager



# Community Guide

## A CLOSER LOOK AT LINCOLNWOOD



Lincolnwood is governed as a Home Rule community under Illinois law and operates under the Mayor/Trustee form of government with a full time Village Manager appointed by the Mayor and Board of Trustees. Under Home Rule powers, the Village is permitted to carry out its own governing procedures except where it is specifically prohibited by the State legislature. The Village Manager is the chief administrative officer who oversees the day-to-day operations of the Village. The Village currently has 86 full-time employees and seven part-time employees who work in the seven departments that combine to form the Village government. Each of these departments is coordinated by a Department Director who reports directly to the Village Manager. The Village contracts for its fire protection services through Paramedic Services of Illinois.

### Statistics and Demographics

Land Area: 2.69 square miles  
 County: Cook  
 Region: Northeast Illinois  
 Elevation 604 feet (mean)  
 Population (2020 Census): 13,463  
 Water Supplier: City of Evanston  
 Source: Lake Michigan  
 Storage Capacity: 2.25 million gallons  
 Electric Supplier: ComEd

### Government Information

Type of Government: Mayor/Trustee with a full-time Manager  
 Special Financing Techniques: Tax Increment Financing  
 Number of Village Employees: 366  
 Police: 33 full-time sworn officers  
 Fire: 29 full-time, 12 vehicles  
 Public Works: 28.5 full-time equivalent

### Transportation

**Major Highways/Routes**  
 I-90, I-94  
 I-290, I-294  
 US 50, US 14, and US 41

### Airports (miles from Lincolnwood)

O'Hare International - Chicago, IL (9 miles)  
 Midway International - Chicago, IL (23 miles)  
 Mitchell Field International - Milwaukee, WI (74 miles)  
 Gary/Chicago International - Gary, IN (39 miles)



# Village of Lincolnwood

## History

The Village of Lincolnwood is an ethnically diverse and balanced 2.69 square mile suburb of Chicago. The Village has a strong base of residential, commercial and light manufacturing properties. The Village is a business-friendly community that has several ongoing development opportunities.

Potawatomi Native Americans originally settled the wooded area now known as Lincolnwood, but then vacated the land after the Indian Boundary Treaty of 1816.

Johann Tess, for whom the village was originally named, and his family came from Germany in 1856. Population slowly increased and the first commercial establishment, the Halfway House Saloon, was established in 1873.

The agrarian population grew after the establishment of a Chicago & North Western Railway station in nearby Skokie in 1891 and the completion of the North Shore Channel in 1909, which made the easily flooded prairie land manageable. More saloons and taverns soon appeared, specifically along Crawford and Lincoln Avenues. Because only organized municipalities could grant liquor licenses, 359 residents incorporated in 1911 and named the Village Tessville.

During Prohibition, Tessville became a haven for speakeasies and gambling facilities. Tessville was long reputed for drinking and gambling until the 1931 election of its longest-serving mayor, Henry A. Proesel, a grandson of George Proesel, one of the original American settlers. Proesel worked with the federal government to hire the community's entire unemployed workforce to plant trees on the Village streets. Proesel finally changed Tessville's image when he changed the name of the Village to Lincolnwood in 1936.

Lincolnwood was able to keep taxes attractively low by fostering the growth of light industry and by attracting such giants as Bell & Howell. The opening in 1951 of the Edens Expressway had the most profound impact on the growth in the Village's history. It offered easy and fast access to and from Chicago, causing the community's population to grow from 3,072 in 1950 to more than 13,463 in 2020.

The Village is overseen by a Mayor and Board of Trustees who appoint a Village Manager who is charged with overseeing the day-to-day operations of the Village.

# **Boards and Commissions**

## **Purpose**

The challenges which face municipalities across the country are similar to the ones facing Lincolnwood. Diminishing human and financial resources take their toll over time, if a Village is not proactive. The Village encourages citizen involvement in local government and residents fill a vital role on our many committees and commissions.

Boards and Commissions consist of Village residents and/or business people. Each member is appointed by the Mayor with consent of the Village Board of Trustees.

## **Board of Fire and Police Commissioners**

The Board of Fire and Police Commissioners is comprised of five members appointed by the Mayor, with staggered terms of appointment. The Commission is responsible for the certification and appointment of police officers and for promotions within the Police Department, with the exception of the Chief and Deputy Chief. The Board conducts disciplinary hearings when the Chief of Police brings formal charges against a sworn member of the Police Department. The Board of Fire and Police Commissioners meets as required to address Police and Fire Department matters.

## **Economic Development Commission**

The Economic Development Commission (EDC) was created in 1994 by Village Ordinance as an advisory body to the Village Board. In creating the Economic Development Commission, the Village Board established as its purpose the encouragement and facilitation of economic growth within the Village.

## **Environmental Commission**

The Environmental Commission was created in 2021. The Environmental Commission’s primary purpose is to develop public awareness on environmental issues through education and outreach.

## **Foreign Fire Insurance Board**

The Foreign Fire Insurance Board was created in 2022. The purpose the board is to adopt rules, by-laws and procedures necessary to expend the revenues that are collected from out-of-state insurance companies that issue fire insurance policies in the State of Illinois. Revenues are placed in the hands of the Village’s Foreign Fire Insurance Board and must be spent “for the maintenance, use, and benefit” of the Fire Department.

## **Park and Recreation Board**

The Park and Recreation Board assesses community needs and development policy recommendations for the Village Board's consideration.

## **Plan Commission/Zoning Board of Appeals**

The Plan Commission/Zoning Board of Appeals (ZBA) serves as an advisory body to the Board of Trustees. It hears all applications for Amendments to the Zoning Ordinance, Variations, Special Uses and Planned Unit Developments, in addition to Appeals.

## **Police Pension Board**

The purpose of the Pension Board is to govern the investments for current and retired Lincolnwood Police Officers and is also responsible for administering benefits for retired and disabled officers.

## **Telecommunications Advisory Commission**

Serving as an advisory commission, members review Telecommunications Regulations and Franchise Agreements as needed. Meetings are scheduled when such reviews are necessary.

## **Traffic Commission**

The Traffic Commission is a recommending body to the Village Board, formulated to hear and review matters involving parkway parking permits, resident only parking, traffic calming devices such as speed humps, stop sign requests, access issues to Village streets, alley vacations, bicycle safety, pedestrian safety, line-of-sight issues and other traffic safety/control issues as needed.



# Strategic Plan



# Village of Lincolnwood

## Strategic Plan and Goal Development 2021-22

Prepared by project coordinators and workshop facilitators:

Greg Kuhn, Ph.D., Director, CGS

Jeanna Ballard, MPA, Senior Research Specialist, CGS



NORTHERN ILLINOIS UNIVERSITY

**Center for  
Governmental Studies**

*Outreach, Engagement and Regional Development*



# Table of Contents

<u>Executive Summary</u> .....	1
<u>Strategic Goals</u> .....	1
<u>Strategic Priorities</u> .....	2
<u>Introduction</u> .....	3
<u>Pre-Workshop: Taking Stock, Stakeholder Engagement Process</u> .....	4
<u>Outline of Workshop: Leadership Exercises and Discussion Sessions</u> .....	5
<u>Introduction/Icebreaker Exercise — Describing the Village and Future Visioning</u> .....	5
<u>Environmental Scanning Part I — Surrender or Lead</u> .....	7
<u>Environmental Scanning Part II — Large Group S.W.O.C. Analysis</u> .....	8
<u>Nominal Group Goal Identification</u> .....	10
<u>Post-Workshop: Goal Prioritization and Board Ranking Exercise</u> .....	11
<u>Strategic Priorities</u> .....	13
<u>Conclusion</u> .....	14
<u>Appendix: Focus Group Feedback Summary</u> .....	15
<u>Overall Themes Based on All Focus Group Feedback</u> .....	16
<u>Similarities and Differences in Focus Group Data — Comparing 2020 to 2021</u> .....	19



# Executive Summary

Strategic planning helps guide an organization’s future more effectively than making decisions issue by issue. The Village of Lincolnwood (“the Village”) engaged the Center for Governmental Studies (CGS) at Northern Illinois University (NIU) to facilitate a strategic planning workshop with board and senior staff members in October 2021. It is important to note that the Village started the strategic planning process in spring 2020 but made the decision to postpone the process due to the impact of COVID-19. Prior to delaying the process, six focus groups were conducted (please see Appendix to review the comparison between the 2020 and 2021 focus group feedback). The process resumed in fall of 2021 and the Village re-engaged CGS to complete the strategic planning process. Prior to the two half-day strategic planning workshops in October 2021, three focus groups were conducted virtually in August 2021 with residents, intergovernmental/civic organizations, and the business community to gather input on the Village’s future vision and goals.

With the focus groups as a starting point for discussions, the strategic planning workshops provided a positive atmosphere for the board and senior staff members to collaboratively review and develop a vision for the Village’s future. Ultimately, workshop participants created strategic goals focusing on where the Village wants to go as an organization and community in both the short- and long-term. As was discussed and reviewed during the workshops, executive-level strategic planning sessions are a staple of good governance and leadership for progressive organizations and are recommended every other year.

## Strategic Goals

After a series of environmental scanning discussions regarding the Village’s visions for the future, current strengths, weaknesses, opportunities, and challenges, participants were asked to identify short- and long-term goals. Upon completion of an updated list of goals, participants were then asked to classify each goal according to a matrix model of time and complexity. Agreed upon criteria were used to classify a goal as short- or long-term and as complex or routine (please see full report for defined criteria).

After the strategic planning workshop retreat, the Village Board was asked to delineate, via an online ranking exercise, which goals should be given the highest priority. In total, the group developed six short-term routine goals, eleven short-term complex goals, four long-term routine goals and twelve long-term complex goals. The *top three goals* from each category are offered as a process “snapshot” representing the most important strategic goals or priority areas for the board and staff to address in the months and years ahead (see below). For a full review and appreciation of all the strategic goals developed, discussed, and ranked, please refer to the full report.

### Short-term Routine

- Define and promote a “Service First” culture to transform the organizational culture of the Village and enhance the Village’s customer service experience.
- Undertake community development improvements to enhance customer service and streamline efficiencies.
- Develop a financial forecast plan for Village revenue and expenses.

### **Short-term Complex**

- Replace land and license building permit software.
- Complete the Lincolnwood Town Center Concept Plan and identify a purchaser.
- Develop and implement a plan to identify a hotel to be located at 1860.

### **Long-term Routine**

- Implement the financial forecast plan for Village revenue and expenses.
- Transform the Village’s organizational culture to one of Service First through development and implementation of a “Service First” training program and onboarding protocols for new staff along with periodic audits and review of programs.
- Identify, coordinate, and construct a new location for Parks and Recreation Department.

### **Long-term Complex**

- Identify strategies to redevelop the Lincolnwood Town Center Mall.
- Develop sites adjacent to District 1860 to attract visitors, businesses, and residents to the Village.
- Identify strategies to have the Northeast Industrial District (NEID) redevelopment well underway.

## **Strategic Priorities**

Ultimately, five key strategic priority areas were identified as an outcome of the process highlighting activities and initiatives that the Village should focus on in both the short- and long-term. The strategic priority areas identified as a result of the strategic planning process are illustrated below (in no particular order).

### **Strategic Priority Areas**

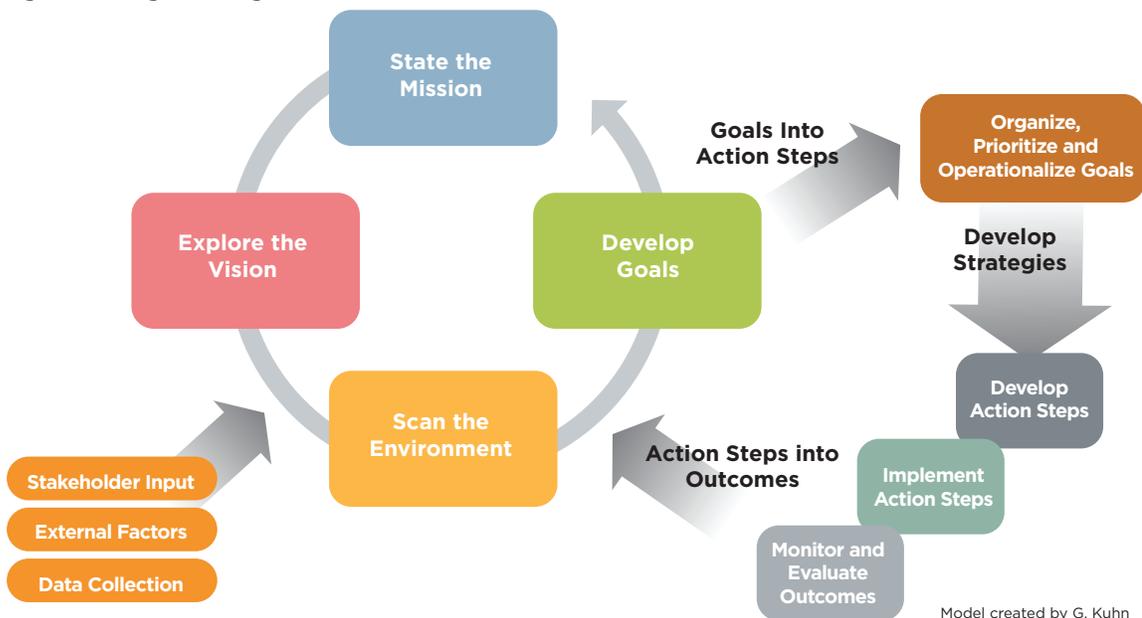


# Introduction

As an organization, the Village has placed itself among the special class of entities that have made a commitment to formalized strategic planning and goal setting exercises (Figure 1). As Village leaders are aware, strategic planning is not a new phenomenon for progressive communities and government agencies. Policymaking boards and staff in both private and public organizations recognize the value of such processes. This important work will serve the Village of Lincolnwood and the community well into the coming years. The board and senior staff members gathered in October 2021 to discuss the Village’s vision, important policies, key topics, and issue areas, and to develop goals to ultimately establish a future direction for the Village. The strategic planning workshops provided a positive atmosphere to set aside time to methodically, strategically, determine where the Village wants to go as an organization. As was shared with the board and senior staff members at the conclusion of the workshops, the Village should resist the temptation to rearrange priorities as the fiscal year moves along. It is important to adhere to the results of the board’s and senior staff members’ efforts throughout this process and the Village’s budgeting process.

Keep in mind that the judicious use of the Village’s limited resources (including financial resources and professional staff time) will be the key to good results. These high standards can place a strain on the organization, as excellence requires adequate staff time, expertise, and resources. In the end, quality policies and quality implementation equate to tough choices in setting priorities and allocating resources. Only a limited number of goals and objectives can be effectively managed and implemented at any given time. In a very realistic sense, clear and stable priorities must be maintained if the Village desires to stretch its resources as far as they can go.

Figure 1. Strategic Planning Model\*



Model created by G. Kuhn

\*Model generally represents the steps that are taken for this type of initiative.

# Pre-Workshop:

## Taking Stock, Stakeholder Engagement Process

Stakeholder engagement is an important pre-workshop component designed to help ground the environmental scanning portion of the process. Listening is vital to planning, and these steps help the organization “take stock” and understand current Village policies and operational perspectives, perceptions, and preferences. In August 2021, three focus groups were conducted virtually with the Village’s residents, intergovernmental/civic organizations, and business community.

The focus group sessions were designed to serve as a primer for the strategic planning process. The information presented next in summation was shared at the workshops and added *exploratory* and *thematic information* for the Board and Senior Leadership Team to consider. As a result of the focus group sessions’ responses and feedback, the facilitators identified six overarching themes, presented in no particular order (Figure 2). The themes represent important topic areas that the Village leadership and board were asked to consider as they went through the workshop exercises and developed short- and long-term goals. Therefore, it is not unusual to see alignment between the focus group themes and the priority areas identified as part of the entirety of the process. Please see [Appendix](#) for a full summary of all focus group questions and aggregated responses for each theme.

**Figure 2. Aggregated Focus Group Identified Themes**



# Outline Of Workshop:

## Leadership Exercises and Discussion Sessions

All of the discussion sessions used in the planning effort employed approaches that were highly participative and interactive. The process was informed by the environmental scanning components and the identified strengths, weaknesses, opportunities, and challenges for the Village. The workshop facilitators utilized a group discussion approach called 'Nominal Group Technique' where the facilitator assured that participants had equal opportunities to speak and share opinions. During the workshop sessions, individuals had the opportunity to generate and share their ideas, as well as participate in group activities allowing them to weigh alternatives and refine their thinking through dialogue. As ideas were shared and debated, the group worked steadily toward a consensus regarding organizational values, purpose, future directions, and priorities.

### Introduction/Icebreaker Exercise

#### Describing The Village and Future Visioning

Participants engaged in introductory/ice breaker exercises designed to stimulate conversation by providing a few key words to describe the Village. The board and senior staff also participated in a visioning exercise to describe the desired future direction and condition of the Village by answering the following visioning question: "In 10-15 years, when I return to the Village of Lincolnwood, what do I hope to see, or think I will see, with regard to the Village and its activities?" Participants were asked to think about their ideas ahead of time and then be ready to share them with the group during the first session of the workshop. This was a brainstorming exercise – all ideas about the Village’s future were encouraged and shared. No evaluative or judgmental debate was permitted during this session. Below is a summary of those answers.

#### Words Used to Describe the Village of Lincolnwood: Word Cloud



## Exploration of the Village of Lincolnwood’s Desired Future Condition: Visions of the Future

Visions of the Future
<b>Board Responses</b>
More walkable community and sidewalk connectivity that leads to destinations.
More visible/exciting place, bustling downtown at the Mall site.
More amenities/attractions to bring people into the community, more culture and entertainment options, enhance regional connectivity to draw people in - become a destination.
Better utilize Lincoln Avenue - make it a focal point.
More vitality - people want to be here. Some sort of attraction to draw visitors (e.g., museum) - for all ages.
More youth activities to attract families.
Have the same core values - family, housing, trees/environment, and more development.
Enhanced connectivity across the community - multi-modal with multiple attractions. Public transportation to Chicago and around town.
More people being accepting of each other.
“We are on the way.”
<b>Staff Responses</b>
More development and growth in the built environment but the family and residential community still prospering among the changes.
Walkable downtown created/central destination.
Pratt, Lincoln, Crawford - maximize on the opportunities for redevelopment - vacant buildings and land parcels - residential and commercial, more multi-family residential options - broad range of housing for all stages of life.
Planning for the future - in the middle of these plans, focused on hiring a diverse/quality workforce - be the place people want to work. Proactive culture - attract and retain residents and staff.
<b>Police:</b> Use of more technology to enhance efficiency and make things more available to the community, and slower traffic. Body cameras integrated into record management. Use of technology for reporting - automatic integration with police authentication.
<b>Public Works:</b> Community invested in itself - streetscaping, infrastructure, transportation to attract businesses and residents, pave gravel alleys to mitigate stormwater issues and maintenance. Embrace technology - use GIS to track assets and enhance efficiency, alternative fuel sources - more environmentally friendly.
<b>Finance:</b> Downtown district (Lincoln/Pratt) close proximity to Village Hall - row of shops, restaurants, people walking around. Diversify businesses - investing in technology, front counter is a one-stop shop (pay for permits, bills, etc.) - process improvement and customer service, maintain staff for one-on-one interaction with online payment options.
<b>Community Development:</b> Sustaining strong housing stock. More emphasis on commercial development into a series of things rather than individual - more unified approach to the corridors to enhance connection, safety, unity, etc. Become more business-friendly - through policy make things easier to reach the vision.
<b>Fire:</b> More of a non-emergency response (community paramedics - home checks) - less transportation to the hospital and more focus on home health, more use of social workers on staff, use of technology to put out fires, e.g., non-lethal grenade. Most buildings with sprinkler systems - less emphasis on fire - maybe medical services department.
<b>Parks &amp; Recreation:</b> State of the art amenities - entertainment venue, recreation center, expansion of outdoor parks and recreation, diversified programming, e.g., mental health to support other services - police/fire/public works.
<b>Administration:</b> Mall redeveloped, 1860 development completed, continue to do more with same or less - need to leverage resources, live-time information sharing, changes in staffing structure - remote work, balance between human resources and technology. Technology integrated in all functions. EMS Department with nurses on staff instead of the Fire Department. Village workforce more representative of the community. Second floor on Village buildings to enhance space.

## Environmental Scanning Part I

### Surrender or Lead

Participants were introduced to a leadership exercise entitled “Surrender or Lead.” They were asked, in small groups, to respond to a series of structured questions designed to initiate discussion and reveal hopes, perspectives, challenges, opportunities, and possible barriers based on the collective view of each participant’s group. The group’s responses were recorded and are reported below. The **bolded** and underlined sections are key phrases that the group provided in response to the exercise’s open questions and prompts.

#### Group #1

1. We want to **have growth and development, but have vocal opposition and need to find a balance.**
2. The two most important things to focus on are **infrastructure** and **business development** because **these are the future.**
3. If it weren’t for **lack of funding**, we would have **better facilities to support the community.**
4. We need to finally **break ground on the purple hotel site.**
5. **A unified board** will have the biggest impact on the Village in the coming 2-3 years.

#### Group #2

1. We want to be **business friendly**, but **we receive resident opposition.**
2. The most important things to focus on are **being pedestrian-friendly, infrastructure** and **attracting businesses** because of **the need for quality of life enhancement.**
3. If it weren’t for **limited revenue**, we would **resolve flooding issues.**
4. We need to finally **establish Lincoln Avenue as “Main Street.”**
5. **Clearly defining permitting/zoning expectations for prospective businesses** will have the biggest impact on the Village in the coming 2-3 years.

#### Group #3

1. We want to be **diverse**, but **integrate and include everyone in the community.**
2. The two most important things to focus on are **access** and **service** because **without access and service we wouldn’t be a community.**
3. If it weren’t for **objections**, we would have **no audience.**
4. We need to finally **define our plan (identity).**
5. **Commercial development** will have the biggest impact on the Village in the coming 2-3 years.

#### Group #4

1. We want to **fund all projects and address all needs of the community (infrastructure, technology, development)**, but **are financially constrained.**
2. The two most important things to focus on are **financial stability** and **a diverse and represented community** because **it will allow us to move into the future and achieve goals.**
3. If it weren’t for **cyclical uncertainty**, we would **be able to achieve our desired goals more quickly.**
4. We need to finally **move ahead to the 21st Century.**
5. **District 1860** will have the biggest impact on the Village in the coming 2-3 years.

## Environmental Scanning Part II

### Large Group S.W.O.C. Analysis

The next step of the strategic planning workshop involved reviewing and accounting for the internal and external factors present in the environment that can potentially influence the success of the Village, both negatively and positively. Given the exploratory statements and challenges raised in the Surrender or Lead exercise, participants were then asked to identify what constraints and practical difficulties are likely to be encountered that will make it challenging to achieve the desired future state. These elements included both internal and external factors, conditions, trends, regulations, agencies, resources, etc. Furthermore, participants were asked to identify the organization’s **strengths (S)** and **weaknesses (W)**. In what areas does the Village regularly excel, and in what areas are there difficulties or shortcomings in terms of expertise, resources, training, etc.? What **opportunities (O)** are on the horizon that can be used to the Village’s advantage? Conversely, what **challenges (C)** lie ahead that would be obstacles or hindrances? Those answers are captured next.

#### S.W.O.C. EXERCISE (Strengths, Weaknesses, Opportunities, Challenges)

##### Internal

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> <li>• Location</li> <li>• Schools</li> <li>• Parks/recreation</li> <li>• Pool</li> <li>• Our Village staff</li> <li>• Tax base</li> <li>• Excellent restaurants</li> <li>• Library</li> <li>• Touhy corridor/traffic</li> <li>• Culturally diverse</li> <li>• Diversity</li> <li>• Population supportive of environmental initiatives</li> <li>• Talent of both elected officials and staff</li> <li>• Community pride</li> <li>• Vocal community</li> <li>• Fire and police</li> <li>• Village Board</li> <li>• Foresight</li> </ul>	<ul style="list-style-type: none"> <li>• Size</li> <li>• Access to transit</li> <li>• School system</li> <li>• Hidden</li> <li>• Lack of downtown</li> <li>• Lack of indoor recreation center</li> <li>• Government facilities — age, space, maintenance, etc.</li> <li>• Lincolnwood history</li> <li>• Lack of clear identity</li> <li>• Infrastructure</li> <li>• Maintenance</li> <li>• Facilities</li> <li>• Lack of complete capital program</li> <li>• Environmental policy</li> <li>• Limited options for businesses</li> <li>• Lot layout and sizes</li> <li>• Varying perceptions</li> <li>• Varying expectations</li> <li>• Council-Manager form of government by ordinance</li> </ul>

**External**

<b>OPPORTUNITIES</b>	<b>CHALLENGES</b>
<ul style="list-style-type: none"> <li>• Location</li> <li>• Access to transit</li> <li>• School system — programming/community</li> <li>• Downtown — (Pratt, Crawford, Lincoln)</li> <li>• Recreation Center — school facilities could help with this — partnership</li> <li>• Technology</li> <li>• Traffic — drive economic development</li> <li>• Critical mass — Mall/redevelopment</li> <li>• External communication/community outreach</li> <li>• Comprehensive CIP</li> <li>• Tax levy</li> <li>• Environmental initiatives</li> <li>• Vocal community/community pride</li> <li>• Community supports development</li> <li>• Translation services</li> <li>• Centennial Park</li> <li>• Sales tax rate — follow neighbors</li> <li>• Holistic long-term review of revenues               <ul style="list-style-type: none"> <li>- Capital, operations, streamline</li> <li>- 2-year budget</li> </ul> </li> <li>• District 1860 — increase population</li> <li>• 2020 Census — capture the population increase</li> <li>• Village Board — Foresight, establish downtown               <ul style="list-style-type: none"> <li>- Make the decision to develop a downtown</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Location</li> <li>• Vocal community</li> <li>• Size of community</li> <li>• Access to transit</li> <li>• Diversity</li> <li>• Language barriers               <ul style="list-style-type: none"> <li>- Engagement</li> </ul> </li> <li>• School system</li> <li>• Community identity — “hidden gem”               <ul style="list-style-type: none"> <li>- Gateways need improvement</li> <li>- Perceptions vs. reality</li> </ul> </li> <li>• Technology</li> <li>• Village facilities — aging, maintenance, space, etc.</li> <li>• Community pool maintenance/aging</li> <li>• Traffic on Touhy</li> <li>• Traffic congestion</li> <li>• No critical mass</li> <li>• External communication</li> <li>• Infrastructure</li> <li>• Environment — impact on infrastructure (in general)</li> <li>• Federal and State unfunded mandates</li> <li>• Limited opportunity for business, e.g., space</li> <li>• Lack of parking for businesses</li> <li>• Community layout — proximity of conflicting uses</li> <li>• Lack of trust in government</li> <li>• Varying expectations from residents on government standards, norms, services</li> <li>• Very wide socioeconomic gap</li> <li>• Minimum wage</li> <li>• Pressure to maintain low taxes equal to peers</li> <li>• Tax base</li> <li>• Nonprofits coming off tax roles</li> <li>• Imbalanced funding</li> <li>• Police pension funding</li> </ul>

## Nominal Group Goal Identification

With the preceding workshop sessions as a sound foundation for goal setting, the final workshop session was a healthy group discussion of goals and/or action items needed to achieve the future visions as expressed by the group. Agreed upon criteria were used to classify a goal as short- or long-term. The purpose of the exercise is to group goals of roughly the same type together so when prioritization occurs, the participants can avoid the problem of comparing “apples to oranges.”

The agreed upon criteria used for classifying goals as either short- or long-term involved the following: **Short-term goals** were those goals that could or should be completed or substantially underway in the next one to three years. **Long-term goals** were those goals that could or should be completed or substantially underway within a three-to-eight-year time frame. **Complex goals** were goals that required extraordinary resources, specialists, funding, or the agreement of outside organizations or agencies. **Routine goals**, although not necessarily simple, were goals that could be accomplished upon unilateral decision of the board and within present budget streams or with minor revenue enhancements or reallocations.

To begin the process, participants returned to the groups they had worked with during the previous Surrender or Lead exercise. Each member was allotted time to highlight the three or four most important policy and program goals they thought the Village should accomplish in the next one to three years as well as establish long-term goals focused on a three-to-eight-year time frame. The groups then shared their short-and long-term goals with the larger group for feedback and discussion. Goals that participants developed could be highly specific or general.

### Open Group Discussion and Consolidation of Goals

This final phase of the discussion served as the forum for board and staff members to discuss, evaluate, and debate the ideas and goals offered by each participant in the previous sessions. Participants were asked to give their opinions, evaluations and judgments of the worthiness and value of different policy objectives. Participants were also asked to confirm each goal as short- or long-term, especially where similar goals were developed.

# Post-Workshop:

## Goal Prioritization and Board Ranking Exercise

After the workshop, each Board member was asked to delineate, via an online ranking exercise, which goals should be given the highest priority. The Board was provided an online ranking tool where point values were assigned to each goal in each quadrant of the time and complexity matrix by individuals. The calculation of goal prioritization consisted of “forced ranking” where the ranking of each identified goal is an average of the rankings given by all participants. For example, if a goal were given the scores of 2, 5, 6, 6, 1, 2 and 3, the average total would be 3.57. **The lower the score, the higher the priority.** Again, the average totals were based on the ratings provided.

The following illustration presents the dashboard of *high, medium, and lower* priority levels for the short- and long-term strategic goals based on the consensus ranking exercise conducted by the board (Figure 3). The priority levels were determined based on the goal’s average score calculated by the individual board rankings. The goal priority dashboard demonstrates the most important strategic goals, tasks, and objectives for the board and staff to address in the months and years ahead.

**Figure 3. Strategic Goals – Priority Dashboard**

Short-term Routine Goals	Priority Level
Define and promote a “Service First” culture to transform the organizational culture of the Village and enhance the Village’s customer service experience.	High
Undertake community development improvements to enhance customer service and streamline efficiencies.	High
Develop a financial forecast plan for Village revenue and expenses.	Medium
Enhance opportunities to improve communication with the use of multiple platforms to reach all demographics (e.g., translation services, newsletters, senior wellness checks, etc.).	Medium
Identify strategies to host more community-building and cultural events to celebrate the Village’s diversity and continue to promote a sense of welcoming/belonging.	Lower
Undertake strategies to complete the redevelopment of Whistler’s.	Lower

Short-term Complex Goals	Priority Level
Replace land and license building permit software.	High
Complete the Lincolnwood Town Center Concept Plan and identify a purchaser.	High
Develop and implement a plan to identify a hotel to be located at 1860.	High
Conduct a Village-wide water rate analysis.	Medium
Identify and implement quality control strategies for street storage to help mitigate flooding and other stormwater issues.	Medium
Review and update the 2016 Comprehensive Plan to help support the goal of developing a downtown district.	Medium
Undertake a Village-wide facilities audit and develop a facilities plan, including a space needs assessment.	Medium
Develop a Parks and Recreation Master Plan.	Lower
Develop an environmental sustainability plan.	Lower
Develop a Village-wide sidewalk accessibility plan to enhance ADA compliance, community connectivity and walkability, and for Village Parks.	Lower
Develop plans to locate, fund, and construct a Village-owned dog park.	Lower

<b>Long-term Routine Goals</b>	<b>Priority Level</b>
Implement the financial forecast plan for Village revenue and expenses.	<b>High</b>
Transform the Village’s organizational culture to one of Service First through development and implementation of a “Service First” training program and onboarding protocols for new staff along with periodic audits and review of programs.	<b>Medium</b>
Identify, coordinate, and construct a new location for Parks and Recreation Department.	<b>Lower</b>
Continue to re-evaluate, update, and fine-tune a long-term infrastructure plan, which includes Parks and Recreation, including identified funding strategies.	<b>Lower</b>
Undertake a facility/space needs assessment/evaluation for Village Hall specifically Admin/Finance/Building & Zoning.	<b>Lower</b>

<b>Long-term Complex Goals</b>	<b>Priority Level</b>
Identify strategies to redevelop the Lincolnwood Town Center Mall.	<b>High</b>
Develop sites adjacent to District 1860 to attract visitors, businesses, and residents to the Village.	<b>High</b>
Identify strategies to have the Northeast Industrial District (NEID) redevelopment well underway.	<b>High</b>
Establish an entertainment district to be a local and regional attraction.	<b>High</b>
Implement the Village-wide facilities plan.	<b>Medium</b>
Develop a downtown Main Street.	<b>Medium</b>
Implement the Parks and Recreation Master Plan.	<b>Medium</b>
Implement the Village-wide sidewalk accessibility plan, including for Parks and Recreation.	<b>Lower</b>
Implement the Lincolnwood Facilities and Recreation Investment Act.	<b>Lower</b>
Work to have an established identity/brand (e.g., implementation of signage, street lighting, gateways).	<b>Lower</b>
Implement the Village’s environmental sustainability plan.	<b>Lower</b>
Undertake efforts to improve and expand the Village-owned community pool.	<b>Lower</b>

## Strategic Priorities

Ultimately, five key strategic priority areas were identified as an outcome of the process, highlighting activities and initiatives that the Village should focus on in both the short- and long-term. The strategic priority areas identified as a result of the strategic planning process are illustrated below in no particular order.

### Strategic Priority Areas



# Conclusion

The value of the strategic planning process will only be realized if it is used as an active working guide to both the Village Board of Trustees and staff leadership as they pursue issues explored during the strategic planning process. The strategic plan is designed to capture the content of the discussions and to assist the Village in developing implementation plans for their high priority goals.

In the Village's ever evolving operating environment, adapting to the changes in demographics, community trends, technology advancements, best practices, and development opportunities will be paramount. The strategic plan is meant to be a road map for the Village with the flexibility to adapt to those changes. Therefore, it is recommended that the Village undertake a regular review (monthly, quarterly, or semi-annually) of the strategic plan, its goals, and its implementation schedule to identify the need for updates or modifications. In addition, many communities engage in regular strategic planning process updates/renewals annually or every two to three years.

What is apparent from the exchange of ideas and dialogue during the environmental scanning and strategic planning workshop is that the Village is fortunate to have progressive leadership and a management team that is looking ahead and committed to strategic thinking and planning. One noted observer summarized the challenges of organizational progress this way:

*“The art of progress is to preserve order amid change,  
and change amid order...”*

— A.N. Whitehead

We wish you well with the ambitious years that lie ahead.

Handwritten signatures of Greg Kuhn and Jeanna Ballard. The signature for Greg Kuhn is on the left, and the signature for Jeanna Ballard is on the right.

Greg Kuhn and Jeanna Ballard, Project Coordinators and Session Facilitators

# Appendix:

## Focus Group Feedback Summary

One of the key analytical techniques used for focus group notes is an analyst's search for key phrases, words, or terms that emerged during the focus group sessions. Coding is done by analysts' individual readings of the data, followed by key term searches with the aid of document software. The words and phrases listed below are the results of the study team's analysis of the collected focus group notes. At a glance, the reader can discover what terms were used or referred to most frequently in the feedback notes. Using individual analyst's coding, the researcher identifies terms that recur across groups and across questions. The results highlight key topics or issues that should be weighed and considered when proceeding with strategic planning discussions.

The information that follows is a summary of key themes and topics that emerged during the exploratory focus group/outreach sessions. The focus group sessions served as a primer for the strategic planning process. The information that is presented in this summation was designed to add exploratory and thematic information for the Board and Senior Leadership Teams to consider during the strategic planning workshop sessions.

The same exploratory focus group discussion questions were asked to each focus group and are listed below:

1. How would you describe the Village of Lincolnwood to a stranger or someone who doesn't live or work here?
2. If you left Lincolnwood tomorrow, and didn't return for 10-15 years, what do you think you'd see, or what do you hope you'd see, when you return?
3. What do you like best about Lincolnwood? Related to that, what are the strengths/greatest assets of the Village? Opportunities?
4. Can you identify areas or topics in need of attention or improvement? Related to that, what are the weaknesses/greatest needs in Lincolnwood? Threats?
5. What are/should be the top priorities for the Village over the next 3-5 years?
6. If you could change or initiate one key item or thing about the Village, what would it be?

## Overall Themes Based on All Focus Group Feedback



### **Diversity**

- Multiple languages spoken.
- More diverse – younger crowd.
- More “hip” community.
- Gives a voice to the younger generation.
- Bring Lincolnwood into the 21st Century – make it more progressive (e.g., marijuana dispensary, video gaming, etc.).
- Diversity of properties, not just people: residential, retail, etc.

### **Business Environment**

- Village helps businesses thrive and supports them.
- Need to review/relax restrictive regulations (e.g., signage, permitting, video gaming, recreational marijuana).
- Feeling that residential community’s opinions outweigh those of the business community.
- Difficult for businesses to break into the community.
  - Inconsistent messaging on ease of doing business may warrant further examination.
- Overcome being known as “the village of no” and be more business-friendly to help with business attraction and retention.

### **Community Brand/Identity**

- Still trying to master its identity. Need to find a way to distinguish Lincolnwood from Morton Grove, Skokie, or Evanston.
- Develop a niche to stand out from surrounding areas.
- Need to decide what Lincolnwood wants to be.
- No clearly defined downtown area.
- Lack of community brand/identity can hurt the ability to attract a quality workforce.

### **Community & Economic Development**

- Development on corner of Touhy and Lincoln Avenue.
- Redevelopment of Lincolnwood Town Center.
- Redevelop industrial space with entertainment options – commercial/residential with a park – become a gathering space/community hub.
- Attract a local grocery store.
- More retail options/reduce vacancies.
- Plenty of opportunity to grow (e.g., residential, business, and recreation).
- A shopping district with nice restaurants (not all fast food) with safe walkable paths (similar to Park Ridge) along Touhy Avenue.
- Lack of public transportation/connectivity – more options can help mitigate traffic.

### **Sense of Community**

- The Village has the best interest of all community groups at heart.
- Everybody is somebody here.
- People are appreciated here and it's fun to be involved.
- Friendly, helpful police force.
- Community events – family-friendly, variety, something for everyone.
- Service offerings for non-residents (e.g., pool membership).
- Local governments are accessible and meet the needs of the community.
- Great outdoor community – walking paths, access to nature center, pool, bike paths, parks, etc.

### **Inter-governmental Collaboration & Communication**

- Village assistance with better communication and connections between business and industry partners (e.g., Oakton Community College).
- Better communication and information sharing about different community events to those inside and outside the community.
- Enhanced collaboration between government units and community groups – can help with marketing/advertising to promote Lincolnwood.
- Need to identify and improve communication with all the different community demographics to help address different needs.

### **Review of the Village's Strengths and Weaknesses**

#### ***Strengths***

- Strategic location.
- Proximity to Chicago.
- Diversity.
- Outstanding schools.
- Great place to raise a family.
- Clean parks.
- Town feels like one large neighborhood.
- Close-knit community; everyone knows each other.
- Good return on investment and taxes.
- Public safety/exceptional police department.
- Friendly, helpful village staff.
- Capital infrastructure plan for improvements and maintenance.

### ***Weaknesses***

- Lack of certain amenities, especially grocery stores.
- Lack of community identity.
- Lack of downtown.
- Not much foot traffic/sidewalks.
- Lack of communication/outreach between government and different racial/ethnic groups.
- Village government more partisan than reflective of residents' views.
- A need to be more business-friendly.
- Perceived as the “Village of no.”
- Lack of collaboration with neighboring communities.
- Cumbersome process for modifying or constructing houses.
- Inconsistent code enforcement.
- Road safety.
- Street lighting.

### **Aggregate View of Top Priorities**

- Redevelopment – Touhy and Lincoln, Lincolnwood Town Center, and the Purple Hyatt Hotel site.
- Collaboration and communication across the different levels and units of government and the community.
- Business-friendly environment.
- Progressive and strategic growth.
- Creating a strong and unique community identity.

## **Similarities and Differences in Focus Group Data**

### Comparing 2020 to 2021 Data

It is important to note that the Village started the strategic planning process in spring 2020 but had to postpone the process due to the impact of COVID-19. Prior to delaying the process, six focus groups were conducted and the NIU-CGS study team reviewed the 2020 focus group data in comparison to the 2021 focus group feedback. Below is a summary of those comparisons.

#### **Similarities**

- Diversity; at least 85 languages, many religions; melting pot.
- Redevelopment – Toughy and Lincoln, Lincoln Town Center, Purple Hyatt Hotel Site.
- Welcoming community; good place to raise a family.
- Excellent schools.
- Needs a local grocery store.
- Fix traffic issues.
- Community lacks a brand/identity.
- Professional, helpful police department; low crime rate.

#### **Differences**

- Redevelop Republic Bank of Chicago (not mentioned in 2021 focus groups).
- More emphasis on being business-friendly in 2021.
- A staff focus group was conducted in 2020 but not again in 2021. Staff priorities to highlight:
  - Technology maintenance/integration – streamline.
  - Resources needed – staffing, professional development, training, equipment, flex scheduling, etc.
  - Centralize Parks and Recreation and include a fitness center with flexible hours.
  - Emergency management planning for staff (panic buttons, plexiglass).
  - A space needs study.



# Budget Structure



## CALENDAR YEAR 2025 BUDGET DEVELOPMENT CALENDAR

Due Date	Action Item	Responsible
<input type="checkbox"/> April 19, 2024	Develop Calendar Year (CY) 2025 Budget Calendar	Finance Director
<input type="checkbox"/> June 5, 2024	Review CY 2025 Budget Calendar with Department Directors	Finance Director
<input type="checkbox"/> June 19, 2024	Kick-off Meeting with Village Manager and Department Directors to present Guidelines and Assumptions, including Strategic Plan Budget	Finance Director
<input type="checkbox"/> June 24, 2024	CY 2025 Budget entry available for Departments, including projections for CY 2024 (expenditures and revenues)	Finance Department
<input type="checkbox"/> July 8, 2024	Release of CY 2025 CIP Document for Departments to Populate	Finance Director
<input type="checkbox"/> August 5, 2024	CY 2024 Budget projections due to Finance	All Departments
<input type="checkbox"/> August 5, 2024	Fee Survey Recommendations Due to Finance	All Departments
<input type="checkbox"/> August 9, 2024	CY 2025 Budget entry due <ul style="list-style-type: none"> <li>- Includes Personnel Request</li> <li>- Includes Capital Projects</li> </ul>	All Department Directors
<input type="checkbox"/> August 9, 2024	CY 2025 Revenue estimate finalized	Finance Department
<input type="checkbox"/> Week of August 12, 2024	Discussion with individual Departments on CY 2025 Budget Requests, including CIP and Personnel recommendations	Village Manager, Asst. Village Manager, Finance Director and Department Directors
<input type="checkbox"/> August 30, 2024	Draft CIP Workbook Complete	All Department Directors
<input type="checkbox"/> September 9, 2024	CY 2025 Budget Finance Committee Meeting	Finance Committee and Department Directors
<input type="checkbox"/> September 25, 2024	Department Narratives, Goals & Performance Measurers Due to Finance Department	All Department Directors
<input type="checkbox"/> October 28, 2024	CY 2025 CIP Budget Workshop Review Draft CIP	Village Board and All Departments
<input type="checkbox"/> October 29, 2024	CY 2025 Budget Workshop <ul style="list-style-type: none"> <li>- Draft Budget Presentation</li> <li>- Review Fee Recommendations</li> <li>- Review Personnel Budget</li> </ul>	Village Board and All Departments
<input type="checkbox"/> November 19, 2024	CY 2025 Budget Presentation	Finance Director
<input type="checkbox"/> December 3, 2024	Hearing and Consideration of 2024 Property Tax Levy Ordinance Consideration of Calendar Year 2025 Budget Consideration of Salary Ordinance Consideration of Fee and Fine Resolution	Village Board
<input type="checkbox"/> January 7, 2025	Hearing and Consideration of CY 2025 Appropriations Ordinance Consideration of CY 2024 Budget Amendment ( <i>If needed</i> )	Village Board



# Budget Structure

## Fund Structure

The Villages uses funds to report its current financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. All of the funds of the Village are divided into three categories: governmental, proprietary and fiduciary funds.

## Governmental Funds

**Governmental Funds** are used to account for most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue fund), the acquisition or construction of general capital assets (capital projects funds), and the servicing of long-term debt (debt service funds).

- The **General Fund** is the main operating fund for the Village. This is primarily used by the Village for which revenues and expenditures are not legally restricted for use. This fund accounts for the resources to fund Police, Fire, most operational and maintenance aspects of Public Works, Community Development and other functions required to support direct services to the community, such as financial management, legal, risk management, human resources, communications and day-to-day administration. There is also a limited amount of capital expenditures that are funded with General Fund revenues and/or reserves.
- The **Special Revenue Funds** are governmental funds used to account for the proceeds of specific sources (other than special assessments, expendable trust funds, or major capital projects) that are legally restricted to expenditures for specified purposes. The Village has special revenue funds: the Northeast Industrial District TIF Fund, the Motor Fuel Tax Fund, Transportation Improvement Fund, and North Lincoln TIF Fund.
- The **Capital Projects Funds** are governmental funds used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the Enterprise Fund). The Village currently has five capital project funds.
- The **Debt Service Funds** is used to account for the accumulation of funds for the biannual payment of principal and interest on general long-term debt.



## Proprietary Funds

**Proprietary Funds** are established to account for the financing of self-supporting activities of governmental units that render services on a user basis to the general public. Depreciation expenses are recorded in Enterprises Funds, but the Village excludes this non-cash expense from its budget. The Village maintains one major enterprise funds, the Sewer and Water Fund.

- The **Water and Sewer Fund** provides resources for the distribution of Village’s water and is funded largely by user charges. All activity necessary to provide such services are accounted for in this fund, including administration, operations, maintenance and billing and collection.

## Non-Major Governmental Funds

- The Village has three **Special Revenue Funds** in the Non-Major Governmental Funds: Transportation Improvement Fund, Northeast Industrial District TIF Fund, the North Lincoln TIF Fund, and the Motor Fuel Tax Fund.

## Fiduciary Funds

- The **Police Pension Fund** is a fiduciary fund used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the Village’s Police Department. The fund is governed by the Illinois Compiled Statutes (ILCS) as well as a separate pension board, comprised of fund members (those who qualify for or are receiving a pension) and appointed members by the community.



# Financial Policies

# Financial Policies

## Introduction

These Financial Policies set forth the framework for financial planning and decision-making to preserve, promote and enhance the fiscal stability in the Village of Lincolnwood. The policies represent a foundation to address changing circumstances and conditions and assist in the decision-making process while maintaining the Villages solid financial condition. These policies have been formally adopted by the Village Board and cover three (3) specific categories:

- Revenues
- Expenditures
- Financial Planning

The policies were developed in accordance with the Government Finance Officers Association's (GFOA) Recommended Practices for Budgeting and Fiscal Policy.

## Revenues

### **Maintain a Diversified Revenue Structure**

The Village shall attempt to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in a single revenue source. The Village shall diversify its revenue base in order to reduce its dependence upon Real Estate Property Taxes.

The Village shall follow an aggressive policy of collecting revenues and seeking public and private grants and other outside sources of revenue to fund projects.

### **Setting of Fees and User Charges**

The Village shall establish Fees and User Charges at a level related to the total cost (i.e., operating, direct, indirect and capital expenditures and debt service) of providing that service. The Village shall review all fees and charges annually in order to keep pace with the cost of providing the service. The Village and Parks & Recreation Department shall strive to maintain the real estate tax levy subsidy to the Parks & Recreation Department. The balance of the Parks & Recreation department's operating costs shall be offset by user fees charged for services rendered. Fees shall not be set at a level that results in revenue that is used to subsidize other non-parks & recreation services.

The revenue system of the Village shall strive to maintain equality in its structure. The Village shall minimize or eliminate all forms of subsidization between funds, services, utilities and customers. However, it is recognized that Public Policy decisions may lead to subsidies in certain circumstances, e.g., Senior Citizen welfare.

**Property Taxes** - Limit total annual property tax levy increases to the Cook County Consumer Price Index (CPI)

Although the Village is not restricted in its annual levy of taxes, the Village Board has a self-imposed cap on the annual increase in the property tax levy. The Village may not increase the annual property tax levy in excess of the Cook County CPI increase applicable as of the prior December, except as the Board determines to be necessary in order to satisfy the Village's pension payment obligations. This will limit the Village's dependence on a single source of revenue and prevent property owners from being overburdened by spikes in the tax rate.

#### **Use of One-Time Revenues**

The Village will not allocate one-time revenues towards the funding of continuing operating expenses. Any one-time revenue (i.e. sale of Village property) will be used to fund a one-time capital expenditure. The Village shall avoid using temporary revenues to fund routine operating expenses.

## **Expenses**

#### **Maintain Adequate Public Safety Programs**

The expenditure policy of the Village provides for the level of expenditures sufficient to ensure the ongoing health, safety and welfare of the citizens and the review of services to monitor if they are being provided effectively and efficiently as possible. The Village shall fully fund its Pension Plans consistent with the actuarial valuation requirements as presented by the Illinois Department of Insurance.

#### **Procurement System Policies**

The Village Manager shall be responsible for the purchase and contract of goods and services on behalf of the Village and shall develop and implement administrative procedures in conformity with ordinances and state statutes to perform this function.

The Village shall maintain purchasing rules and regulations for internal use and shall distribute said rules to all eligible vendors at the appropriate time. The operation of the Village's purchasing system shall encourage full and open competition on all purchases and sales subject to the competitive bidding regulations, approval of the Village Board and formal quotations as written in the Municipal Code.

The Department Directors are authorized to use State contracts in lieu of issuing bids when it is to the economic advantage of the Village.

The Village shall purchase recycled or otherwise environmentally friendly products whenever possible.

# Financial Planning

## **Annual Budget**

The budget process provides the primary mechanism by which key decisions will be made regarding the levels and types of services to be provided within the estimated available resources.

The annual budget shall be developed in accordance with the financial policies and priorities as set forth by the Village Board.

## **Balanced Budget Policy**

A balanced budget shall be adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) as promulgated by GASB. Revenues shall be recognized when measurable and available.

Expenditures shall be charged against the budget when measurable, a liability has been incurred and due and payable. All budgetary policies shall conform to state regulations and GAAP.

The Finance Department shall maintain a budgetary control system to ensure adherence to the Budget and shall prepare monthly financial reports comparing actual revenues and expenditures with budgeted amounts.

The Enterprise (Water and Sewer Fund) operation of the Village is to be self-supporting, i.e., current (charge for service) revenues shall cover current operating expenses, including Debt Service and Capital Expenditures and Improvements.

The Department Director shall integrate operating efficiency, operating effectiveness, customer satisfaction and human resource efficiency measurements into their department's budget. Department directors shall be required to link service levels to funding levels.

The Village shall strive to avoid short-term borrowings to meet current cash flow requirements. However, the Village may enter into short-term borrowing should a critical emergency need arise.

The Village shall estimate its budgeted revenues conservatively, using an objective and analytical approach.

## **Maintain Legal Appropriations and Budget Amendments**

Expenditures for the Village are established by the Appropriation Ordinance approved by the Village Board on an annual basis. The annual Appropriation Ordinance is required by the Illinois Compiled Statutes and sets forth the legal maximum spending limits for the Village of Lincolnwood. Historically,

the appropriation authority requested represents the budgeted amount plus 15%, which accounts for possible changes to planned expenditures that may take place during the course of the fiscal year.

The budget shall be adopted at the legal level of control of a Department within the Fund (i.e., the expenditures shall not exceed the total for any department within a fund without the Village Board approval). The Director of Finance shall have the authority to transfer within a department within the same fund from one line item to other line items. Current costs shall be financed with current revenues, including the use of authorized fund balance. The Village shall not balance current expenditures through the obligation of future year's resources. When necessary, staff will prepare budget amendments as needed for the Village Board's approval to more accurately reflect the actual expenditures of the Village.

### **Fund Balance Reserve Policy**

The purpose of this policy is to establish guidelines in providing for an unrestricted reserve balance in the Village's General Fund as well as other operating and capital funds.

Adequate fund balance is necessary to provide for operational stability and to provide for needs caused by unforeseen events. Additional benefits of maintaining a strong fund balance include higher interest earnings to support the annual budget and the maintenance of the Village's bond rating. This policy provides for a minimum amount of unreserved fund balance in the General Fund and other funds should maintain. All fund balances will be reviewed annually during the budget process.

- **General Fund:** Fund balance shall be maintained at a level equal to 25-35% of the current fiscal year's expenditures. Should fund balance drop below the 25% level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable time.

Planned drawdown of fund balance below the 25% level will be permitted for operational purposes to cover extraordinary expenditures or bridge a revenue shortfall. Reductions in fund balance are meant to be short term only and must be resolved through the implementation of a new permanent revenue source or reduction in expenditure levels.

Surplus funds above the 35% level will be designated for the purchase of new or replacement capital equipment and capital expenditures.

- **Debt Service Fund:** At the end of each fiscal year, there shall be a minimal fund balance in the Debt Service Fund. The annual revenues comprised of state and home rule sale taxes should equal the annual expected bond principal and interest payments.

- **Water and Sewer Fund:** Fund balance shall be maintained at a level equal to 30% of the current fiscal year's expenditures.

Should fund balance drop below the 30% level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable time.

Planned drawdown of fund balance below the 30% level will be permitted for operational purposes to cover extraordinary expenditures or bridge a revenue shortfall. Reductions in fund balance are meant to be short term only and must be resolved through the implementation of a new permanent revenue source or reduction in expenditure levels.

Surplus funds above the 30% level can be used to support ongoing water and sewer capital projects or to defer or decrease future rate increases.

- **Police Pension Fund:** The fund balance shall be adequate to fully fund the Police Pension Fund by the date required. An annual actuarial study will be performed to determine the appropriate level of funding and will be paid by the Village and the Police Pension Fund on rotating years.
- **All other Funds:** All other funds are used primarily for capital improvements or special revenue purposes. These balances will be reviewed annually to determine their adequacy for the expenditures scheduled.

#### **Update the Five-Year Operating Forecast on an Annual Basis**

The Village shall prepare a five year revenue projection with an annual update. This projection shall be used for the preparation of the operating budget.

A fee schedule shall be prepared and maintained annually. This schedule shall be utilized to adjust fees and user charges. The fee schedule shall include at least the following information: the legal authorization; the revenue source; and amount of fee.

#### **Financial Reporting**

The Village's accounting and financial reporting systems shall be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers' Association (GFOA).

An annual audit shall be performed by an independent certified public accounting firm.

The financial system shall include internal controls to monitor revenues, expenditures and program performances on an ongoing basis.

**Debt Service Administration.** The purpose of this policy is to establish parameters and provide guidance governing the issuance, management, evaluation of and reporting on all debt obligations issued by the Village.

The issuance of long-term debt shall be limited to capital projects, improvements or replacement equipment that cannot be financed from current resources.

When the Village utilizes long-term debt financing it shall ensure that the debt is financed soundly by: conservatively projecting the revenue sources that shall be utilized to repay the debt; every effort shall be made to limit the payback period of the debt to 80 percent of the useful life of the capital expenditure; determine that the cost benefit of the capital expenditure including interest cost shall benefit future citizens; and the amount of long-term debt financing for capital expenditures shall not exceed 90 percent of the fair market value of the cost.

The Village's annual general fund principal and interest debt service cost shall not exceed 15 percent of the amount of general fund revenue.

The Director of Finance is responsible for maintaining relationships with the rating agencies that assign ratings to the Village's various debt obligations. This effort includes providing periodic updates on the Village's general financial condition along with coordinating meetings and presentations in conjunction with a new debt issue.

The Village shall try to keep the average maturity of general obligation bonds at or below ten years.

The Village shall conduct financings on a competitive bid basis. However, negotiated financings may be used to market volatility or the use of an unusual or complex financing or security structure.

**Fixed Asset Capitalization Policy and Five-Year Capital Improvement Program**

In order to properly record the purchase of assets in accordance with Generally Accepted Accounting Principles (GAAP) and requirements from the Governmental Accounting Standards Board (GASB), the Village must capitalize certain expenditures each year. The purpose of this policy is to provide control and accountability over capital assets, and to gather and maintain information that complies with financial reporting requirements. Assets are capitalized at the time of acquisition. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Asset Class	Useful Life
Parks and Improvements	10-25 Years
Buildings and Structures	35 Years
Equipment and Furniture	5-30 Years
Vehicles and Heavy Equipment	5-30 Years
Streets, Sidewalks and Alleys	30 Years
Waterworks System	30 Years

The following capitalization categories and thresholds for future use to reduce the administrative burden associated with small dollar transactions.

<b>Asset Class</b>	<b>Capitalization Threshold</b>
Parks and Improvements	\$20,000
Buildings and Structures	\$100,000
Equipment and Furniture	\$20,000
Vehicles and Heavy Equipment	\$20,000
Streets, Sidewalks and Alleys	\$100,000
Waterworks System	\$100,000

A CIP shall be developed for a period of five years. As resources are available the most current year of the CIP shall be incorporated into the current year operating budget. The CIP shall be reviewed and updated annually.

The Village’s municipal gasoline tax shall be deposited into the Transportation Improvement Fund to provide for the necessary repair and replacement of streets and other transportation related improvements.

**Ethic Policies**

Public service is a public trust. Each Village employee has a responsibility to the citizens of the Village of Lincolnwood for honesty, loyalty and the performance of their duties under the highest ethical principles.

All employees shall strive to avoid the appearance of wrongdoing by treating all contractors and vendors impartially, by not accepting gratuities, safeguarding proprietary information and avoiding conflicts of interest.

Any employee shall be prosecuted to the extent of the law in any instance where the employee is proven to have committed an illegal act, such as theft.



# Budget Summary

# GENERAL FUND BUDGET SUMMARY

## CY 2025 Budget Request

General Fund	FY 2023 Actual	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
<b>Revenues</b>					
Taxes	22,458,468	13,651,735	24,541,303	22,187,000	23,284,410
Licenses & Permits	1,385,100	1,400,044	1,132,762	1,537,700	1,584,010
Charges for Services	989,206	595,211	1,012,759	1,013,800	1,026,900
Fines and Forfeitures	259,961	87,279	319,417	138,700	143,700
Intergovernmental	131,564	81,032	131,664	120,000	122,000
Grants	150,732	104,024	1,755,000	252,500	100,000
Investment Income	365,232	450,925	160,000	488,785	440,000
Other Revenues	380,390	434,843	241,000	861,000	324,650
Parks & Recreation	1,713,009	1,339,184	1,641,060	1,528,557	1,782,100
Transfers In	-	-	260,000	200,000	800,000
<b>Total Revenue</b>	<b>\$ 27,833,662</b>	<b>\$ 18,144,277</b>	<b>\$ 31,194,965</b>	<b>\$ 28,328,042</b>	<b>\$ 29,607,770</b>
<b>Expenditures</b>					
Village President & Board	109,261	70,992	117,282	118,370	122,620
Village Clerk	17,531	18,088	19,212	18,612	19,212
Community Development	1,503,649	730,739	1,250,386	1,615,159	1,755,241
Engineering	95,628	84,796	149,500	149,500	165,500
Finance Department	1,063,493	729,749	947,953	1,061,952	1,135,248
Fire Department	3,971,933	3,068,561	6,096,940	4,436,337	4,937,335
Information Technology	728,757	689,979	1,079,398	1,111,285	1,039,043
Legal	360,480	244,365	419,948	359,427	419,921
Parks and Recreation	2,789,197	1,898,024	4,691,155	2,900,736	3,023,910
Police Department	9,392,603	5,963,851	9,698,831	10,060,657	10,142,349
Public Works Department	4,136,003	4,145,744	6,209,606	6,999,330	5,176,506
Village Manager's Office	1,041,876	707,043	1,017,848	1,006,118	1,137,760
Transfer to Capital Fund - Projects	-	-	-	-	2,473,707
Transfer to Capital Fund - Facilities	-	-	-	-	1,230,000
Transfer to Transportation Improvement	-	-	-	-	1,054,000
<b>Total Expenditures</b>	<b>\$ 25,210,411</b>	<b>\$ 18,351,931</b>	<b>\$ 31,698,059</b>	<b>\$ 29,837,483</b>	<b>\$ 33,832,352</b>
<b>Net Income (Loss)</b>	<b>\$ 2,623,251</b>	<b>\$ (207,654)</b>	<b>\$ (503,094)</b>	<b>\$ (1,509,441)</b>	<b>\$ (4,224,582)</b>

### CY 2025 Draft Budget Notes

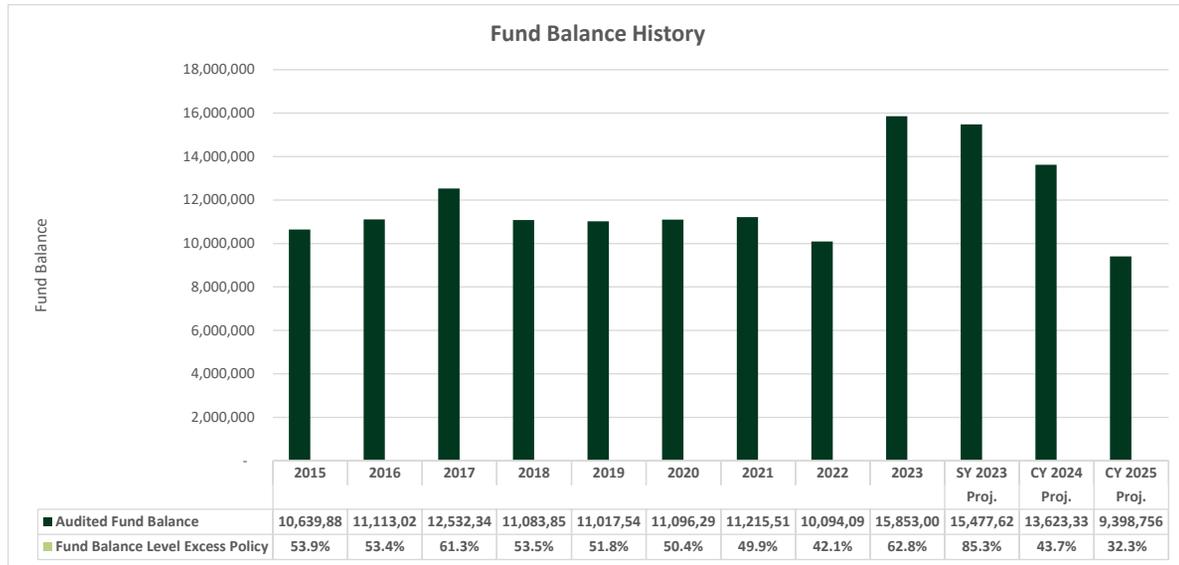
Certain capital costs are now budgeted in the Capital Projects and Capital Facilities Fund with an interfund transfer from the General Fund

<b>Department</b>	<b>Personnel</b>	<b>Services</b>	<b>Commodities</b>	<b>Other</b>	<b>Total Operating</b>
100: President and Village Board	64,100	6,500	52,020	-	122,620
110: Village Clerk	8,612	10,100	500	-	19,212
200: Village Manager's Office	963,516	51,000	123,244	-	1,137,760
210: Finance Department	795,953	210,325	128,970	-	1,135,248
230: Legal Division	-	419,921	-	-	419,921
240: Community Development Department	1,102,574	196,042	56,625	400,000	1,755,241
250: Information Technology	-	899,860	139,183	-	1,039,043
290: Engineering Division	-	165,500	-	-	165,500
300: Police Department	8,811,039	921,810	409,500	-	10,142,349
350: Fire Department	269,187	4,280,861	387,287	-	4,937,335
400: Public Works Department - Administrative Division	469,698	40,000	37,650	-	547,348
410: Public Works Department - Vehicle Maintenance Division	262,913	-	53,800	-	316,713
420: Public Works Department - Building Maintenance Division	228,192	129,000	240,300	-	597,492
440: Public Works Department - Street Maintenance Division	854,667	118,000	1,759,100	-	2,731,767
430: Parks and Recreation Department - Park Maintenance Division	620,512	103,124	259,550	-	983,186
500: Parks and Recreation Department - Administration	866,487	46,360	62,625	-	975,472
504: Parks and Recreation Department - Special Events Division	-	69,350	89,050	-	158,400
508: Parks and Recreation Department - Permits Division	91,503	-	1,550	-	93,053
530: Parks and Recreation Department - Day Camp Division	430,600	45,000	78,879	-	554,479
560: Parks and Recreation Department - Aquatic Center	538,753	19,100	323,850	-	881,703
571: Parks and Recreation Department - Community Center Division	54,193	115,960	45,650	-	215,803
580: Parks and Recreation Department - Special Education	-	145,000	-	-	145,000
Transfer to Transportation Improvement (Food & Bev Tax Catch-Up)	-	-	-	1,054,000	1,054,000
<b>Total</b>	<b>\$ 16,432,499</b>	<b>\$ 7,992,813</b>	<b>\$ 4,249,333</b>	<b>\$ 1,454,000</b>	<b>\$ 30,128,645</b>

**GENERAL FUND POLICY**

Fund balance shall be maintained at a level equal to 25-35% of the current fiscal year’s revenues through CY 2024. If approved by the Village Board, it is recommended that Fund Balance Policy use current fiscal year's expenses instead. Should fund balance drop below the 25% level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable time. **Surplus funds above the 35% level will be designated for the purchase of new or replacement capital and transferred into Capital Project Fund or Capital Facilities Fund (created in CY 2025 Budget)**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proj. SY 2023	Proj. CY 2024	Proj. CY 2025
Audited Fund Balance	10,639,883	11,113,026	12,532,345	11,083,853	11,017,540	11,096,291	11,215,515	10,094,098	15,853,008	15,477,627	13,623,337	9,398,756
Fund Balance Level Excess Policy	53.9%	53.4%	61.3%	53.5%	51.8%	50.4%	49.9%	42.1%	62.8%	85.3%	43.7%	32.3%
Budgeted Revenue	19,736,489	20,793,675	20,442,803	20,688,569	21,243,223	22,008,390	22,473,758	23,982,867	25,254,511	18,144,277	31,194,965	
Budgeted Expense (effective CY 2025)												29,069,645



# OTHER FUNDS BUDGET SUMMARY

## CY 2025 Budget Request

Revenues	FY 2023	SY 2023	SY 2023	CY 2024	CY 2024	CY 2025
	Actual	Budget	Projected	Budget	Projected	Budget
Water and Sewer Fund	4,483,994	3,555,638	4,092,080	5,013,900	8,724,602	7,122,900
Motor Fuel Tax Fund	886,369	535,000	580,711	750,000	4,098,000	2,720,000
Storm Water Management	682,109	401,500	4,226,201	700,000	845,143	1,525,000
Private Water Line Assistance	43,673	40,000	-	40,000	88,000	-
Transportation Improvement	431,040	267,800	420,376	680,000	961,000	2,654,000
Devon/Lincoln TIF	364,458	827,750	697,891	1,176,250	1,280,000	1,350,000
North Lincoln TIF	77,370	151,100	208,854	225,000	1,575,543	1,654,000
<b>Total Revenue</b>	<b>\$ 6,969,014</b>	<b>\$ 5,778,788</b>	<b>\$ 10,226,113</b>	<b>\$ 8,585,150</b>	<b>\$ 17,572,288</b>	<b>\$ 17,025,900</b>

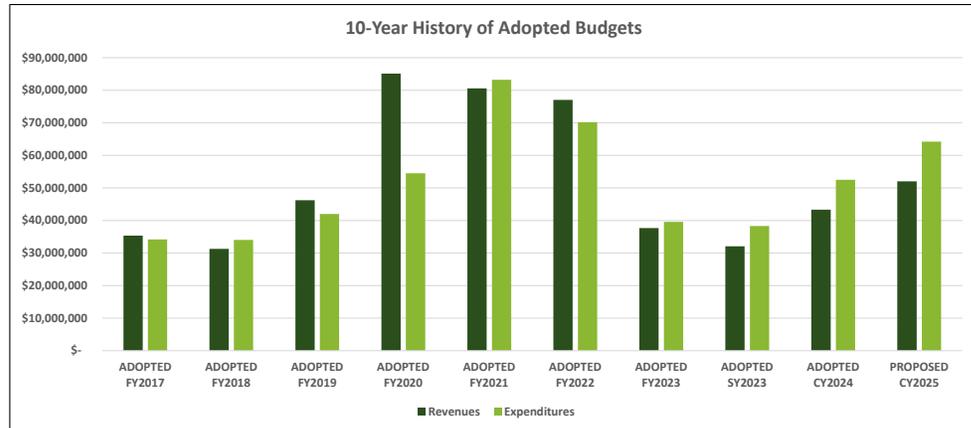
Expenditures	FY 2023	SY 2023	SY 2023	CY 2024	CY 2024	CY 2025
	Actual	Budget	Projected	Budget	Projected	Budget
Water and Sewer Fund	3,516,162	4,925,680	3,691,679	10,829,546	10,630,758	13,272,905
Motor Fuel Tax Fund	3,338,000	3,460,000	2,266,334	3,678,000	4,154,635	4,674,712
Storm Water Management	350,450	3,560,000	3,775,579	100,000	1,810,257	1,968,375
Private Water Line Assistance	30,000	40,000	24,371	40,000	38,000	-
Transportation Improvement	432,500	307,000	37,641	217,000	117,731	3,615,750
Devon/Lincoln TIF	113,650	846,000	132,655	81,000	331,000	891,000
North Lincoln TIF	761,000	460	802,523	500	1,083,101	1,071,986
<b>Total Expenditures</b>	<b>\$ 8,541,762</b>	<b>\$ 13,139,140</b>	<b>\$ 10,730,783</b>	<b>\$ 14,946,046</b>	<b>\$ 18,165,482</b>	<b>\$ 25,494,728</b>

**CY 2025 Budget Note:**

Effective in CY 2025, Private Water Line Assistance has been merged in the Water and Sewer Fund

**HISTORY OF ADOPTED BUDGETS**  
**ALL FUNDS**

Revenues	ADOPTED FY2017	ADOPTED FY2018	ADOPTED FY2019	ADOPTED FY2020	ADOPTED FY2021	ADOPTED FY2022	ADOPTED FY2023	ADOPTED SY2023	ADOPTED CY2024	PROPOSED CY2025
General	20,442,803	20,688,569	21,243,223	22,008,390	22,473,758	23,952,616	25,254,511	19,146,983	31,194,965	29,607,770
Motor Fuel Tax	301,100	306,000	350,000	360,000	7,644,000	3,848,576	1,535,085	535,000	750,000	2,720,000
Transportation Improvement	302,000	300,000	530,500	667,000	562,000	430,000	430,250	267,800	680,000	2,654,000
NEID TIF	4,520,500	601,000	1,302,000	1,404,000	-	-	-	70,000	-	-
Devon/Lincoln TIF	1,292,000	480,000	669,000	704,000	839,000	1,976,250	1,177,750	827,750	1,176,250	1,350,000
North Lincoln TIF	-	-	-	35,000,000	35,000,000	35,085,000	150,300	151,100	225,000	1,654,000
Debt Service	690,581	692,931	210,381	2,102,500	3,912,234	12,500	402,713	4,000,000	-	1,380,627
Private Water Line Assistance	25,000	25,000	25,000	25,000	25,000	-	40,000	40,000	40,000	-
Storm Water Management	-	-	-	3,900,000	1,300,000	3,000,000	625,000	401,500	700,000	1,525,000
Water and Sewer	5,008,000	5,096,000	18,375,000	15,440,000	4,900,000	4,900,000	4,905,734	3,555,638	5,013,900	7,122,900
Police Pension	2,780,000	3,099,400	3,520,000	3,503,000	3,931,300	3,840,000	3,121,660	3,102,800	3,510,000	4,025,000
<b>Total Revenue</b>	<b>\$ 35,361,984</b>	<b>\$ 31,288,900</b>	<b>\$ 46,225,104</b>	<b>\$ 85,113,890</b>	<b>\$ 80,587,292</b>	<b>\$ 77,044,942</b>	<b>\$ 37,643,003</b>	<b>\$ 32,098,571</b>	<b>\$ 43,290,115</b>	<b>\$ 52,039,297</b>
Expenditures	ADOPTED FY2017	ADOPTED FY2018	ADOPTED FY2019	ADOPTED FY2020	ADOPTED FY2021	ADOPTED FY2022	ADOPTED FY2023	ADOPTED SY2023	ADOPTED CY2024	PROPOSED CY2025
General	20,035,310	21,408,990	22,152,109	22,863,860	23,529,673	24,046,431	26,107,736	22,252,853	31,698,059	33,832,352
Motor Fuel Tax	840,100	495,500	984,370	2,492,500	3,719,000	3,395,500	3,756,000	878,000	3,678,000	4,674,712
Transportation Improvement	1,037,881	229,881	496,381	566,500	760,560	551,000	375,000	307,000	217,000	3,615,750
NEID TIF	3,127,951	2,412,525	2,091,900	2,272,430	348,000	1,500,000	-	-	-	-
Devon/Lincoln TIF	569,725	480,000	700,920	661,000	440,500	491,000	846,000	846,000	81,000	891,000
North Lincoln TIF	-	-	-	1,450,000	32,730,000	27,150,000	694,000	30,460	500	1,071,986
Debt Service	686,631	689,931	210,381	2,102,500	3,912,234	403,973	402,713	1,945,585	2,443,397	1,393,127
Private Water Line Assistance	25,000	25,000	25,000	25,000	25,000	40,000	40,000	40,000	40,000	-
Storm Water Management	-	-	-	3,530,000	2,378,734	3,000,000	175,000	3,560,000	100,000	1,968,375
Water and Sewer	5,218,427	5,554,912	12,412,146	15,490,167	12,176,309	6,214,137	3,810,598	4,925,680	10,829,546	13,272,905
Police Pension	2,670,836	2,725,794	2,943,319	3,072,356	3,161,002	3,377,363	3,373,605	3,526,600	3,429,700	3,494,500
<b>Total Expenditures</b>	<b>\$ 34,211,861</b>	<b>\$ 34,022,533</b>	<b>\$ 42,016,526</b>	<b>\$ 54,526,313</b>	<b>\$ 83,181,012</b>	<b>\$ 70,169,404</b>	<b>\$ 39,580,652</b>	<b>\$ 38,312,178</b>	<b>\$ 52,517,202</b>	<b>\$ 64,214,707</b>





# Personnel Summary

# Personnel Summary

## Introduction

The Village’s pay plan includes compensation guidelines and salary ranges which are used for salary administration throughout the Village.

The plan establishes the salary schedule, position titles and position classifications for all employees of the Village, except the Village Manager and position included in collective bargaining units. The Village Manager is employed by the Village under an employment agreement provided by the Village Board. Collective bargaining agreements are negotiated with the Village’s two represented employee groups and set forth salary ranges for bargaining unit positions, approved by the Village Board at the conclusion of the bargaining progress.

## Non-Unionized Employee Compensation Program

### Introduction

As presented in the Village’s Administrative Protocol, it is the desire of the Village to administer a compensation program for non-union employees that will retain and recruit highly competent employees. To meet this end, the Village will maintain compensation ranges that are commiserate with the level of responsibility inherent in the position, and are competitive with that paid for similar positions by comparable local government employers. Therefore, it is the goal of the Village to ensure both internal and external equity for all non-union positions is maintained. The Village Manager’s Office will maintain a compensation schedule for all non-union employee classifications.

The Village administers a merit-based compensation system whereby all movements within the compensation range are determined by an employee’s relative success in meeting organizational goals as measured through an employee performance evaluation.

## Administrative Protocol for Establishing Compensation Ranges

The following shall be the protocol followed by the Village Manager to establish the compensation ranges for all non-union employees:

- 1) It is hereby the goal of the Village to maintain compensation ranges that are competitive with similar communities. Every three years, the Village Manager shall conduct a compensation study of similar communities to determine the relative comparability in relation to internal and external market factors. If the results of the study indicate that certain compensation ranges are no longer competitive with the market, the Village Manager may make recommendations to the Village Board for range adjustments that will

bring the range in line with the market. The range's minimum will be established as 32% of the range maximum. No employee's actual pay shall exceed the applicable compensation range without the approval of the Village Manager.

- 2) As part of each budget preparation process, the Village Manager shall survey similar communities to determine the cost of living adjustments (COLA) being applied.

Based on the survey results, the Village Manager shall provide a recommendation to the Village Board for the COLA. The Village Board adopted COLA shall be applied to all non-union compensation ranges, and actual pay rates, effective January 1. The Calendar Year 2025 Budget includes a 3.0% COLA for non-unionized employees.

## **Administrative Policy for Determining Performance Compensation Adjustments**

The Village is committed to administering a merit-based compensation program that will provide a monetary incentive for employees who consistently demonstrate performance that meets standards, exceeds standards, and is outstanding. The following shall be the policy for administering the merit-based compensation program:

- 1) Annually, supervisors will evaluate their respective employees on their employment anniversary date. The purpose of the performance evaluation will be to document the relative level of success the employee has had in meeting the Village's objectives. Enclosed as Exhibit II is the performance evaluation form for department heads, and Exhibit III is the evaluation form for non-department heads. New employees will be evaluated and eligible for a merit increase after their first six months of employment, then on their first year anniversary, and then every year thereafter on their anniversary date. Promoted employees will also be evaluated after six months in the new position and be eligible for a merit increase, then on their first year anniversary of their promotion, and then every year thereafter on their promotion anniversary date. For more information, please see the "New Hire, Promotion, and Reclassification" Administrative Protocol.
- 2) An employee's merit pay increase will be solely based on the score received on the performance evaluation. The merit pay system to be administered for department directors and non-department directors is outlined below.

## **Department Director Merit Compensation Adjustments**

Department Director employees shall be eligible for two annual compensation adjustments: The annual Village Board approved COLA; and a merit adjustment on their anniversary date according to their achieved score on the performance evaluation. Compensation adjustments for department heads shall take place as follows:

- 1) If the score on the performance evaluation is 84% or above, which signifies above average performance, the compensation adjustment will be ½% for each percentage point above 84%, to a maximum of 4%.
- 2) If the evaluation score is 75% to 84%, which signifies average performance, there will be no merit adjustment.
- 3) If the evaluation score is below 75%, which signifies below average performance, the employee is placed on probation and the employee must prepare a performance improvement plan. Another evaluation will be scheduled in six months.
- 4) If the department director's actual salary plus the merit adjustment exceeds the maximum base salary, the employee will be eligible for a merit bonus.

## **Non-Department Director Compensation Adjustments**

Non-union, non-department director employees shall be eligible for two annual compensation adjustments: The annual Village Board approved COLA; and a merit adjustment on their anniversary date according to their achieved score on the performance evaluation. Merit adjustments for non-union, non-department director employees shall be administered as follows:

- 1) Supervisors shall evaluate their employees utilizing the five-point scale, with "0" being the lowest score and "4" being the highest
- 2) An employee that receives a score between 3.5 to 4 - distinguished performance, shall receive a merit adjustment of 4.0%
- 3) An employee that receives a score between 3.0 to 3.4 – strongly exceeds standards, shall receive a merit adjustment of 3.0%
- 4) An employee that receives a score between 2.5 to 2.9 – exceeds standards, shall receive a merit adjustment of 2.0%
- 5) An employee that receives a score between 2.0 to 2.4 - meets standards, shall receive a merit adjustment of 1.0%
- 6) An employee that receives a score between 0.0 to 1.9 – below standards, shall receive a merit adjustment of 0.0%

## **Merit Bonus**

The Merit Bonus is established to reward employees who are ineligible for a merit pay increase due to reaching their maximum salary range. It is designed to encourage high performing employees who have been employed with the Village for many years to continue to achieve above average performance.

To qualify for a merit bonus, an employee must meet the following criteria:

- Regular full-time
- Non-department director
- Not governed by a collective bargaining agreement or other employment contract
- Must be earning position's maximum wage
- The employee must receive at least an "Exceeds Standards" on their most recent performance evaluation.

The Bonus amount will be 1.0% of the employee's current annual salary not including overtime, educational stipend, or any other compensation. The bonus will be paid in a lump sum following the approval of the employee's performance evaluation by the Assistant to the Village Manager.

In the event that the employee is not at the maximum salary range for their position but receives a merit increase that would increase their salary above the position's maximum salary range, the employee's rate would increase to the maximum salary range for their position and receive a lump sum bonus for the amount exceeding the salary maximum. Example: An employee was earning \$49,000. The employee's position maximum salary is \$49,200. The employee received performance evaluation that warrants a 2% merit increase. The employee's rate would increase to the position maximum salary, \$49,200, and receive a one-time lump sum bonus of \$780.

## **New Hire, Promotion and Reclassification**

From time to time the Village changes its services, personnel, and organizational structure. In certain instances new personnel may be hired and in other cases existing personnel are reappointed in response to a given operational change. It is the intent of the Administrative Protocol to define the terms and conditions that determine when employees advance in rank, change position titles and job descriptions, and receive merit adjustments. All employees receive annual merit wage adjustments based on a performance evaluation score which calculates to 0 – 4.0%. This Protocol only applies to Full Time and IMRF Part Time employees. Seasonal employees are considered separate from this Protocol.

# Categories

The following categories outline how employees are Promoted, Reclassified, and Hired:

Category	Definition	Performance Evaluation	Initial Wage Adjustment	Wage Adjustment at 6 months
New Hire	An employee who has never been employed by the Village but is hired through the recruitment process to fill a vacant position; Includes those Village employees previously employed under a bargaining agreement hired as a non-bargaining unit employee	At six month anniversary and annual anniversary	Typically wages are set at beginning of salary range; May start at Midrange or higher with Village Administrator approval	0 – 4.0% based on evaluation
Promotion	An employee who advances in rank to a new position with significantly different responsibilities; Date of promotion becomes new anniversary date	At six month anniversary and annual anniversary	Beginning of new salary scale or 5% increase whichever is greater	0 – 4.0% based on evaluation
Reclassification	An employee whose job responsibilities are not significantly different, but still warrant a change in title and job description	At original hire anniversary date	Beginning of new salary scale or 5% increase whichever is greater	None

Performance evaluations are mandatory regardless if the employee is eligible for a merit increase or not. Employees shall be evaluated by their immediate Supervisor and/or Department Director. New Promotions and Reclassifications are reviewed prior to appointment by the Village Manager, Assistant Village Manager, and Assistant to the Village Manager, with final approval by the Village Board. All initial wage adjustments take effect on the date of hire, promotion, or reclassification.

<b>Compensation Schedule for Non-Union Employee Classifications</b>				
<b>CLASS</b>	<b>POSITION</b>	<b>CY 2025 MINIMUM</b>	<b>CY 2025 Mid-Point</b>	<b>CY 2025 MAXIMUM</b>
1		\$52,450.90	\$61,629.80	\$70,808.71
2	Account Clerk Clerk/Receptionist Records Clerk	\$57,695.99	\$67,792.78	\$77,889.58
3	Community Service Officer Code Enforcement Officer Community Development Coordinator Marketing Coordinator	\$63,465.58	\$74,572.06	\$85,678.54
4	Executive Secretary	\$68,841.80	\$81,345.80	\$93,849.79
5	Management Analyst Building Inspector I Information Technology Specialist	\$75,725.98	\$88,978.03	\$102,230.07
6	Police Social Worker Building Inspector II Recreation Supervisor	\$83,298.58	\$97,876.10	\$112,453.63
7	Staff Engineer Public Works Foreman Chief Mechanic	\$91,628.44	\$107,663.66	\$123,698.88
8	Building Official Planning Manager Police Sergeant Assistant to the Public Works Director	\$100,790.95	\$118,429.75	\$136,068.55
9	Public Works Superintendent Assistant Finance Director Police Lieutenant Human Resources Manager Assistant Director of Parks and Recreation	\$115,829.06	\$138,994.87	\$162,160.69
10	Deputy Chief of Police Finance Director Director of Community Development Director of Parks and Recreation	\$127,411.97	\$152,894.36	\$178,376.76
11	Director of Public Works Fire Chief Police Chief Assistant Village Manager	\$140,153.17	\$168,183.80	\$196,214.43

Effective January 1, 2025

## Staffing Schedule CY 2025 Budget Request

### Full Time Equivalents - Departmental Breakdown

<b>Village Manager's Office</b>	<b>FY 2019</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>SY 2023</b>	<b>CY 2024</b>	<b>CY 2025</b>
Village Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Village Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the Village Manager	1.00	1.00	1.00	1.00	1.00	0.00
Human Resources Manager						1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary <sup>(1)</sup>	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total - Village Manager's Office</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

<sup>(1)</sup> Shares with Village President and Board

<b>Finance Department</b>	<b>FY 2019</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>SY 2023</b>	<b>CY 2024</b>	<b>CY 2025</b>
Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the Finance Director		-	-	1.00	0.00	0.00
Assistant Finance Director					1.00	1.00
Accountant	1.00	1.00	1.00	0.00	1.00	1.00
Coordinator	1.00	1.00	1.00	1.00	0.00	0.00
Management Analyst		-	-	1.00	0.00	0.00
Intern	0.50	0.50	0.50	0.50	0.50	0.00
Part-Time Account Clerk		0.00	0.00	0.00	0.00	0.50
Account Clerk	2.00	2.00	2.00	1.00	2.00	2.00
<b>Total - Finance Department</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>

<b>Community Development Department</b>	<b>FY 2019</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>SY 2023</b>	<b>CY 2024</b>	<b>CY 2025</b>
Director	1.00	1.00	1.00	1.00	1.00	1.00
Planning Manager*	1.00	1.00	1.00	1.00	1.00	1.00
Building Official	-	-	1.00	1.00	1.00	1.00
Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk	1.00	1.00	2.00	2.50	2.25	2.00
Intern	0.50	0.50	-	0.50	0.50	0.50
Combination Building Inspector		0.00	0.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total - Community Development Department</b>	<b>5.50</b>	<b>5.50</b>	<b>7.00</b>	<b>9.00</b>	<b>8.75</b>	<b>8.50</b>

\*Title Changed from Planning and Economic Development manager

<b>Police Department</b>	<b>FY 2019</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>SY 2023</b>	<b>CY 2024</b>	<b>CY 2025</b>
Chief	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	4.00	3.00	3.00	3.00	3.00	3.00
Sergeant	3.00	4.00	4.00	4.00	4.00	4.00
Patrol Officer	24.00	24.00	24.00	25.00	25.00	26.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk	2.50	2.00	2.50	2.50	2.50	2.50
Community Service Officer	1.50	1.50	1.50	1.50	1.50	1.50
Social Worker	0.50	0.50	1.00	1.00	1.00	1.00
<b>Total - Police Department</b>	<b>39.50</b>	<b>39.00</b>	<b>40.00</b>	<b>41.00</b>	<b>41.00</b>	<b>42.00</b>

## Staffing Schedule CY 2025 Budget Request

### Full Time Equivalents - Departmental Breakdown

Fire Department	FY 2019	FY 2022	FY 2023	SY 2023	CY 2024	CY 2025
Fire Chief	-	-	1.00	1.00	1.00	1.00
Account Clerk		-	-	0.50	0.75	1.00
Management Analyst	-	0.75	0.75	-	-	-
<b>Total - Fire Department</b>	<b>0.00</b>	<b>0.75</b>	<b>1.75</b>	<b>1.50</b>	<b>1.75</b>	<b>2.00</b>

Public Works Department	FY 2019	FY 2022	FY 2023	SY 2023	CY 2024	CY 2025
Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Clerk/Receptionist	0.50	0.50	0.50	0.50	1.00	1.00
Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Staff Engineer	-	-	1.00	1.00	1.00	1.00
Management Analyst		-	-	1.00	1.00	1.00
Coordinator	1.00	1.00	1.00	0.00	0.00	0.00

#### Vehicle Maintenance Division:

Chief Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
Laborer	1.75	1.50	1.50	1.50	1.50	1.50

#### Building Maintenance Division:

Foreman	0.25	0.25	0.25	0.25	0.25	1.00
Equipment Operator	0.50	0.50	0.50	0.50	0.50	0.25
Laborer	1.00	1.00	1.00	1.00	1.00	1.00
Facilities Assitant (previously mailman)*	0.50	0.50	0.50	0.50	0.50	0.50

\*moved from Parks and Recreation

#### Street Maintenance Division:

Foreman	1.50	1.50	1.50	1.50	1.50	1.50
Equipment Operator	3.00	3.00	3.00	3.00	3.00	3.00
Laborer	1.00	1.00	1.00	1.00	1.00	1.00

#### Water and Sewer Division:

Foreman	0.50	0.50	0.50	0.50	1.50	1.50
Water System Operator	2.00	2.00	2.00	2.00	2.00	2.00
Equipment Operator	3.00	3.00	3.00	3.00	3.00	3.00
Laborer	3.00	3.00	3.00	3.00	3.00	3.00
Seasonal Department						

<b>Total - Public Works Department</b>	<b>23.50</b>	<b>23.25</b>	<b>24.25</b>	<b>24.25</b>	<b>25.75</b>	<b>26.25</b>
--	--------------	--------------	--------------	--------------	--------------	--------------

Parks And Recreation Department	FY 2019	FY 2022	FY 2023	SY 2023	CY 2024	CY 2025
Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Director of Parks and Recreation	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Supervisor	2.00	2.00	2.00	2.00	3.00	3.00
Marketing Coordinator	0.50	0.50	0.50	0.50	1.00	1.00
Clerk/Receptionist	1.00	1.00	1.00	1.00	1.00	1.00
Foreman	0.75	0.75	0.75	0.75	0.75	1.00
Equipment Operator	0.50	0.50	0.50	0.50	0.50	0.50
Laborer	3.00	3.00	3.00	3.00	3.00	3.00

<b>Total - Parks and Recreation Department</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>	<b>11.25</b>	<b>11.50</b>
--	-------------	-------------	-------------	-------------	--------------	--------------

<b>Total - All Departments</b>	<b>88.75</b>	<b>88.75</b>	<b>93.25</b>	<b>96.00</b>	<b>99.00</b>	<b>100.75</b>
--------------------------------	--------------	--------------	--------------	--------------	--------------	---------------

# Staffing Schedule

## CY 2025 Budget Request

### Full Time Equivalents - Departmental Breakdown

		Seasonal Staffing Schedule					
			SY 2023	CY 2024	CY 2025		
<b>Parks And Recreation Department</b>	<b>1</b>						
<b>Aquatic Center:</b>							
			90	90	90		
			2	2	2		
Managers			6	6	6		
Head Guard			5	5	5		
Swim Lesson Managers			2	2	2		
Swim Instructors			10	10	10		
Front Desk			12	12	12		
Operations/Guest Services			12	12	12		
Head Coach			1	1	1		
Swim Coaches			8	8	8		
<b>Camp:</b>							
Counselors			85	85	85		
Supervisors			7	7	7		
Coordinators			3	3	3		
<b>General:</b>							
Park Patrol			12	12	12		
Seasonal Clerk			0	2	2		
Aqua Fitness			1	1	1		
Senior Fitness			1	1	1		
Senior Chaperone			1	1	1		
Facility Attendants			5	5	5		
<b>Total - Parks and Recreation Seasonal Employees</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>263</b>	<b>265</b>	<b>265</b>
<b>Public Works</b>	<b>0</b>						
Seasonal Laborer			7	7	7		
<b>Total - Public Works Seasonal Employees</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>7</b>	<b>7</b>



# Village Operating Departments

# Village President and Board of Trustees

## Department Description

The President of the Village of Lincolnwood serves as the Chief Executive Officer and is the presiding officer of meetings of the Board of Trustees. The Board of Trustees serve a legislative body for the Village of Lincolnwood. The Village President and the Board of Trustees are the Corporate Authorities and are the policy makers for the Village's organization. The President and the six-member Board of Trustees are elected at-large for four-year terms.

## Department Expenditure

The President and Village Board Division Calendar Year 2025 Budget includes \$122,620 in expenditures.

## Major Expenditure Highlights

- The Village President and Board of Trustees Calendar Year 2025 budget includes \$64,100 for personnel costs for elected officials.
- This Budget includes \$10,740 to be used for fees to participate in intergovernmental organizations such as the Northwest Municipal Conference and Illinois Municipal League.
- The Budget includes \$3,650 for recognition of members of the community and honorary gifts.

## President and Village Board CY 2025 Budget Request

Account Number	Description	FY 2023	FY 2023	SY 2023	SY 2023	CY 2024	CY 2024	CY 2025
		Budget	Actual	Budget	Unaudited	Budget	Projected	Budget
101-100-511-5010	Salary - elected/appointed	42,000	38,000	25,333	25,846	38,000	38,000	38,000
101-100-511-5025	Wages - full time hourly	16,928	17,674	11,967	12,843	17,692	18,000	18,770
101-100-511-5056	HSA Savings Account	-	-	-	-	-	-	-
101-100-511-5110	Employer FICA	3,700	3,404	2,300	2,366	3,486	3,379	3,520
101-100-511-5120	Employer Medicare	900	797	540	554	815	790	823
101-100-511-5130	Employer IMRF	3,400	2,072	1,135	1,071	784	1,564	862
101-100-511-5150	Insurance - group life & AD&D	-	-	-	-	273	-	-
101-100-511-5160	Insurance - group medical	4,000	2,832	1,211	1,211	1,816	1,890	2,015
101-100-511-5170	Insurance - group dental	400	114	73	73	110	110	110
101-100-511-5180	Insurance - workers compensation	521	-	354	-	-	-	-
<b>Personnel Total:</b>		<b>71,849</b>	<b>64,893</b>	<b>42,913</b>	<b>43,964</b>	<b>62,977</b>	<b>63,733</b>	<b>64,100</b>
101-100-511-5270	Purchased program services	4,300	1,860	2,900	1,800	3,500	3,500	3,500
101-100-511-5320	Consulting	-	-	-	-	-	-	-
101-100-511-5399	Other professional services	5,000	1,750	3,000	-	3,000	-	3,000
<b>Services Total:</b>		<b>9,300</b>	<b>3,610</b>	<b>5,900</b>	<b>1,800</b>	<b>6,500</b>	<b>3,500</b>	<b>6,500</b>
101-100-511-5540	Intergovernmental fees & dues	10,150	9,197	10,125	8,116	10,125	10,000	10,740
101-100-511-5560	Printing & copying services	1,000	120	680	-	680	680	680
101-100-511-5565	Village Newsletter	16,000	16,183	11,200	8,837	24,000	22,776	24,000
101-100-511-5599	Other contractual	1,000	-	700	-	700	-	700
101-100-511-5620	Books & publications	50	210	50	194	50	46	50
101-100-511-5700	Office supplies	1,000	299	700	666	1,700	1,635	1,700
101-100-511-5799	Other materials & supplies	3,000	3,014	2,750	1,464	3,050	3,800	3,650
101-100-511-5810	Conference & meeting registration	-	425	500	175	500	2,200	500
101-100-511-5820	Local mileage, parking & tolls	-	-	-	-	-	-	-
101-100-511-5830	Lodging	-	-	-	-	-	-	-
101-100-511-5840	Meals	8,000	11,310	5,500	5,776	8,000	10,000	10,000
101-100-511-5850	Purchased Transportation	-	-	-	-	-	-	-
<b>Commodities Total:</b>		<b>40,200</b>	<b>40,758</b>	<b>32,205</b>	<b>25,228</b>	<b>48,805</b>	<b>51,137</b>	<b>52,020</b>
<b>Village President &amp; Board Total:</b>		<b>\$ 121,349</b>	<b>\$ 109,261</b>	<b>\$ 81,018</b>	<b>\$ 70,992</b>	<b>\$ 118,282</b>	<b>\$ 118,370</b>	<b>\$ 122,620</b>

## President and Village Board CY 2025 Budget Request

Account Number	Account Name	Amount	Comments
101-100-511-5270	Purchased Program Services	<b>3,500</b>	
		1,800	Lincolnwood Artists Association - Six Village Hall Art Gallery Showings
		1,700	Boards and Commissions Dinner
101-100-511-5399	Other Professional Services	<b>3,000</b>	
		3,000	Various Consulting
101-100-511-5540	Intergovernmental Fees and Dues	<b>10,740</b>	
		6,600	Northwest Municipal Conference
		1,100	Various Organizations
		1,250	Illinois Municipal League
		700	Lincolnwood Chamber of Commerce Business Expo
		615	Metropolitan Mayors Caucus
		475	Chicago Metropolitan Agency for Planning (CMAP)
101-100-511-5560	Printing and Copying Services	<b>680</b>	
		540	Forms, Business Cards, Letterhead, etc.
		140	Professional Printing/Copying Expenses
101-100-511-5565	Village Newsletter	<b>24,000</b>	
		13,500	Printing Costs
		10,500	Postage
101-100-511-5599	Other Contractual	<b>700</b>	
		700	Cost Sharing, Financial Participation, etc. (i.e. Northwest Municipal Conference)
101-100-511-5620	Books and Publications	<b>50</b>	
		50	Books and Publications
101-100-511-5700	Office Supplies	<b>1,700</b>	
		700	Miscellaneous Office Supplies
		1,000	Clothing for Elected Officials
101-100-511-5799	Other Materials and Supplies	<b>3,650</b>	

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
		2,000	Plaques, Commendations, Flowers, Photos, Decorations
		250	Flags for Memorial Day
		1,400	Honorary Gifts (Keys, plaques, etc.)
101-100-511-5810	Conference and Meeting Registration	<u>500</u>	
		500	Village Board Conferences, Illinois Municipal League Training
101-100-511-5840	Meals	<u>10,000</u>	
		1,000	Business Meetings and Village Hospitality
		9,000	Committee of the Whole Dinners
<b>Budget Request Total</b>		<u><u>58,520</u></u>	

# Village Clerk

## Department Description

The Village Clerk is responsible for safekeeping, filing, distribution and publication of all legal documents, such as minutes of Board of Trustees meetings, ordinances, resolutions, proclamations and agreements. The Village Clerk is also responsible for attesting to the Village President’s signature on documents and swearing-in elected and appointed officials. The Village Clerk certifies Village documents, maintains, updates and distributes the Lincolnwood Code of Ordinances, and issues permits to solicitors and peddlers. Lastly, the Village Clerk acts as the Local Election Official – conducts voter registration, in-house absentee voting, and distributes nominating and other petitions.

## Department Expenditure

The Village Clerk Division Calendar Year 2025 Budget includes \$19,212 in expenditures.

## Major Expenditure Highlights

- The Village Clerk Calendar Year 2025 budget includes \$10,000 for updating of the Village Code.

## Village Clerk

### CY 2025 Budget Request

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
101-110-511-5010	Salary - elected/appointed	8,000	8,000	5,333	5,338	8,000	8,000	8,000
101-110-511-5110	Employer FICA	500	496	335	343	496	496	496
101-110-511-5120	Employer Medicare	116	116	80	80	116	116	116
101-110-511-5180	Insurance - workers compensation	250	-	173	-	-	-	-
<b>Personnel Total:</b>		<b>8,866</b>	<b>8,612</b>	<b>5,921</b>	<b>5,761</b>	<b>8,612</b>	<b>8,612</b>	<b>8,612</b>
101-110-511-5550	Ordinance codification	10,000	8,919	6,700	12,327	10,000	10,000	10,000
101-110-511-5570	Professional associations	100	-	100	-	100	-	100
101-110-511-5590	Training	-	-	-	-	-	-	-
<b>Services Total:</b>		<b>10,100</b>	<b>8,919</b>	<b>6,800</b>	<b>12,327</b>	<b>10,100</b>	<b>10,000</b>	<b>10,100</b>
101-110-511-5810	Conference & Meeting Registration	300	-	300	-	300	-	300
101-110-511-5820	Local mileage, parking & tolls	100	-	100	-	100	-	100
101-110-511-5840	Meals	100	-	100	-	100	-	100
<b>Commodities Total:</b>		<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Village Clerk Total:</b>		<b>\$ 19,466</b>	<b>\$ 17,531</b>	<b>\$ 13,221</b>	<b>\$ 18,088</b>	<b>\$ 19,212</b>	<b>\$ 18,612</b>	<b>\$ 19,212</b>

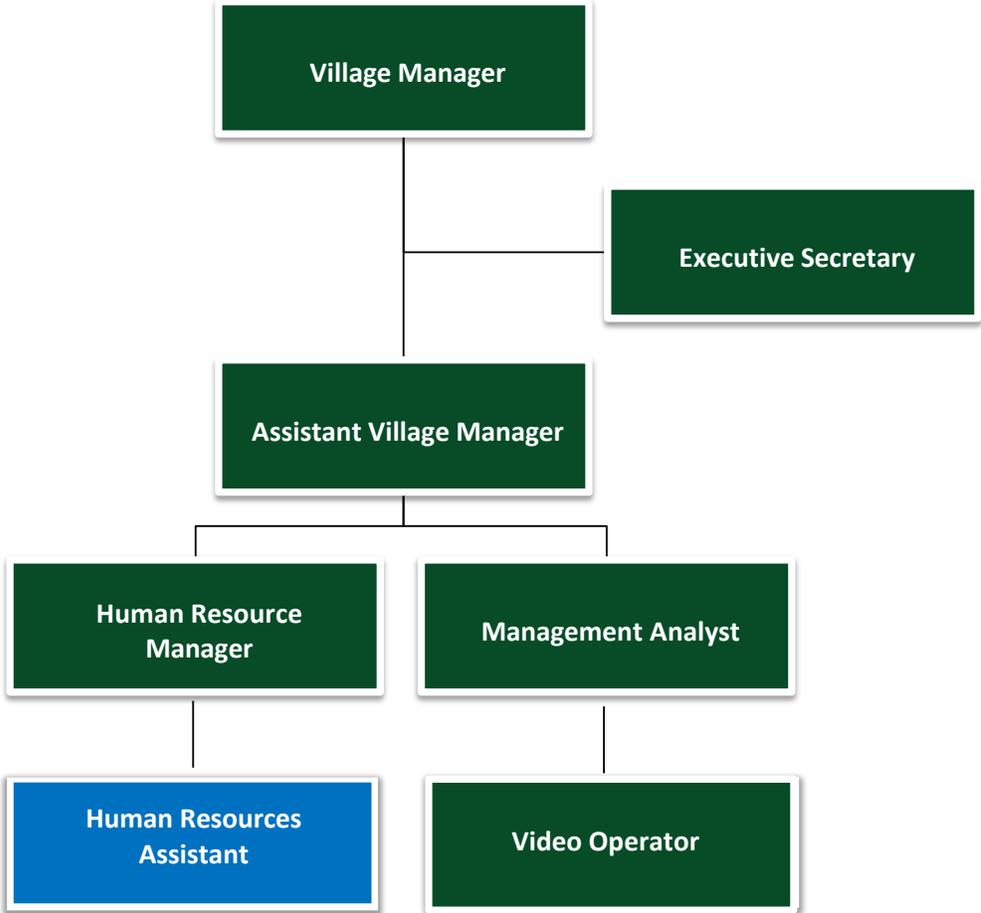
## Village Clerk

### CY 2025 Budget Request

Account Number	Account Name	Amount	Comments
101-110-511-5550	Ordinance Codification	<u>10,000</u> 10,000	Codifying Ordinances, Updating Binders, Updating Codes Online Online Hosting Fees
101-110-511-5570	Professional Associations	<u>100</u> 100	Municipal Clerks of Illinois
101-110-511-5810	Conference and Meeting Registration	<u>300</u> 300	Registration for Local Professional Meetings
101-110-511-5820	Local Mileage, Parking and Tolls	<u>100</u> 100	Mileage Reimbursement for Local Meetings
101-110-511-5840	Meals	<u>100</u> 100	Local Meetings and Luncheons
<b>Budget Request Total</b>		<u><u>10,600</u></u>	

# Village Manager's Office

## Calendar Year 2025 Organizational Chart



 Seasonal Staff

# Village Manager's Office

## Department Description

The Village Manager serves as the Chief Administrative Officer for the Village of Lincolnwood. The position was created by the President and Board of Trustees by Ordinance which enumerates the specific responsibilities of the Village Manager. The Village Manager is responsible for the overall management and operations of the Village and directs all Department Directors.

The Village Manager's Office is responsible for providing overall direction, administration of policies, and programs established by the Village President and Board of Trustees. In addition, the Manager's Office is responsible for the issuance of liquor licenses, personnel management, oversight of the budget process, contract negotiations, coordination of services to residents, enforcement of the Village Ordinances, management of the Village's website and communications and responses to requests for services and inquiries. The Department is staffed by five full-time employees.

## Department Expenditure

The Village Manager's Office Calendar Year 2025 Budget includes \$1,137,760 in expenditures.

## Major Expenditure Highlights

- The Calendar Year 2025 budget includes \$26,100 in services related to pre-employment and hiring of new staff members that supports all Departments.
- Included in the Village Manager's Budget is \$36,450 in training programs for Village staff, including the Village Board's Service First initiative.
- Utilization of \$20,000 of funds for the purpose of diversity, equity, and inclusion training for all staff members.
- Also included is \$48,000 for Lobbying Services.

# Village Manager's Office

## Proposed Goals

**Goal:** Using feedback obtained from the Community Survey in 2024, the Village Manager's Office will prepare an internal Communications Plan to increase exposure and engagement across all communication platforms while delivering clear and consistent messaging. The Communications Plan will detail the objectives of each communication mode.

**Goal:** The Village Manager's Office will continue to implement the Village's Strategic Plan, which was adopted in May 2022 by the Village Board. The Strategic Plan prioritizes the goals for the Village to address over the coming years and is incorporated into daily operations of staff and the organization.

**Goal:** Following a competitive bid process in late 2024, the Village Manager's Office will work with the Village's IT service provider to prioritize IT initiatives and create realistic timelines and goals for completion of large-scale projects such as a vulnerability assessment, disaster recovery planning, security assessment, policy development, AI implementation, and cybersecurity enhancements.

**Goal:** The Village Manager's Office will continue to coordinate the lobbying process on behalf of the Village. This includes identifying and prioritizing projects for consideration to be funded through lobbying and grant efforts. As part of this process, the Village Manager's Office will maintain consistent communication with the Village's lobbyist to address the needs and concerns of the Village.

**Goal:** The Village Manager's Office will continue providing training on topics such as Service First and Diversity, Equity and Inclusion (DEI) to ensure a positive and welcoming environment. Additional trainings related to use of available technology will be introduced.

<b>Key Performance Measures/Service Indicators</b>	<b>Actual FY 2023</b>	<b>Actual SY 2023</b>	<b>Projected CY 2024</b>	<b>Target CY 2025</b>
Social media weekly posting frequency	4	3	8	10
Total meetings broadcast	79	50	80	85
Full-Time Positions Hired	16	14	18	5
Full-Time Position Replacement	17%	15%	19%	5%
IT Requests in PublicStuff	286	177	360	380
IT Requests Completed on Time	85%	98%	97%	99%
Total Cases Adjudicated	922	438	620	700

## Village Manager's Office

### CY 2025 Budget Request

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
101-200-511-5020	Wages - full time salaried	527,345	535,764	372,200	396,842	570,878	564,288	610,269
101-200-511-5025	Wages - full time hourly	83,800	70,693	45,806	51,372	70,770	74,797	75,080
101-200-511-5030	Wages - part time hourly	4,800	4,595	3,379	3,279	5,550	3,025	55,813
101-200-511-5055	Deferred compensation	15,762	14,288	10,513	9,890	16,148	15,886	16,800
101-200-511-5060	Educational stipend	4,550	5,123	4,505	3,941	4,273	5,286	4,530
101-200-511-5061	Opt Out Insurance	2,400	-	-	-	-	-	-
101-200-511-5062	Phone Stipend	570	555	520	480	360	750	720
101-200-511-5063	Auto Allowance	9,000	-	6,000	-	9,000	9,001	9,000
101-200-511-5110	Employer FICA	38,120	32,429	15,890	22,769	41,022	39,973	43,375
101-200-511-5120	Employer Medicare	9,400	8,943	3,720	6,564	9,594	9,342	10,144
101-200-511-5130	Employer IMRF	54,500	32,713	11,540	17,704	28,451	26,268	32,112
101-200-511-5150	Insurance - group life & AD&D	1,520	1,448	1,045	1,433	9,925	1,823	1,946
101-200-511-5160	Insurance - group medical	63,685	131,881	60,195	60,193	90,289	82,676	100,318
101-200-511-5170	Insurance - group dental	4,175	4,943	3,220	3,221	4,832	4,176	3,409
101-200-511-5180	Insurance - workers compensation	17,010	-	11,516	-	-	-	-
<b>Personnel Total:</b>		<b>836,637</b>	<b>843,375</b>	<b>550,049</b>	<b>577,688</b>	<b>861,093</b>	<b>837,293</b>	<b>963,516</b>
101-200-511-5320	Consulting	63,000	74,386	34,000	56,121	51,000	86,125	51,000
101-200-511-5340	Engineering	-	43	-	2	-	-	-
101-200-511-5399	Other professional services	17,000	15,058	-	28,187	17,000	17,000	-
<b>Services Total:</b>		<b>80,000</b>	<b>89,487</b>	<b>34,000</b>	<b>84,310</b>	<b>68,000</b>	<b>103,125</b>	<b>51,000</b>
101-200-511-5510	Advertising	5,500	2,388	6,400	8,941	5,500	4,000	5,500
101-200-511-5560	Printing & copying services	1,500	-	1,000	696	1,500	700	1,500
101-200-511-5570	Professional associations	5,370	5,318	5,420	4,066	5,880	5,880	6,150
101-200-511-5590	Training	14,500	549	14,500	543	15,900	12,000	36,450
101-200-511-5599	Other contractual	19,375	19,224	29,100	11,913	31,975	19,000	39,975
101-200-511-5620	Books & publications	2,340	2,174	2,340	323	2,340	2,200	2,340
101-200-511-5670	Fuel	-	-	-	546	-	-	-
101-200-511-5700	Office supplies	3,000	2,243	2,000	1,422	3,000	2,260	3,000
101-200-511-5799	Other materials & supplies	8,000	6,485	7,800	6,004	10,000	10,000	10,000
101-200-511-5810	Conference & meeting registration	3,530	3,918	5,200	1,755	4,170	4,100	6,139
101-200-511-5820	Local mileage, parking & tolls	3,500	9,311	300	6,514	500	500	500
101-200-511-5830	Lodging	4,280	2,673	3,500	1,621	4,880	3,000	7,680

<b>Account Number</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
101-200-511-5840	Meals	2,000	1,183	1,600	701	2,060	2,060	2,460
101-200-511-5850	Purchased transportation	550	-	550	-	1,050	-	1,550
	<b>Commodities Total:</b>	<b>73,445</b>	<b>55,466</b>	<b>79,710</b>	<b>45,045</b>	<b>88,755</b>	<b>65,700</b>	<b>123,244</b>
<b>Village Manager's Office Total:</b>		<b>\$ 990,082</b>	<b>\$ 988,328</b>	<b>\$ 663,759</b>	<b>\$ 707,043</b>	<b>\$ 1,017,848</b>	<b>\$ 1,006,118</b>	<b>\$ 1,137,760</b>

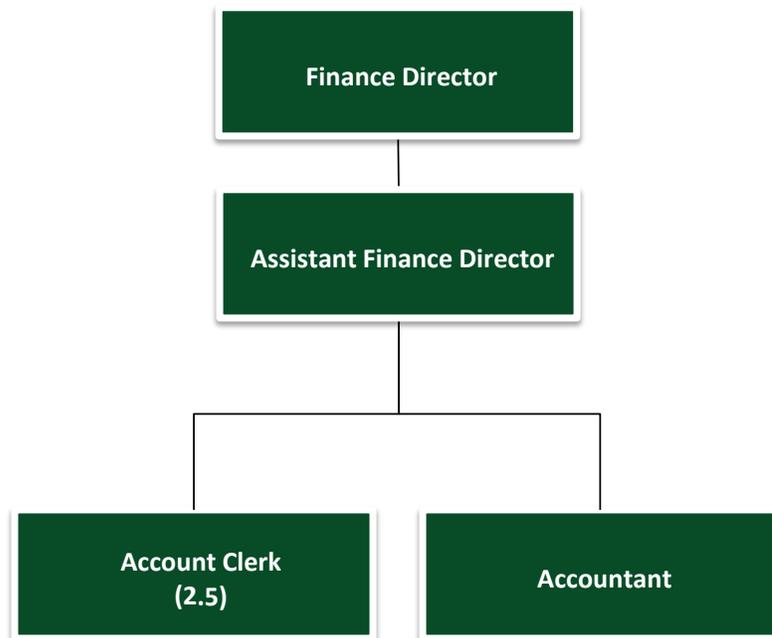
**Village Manager's Office**  
**CY 2025 Budget Request**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-200-511-5320	Consulting	<u>51,000</u>	
		3,000	Misc. Consulting
		48,000	Lobbyist
101-200-511-5510	Advertising	<u>5,500</u>	
		5,500	Legal Notices, Bid Openings, Employment Advertisements, LTC Ads
101-200-511-5560	Printing, Copying, Scanning Services	<u>1,500</u>	
		1,500	Letterhead, Business Cards, and Copy Services
101-200-511-5570	Professional Associations	<u>6,150</u>	
		3,600	International City/County Management Association (ICMA) (4)
		1,000	Illinois City/County Management Association (ILCMA) (4) - includes 4 Illinois Association of Municipal Management Assistants (IAMMA) Memberships and 4 Metro Managers Memberships
		460	Illinois Public Employer Labor Relations Association (IPELRA) (2)
		570	Notary Association (3)
		270	SHRM Membership
		250	International Council of Shopping Centers (ICSC, 2)
101-200-511-5590	Training	<u>36,450</u>	
		6,000	Employee Training Program
		1,000	Leadership Training
		7,500	Service First Training
		800	PHR Certification
		550	Charmm'd Training
		600	NPELRA Training
		20,000	DEI Training
101-200-511-5599	Other Contractual	<u>39,975</u>	
		12,000	Village-wide Pre-employment Drug Screen and Physical Exams for Full-Time and IMRF Part-Time Positions (Assumes 15 PT/FT employees and 100 Lifeguard Physicals in line with IRMA guidance)
		3,500	Village-wide Background Checks
		4,000	Village-wide Psychological Assessments
		14,100	Recruitment
		3,000	Commercial Drivers License Substance Testing- PW Employees
		2,750	Family Medical Leave Tracking
		250	First Aid Cabinet Maintenance - Village Hall
		75	American Express Annual Membership
		300	Public Salary Annual Membership
101-200-511-5620	Books and Publications	<u>2,340</u>	
		200	International City/County Management Association Publications
		100	Crains Chicago Business
		840	Local Gov Publications
		1,200	Ancestry Glink
101-200-511-5700	Office Supplies	<u>3,000</u>	
		3,000	Various Expendable Supplies (Toner, Letterhead)
101-200-511-5799	Other Materials and Supplies	<u>10,000</u>	
		5,000	Employee Recognition Dinner and Gifts
		2,500	Employee Appreciation Event
		500	Clothing for Staff
		2,000	LEAPS Employee Appreciation Gifts
101-200-511-5810	Conference and Meeting Registration	<u>6,139</u>	
		600	Illinois City/County Management Association (ILCMA) - Summer Conference (2)
		1,640	International City/County Management Association (ICMA) - Annual Conference Tampa, Florida (2)
		1,149	NPELRA CLRP Exam

Account Number	Account Name	Amount	Comments
		850	Illinois Public Employer Labor Relations Association (IPELRA) - Conference (2)
		550	International Council of Shopping Centers (ICSC-2)
		600	IPELRA - Employment Law Seminar (3)
		450	ILCMA - Winter Conference (2)
			Illinois Association of Municipal Management Assistants (IAMMA) - Annual
		150	Conference (2)
		150	ILCMA - Financial Forecast
101-200-511-5820	Local Mileage, Parking and Tolls	<u>500</u>	
		500	Mileage Reimbursement - Other Administration Staff
101-200-511-5830	Lodging	<u>7,680</u>	
		900	Illinois City/County Management Association (ILCMA) - Summer Conference (2)
		780	ILCMA - Winter Conference (2)
		1,200	Illinois Public Employer Labor Relations Association (IPELRA) - Conference (2)
		1,000	NPELRA CLRP Exam
			International City/County Management Association (ICMA) - Annual Conference (2)
		3,600	
		200	Northwest Municipal Conference (NWMC) Legislative Drive Down (1)
101-200-511-5840	Meals	<u>2,460</u>	
		1,300	Business Meetings, Luncheons
		400	International City/County Management Association (ICMA) - Annual Conference (2)
		200	NPELRA CLRP Exam
		120	Illinois Public Employer Labor Relations Association (IPELRA) - Conference (2)
		200	Northwest Municipal Conference (NWMC) - Meetings
		240	Intergovernmental Luncheons
101-200-511-5850	Purchased Transportation	<u>1,550</u>	
		500	NPELRA CLRP Exam
		1,000	ICMA - Annual Conference (2)
		50	International Council of Shopping Centers (ICSC)
<b>Budget Request Total</b>		<u><u>174,244</u></u>	

# Finance Department

## Calendar Year 2025 Organizational Chart



# Finance Department

## Department Description

The Finance Department is responsible for the administration of all fiscal operations of the Village. This includes the following: accounting and financial reporting of Village resources, treasury management, budget development, cash receipts, accounts payable, accounts receivable, utility billing, payroll, purchasing and collections.

In addition, the department provides resources necessary for the management of the Village's investment portfolio, debt management, grant management and provide administrative support to the Police Pension Fund. The Department is staffed by five full-time employees.

## Department Expenditure

The Finance Department Calendar Year 2025 Budget includes \$1,135,176 in expenditures.

## Major Expenditure Highlights

- The Finance Department Calendar Year 2025 budget includes \$160,000 for liability and property insurance. The Village is a member of the Intergovernmental Risk Management Agency (IRMA), which is an organization of municipalities which have formed together to pool its risk management. The deductible on the policy is \$25,000 per occurrence. The Village has budgeted \$160,000 for liability and property insurance for Calendar Year 2025.
- The budget includes a new part-time position to support front counter service. This position will replace the seasonal intern. The net cost would be \$26,481.
- The budget includes \$10,000 in Consulting so that PMA can update our Financial Forecasting model to reflect SY 2023 and CY 2024 Audit results.
- Additionally, the Finance Department budget includes \$6,000 in training for continued investment into staff engagement and education.

# Finance Department

## Proposed Goals

**Goal:** Staff will issue a Request for Proposal (RFP) for banking services to Village banks to consolidate bank accounts and create efficiencies and reduce costs.

**Goal:** The Finance Department will coordinate with Public Works to issue an RFP for a 3–5-year Water & Sewer Rate Study in Calendar Year 2025 which will incorporate expenses for continued water main and lead service line replacements, sewer improvements and operational activities.

**Goal:** Staff will issue an RFP for auditing services starting with Calendar Year 2025. The current agreement runs through Stub Year 2023 Audit, and a one-year extension to audit Calendar Year 2024 will be recommended.

**Goal:** The Finance Department will aim to obtain all three Government Finance Officers Association (GFOA) awards, certifying that the Village’s finance reports are being produced at the highest standard possible.

**Goal:** The Financial Forecast Plan will be updated with the Stub Year 2023 Audit and the Calendar Year 2024 Audit results to fine tune Capital Improvement Program (CIP) across all funds and corresponding long-term debt financing plan. The updated forecast will set the stage for upcoming budget processes and will be utilized as a tool to establish priorities and allocate resources appropriately.

Key Performance Measures/Service Indicators	Actual FY 2023	Actual SY 2023	Projected CY 2024	Target CY 2025
Food and Beverage Tax payments processed	512	335	542	612
Packaged Liquor Tax payments processed	79	43	69	72
Vehicle Stickers issued	6,900	6,727	9,000	10,000
Pet License Issued	89	256	260	275
Accounts Payable checks issued	3,092	1,926	2,900	3,000

## Finance Department

### CY 2025 Budget Request

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
101-210-511-5020	Wages - full time salaried	240,500	303,392	239,135	244,278	347,106	376,402	387,706
101-210-511-5025	Wages - full time hourly	182,702	145,845	92,327	44,579	131,840	150,176	144,938
101-210-511-5030	Wages - part time hourly	-	-	-	-	-	-	33,088
101-210-511-5035	Wages - seasonal hourly	8,000	6,090	8,000	-	19,800	7,500	-
101-210-511-5040	Wages - overtime 1.5X	450	-	-	-	-	-	-
101-210-511-5056	HSA Savings Acct	720	-	-	-	-	-	-
101-210-511-5060	Educational stipend	3,140	3,341	3,614	1,632	4,216	3,735	4,710
101-210-511-5061	Opt Out Insurance	-	3,100	3,200	2,000	-	2,400	-
101-210-511-5062	Phone Stipend	-	135	260	180	-	720	720
101-210-511-5110	Employer FICA	25,600	27,038	21,628	17,712	31,184	38,000	35,412
101-210-511-5120	Employer Medicare	5,500	6,362	5,058	4,140	7,293	8,900	8,282
101-210-511-5130	Employer IMRF	35,000	24,656	15,698	11,679	20,776	25,800	26,216
101-210-511-5150	Insurance - group life & AD&D	1,200	1,452	800	863	7,247	1,600	1,786
101-210-511-5160	Insurance - group medical	62,268	73,751	42,280	57,032	27,169	57,000	63,985
101-210-511-5170	Insurance - group dental	4,200	3,032	2,475	1,974	2,683	3,000	3,111
101-210-511-5180	Insurance - workers compensation	11,494	-	7,819	-	-	-	-
101-210-511-5195	Employee Benefit Expenses	58,200	31,833	86,000	2,196	58,200	58,000	86,000
	<b>Personnel Total:</b>	<b>638,974</b>	<b>630,027</b>	<b>528,295</b>	<b>388,265</b>	<b>657,514</b>	<b>733,233</b>	<b>795,953</b>
101-210-511-5260	Liability insurance	140,000	93,513	140,000	111,345	140,000	150,000	160,000
101-210-511-5310	Audit	34,800	25,950	34,240	20,000	36,004	36,000	36,053
101-210-511-5320	Consulting	-	-	-	-	13,500	13,500	10,000
101-210-511-5399	Other professional services	1,300	28,998	1,300	127,103	2,900	15,000	4,200
	<b>Services Total:</b>	<b>176,100</b>	<b>148,461</b>	<b>175,540</b>	<b>258,448</b>	<b>192,404</b>	<b>214,500</b>	<b>210,253</b>
101-210-511-5440	R&M - office equipment	15,000	15,398	10,000	13,019	10,000	15,000	19,000
101-210-511-5510	Advertising	850	1,051	850	1,997	850	1,000	1,100
101-210-511-5560	Printing & copying services	1,500	62	1,500	-	1,500	1,500	2,000
101-210-511-5570	Professional associations	2,395	2,645	2,820	-	2,435	2,400	2,570
101-210-511-5580	Telephone	25,000	31,578	25,000	18,402	25,000	30,000	32,000
101-210-511-5590	Training	5,100	2,454	7,600	225	7,000	1,000	6,000
101-210-511-5620	Books & Publications	-	-	-	1,063	-	169	175
101-210-511-5700	Office supplies	21,500	21,079	17,500	12,995	17,500	17,300	17,500

<b>Account Number</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
101-210-511-5720	Postage	12,000	11,585	14,800	8,761	14,800	23,000	24,275
101-210-511-5725	Bank & Credit Card Fees	18,000	2,868	15,000	23,102	10,000	15,000	15,000
101-210-511-5730	Program supplies	4,200	5,891	4,200	265	4,200	4,200	4,200
101-210-511-5731	Covid 19 Expenses	20,000	-	1,000	-	-	-	-
101-210-511-5810	Conference & meeting registration	1,700	1,826	1,460	1,280	1,250	1,250	1,250
101-210-511-5820	Local mileage, parking & tolls	500	618	500	84	500	500	700
101-210-511-5830	Lodging	-	-	1,760	733	2,000	1,200	2,100
101-210-511-5840	Meals	700	208	700	498	500	300	500
101-210-511-5850	Purchased transportation	450	415	500	612	500	400	600
<b>Commodities Total:</b>		<b>128,895</b>	<b>97,678</b>	<b>105,190</b>	<b>83,036</b>	<b>98,035</b>	<b>114,219</b>	<b>128,970</b>
<b>Finance Department Total:</b>		<b>\$ 943,969</b>	<b>\$ 876,166</b>	<b>\$ 809,025</b>	<b>\$ 729,749</b>	<b>\$ 947,953</b>	<b>\$ 1,061,952</b>	<b>\$ 1,135,176</b>

## Finance Department

### CY 2025 Budget Request

Account Number	Account Name	Amount	Comments
101-210-511-5195	Employee Benefit Expenses	<b>86,000</b>	
		19,000	Retiree Health Savings Plan Police
		8,000	Retiree Health Savings Plan Public Works
		25,000	Retiree Health Savings Plan Non-Union (see Lamar)
		15,000	Self Funded Unemployment Benefits
		4,000	Flex Plan expenses
		15,000	Retiree Insurance
101-210-511-5260	Liability Insurance	<b>160,000</b>	
		160,000	Intergovernmental Risk Management Agency Liability Insurance (split with Water Fund)
101-210-511-5310	Audit	<b>36,053</b>	
		26,733	Audit FY 2023 (split between General and Water)
		4,160	Single Audit
		830	Annual Report for the IL Comptroller
		1,130	Other Post Employee Benefit Reporting (OPEB)
		3,200	Police Pension Fund Actuary Report
101-210-511-5320	Consulting	<b>10,000</b>	
		10,000	Financial Forecast (PMA)
101-210-511-5399	Other Professional Services	<b>4,200</b>	
		1,200	Bond management fees (UMB)
		3,000	Credit Card Compliance Testing
101-210-511-5440	R&M - Office Equipment	<b>19,000</b>	
		19,000	Village Wide Copier/Printer lease/maintenance
101-210-511-5510	Advertising	<b>1,100</b>	
		1,100	Annual Treasurer's Report/Appropriation Ordinance
101-210-511-5560	Printing and Copying Services	<b>2,000</b>	
		2,000	Business licenses - forms
101-210-511-5570	Professional Associations	<b>2,570</b>	
		500	GFOA - Director, Assistant Director, Accountant
		500	IGFOA - Director, Assistant Director, Accountant
		400	ILCMA Membership - Director & Asst Director
		115	AICPA Membership - Accountant
		1,055	GFOA Awards - Budget, Financial Report, PAFR
101-210-511-5580	Telephone	<b>32,000</b>	
		32,000	Village Wide Cellular Verizon
101-210-511-5590	Training	<b>6,000</b>	
		3,000	GFOA Staff Training
		3,000	IGFOA Staff Training
101-210-511-5620	Books & Publications	<b>175</b>	

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
		175	Crain's subscription
101-210-511-5700	Office Supplies	<u>17,500</u>	
		10,000	Village Wide Office Supplies
		7,000	Village Wide Copier Supplies
		500	Clothing for Staff
101-210-511-5720	Postage	<u>24,275</u>	
		20,000	Village Wide Postage
		4,275	Postage Machine Lease (75% allocated to GF)
101-210-511-5725	Bank and Credit Card Fees	<u>15,000</u>	
		15,000	Online and Over the Counter Fees
101-210-511-5730	Program Supplies	<u>4,200</u>	
		4,200	Vending Machine, Vehicle License Stickers
101-210-511-5810	Conference/meeting registration	<u>1,250</u>	
		750	IGFOA Conference - Registration (Director & Asst)
		500	GFOA Conference - Registration (Director)
101-210-511-5820	Local Mileage, parking and tolls	<u>700</u>	
		700	Miscellaneous travel
101-210-511-5830	Lodging	<u>2,100</u>	
		500	IGFOA Conference
		1,600	GFOA Conference
101-210-511-5840	Meals	<u>500</u>	
		500	Training
101-210-511-5850	Purchased Transportation	<u>600</u>	
		600	GFOA Conference
<b>Budget Request Total</b>		<u><u>425,223</u></u>	

## **Legal Division**

### **Division Description**

Legal Services are contractual and overseen by the Village Manager's Office. The Legal Division accounts for all expenditures concerning legal review, personnel issues, litigation, and prosecution of State Law and Local Ordinance violations. In addition, the Legal Department provides contractual Primary and Backup Hearing Officers who preside over the Village's Administrative Adjudication Hearing process (AAH).

The AAH process is a civil proceeding that hears a wide range of appeals to violations and is an alternative to the Cook County Circuit Court system. The AAH process is intended to expedite resolutions, reduce litigations expenses, and allow the Circuit Court to focus on more serious allegations. It also provides a more convenient location for residents and businesses who wish to contest a citation or notice because the hearings are held at Village Hall.

### **Division Expenditure**

The Legal Division Calendar Year 2025 Budget includes \$419,921 in expenditures.

## Legal Division

### CY 2025 Budget Request

<b>Account Number</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
101-230-511-5350	Legal - retainer	187,474	187,101	126,640	112,252	199,458	190,000	209,431
101-230-511-5360	Legal - litigation	31,000	276	20,700	6,513	32,550	15,000	32,550
101-230-511-5370	Legal - review	100,000	75,438	68,000	81,127	100,000	82,000	100,000
101-230-511-5399	Other professional services	85,300	97,665	61,500	44,473	87,940	72,427	77,940
	<b>Services Total:</b>	<b>403,774</b>	<b>360,480</b>	<b>276,840</b>	<b>244,365</b>	<b>419,948</b>	<b>359,427</b>	<b>419,921</b>
	<b>Legal Department Total:</b>	<b>\$ 403,774</b>	<b>\$ 360,480</b>	<b>\$ 276,840</b>	<b>\$ 244,365</b>	<b>\$ 419,948</b>	<b>\$ 359,427</b>	<b>\$ 419,921</b>

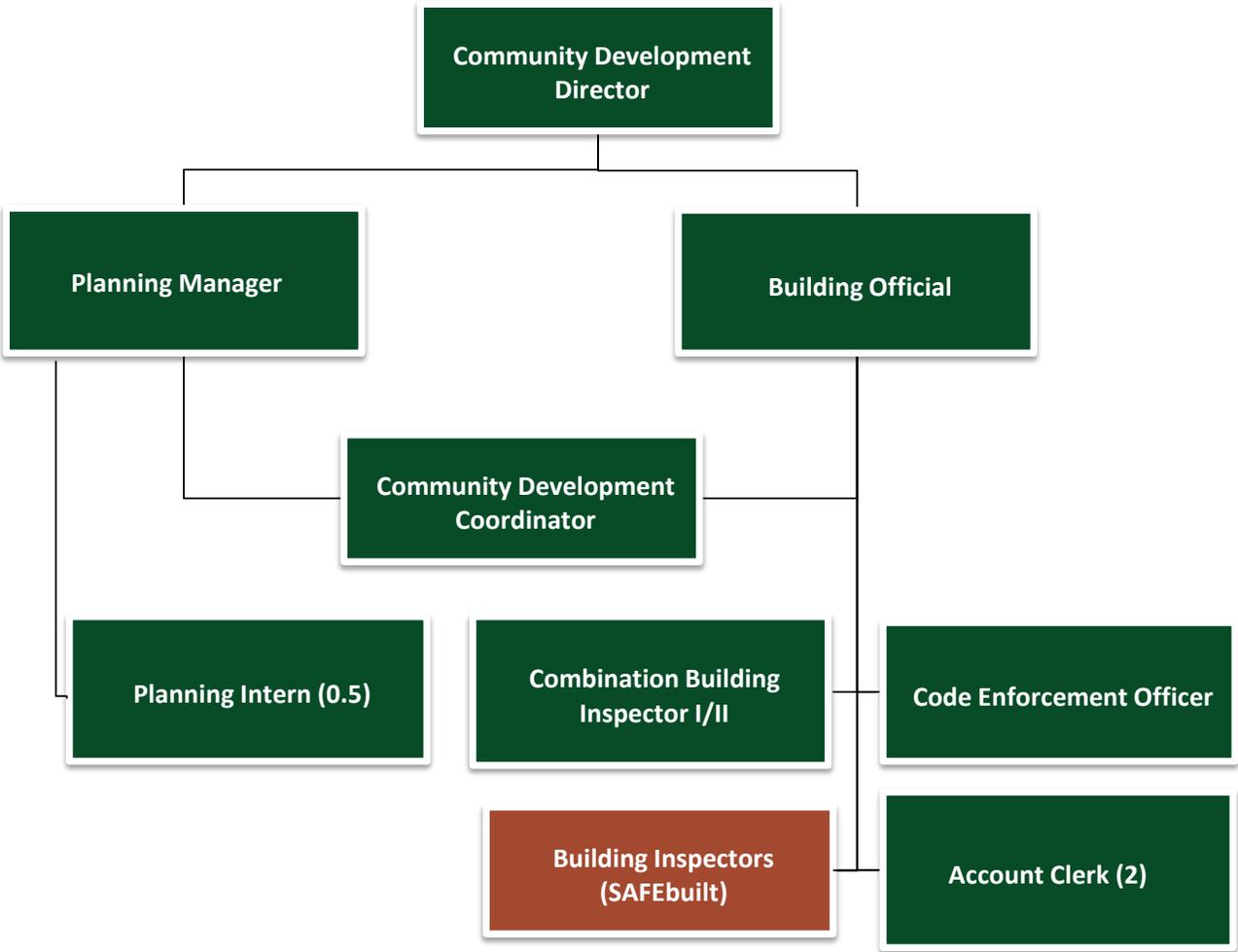
## Legal Division

### CY 2025 Budget Request

Account Number	Account Name	Amount	Comments
101-230-511-5350	Legal - Retainer	<u>209,431</u>	
		209,431	Retainer - Elrod Friedman
101-230-511-5360	Legal - Litigation	<u>32,550</u>	
		32,550	Litigation - Elrod Friedman
101-230-511-5370	Legal - Review	<u>100,000</u>	
		50,000	Non-Reimbursable Legal Projects - Elrod Friedman
		50,000	Private Development Review (Reimbursable) - Elrod Friedman
101-230-511-5399	Other Professional Services	<u>77,940</u>	
		39,690	Prosecution - Code Enforcement, Public Right of Way Regulation, Property Maintenance Issues, Lien Processing - Robbins, Salomon and Patt
		15,750	Administrative Hearing Officer - David Eterno
		15,000	Labor Negotiations, Personnel Matters - Clark Baird Smith
		7,500	Anti-Harassment Training
<b>Budget Request Total</b>		<u><u>419,921</u></u>	

# Community Development Department

## Calendar Year 2025 Organizational Chart



 Contracted.

# Community Development Department

## Department Description

The Community Development Department is responsible for administering the Village's building, zoning and development codes. It provides staff assistance to the Village's Plan Commission, Economic Development Commission, and Zoning Board of Appeals. Services provided by the department include plan review, permit issuance, and construction inspectional services.

In addition to these services and duties, this department also carries out various community planning initiatives and improvement projects. This budget element includes line items for sales tax rebates pursuant to executed agreements. The department is staffed by eight full-time positions and a part-time intern and contracts for some building plan review and inspection services.

## Department Expenditure

The Community Development Department Calendar Year 2025 Budget includes \$1,755,241 in expenditures.

## Major Expenditure Highlights

- The Village contracts for inspection and planning services for our Community Development Department. The cost of \$107,000 is included in the Calendar Year 2025 budget for these services, including \$35,000 for restaurant inspections, \$11,500 for supplemental seasonal code enforcement, and \$8,500 for elevator inspections.
- The Village has revenue sharing agreements in place with various businesses in our community. Most of the agreements were established to assist with the building or expansion of the businesses' facilities in the Village. The Calendar Year 2025 Budget includes \$365,000 for this assistance.
- The budget also includes \$35,000 to account for resources to provide business owners to make improvements to their building exterior and other property enhancements that will improve the appearance of a business district. In the past, this was budgeted in the PEP Fund. That Fund closed in Fiscal Year 2020.
- A proposed update the Village's Comprehensive Plan, adopted in 2016, is in the budget for \$126,000 based on feedback on a proposed scope of services from the Economic Development Commission and Plan Commission. A Request for Proposals would be issued to select a land use consulting firm to complete the Comprehensive Plan Update.

# Community Development Department

## Proposed Goals

**Goal:** The Community Development Department will continue to promote full utilization of the land management software (LAMA). This includes encouraging internal and external users to apply for and receive permits entirely online and to continue to develop Standard Operating Procedures (SOPs) for staff.

**Goal:** Staff will continue to work with the contract purchaser of the Lincolnwood Town Center property to find highest and best use for the re-development of the site.

**Goal:** Staff will continue to implement the Business Retention and Expansion program, as business are interested in establishing site visits. The purpose of the program of site visits is to support the community’s existing businesses through ongoing engagement and information-sharing between the Village’s staff and elected officials and local business owners and managers.

**Goal:** Staff will work to finalize the remainder of occupancies of restaurants and retailers within District 1860 and with the hotel being constructed by expeditiously completing plan reviews, inspections, and phased occupancy for each of the tenant spaces. Inspections related to hotel construction will continue to occur during this calendar year with the possibility of interior buildout of the grocery tenant space.

**Goal:** Staff will issue a Request for Proposals to contract with a land use consulting firm for the completion of the Comprehensive Plan, which was last updated in 2016. Once the consulting firm is selected staff will manage established timelines for completion of the Comprehensive Plan in 2026.

**Goal:** Staff will receive technical assistance from the Metropolitan Mayors Caucus to participate in its Homes for a Changing Region program and submit an Affordable Housing Plan to the Illinois Housing Development Authority in compliance with the Affordable Housing Planning and Appeal Act.

Key Performance Measures/Service Indicators	Actual FY 2023	Actual SY 2023	Projected CY 2024	Target CY 2025
Building Permits Issued	907	711	1,016	950
Building Permit Valuation	\$35,617,774	\$41,467,283	\$27,000,000	\$30,000,000
# of inspections	2,338	1,843	2,800	2,800
Total Code Enforcement Cases	627	451	650	650

# Community Development Department

## CY 2025 Budget Request

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
101-240-517-5020	Wages - full time salaried	470,612	382,553	338,220	345,949	513,113	528,106	536,714
101-240-517-5025	Wages - full time Hourly	172,974	246,629	218,451	165,273	283,941	319,562	329,460
101-240-517-5030	Wages- Part time hourly	-	480	14,527	-	75,726	9,044	19,800
101-240-517-5035	Wages - seasonal hourly	15,000	-	-	-	-	-	-
101-240-517-5040	Wages - Overtime 1.5x	-	-	-	-	-	-	-
101-240-517-5060	Educational stipend	3,248	5,481	5,630	4,524	10,356	7,529	9,845
101-240-517-5061	Opt out insurance	7,200	7,200	5,000	4,800	8,700	8,125	8,400
101-240-517-5062	Cell Phone Stipend	720	720	520	480	720	750	720
101-240-517-5110	Employer FICA	40,200	39,001	36,786	31,442	49,446	52,408	56,106
101-240-517-5120	Employer Medicare	9,200	9,121	8,056	7,353	11,564	12,257	13,122
101-240-517-5130	Employer IMRF	43,550	35,177	25,941	20,115	33,442	35,703	40,628
101-240-517-5150	Insurance - group life & AD&D	1,320	2,179	1,350	1,251	11,666	1,379	1,351
101-240-517-5160	Insurance - group medical	8,910	57,986	35,000	25,526	41,403	81,062	82,073
101-240-517-5170	Insurance - group dental	615	1,568	1,550	1,763	1,774	5,132	4,355
101-240-517-5180	Insurance - workers compensation	14,054	-	9,561	-	-	-	-
	<b>Personnel Total:</b>	<b>787,603</b>	<b>788,095</b>	<b>700,592</b>	<b>608,476</b>	<b>1,041,851</b>	<b>1,061,057</b>	<b>1,102,574</b>
101-240-517-5330	Consulting (1860 project)	146,710	21,840	68,476	1,013	-	-	-
101-240-517-5399	Other professional services	156,836	213,883	80,027	86,076	94,000	80,000	196,042
	<b>Services Total:</b>	<b>303,546</b>	<b>235,723</b>	<b>148,503</b>	<b>87,089</b>	<b>94,000</b>	<b>80,000</b>	<b>196,042</b>
101-240-517-5480	R&M - vehicles	200	-	140	10	35,000	34,000	500
101-240-517-5510	Advertising	500	1,937	350	581	500	2,000	3,000
101-240-517-5560	Printing & copying services	500	-	350	93	500	400	500
101-240-517-5570	Professional associations	2,150	1,809	1,595	1,234	3,005	2,000	3,055
101-240-517-5580	Telephone	-	86	-	-	-	-	-
101-240-517-5590	Training	1,000	766	3,900	780	4,300	3,000	4,300
101-240-517-5599	Other contractual services	-	-	-	-	10,000	10,000	10,000
101-240-517-5620	Books & publications	1,000	-	700	1,242	700	700	1,200
101-240-517-5670	Fuel	600	522	420	1,271	1,200	2,000	-
101-240-517-5700	Office supplies	2,000	2,995	1,400	1,643	2,000	1,200	2,000
101-240-517-5720	Postage	-	82	-	-	-	-	-
101-240-511-5725	Credit Card Fees	-	-	-	-	12,000	15,000	15,000
101-240-517-5799	Other materials & supplies	2,500 <sup>102</sup>	929	1,960	-	3,200	1,100	3,400

<b>Account Number</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
101-240-517-5810	Conference & meeting registration	3,300	2,963	2,500	2,133	3,000	2,700	4,100
101-240-517-5820	Local mileage, parking & tolls	100	65	70	409	70	50	70
101-240-517-5830	Lodging	3,000	-	-	-	2,400	1,500	2,400
101-240-517-5840	Meals	175	40	175	96	560	800	6,000
101-240-517-5850	Purchased transportation	500	-	-	-	1,100	500	1,100
<b>Commodities Total:</b>		<b>17,525</b>	<b>12,194</b>	<b>13,560</b>	<b>9,492</b>	<b>79,535</b>	<b>76,950</b>	<b>56,625</b>
101-240-517-5911	Sales Tax Sharing Agreements	300,000	467,636	210,000	-	-	397,152	365,000
101-240-517-5912	Business Improvement Grant (PEP/GIFT)	35,000	-	35,000	-	35,000	-	35,000
101-240-517-6580	Equipment - Vehicles	-	-	26,000	25,682	-	-	-
<b>Economic Initiatives Total:</b>		<b>335,000</b>	<b>467,636</b>	<b>271,000</b>	<b>25,682</b>	<b>35,000</b>	<b>397,152</b>	<b>400,000</b>
<b>Community Development Department Total:</b>		<b>\$ 1,443,674</b>	<b>\$ 1,503,648</b>	<b>\$ 1,133,655</b>	<b>\$ 730,739</b>	<b>\$ 1,250,386</b>	<b>\$ 1,615,159</b>	<b>\$ 1,755,241</b>

# Community Development Department

## CY 2025 Budget Request

Account Number	Account Name	Amount	Comments
101-240-517-5399	Other Professional Services	<b>196,042</b>	
		52,000	Building Permit and Fire Plan Review and Inspections (SafeBuilt)
		5,000	Large Format Scanning
		8,500	Elevator Inspections
		35,000	Restaurant Inspections (# based on establishment risk factor)
		84,042	Comprehensive Plan Update
		11,500	Seasonal Code Enforcement
101-240-517-5480	R&M - Vehicles	<b>500</b>	
		500	
101-240-517-5510	Advertising	<b>3,000</b>	
		3,000	Legal notices for Public Hearings
101-240-517-5560	Printing and Copying Services	<b>500</b>	
		500	Marketing materials
101-240-517-5570	Professional Associations	<b>3,055</b>	
		1,800	American Planning Association/American Institute of Certified Planners (2)
		250	International Council of Shopping Centers (ICSC) (2)
		350	IL TIF Association Membership Fee
		145	ICC Government unit Membership
		135	ICC Individual Membership
		65	NWBOCA - 3 members
		100	SBOC
		90	IPIA - Plumbing Inspectors Association
		120	Electrical Inspector Association
101-240-517-5590	Training	<b>4,300</b>	
		2,500	Employee training (Code Enforcement, Building Official, Director, P&ED Manager)
		1,800	Certification
101-240-517-5599	Other contractual services	<b>10,000</b>	
		10,000	Chicago's North Shore Covention and Visitors Bureau - Annual Membership
101-240-517-5620	Books & Publications	<b>1,200</b>	
		500	Code Books and Training Materials
		700	Miscellaneous Publications
101-240-517-5700	Office Supplies	<b>2,000</b>	
		2,000	Miscellaneous Supplies
101-240-517-5725	Credit Card Fees	<b>15,000</b>	
		15,000	Persolvent credit card fees
101-240-517-5799	Other Materials & Supplies	<b>3,400</b>	
		2,500	Miscellaneous Supplies, including meeting materials

# Community Development Department

## CY 2025 Budget Request

Account Number	Account Name	Amount	Comments
		900	Uniforms (Village Branded Clothing)
101-240-517-5810	Conference and Meeting Registration	<b>4,100</b>	
		2,000	American Planning Association (APA) National Conference (2)
		1,200	Chicago ICSC Conferences (2)
		500	Building or Code Conference
		200	ILCMA Financial Forecast (2)
		200	Local APA, Econ Dev, etc.
101-240-517-5820	Local Mileage, Parking and Tolls	<b>70</b>	
		70	Reimbursement for Local Travel
101-240-517-5830	Lodging	<b>2,400</b>	
		2,400	Lodging Expenses
101-240-517-5840	Meals	<b>6,000</b>	
		5,000	Meals for Planning/ZBA Meetings
		1,000	Per Diem for Meals at Conferences, Local Meetings, Chamber of Commerce
101-240-517-5850	Purchased Transportation	<b>1,100</b>	
		1,100	Travel to Conferences
101-240-517-5911	Revenue Sharing Agreements	<b>365,000</b>	
		365,000	Dealership Revenue Sharing Agreement
101-240-517-5912	Business Improvement Grant	<b>35,000</b>	
		35,000	PEP/GIFT Matching Grants
<b>Budget Request Total</b>		<b><u>652,667</u></b>	

# Information Technology Division

## Division Description

The Information Technology (IT) Division is managed by the Village Manager’s Office. It provides for planning and support for computer networks and applications within the Village organization. The Village contracts for IT Managed Service. This division budget accounts for the expenditures necessary for the consultant to provide network and computer systems coordination and integration of new systems. The division also handles the management software application packages required and provides Village employees with the services and support needed to perform their work efficiently.

## Department Expenditure

The Information Technology Division Calendar Year 2025 Budget includes \$1,039,043 in expenditures and an interfund transfer to the Capital Projects Fund for \$57,200.

## Major Expenditure Highlights

- The Calendar Year 2025 Budget includes \$285,000 in Consulting for projects such as \$45,000 towards a new Enterprise Resource Planning (ERP) System Assessment and Selection.
- The Information Technology Budget includes \$575,740 for annual maintenance expenses for the Village’s various software and systems.
- The budget includes \$30,000 for primary internet and phone systems from RCN.

## Information Technology CY 2025 Budget Request

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
101-250-511-5320	Consulting	139,000	118,889	242,900	136,623	154,500	186,000	285,000
101-250-511-5330	Data processing	186,450	66,065	45,650	114,164	50,000	55,000	39,120
101-250-511-5340	Maintenance Agreement Expense	365,069	287,038	416,530	261,926	553,338	550,000	575,740
	<b>Services Total:</b>	<b>690,519</b>	<b>471,992</b>	<b>705,080</b>	<b>512,713</b>	<b>757,838</b>	<b>791,000</b>	<b>899,860</b>
101-250-511-5542	Equipment - Non-CIP	-	-	78,150	42,018	500	-	17,500
101-250-511-5580	Telecommunications	70,708	64,840	49,495	44,729	76,275	76,000	76,830
101-250-511-5590	Training	11,628	26,384	14,600	9,093	14,600	14,600	14,600
101-250-511-5599	Other contractual	21,853	15,708	14,200	9,612	22,365	22,365	29,253
101-250-511-5640	Computer supplies	1,000	272	1,000	166	1,000	500	1,000
101-250-511-5700	Office Supplies	-	907	-	-	-	-	-
	<b>Commodities Total:</b>	<b>105,188</b>	<b>108,111</b>	<b>157,445</b>	<b>105,618</b>	<b>114,740</b>	<b>113,465</b>	<b>139,183</b>
101-250-511-6530	Equipment - data processing	142,524	148,654	207,700	71,648	206,820	206,820	-
	<b>Capital Total:</b>	<b>142,524</b>	<b>148,654</b>	<b>207,700</b>	<b>71,648</b>	<b>206,820</b>	<b>206,820</b>	<b>-</b>
	<b>Information Technology Total:</b>	<b>\$ 938,231</b>	<b>\$ 728,757</b>	<b>\$ 1,070,225</b>	<b>\$ 689,979</b>	<b>\$ 1,079,398</b>	<b>\$ 1,111,285</b>	<b>\$ 1,039,043</b>

## Information Technology

### CY 2025 Budget Request

Account Number	Account Name	Amount	Comments
101-250-511-5320	Consulting	<b>285,000</b>	
		200,000	Managed IT Service Provider
		40,000	Special Projects
		45,000	ERP System Assessment & Selection
101-250-511-5330	Data Processing	<b>39,120</b>	
		25,000	Upgrade Server Software
		14,120	Server migration for NewWorld
101-250-511-5340	Maintenance Agreement Expense	<b>575,740</b>	
		2,730	NetMotion
		48,510	New World Service Records Management System Maintenance
		17,640	Adjudication Software - Tyler Technologies
		47,862	Springbrook Maintenance and Cloud Services (VMO/Finance - Split with Water Fund)
		1,050	Springbrook Support Maintenance Fee for RecTrac
		420	Constant Contact
		37,200	Civic Rec
		24,542	Quinlan Video Security System Maintenance (Split with Water Fund)
		10,000	Microsoft Office 365 Backup
		5,250	Amazon Web Services Cloud Storage
		20,000	Clear Company Employment Application Tracking Subscription (VMO)
		30,000	Onedrive and Share Point Migration
		5,565	Earthchannel Online Video Streaming Subscription (VMO)
		18,690	Ambulance Billing Maintenance Software (Fire-Imagetrend)
		3,675	VMWare Support (VMO)
		5,435	PublicStuff Citizen Request Management Maintenance (VMO)
		9,000	Website Maintenance and Hosting and Security Settings (VMO)
		8,500	Adobe Acrobat DC Standard for Teams Subscription
		2,500	OpUtils Switch and Network Support Subscription
		3,500	Microsoft Office for Shared Workstations
		3,885	RescueNet ePCR Patient Reporting Software (Fire)
		3,150	Laserfiche Software Maintenance (VMO - Split with Water Fund)
		2,730	Storage Array Network Maintenance (PD)
		9,450	Barracuda Email Archiver Maintenance (VMO)
		1,575	Online Vehicle Repair Manuals Subscription (Public Works - Split with PW Budget)
		9,450	Barracuda Spam Filter Maintenance, Web Content Management Filter, Link Balancer (VMO)
		1,680	GIS ESRI User Licenses - ArcGIS Desktop Basic, ArcGIS Desktop Standard, ArcGIS Online Subscription (VMO - Split with General Fund, Water Fund, Building Tech Fund)
		662	ASA Smartnet, Exterior Router Smartnet (VMO)
		840	Police Department Mobile Data Computer Maintenance
		5,250	Legislative Management Software (Civic Clerk)
		4,515	ChiComm /Cameras
		3,150	PRTG Environment Monitoring
		2,800	MSDS Software for Public Works

Account Number	Account Name	Amount	Comments
			3,750 Voice logger software
			1,200 Driver's license scanning software
			360 Adobe InDesign
			5,000 Accela Land and License Program
			2,000 VEEAM Backup software (PD)
			49,140 Office 365 Product Licenses
			2,625 Lansweeper Software
			2,730 Pace Scheduler
			2,520 MSP PrePlan Software (Fire)
			914 Splashtop Licenses
			7,436 Cloud Based Backup
			9,900 Multifactor Authentication
			4,000 AD Audit Plus
			1,500 AD Self Service Plus (Year 1 of 3)
			3,500 Log 360 (Log Consolidation and Management)
			1,800 Backup Radar
			2,500 Patch Manager Plus
			15,750 Village Wide Copier/Printer lease/maintenance
			12,000 Third Millenium (Pet Licenses / Vehicle Stickers)
			5,000 Crash Reporting Software
			3,500 KnowBe4 (Refundable with IRMA)
			27,500 Datto Backup Subscription
			9,000 Managed Dectection and Response (Crowdstrike)
			35,910 Land and License (LAMA)
			15,000 GPS Software Annual Maintenance
101-250-511-5542	Equipment - Non-CIP	<u>17,500</u>	7,000 Active Directory Upgrade
			10,000 Quinlin Security System Upgrades
			500 Scanner for Pool
101-250-511-5580	Telecommunications	<u>76,830</u>	13,230 Verizon General Fund - Wireless Cards for Mobile Worker Connectivity: 27
			30,000 Primary and Secondary Internet and Phone System - RCN
			33,600 Annual RCN E9-1-1 Fiber Connection for Skokie and Backup
101-250-511-5590	Training	<u>14,600</u>	2,000 Annual Application Software Employee Training Program
			7,900 Sharepoint Training
			4,700 Target Solutions Software for FD and PW
101-250-511-5599	Other contractual	<u>29,253</u>	25,000 GIS Consortium Consulting - Onsite Specialist Eight Hours Per Week;
			4,253 GIS Consortium Shared Initiatives (Cloud Subscription to MyGIS and
101-250-511-5640	Computer supplies	<u>1,000</u>	1,000 Miscellaneous IT Supplies
<b>Budget Request Total</b>		<u><u>1,039,043</u></u>	

# **Engineering Division**

## **Division Description**

The Village's Engineering services are primarily contractual. The Village Engineer reviews and approves all residential and commercial development plans to ensure drainage and development plans to ensure drainage and grading plans are acceptable. In addition, the Village Engineer assists in the design and construction oversight of Village infrastructure construction projects, including roadway and water/sewer mains. The budget in this division accounts for all expenditures related to the use of the Village Engineer.

## **Division Expenditure**

The Engineering Division Calendar Year 2025 Budget includes \$165,500 in expenditures.

## **Major Expenditure Highlights**

- A request for qualifications for engineering services will be coordinated.

## Engineering Division CY 2025 Budget Request

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
101-290-511-5020	Payroll - full time salaried	24,447	-	-	-	-	-	-
101-290-511-5110	Employer FICA	1,725	-	-	-	-	-	-
101-290-511-5120	Employer Medicare	404	-	-	-	-	-	-
101-290-511-5130	Employer IMRF	1,252	-	-	-	-	-	-
<b>Personnel Total:</b>		<b>27,828</b>	-	-	-	-	-	-
101-290-511-5920	Administration Engineer Costs	54,000	31,748	54,000	34,691	54,000	54,000	70,000
101-290-511-5922	Building Engineering Costs	63,000	59,380	63,000	50,105	63,000	63,000	63,000
101-290-511-5942	PW Building Engineer Costs	32,500	-	22,000	-	32,500	32,500	32,500
<b>Services Total:</b>		<b>149,500</b>	<b>91,128</b>	<b>139,000</b>	<b>84,796</b>	<b>149,500</b>	<b>149,500</b>	<b>165,500</b>
<b>Engineering Division Total:</b>		<b>\$ 177,328</b>	<b>\$ 91,128</b>	<b>\$ 139,000</b>	<b>\$ 84,796</b>	<b>\$ 149,500</b>	<b>\$ 149,500</b>	<b>\$ 165,500</b>

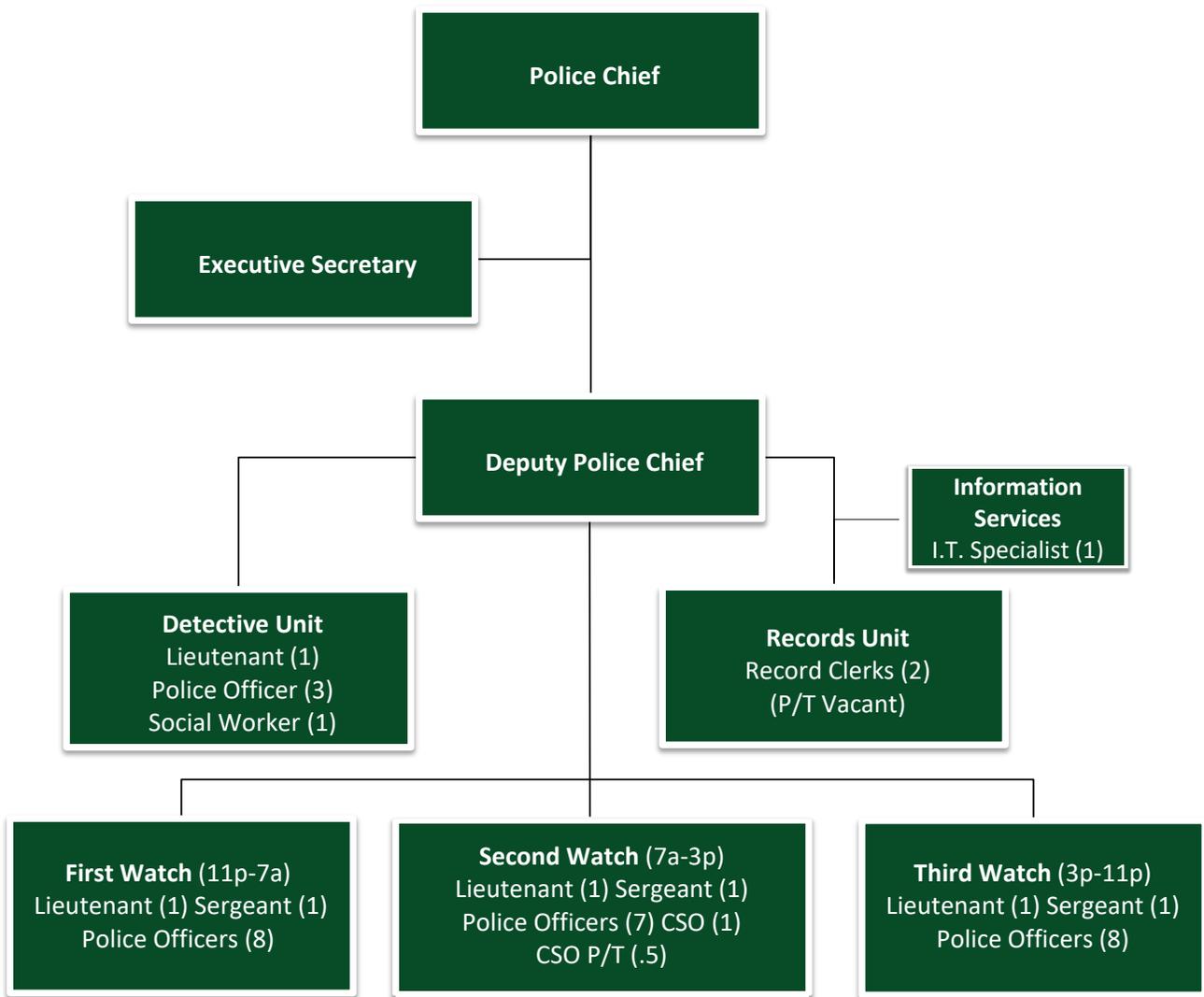
## Engineering Division

### CY 2025 Budget Request

Account Number	Account Name	Amount	Comments
101-290-511-5920	Administration Engineer Costs	<u>70,000</u>	Engineering Retainer (\$140,000 Split with Water Fund) providing CY25 services
		70,000	
101-290-511-5922	Building Engineering Costs	<u>63,000</u>	Private Development Review
		60,000	Private Development Studies and Other Plan Review Expenses
		3,000	
101-290-511-5942	PW Building Engineer Costs	<u>32,500</u>	Project Management Services; engineering firm providing CY25 services
		30,000	
		2,500	Traffic Studies for Traffic Commission
<b>Budget Request Total</b>		<u><u>165,500</u></u>	

# Police Department

## Calendar Year 2025 Organizational Chart



# Police Department

## Department Description

The Police Department's primary mission is to provide professional police services to the Village with an emphasis on maintaining a safe environment for all who live and visit Lincolnwood as it relates to crime, traffic, and quality of life. The Department emphasizes a customer service approach to residents which allows for positive a relationship with the community along with the philosophy of traditional policing methods. Believing in the dignity and worth of all people is foremost and protecting the rights of all persons while treating employees of the Department in the same manner. The police officers and the community share responsibility for maintaining law and order, and their relationship must be based on mutual respect. The Police Department is currently budgeted for 35 full-time sworn personnel, 6 full-time civilian staff and two part-time staff members.

## Department Expenditure

The Police Department Calendar Year CY 2025 Budget includes \$10,142,349 in expenditures.

## Major Expenditure Highlights

- The Police Department has received grant funding in the amount of \$27,550 from the Illinois Attorney General's Office to combat organized retail theft organizations. As a part of the budget for this funding, the grant support existing Automated License Plate Readers (ALPR) and allocates funding for additional ALPRs, purchase of a tracking device and overtime.
- CY2025 budget includes the purchase of three (3) Police Ford SUV Interceptor vehicles. All three vehicles will be allocated for replacement of existing marked patrol vehicles. Total vehicle replacement costs will be \$128,000.
- The Police Department was awarded a "C.O.P.S. Grant" through the U.S. Department of Justice Office of Community Oriented Policing Services hiring program to supplement employment costs for an additional police officer within the Village. The funding is \$125,000 over a three-year period and allows for the Police Department to expand to a 35<sup>th</sup> sworn position for the first time in the history of the Police Department. The Village's population has increased in the last Census and this additional position will allow for a maintaining a comparable officer to resident ratio.
- Budgeted funds in the amount if \$12,230 was allocated to update the Department's existing patrol rifles that are used for active shooter response. The existing rifles are over 10 years old and need replacement to a more modern platform. The upper portion of the rifle will be replaced to bring the weapon up to date for operational components.
- Two additional police two-way radios that are supported by the Motorola Starcom system are necessary for purchase to accommodate the additional officer and having a back-up radio for special events. Budgeted funds were allocated for this purchase in the amount of \$10,500.

- Approximately \$37,000 was submitted for a grant request through the Illinois Department of Transportation (IDOT) Selective Traffic Enforcement Program (STEP). These grant funds will be used for officer overtime specific to issuing citations for hazardous traffic violations such as speeding, distracted driving and driving while impaired. Funding also covers enforcement for drivers or passengers of motor vehicles not wearing seatbelts.

# Police Department

## Proposed Goals

**Goal:** Expand the use of Automated License Plate Readers (ALPR) through the use of grant funds provided by the State of Illinois at additional strategic main throughfares entering or bordering the Village.

**Goal:** Updating the existing patrol rifles that are assigned to the ten patrol vehicles for rapid response for an active shooter. The existing rifles are dated and do not support modern accessories and advancements in accuracy for the officer.

**Goal:** Complete Part II of the Safe-T Act scenario-based mandate training of de-escalation and use of deadly force training.

**Goal:** Increase traffic related enforcement for hazardous moving violations. This is in-part supported by grant funding from the Illinois Department of Transportation (IDOT) Sustained Traffic Enforcement Program (STEP). STEP grants have a primary focus on speeding, distracted driving, driving while impaired and seatbelt safety violations.

**Goal:** Continue through the accreditation process of a Tier One agency by being recognized as an accredited agency with the Illinois Law Enforcement Accreditation Program (ILEAP) through the Illinois Association of Chiefs of Police.

Key Performance Measures/Service Indicators	*Actual SY 2023	Actual CY 2024	Projected CY 2024	Target CY 2025
Average Minutes from Call Received to Dispatch	2:31	1:42	1:42	1:40
Average Calls for Service Per Officer/CSO	348	350	446	450
Accidents/Crashes Investigated	501	522	665	650
Total Calls for Service	12,205	12,270	15,800	16,000
Avoidable Accidents & Injuries	1	5	5	0
Average Training Hours per Officer	66.59	40.40	50.50	60.00

## Police Department CY 2025 Budget Request

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
101-300-512-5020	Wages - full time salaried	305,875	299,740	170,370	229,178	267,465	277,350	288,493
101-300-512-5025	Wages - full time hourly	3,495,985	3,510,944	2,614,501	2,504,405	3,743,493	3,786,695	4,144,379
101-300-512-5030	Wages - part time hourly	110,000	33,238	89,706	37,196	161,574	104,065	114,138
101-300-512-5035	Wages - seasonal hourly	26,500	13,137	10,335	2,304	78,006	56,000	-
101-300-512-5040	Wages - overtime 1.5X	325,000	286,888	245,220	367,078	300,000	361,660	365,000
101-300-512-5043	Holiday Mobil grant	20,000	49,376	23,701	36,734	37,632	54,105	55,000
101-300-512-5045	Wages - overtime 2X	7,000	9,720	5,000	9,577	10,000	10,070	10,000
101-300-512-5050	Wages - special detail	2,000	-	1,000	-	-	-	-
101-300-512-5056	HSA Savings	720	-	-	-	-	-	-
101-300-512-5060	Educational stipend	26,350	27,583	23,000	15,363	36,046	31,355	37,339
101-300-512-5061	Opt Out Ins.	8,100	7,490	6,560	4,250	7,680	4,500	7,680
101-300-512-5062	Phone Stipend	-	128	-	96	-	-	-
101-300-512-5063	Evidence Technician Stipend	5,800	5,757	5,800	6,006	5,800	5,750	5,500
101-300-512-5065	Tuition reimbursement	10,440	10,287	-	4,906	5,040	5,040	-
101-300-512-5070	Uniform allowance	27,750	24,935	33,550	25,583	32,950	32,950	33,550
101-300-512-5080	Employer - Police Chief SLEP	8,800	4,959	5,000	9,594	5,000	22,385	24,617
101-300-512-5110	Employer FICA	35,500	40,026	36,995	38,153	40,308	42,700	44,765
101-300-512-5120	Employer Medicare	62,800	59,809	40,650	45,949	59,826	67,460	66,584
101-300-512-5130	Employer IMRF	35,000	19,899	30,360	10,461	33,733	17,455	24,087
101-300-512-5140	Employer police pension	2,566,215	2,819,157	2,551,272	1,182,542	2,500,000	2,837,047	2,860,000
101-300-512-5150	Insurance - group life & AD&D	8,665	7,448	5,500	5,486	60,678	7,795	7,759
101-300-512-5160	Insurance - group medical	591,000	892,667	385,127	376,726	539,998	623,220	687,254
101-300-512-5170	Insurance - group dental	39,380	34,971	21,885	22,131	30,722	36,540	34,894
101-300-512-5180	Insurance - workers compensation	133,184	-	90,611	-	-	-	-
	<b>Personnel Total:</b>	<b>7,852,064</b>	<b>8,158,159</b>	<b>6,396,143</b>	<b>4,933,718</b>	<b>7,955,951</b>	<b>8,384,142</b>	<b>8,811,039</b>
101-300-512-5210	Animal control	750	151	1,000	435	1,500	1,000	1,500
101-300-512-5398	911 combined comm. contract	800,000	800,778	549,335	549,333	840,485	840,485	865,695
101-300-512-5399	Other professional services	22,789	6,605	25,945	24,369	29,435	30,000	54,615
	<b>Services Total:</b>	<b>823,539</b>	<b>807,534</b>	<b>576,280</b>	<b>574,137</b>	<b>871,420</b>	<b>871,485</b>	<b>921,810</b>
101-300-512-5405	R&M - buildings	3,580	1,029	3,075	498	3,550	3,000	4,100
101-300-512-5410	R&M - communications equipment	27,920	19,291	15,820	15,976	25,250	25,250	30,225
101-300-512-5480	R&M - vehicles	28,236	37,130	23,215	23,752	33,925	33,925	34,345
101-300-512-5540	Intergovernmental fees & dues	33,122	32,677	56,535	39,569	40,535	40,535	36,535
101-300-512-5560	Printing & copying services	750	449	800	771	1,500	800	2,175

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
101-300-512-5570	Professional associations	2,371	1,675	1,430	980	2,640	2,640	2,900
101-300-512-5580	Telephone	2,930	1,095	935	191	1,300	1,000	1,200
101-300-512-5590	Training	36,196	24,473	40,430	14,957	51,425	51,425	46,760
101-300-512-5599	Other contractual	67,030	26,605	39,770	9,775	67,815	12,215	45,885
101-300-512-5610	Ammunition & range supplies	17,290	13,479	12,865	13,479	14,710	14,710	26,700
101-300-512-5620	Books & publications	2,635	1,755	2,365	1,075	2,765	2,565	3,100
101-300-512-5640	Computer supplies	2,775	2,296	2,000	957	3,000	3,000	3,000
101-300-512-5670	Fuel	55,650	70,362	46,700	48,880	60,000	63,000	64,000
101-300-512-5700	Office supplies	3,000	1,822	2,250	1,302	2,500	2,250	3,000
101-300-512-5730	Program supplies	64,087	55,458	41,950	33,115	90,345	90,345	77,380
101-300-512-5810	Conference & meeting registration	7,380	4,756	6,370	3,170	9,525	9,525	11,145
101-300-512-5820	Local mileage, parking & tolls	2,240	508	1,500	59	1,500	1,000	1,500
101-300-512-5830	Lodging	4,420	2,316	4,700	3,494	9,200	5,000	8,900
101-300-512-5840	Meals	4,353	4,298	3,330	3,576	4,010	3,500	3,400
101-300-512-5850	Purchased Transportation	1,600	941	2,040	1,216	3,470	2,850	3,250
	<b>Commodities Total:</b>	<b>367,565</b>	<b>302,415</b>	<b>308,080</b>	<b>216,792</b>	<b>428,965</b>	<b>368,535</b>	<b>409,500</b>
101-300-561-6570	Equipment - Public Safety	-	-	82,600	76,246	79,495	73,495	-
101-300-561-6580	Equipment - Vehicles	145,500	48,136	235,000	162,958	363,000	363,000	-
	<b>Capital Total:</b>	<b>145,500</b>	<b>48,136</b>	<b>317,600</b>	<b>239,204</b>	<b>442,495</b>	<b>436,495</b>	<b>-</b>
<b>Police Department Total:</b>		<b>\$ 9,188,668</b>	<b>\$ 9,316,244</b>	<b>\$ 7,598,103</b>	<b>\$ 5,963,851</b>	<b>\$ 9,698,831</b>	<b>\$ 10,060,657</b>	<b>\$ 10,142,349</b>

**Police Department**  
**CY 2025 Budget Request**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-300-512-5070	Uniform Allowance	<u>33,550</u>	33,550 Uniform Allowance
101-300-512-5210	Animal Control	<u>1,500</u>	1,500 Preiser Animal Hospital - Domestic Animal Boarding, Handling, Euthanasia, and Special Assistance
101-300-512-5398	9-1-1 Combined Communications	<u>865,695</u>	865,695 9-1-1 Combined Communications IGA - Skokie PD
101-300-512-5399	Other Professional Services	<u>54,615</u>	3,540 911 Tech Software 550 Accreditation Software - POWER DMS 1,100 Certification - Overweight Truck Scales 2,000 Criminal Investigative Software/Hardware 400 Illinois Law Enforcement Accreditation Program (ILEAP) 3,235 LEADS Online (Nationwide Investigative Database Related to Resale/Cash for Gold/Pawnshops) 9,845 Lexipol - Law Enforcement Policies and Daily Training Bulletins  2,540 Pre-Employment Software for Background Investigations 1,035 Regional Peer Support Network Annual Fee (Includes Police and Civilian Personnel) 500 Social Worker Legal Support Services 140 Social Worker Malpractice Insurance Fee 1,530 Trans Union - Online Investigative Inquiry Database Subscription  1,200 TransUnion Risk and Alternative Data Solutions, Inc. / TLO - Investigative Database 3,000 Fire & Police Comm Expenditures - Promotional Examination - Police Sergeant 19,000 Crossing Guards (paid to school district) 5,000 Fire & Police Comm Expenditures - Police Testing - I/O Solutions - Police Officer Exam
101-300-512-5405	R & M - Buildings	<u>4,100</u>	2,290 Firearms Range - Bullet Trap Maintenance 910 Holding Facility and Squad Infectious Disease Decontamination Aftermath 900 Holding Facility/Cell Decontamination - Semi-Annual Cleaning
101-300-512-5410	R & M - Communications Equipment	<u>30,225</u>	405 Annual Recertification - Radar Units (Municipal Electronics 9 @ \$45.00 ea) 450 Applied Concepts 600 Bi-directional Amplifier Maintenance 1,500 Facility Camera Repairs 575 LiveScan/Computer Aided Booking Systems (CABS) Software Maintenance Agreement (provided by SDI) 1,215 Porter Lee/Barcoded Evidence Analysis Statistical Tracking/Property Tracking Inventory Bar Coding 25,480 StarCom Annual Maintenance Costs
101-300-512-5480	R & M - Vehicles	<u>34,345</u>	6,050 Contracted Labor for Squad Car Repairs 1,750 Laptop Dock Installation

**Police Department**  
**CY 2025 Budget Request**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
			3,330 Oil, Transmission Fluid, Antifreeze, and Washer Fluid 19,965 Tires and Batteries 3,250 Vehicle Washes (\$2,500) and Detailing (\$500)
101-300-512-5540	Intergovernmental Fees & Dues	<b>36,535</b>	120 Illinois Law Enforcement Alarm System (I.L.E.A.S.) 6,600 North Regional Major Crimes Task Force 200 North Suburban Cooperative Purchasing Membership 22,660 Northeastern Illinois Regional Crime Lab 400 Northern Illinois Police Alarm System Basic Assessment 4,800 Northern Illinois Police Alarm System / Emergency Services Team  1,005 Northern Illinois Police Alarm System / Mobile Field Force 750 Northern Illinois Police Alarm System / Mobile Field Force - Building Assessment Fee
101-300-512-5560	Printing & Copying Services	<b>2,175</b>	500 Crime Prevention 500 Forms/Envelopes 1,175 Parking Ticket Envelopes
101-300-512-5570	Professional Associations	<b>2,900</b>	240 American Professional Society on the Abuse of Children 75 Association of Police Social Workers 250 Federal Bureau of Investigations-National Academy Membership (2 @ \$125) 725 Illinois Association of Chiefs of Police (5) 70 Illinois Association of Property & Evidence Managers (2 @ \$35 each) 100 Illinois Association of Technical Accident Investigators-2 @ \$50  75 Illinois Division of the International Association for Identification (IDIAI) 3 @ \$25 100 Illinois Drug Enforcement Officers Association 240 Illinois Tactical Officer's Association 6 @ \$40 380 International Association of Chiefs of Police 130 International Association of Property & Evidence 40 Law Enforcement Record's Managers Assoc 400 North Suburban Association of Chiefs of Police 75 Northwest Police Academy
101-300-512-5580	Telephone	<b>1,200</b>	500 Confidential Investigative Phone Software 500 Language Line Interpreting Services 200 NIPAS Language Line Usage
101-300-512-5590	Training	<b>46,760</b>	1,200 APSAC Forensic Interview Training/Clinic 250 Advanced Tactical Pistol / Rifle Course 900 Basic Evidence & Crime Scene Photography 1,010 Basic Pistol & Rifle Training 9,440 Basic Recruit Training 600 BEAST Property Room Training 1,500 Bicycle Instructor Training 510 Blood Borne Pathogens/Hazardous Materials Training-Police Law Institute 150 Child Maltreatment Symposium

**Police Department**  
**CY 2025 Budget Request**

Account Number	Account Name	Amount	Comments
			1,400 Close Quarter Handgun Training 2 @ \$700 900 Crime Prevention 100 Crimes Against the Elderly 995 Drone Operator's Course 1,500 Evidence Technician Training 1,000 Firearms Specialized Training 525 Firearms Instructor Course 2,065 Firearms - ITOA Training Courses 1,650 Force Science Training 1,700 Investigations 5,000 North East Multi Regional Training (Course Fees) 3,230 North East Multi-Regional Training Membership Fees (\$95 x 34 officers) 450 Northwest Police Academy 150 Orders of Protection/Domestic Violence Laws 500 Police Social Worker 500 Rifle / Carbine Instructor Course 250 Tactical Pistol & Rifle Training 1,635 TASER Training - Instructor Re-certification 650 Vehicle CQB Training 7,000 Wellness Exams - 35 @ \$200
101-300-512-5599	Other Contractual	<b>45,885</b>	<b>Other Contractual</b> 445 Critical Reach 3,000 Death Investigations 1,200 License Plate Renewal 28,800 Red Light Camera System Lease 4,000 Axon - Drone / Pro Licensing 8,440 Connect CTY Auto Phone Call System
101-300-512-5610	Ammunition & Range Supplies	<b>26,700</b>	<b>Ammunition &amp; Range Supplies</b> 12,230 Firearm Supplies 13,970 Duty / Training Ammunition 500 Repair Parts - Department Owned Weapons
101-300-512-5620	Publications	<b>3,100</b>	<b>Publications</b> 280 Center for Education & Employment Law 525 Illinois Compiled Statutes 580 Illinois Criminal Law & Motor Vehicle Book 1,205 Law Enforcement Periodicals 300 Pioneer Press 210 Tribune On-Line Subscription
101-300-512-5640	Computer Supplies	<b>3,000</b>	<b>Computer Supplies</b> 1,500 Computer Supplies 1,500 Toner Cartridges-Printers/Livescan
101-300-512-5670	Fuel	<b>64,000</b>	<b>Fuel</b> 64,000 Fuel
101-300-512-5700	Office Supplies	<b>3,000</b>	<b>Office Supplies</b> 3,000 Miscellaneous supplies not covered thru Village Central Purchasing
101-300-512-5730	Program Supplies	<b>77,380</b>	<b>Program Supplies</b> 3,000 Badges & Plaques 2,000 Bicycle Unit Supplies / Uniforms for Personnel

**Police Department**  
**CY 2025 Budget Request**

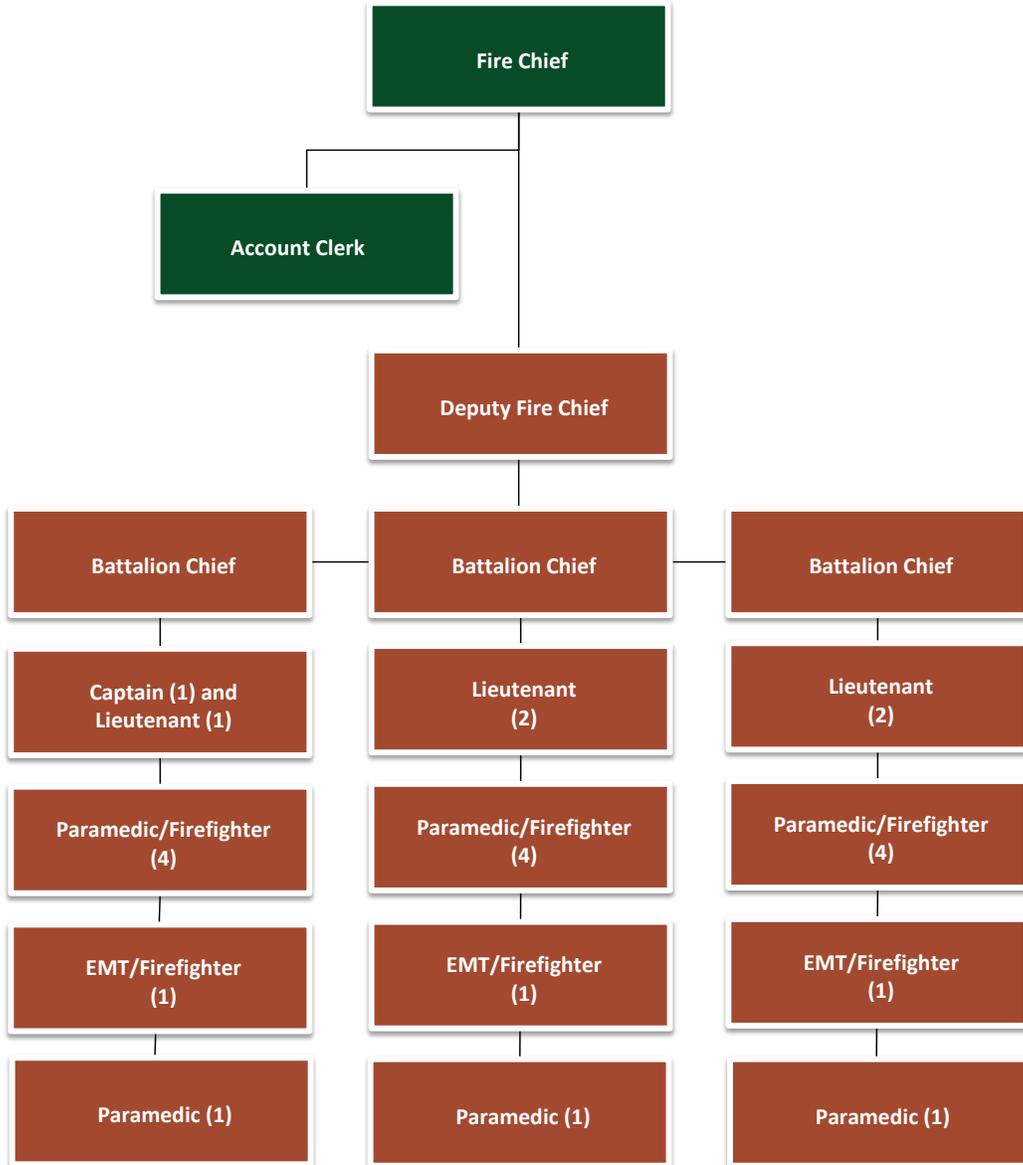
<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
		9,200	Body Armor (10 @ \$920 each) (Reimbursed by IDOJ Grant 50%)
		1,000	Citizen's Police Academy
		1,500	Coffee
		1,850	Crime Prevention Materials
		1,600	DUI Training Class - ARIDE Spiral Notebooks (Reimbursed by IDOT Grant)
		500	Duty Holsters for Department Weapons - New Hires
		250	Emergency Victims Services Fund
		2,000	Evidence Technician Supplies
		1,200	First Aid Supplies to Replenish Squad Go Bags
		900	Flags - Village campus
		2,400	Flash Drives for ARIDE Training (Reimbursed by IDOT Grant)
		1,500	Honor Guard Uniforms and Equipment
		700	In-Car Video Camera (Supplies)
		700	July 4th Concert in the Park Supplies
		1,000	National Night Out
		800	NIPAS Uniform Items (MFF and EST)
		750	Police Line Tape
		16,500	Portable Radios-3
		7,440	Portable Radio Batteries
		810	Portable Radio Microphones - 6
		1,000	Property Room Supplies
		1,000	Prisoner Blankets - Disposable
		900	Prisoner Meals
		3,000	Rapid Response Team Special Equipment
		1,500	Replacement Parts - Mobile & Portable Radios
		1,650	Road Flares
		1,335	Sanitizer/Decontaminant for Cells and Common Areas
		1,225	TASER Batteries
		3,995	TASER Live Cartridges
		1,800	Tobacco Compliance Inspections (Tobacco Compliance - 100% reimbursable)
		575	Traffic Safety Cones
		500	Training Materials
		1,000	Youth Police Academy
		300	Fire and Police Commission
<b>101-300-512-5810</b>	<b>Conferences &amp; Meetings</b>	<b>11,145</b>	<b>Conferences &amp; Meetings</b>
		450	Champions of Children's Conference
		175	Cook County Human Trafficking Task Force
		600	Cook County Regional Organized Crime Conference (6 officers @ \$100)
		1,400	Drug Recognition Conference (Reimbursed by IDOT Grant)
		210	Federal Bureau of Investigation Meetings
		800	Illinois Association of Chiefs of Police Conference
		990	Illinois Association of Property and Evidence Management
		800	Illinois Association of Technical Accident Investigators
		750	Illinois Division of International Association for Identification
		2,100	Illinois Homicide Investigator's Training Conference
		220	Illinois Law Enforcement Alarm System Conference (2 @ \$110 each)
		1,050	Illinois Tactical Officers Association
		1,000	International Association of Chiefs of Police Conference
		600	Midwest Center for Traffic Safety Conference
<b>101-300-512-5820</b>	<b>Local Mileage, Parking &amp; Tolls</b>	<b>1,500</b>	<b>Local Mileage, Parking &amp; Tolls</b>
		1,500	In-Service Training

**Police Department**  
**CY 2025 Budget Request**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-300-512-5830	Lodging	<u><b>8,900</b></u>	Lodging 800 Bike Instructor Training Course 3,500 Drug Recognition Conference (Reimbursed by IDOT Grant) 600 Illinois Association of Technical Accident Investigators Conference  4,000 International Association of Chiefs of Police Conf
101-300-512-5840	Meals	<u><b>3,400</b></u>	<b>Meals</b> 200 Bike Instructor Training 400 Drug Recognition Conference (Reimbursed by IDOT Grant) 300 Illinois Association of Chiefs of Police Conference 500 International Association of Chiefs of Police Conf 2,000 In-Service Training
101-300-512-5850	Purchased Transportation	<u><b>3,250</b></u>	<b>Purchased Transportation</b> 400 Bike Instructor Training 1,850 Drug Recognition Conference (Reimbursed by IDOT Grant) 1,000 International Association of Chiefs of Police
<b>Budget Request Total</b>		<u><u><b>1,364,860</b></u></u>	

# Fire Department

## Calendar Year 2024 Organizational Chart



Contracted.

# Fire Department

## Department Description

In June 1977, the Village of Lincolnwood contracted with Paramedic Services of Illinois (PSI) to provide their first ambulance with six paramedics for 24-hour coverage. In December 1989, the Village expanded its contract with PSI to include firefighting services. In addition to firefighting and paramedic services, the Department offers public education programs and fire inspection services.

The Fire Department is currently staffed with 28 full-time employees from PSI, one part-time employee from PSI, one (1) full-time Fire Chief from the Village and one (1) full-time Account Clerk from the Village. The Village's current contract with PSI will expire on December 31, 2027.

## Department Expenditure

The Fire Department Calendar Year 2025 Budget includes \$4,937,335 in expenditures and an interfund transfer to the Capital Fund for \$648,557 for Fire Department related capital expenditures.

## Major Expenditure Highlights

- The largest portion of the Fire Department budget is for Fire and Emergency Medical Services protection for the Village. The Village contracts with Paramedic Services of Illinois to provide fire, emergency medical (paramedic) and fire prevention services. This is a four-year contract, expiring on December 31, 2027. The amount budgeted for Calendar Year 2025 is \$4,091,861.
- The budget also includes continued funding of a full-time Village Fire Chief and Account Clerk.

# Fire Department

## Proposed Goals

**Goal:** The Fire Department will be purchasing and outfitting two new 2025 Ford SUV administrative vehicles that are anticipated to arrive in early 2025. One will be assigned to the Deputy Fire Chief and the other will be assigned to the Fire Prevention Bureau. Both new vehicles replace similar Ford SUV's, a 2014 with 136,000 miles and a 2015 with 155,000 miles that were used and passed down from the police departments fleet. The two vehicles will be outfitted with improved emergency visual and audio warning devices, computers and two-way radio communications.

In addition, a 2025 Horton Ford F550 Type I ambulance initially approved and ordered in Stub Year 2023 will be delivered in the middle of Calendar Year 2025. The new ambulance will include enhanced safety features, air purification and ultra-violet lighting disinfecting systems, along with a substantially improved ride.

**Goal:** The Fire Department will conduct its annual open house event to coincide with Fire Prevention Week in October. The event will give the community the opportunity to learn about fire safety, participate in fun activities, observe live demonstrations of the department's capabilities, get close and touch department apparatus, and interact with department members.

**Goal:** The Fire Department's Foreign Fire Insurance Board will continue in their efforts to expend specific revenues that are collected from out-of-state insurance companies that issue fire insurance policies in the State of Illinois, and use such revenue for the maintenance, use, and benefit of the Fire Department and its operation.

**Goal:** The department will be purchasing new battery-operated automobile extrication rescue equipment that will be necessary and placed in-service on the newly acquired engine that was received in the 4<sup>th</sup> quarter of 2024. These newer lightweight and extremely versatile rescue tools do not require the older hydraulic style ancillary motor and cumbersome hydraulic hoses to function, making these newly designed lithium-ion battery units safer, affordable and easier to operate.

**Goal:** In the interest of health and safety, a second full set of personal protective fire gear is nationally recognized as a best practice and sanctioned by the National Fire Protection Association to promote and provide a full set of back-up fire gear when the users primary gear has either become exposed to contaminants, in need of cleaning, wet or in need of immediate repairs.

**Goal:** The Fire Department will continue with its second of 10-years of an all-encompassing leasing program that provides the department with its full complement of three state-of-the-art defibrillators positioned on each of the three advanced life support units, along with twenty-two automatic external defibrillators situated throughout the Village's properties. The leasing program is fiscally responsible,

reduces the cost of purchasing and includes preventative maintenance, replacement parts, repairs and incidentals.

<b>Key Performance Measures/Service Indicators</b>	<b>Actual FY 2023</b>	<b>Actual SY 2023</b>	<b>Projected CY 2024</b>	<b>Target CY 2025</b>
Response Time in minutes	4:46	4:40	4:45	4:35
Total Calls for Service (Fire/EMS)	3,111	2,297	3,358	3,450
Total Fire Calls (Structure, vehicle and other)	1,208	896	1,318	1,320
Total EMS Calls	1,903	1,389	2,040	2,130

## Fire Department CY 2025 Budget Request

Account Number	Description	FY 2023	FY 2023	SY 2023	SY 2023	CY 2024	CY 2024	CY 2025
		Budget	Actual	Budget	Unaudited	Budget	Projected	Budget
101-350-512-5020	Wages - Full-Time salaried	215,585	110,775	108,840	75,284	169,835	183,953	178,428
101-350-512-5025	Wages - Full Time hourly	-	-	21,615	-	33,116	56,000	57,462
101-350-512-5060	Educational Stipend	656	541	1,910	743	2,061	1,841	2,165
101-350-512-5061	Opt Out Insurance	1,600	1,500	-	-	1,200	900	1,200
101-350-512-5062	Phone Stipend	375	353	260	159	360	383	360
101-350-512-5065	Tuition Reimbursement	-	-	-	-	-	-	-
101-350-512-5110	Employer FICA	13,366	6,654	6,845	4,268	12,807	14,000	14,856
101-350-512-5120	Employer Medicare	3,126	1,556	1,600	998	2,995	3,250	3,474
101-350-512-5130	Employer IMRF	14,450	3,526	4,970	-	8,883	2,500	10,998
101-350-512-5150	Insurance - group life & AD&D	300	-	-	173	3,099	300	243
101-350-512-5160	Insurance - group medical	-	-	2,680	-	-	-	-
101-350-512-5170	Insurance - group dental	-	-	184	-	-	-	-
101-350-512-5180	Insurance - Workers Comp	1,622	-	1,103	-	-	-	-
	<b>Personnel Total:</b>	<b>251,080</b>	<b>124,905</b>	<b>150,007</b>	<b>81,625</b>	<b>234,356</b>	<b>263,127</b>	<b>269,187</b>
101-350-512-5220	Fire protection	3,235,431	3,277,642	2,332,698	2,272,513	3,508,035	3,508,035	4,091,861
101-350-512-5221	Ambulance Billing Contract	55,000	144,738	36,666	129,442	55,000	120,000	186,000
101-350-512-5330	Data processing	-	-	3,000	1,950	3,000	3,000	3,000
	<b>Services Total:</b>	<b>3,290,431</b>	<b>3,422,380</b>	<b>2,372,364</b>	<b>2,403,905</b>	<b>3,566,035</b>	<b>3,631,035</b>	<b>4,280,861</b>
101-350-512-5405	R&M - buildings	-	985	-	219	-	-	-
101-350-512-5410	R&M - communications equipment	1,600	19,179	9,300	6,716	25,536	25,536	36,036
101-350-512-5411	R&M- Wireless Alarm Equipment	38,170	20,284	39,670	35,190	28,387	28,387	28,387
101-350-512-5420	R&M- Data Processing Equipment	-	387	-	-	-	-	-
101-350-512-5430	R&M - Fire & EMS equipment	28,250	20,392	30,831	28,578	39,287	39,287	39,287
101-350-512-5480	R&M - vehicles	40,000	60,576	90,000	105,450	90,000	90,340	90,000
101-350-512-5499	R&M - other	1,000	1,893	1,000	788	8,681	8,681	11,620
101-350-512-5540	Intergovernmental fees & dues	12,000	10,287	280	380	12,100	12,100	12,611
101-350-512-5560	Printing & copying services	1,800	4,839	800	150	1,500	1,500	800
101-350-512-5570	Professional associations	3,202	2,981	3,202	3,068	3,452	3,452	9,127
101-350-512-5599	Other Contractual	-	-	-	-	-	-	3,150
101-350-512-5620	Books & publications	2,084	126	-	-	1,840	1,840	1,840
101-350-512-5660	EMS supplies	16,970	17,813	26,065	28,221	26,065	26,065	29,030
101-350-512-5665	Firefighting supplies	13,000	13,407	21,127	16,284	29,128	29,128	35,359
101-350-512-5670	Fuel	17,000	41,559	24,000	30,610	30,000	30,000	30,000
101-350-512-5675	Lubricants & fluids	750	625	750	-	750	750	750
101-350-512-5700	Office supplies	3,300	3,979	3,000	2,272	3,000	3,000	3,000
101-350-512-5720	Postage	-	65	-	6	-	-	-

<b>Account Number</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
101-350-512-5730	Program supplies	20,188	18,830	23,690	17,556	31,540	25,000	31,540
101-350-512-5735	TLEP Grant Expenses	-	121	-	-	-	-	-
101-350-512-5740	Repair parts	9,000	3,411	9,000	5,632	9,000	5,000	9,000
101-350-512-5745	Tools	1,000	699	800	273	800	1,200	1,000
101-350-512-5770	Training supplies	4,650	3,935	4,350	3,862	4,350	4,000	4,350
101-350-512-5799	Other materials & supplies	7,000	11,379	7,000	5,410	7,000	7,000	7,000
101-350-512-5810	Conference & Meeting Registration	100	-	100	-	100	100	550
101-350-512-5820	Local mileage, parking & tolls	-	250	250	-	250	100	250
101-350-512-5830	Lodging	-	-	2,100	-	2,100	-	2,100
101-350-512-5840	Meals	-	(150)	-	41	-	-	500
101-350-512-9002	Transfer Out - Foreign Fire	-	-	-	203,000	203,000	-	-
	<b>Commodities Total:</b>	<b>221,064</b>	<b>257,852</b>	<b>297,315</b>	<b>493,706</b>	<b>557,866</b>	<b>342,466</b>	<b>387,287</b>
101-350-512-6510	Equipment - communications	-	-	-	-	89,500	89,500	-
101-350-512-6570	Equipment - public safety	-	125,222	-	89,325	-	110,209	-
101-350-512-6580	Equipment - Vehicles	-	-	-	-	-	-	-
101-350-512-6599	Equipment - other	-	-	-	-	-	-	-
	<b>Capital Total:</b>	<b>-</b>	<b>125,222</b>	<b>-</b>	<b>89,325</b>	<b>89,500</b>	<b>199,709</b>	<b>-</b>
	<b>Fire Department Total:</b>	<b>\$ 3,762,575</b>	<b>\$ 3,930,359</b>	<b>\$ 2,819,686</b>	<b>\$ 3,068,561</b>	<b>\$ 4,447,757</b>	<b>\$ 4,436,337</b>	<b>\$ 4,937,335</b>

**Fire Department**

**CY 2025 Budget Request**

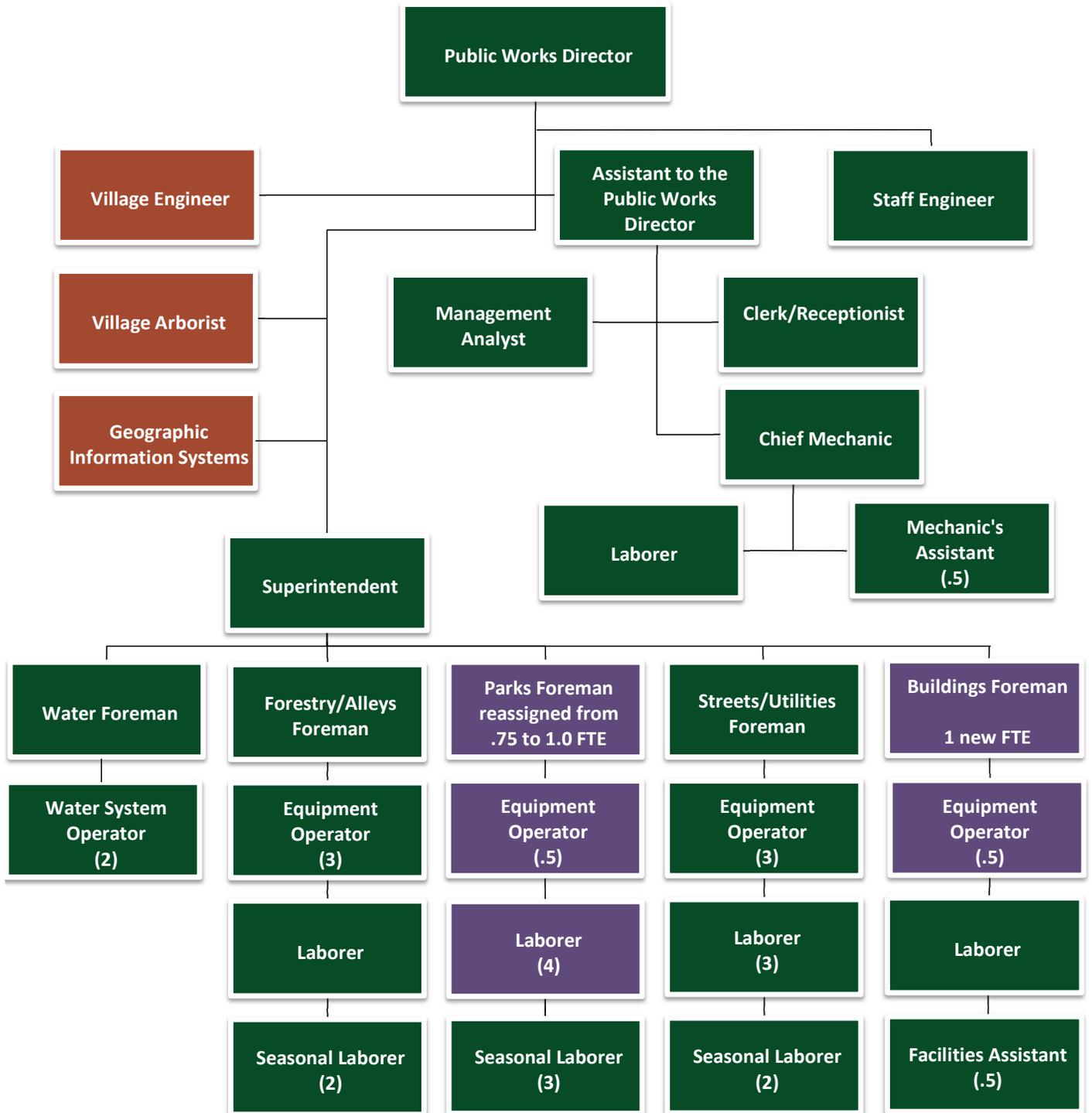
<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-350-512-5220	Fire Protection	<u>4,091,861</u>	
		4,089,861	Paramedic Services of IL Contract
		2,000	Call Back
101-350-512-5221	Ambulance Billing	<u>186,000</u>	
		36,000	Paramedic Services of IL Contract for Ambulance Billing
		150,000	GEMT expenses
101-350-512-5330	Data Processing	<u>3,000</u>	
		3,000	Contract IT Databases Support Services
101-350-512-5410	R&M - Communications Equipment	<u>36,036</u>	
		2,250	Portable Radio Repair
		2,250	Mobile Radio Repair
		4,800	Apex 8000 Mobile Radio
		5,904	Starcom Monthly User Fee (Mobile Radios)
		10,332	Starcom Monthly User Fee (Portable Radios)
		10,500	Portable Radio Upgrades (Batteries, Straps, Clips, Mics)
101-350-512-5411	R&M- Wireless Alarm Equipment	<u>28,387</u>	
		13,557	Wireless (Keltron) CMFP Monthly Maintenance
		10,320	Wireless Radios (Keltron) with CMFP (10 @ \$1,032 ea.)
		260	Active 911 App (17)
		1,200	Yearly Phoenix Station Agreement
		3,050	Flow MSP Annual
101-350-512-5430	R&M - Fire & EMS equipment	<u>39,287</u>	
		3,165	Fire Extinguishers
		1,500	Extrication Equipment Repairs
		2,000	Defibrillator/AED Incidentals
		3,900	Stryker Service Agreement (3 cots) \$1,300 each
		5,100	Stryker Service Agreement (3 lifts) \$1,700 each
		4,000	Stryker Service Agreement (4 Chairs) \$1,000 each
		2,100	Stryker Service Agreement (2 Lucas) \$1,050 each
		1,460	Annual Breathing Air Compressor Service
		945	Hydrotesting SCBA & Cascade
		1,121	Quarterly Breathing Air Quality Testing
		2,500	Annual Personnel FIT Testing
		2,862	Annual SCBA Mask Flow Test (27)
		225	Annual SCBA Spare Mask Flow Test (15)
		1,100	SCBA Repairs
		1,000	4-Gas Meter Calibration Gases
		1,000	4-Gas Meter R & M
		75	KNOX Box Rapid Entry
		500	Thermal Imaging Camera R & M
		4,734	Body Armor
101-350-512-5480	R&M - Vehicles	<u>90,000</u>	
		80,000	All Vehicle Maintenance
		3,000	Aerial Ladder Testing
		1,000	Ground Ladder Testing
		6,000	Pump Testing
101-350-512-5499	R&M - Other	<u>11,620</u>	
		200	Extractor
		200	Dryer
		200	Refrigerators (3)
		100	Washer
		200	Stove/Oven
		100	Dishwasher
		400	First Aid Station
		5,000	Building Incidental Maintenance
		2,500	Nedermann Annual Service
		2,300	CMFP Sprinkler Repairs to Building
		420	Hoist annual Inspection

Account Number	Account Name	Amount	Comments
101-350-512-5540	Intergovernmental Fees & Dues	<u>12,611</u>	5,500 Mutual Aid Box Alarm System (MABAS) Division 3 Dues 391 State MABAS Dues 6,720 Northern Illinois Public Safety Training Academy Dues (\$240 X28)
101-350-512-5560	Printing & Copying Services	<u>800</u>	400 Vital EMS Scratch Pads 400 Business Cards
101-350-512-5570	Professional Associations	<u>9,127</u>	5,300 St. Francis Hospital EMS System Fees 200 Illinois Dept. of Public Health Ambulance Licensure 300 International Assoc. of Fire Chiefs 264 Ill. Fire Chiefs Association 55 Metro Fire Chiefs Association 1,688 NFPA 105 Ill. Fire Inspectors Association 100 Fire Investigators Strike Force 460 CPR Instructors 105 Northern Ill. Fire Inspectors Association 300 Nat'l Assoc. of EMS Executives 250 National EMS Instructors
101-350-512-5599	Other Contractual	<u>3,150</u>	2,400 Comcast Cable Television 750 Annual KNOX Connect
101-350-512-5620	Books & Publications	<u>1,840</u>	1,725 National Fire Codes, International Fire Service Training Association 35 Fire Engineering 40 Firehouse 40 JEMS
101-350-512-5660	EMS Supplies	<u>29,030</u>	1,295 Personal Protection Masks 4,600 Personal Protection Exam Gloves 900 EKG & ALS Supplies 200 McGrath Replacement Batteries 2,000 Disinfecting Supplies 1,100 Lucas CPR Suction Cups 8,000 Oxygen 4,000 AED Pads 2,260 AED Case Review Software 2,500 EMS Gear Bags 1,100 Airway Supplies 800 Trauma Supplies 275 Med Supplies
101-350-512-5665	Firefighting Supplies	<u>35,359</u>	125 Passports 500 Safety Glasses 250 Hearing Protection 450 SCBA Batteries 800 Chiefs Clothing 7,740 Hand Line Fire Hose (10) 1.75 @ \$465 (10) 2.5 @ \$309 13,120 Large Diameter Supply Hose 3,000 Nozzles, Adapters & Fittings 1,000 Foam 4,200 Body Armor 6 @ \$700.00 1,800 Ballistics Helmets 6 @ \$300 1,200 4-Gas Meter for E15R 1,174 Emergency Plug Kit for EV Fires
101-350-512-5670	Fuel	<u>30,000</u>	30,000 Fuel for Vehicles & Emergency Generators (4)
101-350-512-5675	Lubricants & Fluids	<u>750</u>	150 Oils 150 Antifreeze 150 Washer Fluid 150 DEF

Account Number	Account Name	Amount	Comments
		150	Gas Tool Mixture
101-350-512-5700	Office Supplies	<u>3,000</u>	3,000 Copier, Stationary & Computer Supplies
101-350-512-5730	Program Supplies	<u>31,540</u>	2,000 Hazardous Materials 500 Disaster Preparedness 5,420 Technical Rescue 1,700 CPR, AED & Choking Prevention Classes & Supplies 320 BLS Refresher Course 520 ACLS Refresher Course 580 PALS Refresher Course 2,000 Employee Appreciation & Recognition 3,000 Public Education 5,000 Physical Fitness 7,500 Drill Tower Training 3,000 EMS Training Manikin
101-350-512-5740	Repair Parts	<u>9,000</u>	6,050 In-House Repair Parts 2,500 Nedermann Capture System 450 Batteries
101-350-512-5745	Tools	<u>1,000</u>	1,000 Tools Needed to Make In-House Repairs/Replacements
101-350-512-5770	Training Supplies	<u>4,350</u>	150 Investigation Consumables 2,100 Fire Training Consumables 2,100 EMS Training Consumables
101-350-512-5799	Other Materials & Supplies	<u>7,000</u>	4,250 Station Cleaning 2,250 Apparatus Cleaning 500 Kitchen Cleaning
101-350-512-5810	Conference and Meeting Registration	<u>550</u>	50 Illinois Fire Chiefs Assoc. Conference 25 Illinois Fire Chiefs Assoc. Seminar 25 International Assoc. Fire Chiefs Conv. 350 IPELRA 100 Chamber of Commerce
101-350-512-5820	Local mileage, parking & tolls	<u>250</u>	250 Mileage, etc.
101-350-512-5830	Lodging	<u>2,100</u>	2,100 Lodging for Conferences
101-350-512-5840	Meals	<u>500</u>	500 Incidental Food
<b>Budget Request Total</b>		<u><b>4,668,148</b></u>	

# Public Works Department

## Proposed Calendar Year 2025 Organizational Chart



■ Contracted  
■ Proposed

# Public Works Department

## Administrative Division Description

The Public Works Department is divided into six divisions: Administration, Vehicle Maintenance, Parks/ Building Maintenance, Streets/Utilities Maintenance, Forestry/Alleys Maintenance and Water.

The Administration Division plans, organizes, directs, controls and coordinates all Public Works activities including maintenance of all Village-owned vehicles, maintenance of parks and Village-owned buildings, street and alley maintenance and operations of the water and sewer system. This division also oversees the Village's refuse contractor.

In addition, the Administration Division coordinates and complies with local, state and federal agencies to ensure the proper maintenance of major arterial roadways and the Village's water distribution and stormwater management systems. The Public Works Department is staffed by 29 full-time employees and two part-time employees.

## Department Expenditure

The Public Works Administration Division Calendar Year 2025 Budget includes \$547,348 in personnel and expenditures.

## Major Expenditure Highlights

- The major highlights in the Calendar Year 2025 budget include \$19,000 for the Village Arborist's contract, \$11,000 for animal/vector control and \$5,000 for a plotter.
- The Public Works Budget also includes an additional laborer for Parks, and the separation of Parks and Buildings with a Buildings Foreman to provide oversight of the Aquatic Center and Village facilities.

# Public Works Department

## Proposed Goals

**Goal:** The Village has been implementing leak detection response resources to reduce water loss. Resources utilized include village-wide leak detection annual survey, targeted third party leak detection emergency response, continued infrastructure water main replacement, Public Works staff commercial account consumption reviews, increased water meter replacements and critical pool surge tank repairs. During the Calendar Year 2025 year, it will be important for the Village to continue with a leak detection initiatives with the goal of keeping water loss below the 10% threshold set by the Illinois Department of Natural Resources (IDNR).

**Goal:** In 2021, the state passed the Lead Line Replacement and Notification Act, which requires municipalities to begin assembling inventories, lead service replacement plans and also requires any lead services to be changed if part of a Village project. During Calendar Year 2025, the Village will be conducting its second large-scale lead service line replacements (LSLR) in conjunction with the 2025 Infrastructure Program. Lessons learned from Pilot Program in SY 2023 and 2024 LSLR program are being used to continue meeting goals as submitted in the Village’s 2024 Initial LSLR Plan to IDNR.

**Goal:** The Public Works Department will coordinate with Finance to issue a Request for Proposals for a 3 to 5-year Water and Sewer Rate Study in Calendar Year 2025 which will incorporate expenses for continued water main and lead service line replacements, sewer improvements, and operational activities.

**Goal:** Since 2016, the Village has been constructing an engineered street storage system to help mitigate basement backups throughout the community. This project has been completed throughout the entire village which includes roadway berms to manage stormwater in certain areas while slowing its infiltration into the sewer system through the use of in-pipe restrictors. Started in 2024 and continuing into 2025, a new Stormwater Master Plan will be completed to identify locations and project types to further mitigate basement backups. The identified projects will be vetted and scheduled for future years’ construction.

Key Performance Measures/Service Indicators	Actual FY 2023	Actual SY 2023	Projected CY 2024	Target CY 2025
Avoidable Accidents & Injuries	16	11	6	0
% of Water Loss	13.8%	14.5%	7.5%*	9.0%
Road Salt Used (Tons)	960	960	750	900
Asphalt Used (Tons) for Street Maintenance	90	12	60	50
# of Sanitary Sewer Complaints	110	33	45	30

\*As of 2023 report.

## Public Works Department - Administrative Division

### CY 2025 Budget Request

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
101-400-511-5020	Wages - full time salaried	282,947	319,584	219,165	229,537	360,097	451,717	338,490
101-400-511-5025	Wages - full time hourly	69,020	21,213	-	12,987	-	59,939	33,209
101-400-511-5030	Wages - Part time hourly	31,200	44,198	16,129	39,203	25,406	-	-
101-400-511-5040	Wages - overtime 1.5X	-	-	-	-	-	-	-
101-400-511-5045	Wages - overtime 2x	-	-	-	686	-	-	-
101-400-511-5060	Educational stipend	2,150	2,966	2,305	2,377	4,375	4,550	4,113
101-400-511-5061	Opt Out Ins	1,300	1,500	1,200	2,200	1,800	2,400	1,800
101-400-511-5062	Phone Stipend	375	15	-	-	-	-	-
101-400-511-5110	Employer FICA	21,500	23,798	14,805	17,567	24,284	31,866	23,412
101-400-511-5120	Employer Medicare	5,000	5,566	3,465	4,107	5,679	7,452	5,475
101-400-511-5130	Employer IMRF	29,500	20,877	10,750	11,520	16,842	22,100	17,332
101-400-511-5150	Insurance - group life & AD&D	950	850	635	504	5,875	1,290	1,236
101-400-511-5160	Insurance - group medical	45,250	45,433	15,620	7,784	23,424	46,667	42,358
101-400-511-5170	Insurance - group dental	3,100	1,757	1,000	1,205	1,362	3,218	2,272
101-400-511-5180	Insurance - workers compensation	10,105	-	6,875	-	-	-	-
	<b>Personnel Total:</b>	<b>502,397</b>	<b>487,757</b>	<b>291,950</b>	<b>329,677</b>	<b>469,146</b>	<b>631,199</b>	<b>469,698</b>
101-400-511-5039	Other contract labor	19,000	13,445	13,000	36,043	19,000	13,000	29,000
101-400-511-5210	Animal control	6,150	4,247	3,440	4,955	6,150	6,150	11,000
	<b>Services Total:</b>	<b>25,150</b>	<b>17,692</b>	<b>16,440</b>	<b>40,998</b>	<b>25,150</b>	<b>19,150</b>	<b>40,000</b>
101-400-511-5410	R&M - communications equipment	150	-	150	-	150	150	150
101-400-511-5440	R&M - office equipment	1,400	657	800	362	4,300	2,000	5,800
101-400-511-5510	Advertising	500	3,416	500	296	500	400	500
101-400-511-5540	Intergovernmental Fees and Due	2,250	-	-	-	-	-	2,250
101-400-511-5570	Professional associations	550	625	1,350	187	1,450	2,250	1,650
101-400-511-5590	Training	1,000	3,049	2,000	545	3,000	2,800	4,000
101-400-511-5670	Fuel	550	1,163	900	942	900	2,000	3,000
101-400-511-5700	Office supplies	2,900	3,076	6,900	6,800	2,900	3,300	3,000
101-400-511-5730	Program supplies	7,050	11,160	8,600	6,877	9,600	8,000	9,600

<b>Account Number</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
101-400-511-5740	Repair Parts	-	670	400	-	400	300	400
101-400-511-5741	Green Initiatives	200	225	15,700	454	700	600	700
101-400-511-5810	Conference and Meeting Registration	825	650	1,150	859	2,500	2,000	3,000
101-400-511-5820	Local mileage, parking & tolls	200	346	200	199	200	200	200
101-400-511-5830	Lodging	800	819	1,250	2,484	2,400	2,000	2,400
101-400-511-5840	Meals	200	150	300	226	500	250	500
101-400-511-5850	Purchased Transportation	500	304	500	464	500	500	500
	<b>Commodities Total:</b>	<b>19,075</b>	<b>26,310</b>	<b>40,700</b>	<b>20,695</b>	<b>30,000</b>	<b>26,750</b>	<b>37,650</b>
<b>PW Administration Total:</b>		<b>\$ 546,622</b>	<b>\$ 531,759</b>	<b>\$ 349,090</b>	<b>\$ 391,370</b>	<b>\$ 524,296</b>	<b>\$ 677,099</b>	<b>\$ 547,348</b>

## Public Works Department - Administrative Division

### CY 2025 Budget

Account Number	Account Name	Amount	Comments
101-400-511-5039	Other Contract Labor	<b>29,000</b>	
		19,000	Contract for Arborist
		10,000	Sound Proofing Design of Administrative Offices
101-400-511-5210	Animal Control	<b>11,000</b>	
		3,000	Animal Control Contract - Skunks, Possums, Racoons (split 50/50 with resident up to \$200)
		8,000	Rat Control Program
101-400-511-5410	R&M - Communications Equipment	<b>150</b>	
		150	Public Works Cell Phone
101-400-511-5440	R&M - Office Equipment	<b>5,800</b>	
		5,000	Plotter
		800	Time Clock Maintenance Agreement
101-400-511-5510	Advertising	<b>500</b>	
		500	Advertising Bid Specifications
101-400-511-5540	Intergovernmental Fees and Dues	<b>2,250</b>	
		2,250	Annual Dues for Northeastern Illinois Public Safety Training Academy (NIPSTA) (Billed Annually in January)
101-400-511-5570	Professional Associations	<b>1,650</b>	
		600	Public Works Director Association Dues (ILCMA, APWA,CFM)
		500	Assistant to the Public Works Director Dues (ILCMA, APWA,SHRM)
		400	Management Analyst Association Dues (ILCMA,APWA)
		150	Staff Engineer (APWA)
101-400-511-5590	Training	<b>4,000</b>	
		4,000	Seminars and Training Materials
101-400-511-5670	Fuel	<b>3,000</b>	
		3,000	Fuel
101-400-511-5700	Office Supplies	<b>3,000</b>	
		3,000	Office Supplies, Coffee, File Folders, Shelving
101-400-511-5730	Program Supplies	<b>9,600</b>	
		4,400	Weather Forecasting Software Contract
		2,500	Breakfast/Lunch for Employees During Snow Removal Overtime
		1,200	Uniforms for Public Works Employees

Account Number	Account Name	Amount	Comments
		700	AutoCAD Subscription (34% PW Admin, 66% Water & Sewer)
		800	Online CDL Theory Training (New DOT Requirement)
101-400-511-5740	Repair Parts	<u>400</u>	
		400	Vehicle Repairs
101-400-511-5741	Green Initiatives	<u>700</u>	
		200	Annual Holiday Lighting Recycling Deposit
		500	Oaktoberfest
101-400-511-5810	Conference and Meeting Registration	<u>3,000</u>	
		1,500	American Public Works Association Conference (Director)
		500	ILCMA Conference (Assistant to)
		500	ILCMA Conference (Analyst)
		500	Regional Conferences/Expos
101-400-511-5820	Local Mileage, Parking, and Tolls	<u>200</u>	
		200	Tolls for Training and Conferences
101-400-511-5830	Lodging	<u>2,400</u>	
		1,200	Hotel for APWA Conference (Director)
		600	Hotel for ILCMA Conference (Assistant to)
		600	Hotel for ILCMA Conference (Analyst)
101-400-511-5840	Meals	<u>500</u>	
		500	Meals for Trainings and Conferences
101-400-511-5850	Purchased Transportation	<u>500</u>	
		500	Transportation to APWA Conference
<b>Budget Request Total</b>		<u><u>77,650</u></u>	

## **Public Works Department**

### **Vehicle Maintenance Division Description**

The Vehicle Maintenance Division maintains all Village-owned vehicles and motor equipment. In addition, this division provides routine preventative maintenance, daily repairs, emergency repairs, modifications, welding, fabricating, and road service calls as needed. The division is staffed by two full-time employees and one part-time employee.

### **Department Expenditure**

The Public Works Vehicle Maintenance Division Calendar Year 2025 Budget includes \$316,713 in expenditures.

### **Major Expenditure Highlights**

- The major highlights in the Calendar Year 2025 budget are \$10,000 each for a transmission floor jack and an air-conditioning repair machine.

## Public Works Department - Vehicle Maintenance

### Division

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
101-410-511-5025	Wages - full time hourly	134,556	141,594	99,785	104,246	154,985	164,204	164,658
101-410-511-5030	Part Time Employee	27,700	26,309	24,821	18,029	38,730	27,198	39,892
101-410-511-5040	Wages - overtime 1.5X	500	1,117	350	1,242	1,000	1,000	1,000
101-410-511-5045	Wages - overtime 2X	500	988	350	202	1,000	1,000	1,000
101-410-511-5061	Opt Out Insurance	-	-	-	-	-	-	-
101-410-511-5070	Uniform allowance	1,600	1,756	1,255	1,454	1,800	1,800	2,000
101-410-511-5110	Employer FICA	9,890	10,177	7,725	7,484	12,010	11,727	12,682
101-410-511-5120	Employer Medicare	2,320	2,380	1,807	1,750	2,809	2,743	2,966
101-410-511-5130	Employer IMRF	15,500	9,276	5,607	4,949	8,330	8,159	9,389
101-410-511-5150	Insurance - group life & AD&D	425	364	240	296	2,906	2,906	700
101-410-511-5160	Insurance - group medical	19,230	52,985	16,194	22,733	24,292	36,240	26,954
101-410-511-5170	Insurance - group dental	1,300	1,651	1,115	1,060	1,673	1,622	1,673
101-410-511-5180	Insurance - workers compensation	5,201	-	3,538	-	-	-	-
<b>Personnel Total:</b>		<b>218,722</b>	<b>248,597</b>	<b>162,788</b>	<b>163,445</b>	<b>249,534</b>	<b>258,598</b>	<b>262,913</b>
101-410-511-5460	R&M - public works equipment	1,500	1,260	1,500	822	1,500	1,000	1,500
101-410-511-5480	R&M - vehicles	500	2,493	500	165	500	670	500
101-410-511-5570	Professional Associations	100	50	50	-	100	50	100
101-410-511-5590	Training	3,000	875	2,000	122	4,500	4,975	8,000
101-410-511-5620	Books and Publications	100	39	100	-	100	100	100
101-410-511-5670	Fuel	900	2,635	2,000	1,100	2,000	2,300	2,000
101-410-511-5675	Lubricants and Fluids	1,100	1,128	800	1,263	1,100	1,100	1,100
101-410-511-5730	Program supplies	29,200	25,328	20,100	18,140	19,000	18,770	40,500
101-410-511-5745	Small tools	-	385	-	-	-	-	-
101-410-511-6580	Equipment - Vehicles	-	-	-	-	65,000	65,000	-
<b>Commodities Total:</b>		<b>36,400</b>	<b>34,193</b>	<b>27,050</b>	<b>21,612</b>	<b>93,800</b>	<b>93,965</b>	<b>53,800</b>
<b>PW Vehicle Maintenance Total:</b>		<b>\$ 255,122</b>	<b>\$ 282,790</b>	<b>\$ 189,838</b>	<b>\$ 185,057</b>	<b>\$ 343,334</b>	<b>\$ 352,563</b>	<b>\$ 316,713</b>

## Public Works Department - Vehicle Maintenance Division

### CY 2025 Budget Request

Account Number	Account Name	Amount	Comments
101-410-511-5460	R&M - Public Works Equipment	<u>1,500</u>	500 Annual Inspection of Garage Lift 500 Annual Inspection of Garage Hoist 500 Unexpected Garage Repairs
101-410-511-5480	R&M - Vehicles	<u>500</u>	200 Oil Filter Recycling 300 Repair Parts
101-410-511-5570	Professional Associations	<u>100</u>	100 Municipal Fleet Manager's Association Membership
101-410-511-5590	Training	<u>8,000</u>	8,000 Annual Mechanic Training
101-410-511-5620	Books and Publications	<u>100</u>	100 Specifications for Vehicle Repairs
101-410-511-5670	Fuel	<u>2,000</u>	2,000 Fuel for Vehicle Maintenance Vehicles
101-410-511-5675	Lubricants and Fluids	<u>1,100</u>	1,100 Antifreeze and Fluids for Vehicles
101-410-511-5730	Program Supplies	<u>40,500</u>	3,000 Shop Supplies, Tools 3,500 Nuts, Bolts, Washers, Wire, Electrical Parts, Sheet Metal 1,500 Welding Supplies 3,500 Torque Wrenches, Hand Tools, Impact Gun Parts  4,000 Annual Scanner Upgrades/Subscriptions (Snap-On, Navistar, Cummins, Allison, Ford) 1,000 Fuel System Annual Tech Support Fee 4,000 Mechanics Office Furniture and Storage 10,000 Transmission Floor Jack 10,000 AC Repair Machine
<b>Budget Request Total</b>		<u><u>53,800</u></u>	

# Public Works Department

## Building Maintenance Division Description

The Building Maintenance Division maintains all Village-owned buildings, including landscaping, carpentry, electrical, plumbing, painting, HVAC, and minor repairs. This division is also responsible for the distribution of supplies to various departments. In addition, this division coordinates the pick-up and delivery of incoming, outgoing, post office, and inter-office mail.

This division is currently staffed by six full-time personnel and one part-time employee, all of which are shared as the Parks and Building Division of the Public Works Department.

## Division Expenditure

The Public Works Building Maintenance Division Calendar Year 2025 Budget includes \$597,492 in expenditures and an interfund transfer to the Capital Fund for \$1,100,000 for Public Works Building Maintenance Division related capital expenditures.

## Major Expenditure Highlights

- The major highlights in the Building Maintenance Division Calendar Year 2025 Budget include \$54,000 for the janitorial contract.

## Public Works Department - Building Maintenance Division

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
101-420-511-5025	Wages - full time hourly	149,150	94,959	92,952	70,687	144,546	103,630	142,735
101-420-511-5030	Part Time Employee	15,790	380	-	-	-	-	-
101-420-511-5040	Wages - overtime 1.5X	5,640	4,641	3,760	1,644	5,000	5,000	3,000
101-420-511-5045	Wages - overtime 2X	500	1,549	350	500	500	500	1,000
101-420-511-5056	HSA	-	-	-	-	-	-	-
101-420-511-5070	Uniform allowance	2,400	689	-	2,001	2,000	2,000	3,000
101-420-511-5110	Employer FICA	9,550	5,752	5,763	4,133	8,962	6,130	8,850
101-420-511-5120	Employer Medicare	2,165	1,345	1,348	967	2,096	1,434	2,070
101-420-511-5130	Employer IMRF	12,600	5,222	4,183	2,763	6,215	4,304	6,552
101-420-511-5150	Insurance - group life & AD&D	-	-	-	-	2,168	2,168	-
101-420-511-5160	Insurance - group medical	42,500	49,102	21,380	20,037	32,070	31,821	59,520
101-420-511-5170	Insurance - group dental	3,100	1,895	1,235	1,155	1,849	1,759	1,466
101-420-511-5180	Insurance - workers compensation	4,118	-	2,800	-	-	-	-
	<b>Personnel Total:</b>	<b>247,513</b>	<b>165,534</b>	<b>133,771</b>	<b>103,887</b>	<b>205,407</b>	<b>158,745</b>	<b>228,192</b>
101-420-511-5240	Janitorial	34,400	33,760	35,000	42,767	50,400	50,400	54,000
101-420-511-5320	Consulting	175,000	138,788	-	14,987	55,000	-	75,000
	<b>Services Total:</b>	<b>209,400</b>	<b>172,548</b>	<b>35,000</b>	<b>57,754</b>	<b>105,400</b>	<b>50,400</b>	<b>129,000</b>
101-420-511-5405	R&M - buildings	136,800	123,856	101,250	82,332	116,355	112,000	144,700
101-420-511-5480	R&M - vehicles	500	992	500	3,313	500	500	500
101-420-511-5530	Equipment Rental	300	-	300	-	300	150	300
101-420-511-5542	Equipment - Non-CIP	-	-	9,500	-	2,500	1,000	3,000
101-420-511-5590	Training	1,300	675	1,000	222	2,000	1,000	3,000
101-420-511-5670	Fuel	1,750	1,061	2,185	-	2,185	2,000	2,300
101-420-511-5680	Landscaping supplies	5,000	409	4,000	713	5,000	4,000	5,000
101-420-511-5730	Program supplies	24,500	28,519	21,500	9,374	25,500	24,000	25,500
101-420-511-5745	Small Tools	2,400	2,727	6,500	(63)	1,000	800	1,000
101-420-511-5780	Utilities - government building	26,000	55,056	20,010	25,894	55,000	-	55,000
	<b>Commodities Total:</b>	<b>198,550</b>	<b>213,295</b>	<b>166,745</b>	<b>121,785</b>	<b>210,340</b>	<b>145,450</b>	<b>240,300</b>
101-420-511-6530	Building Improvements	315,971	271,850	244,502	84,677	1,690,000	1,016,600	-

<b>Account Number</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
101-420-511-6599	Equipment - other	62,844	60,349	-	-	-	-	-
	<b>Capital Total:</b>	<b>378,815</b>	<b>332,199</b>	<b>244,502</b>	<b>84,677</b>	<b>1,690,000</b>	<b>1,016,600</b>	<b>-</b>
<b>PW Building Maintenance Total:</b>		<b>\$ 1,034,278</b>	<b>\$ 883,576</b>	<b>\$ 580,018</b>	<b>\$ 368,103</b>	<b>\$ 2,211,147</b>	<b>\$ 1,371,195</b>	<b>\$ 597,492</b>

**Public Works Department - Building Maintenance Division**  
**CY 2025 Budget**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-420-511-5240	Janitorial	<u>54,000</u>	
		54,000	Janitorial Contract
101-420-511-5320	Consulting	<u>75,000</u>	
		75,000	Tier 1B Improvements Design and Construction Oversight
101-420-511-5405	R&M - Buildings	<u>144,700</u>	
		12,000	HVAC Maintenance Contract
		50,000	HVAC Parts and Repairs
		2,000	Pneumatic HVAC Controller Repairs
		8,000	Overhead Door Maintenance
		10,000	Unexpected Building Repairs
		3,500	Annual Fire Sprinkler Test
		3,000	Annual Backflow Testing
		1,800	Police Elevator Maintenance
		350	Annual Elevator Testing
		4,000	Pest Control Contract
		15,000	Generator Maintenance
		6,550	Landscape Maintenance Contract (Split with Parks Maintenance (66%), Streets (20%), Buildings (7%), Aquatic Center (7%))
		16,000	Police Department Chairs
		5,000	Public Works Door Mechanical Hardware Repairs
		7,500	Village Hall Entrance Flooring (3)
101-420-511-5480	R&M - Vehicles	<u>500</u>	
		500	Repairs to Division Vehicles
101-420-511-5530	Equipment Rental	<u>300</u>	
		300	Equipment Rental
101-420-511-5542	Equipment - Non-CIP	<u>3,000</u>	
		3,000	New iPads for Division
101-420-511-5590	Training	<u>3,000</u>	
		3,000	Seminars, IRMA Trainings, NIPSTA Trainings, IPSI Trainings
101-420-511-5670	Fuel	<u>2,300</u>	
		2,300	Fuel for Division Vehicles
101-420-511-5680	Landscaping Supplies	<u>5,000</u>	
		5,000	Sod, Shrubs, Fertilizer, Annuals
101-420-511-5730	Program Supplies	<u>25,500</u>	
		15,000	Janitorial Supplies
		2,000	Light Bulbs
		2,000	Paint
		4,000	Sidewalk Salt
		2,000	Building Maintenance Supplies
		500	Pressure Washer Solvents
101-420-511-5745	Small Tools	<u>1,000</u>	
		400	Hand Tools
		600	Power Tool Replacements
101-420-511-5780	Utilities - Government Building	<u>55,000</u>	

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
		55,000	Nicor Gas
<b>Budget Request Total</b>		<b><u>369,300</u></b>	

# Public Works Department

## Street Maintenance Division Description

The Street Maintenance Division maintains all aspects of street maintenance, including snow & ice control, alley & forestry operations, street lighting, street sweeping, street marketing and signs and street patching. This division also develops and coordinates the Sidewalk Replacement Program, the Tree Replacement Program and tree removal. In addition, this division accounts for the costs associated with the Village's contractual household waste hauler, and joint governmental waste disposal agency SWANCC (Solid Waste Agency of Northern Cook County).

The Streets Maintenance Division is staffed by seven full-time employees, and the Forestry and Alleys Division is staffed with five full-time employees.

## Division Expenditure

The Public Works Street Maintenance Division Calendar Year 2025 Budget includes \$2,731,767 in expenditures and an interfund transfer to the Capital Fund of \$435,000 for Public Works Street Maintenance Division related capital expenditures.

## Major Expenditure Highlights

- The Village contracts for refuse and recycling with Groot and is included in the Public Works Streets Maintenance Division. The contract for refuse is for a five-year period and expires in 2029. The amount budgeted for Calendar Year 2025 is \$940,000.

**Public Works Department - Street Maintenance Division**  
**CY 2025 Budget**

<b>Account Number</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
101-440-513-5025	Wages - full time hourly	564,950	559,638	442,280	434,443	626,806	670,295	610,262
101-440-513-5035	Wages - seasonal hourly	26,000	14,560	9,290	5,600	30,900	20,000	5,000
101-440-513-5040	Wages - overtime 1.5X	27,000	19,690	7,705	7,691	20,000	20,000	20,000
101-440-513-5045	Wages - overtime 2X	8,700	16,633	7,470	2,450	10,000	10,000	10,000
101-440-513-5061	Opt Out Ins	1,200	1,200	800	2,300	1,200	1,200	3,000
101-440-513-5070	Uniform allowance	8,400	7,600	3,600	7,559	8,000	8,000	8,000
101-440-513-5110	Employer FICA	37,500	35,479	27,470	26,831	44,684	42,053	38,332
101-440-513-5120	Employer Medicare	9,010	8,297	6,425	6,274	10,450	9,834	8,965
101-440-513-5130	Employer IMRF	50,000	31,074	19,940	17,215	30,990	29,360	28,378
101-440-513-5150	Insurance - group life & AD&D	985	794	370	886	10,811	1,809	1,867
101-440-513-5160	Insurance - group medical	129,960	159,008	97,818	41,526	146,728	82,102	114,681
101-440-513-5170	Insurance - group dental	8,875	7,909	6,095	3,693	9,144	6,140	6,181
101-440-513-5180	Insurance - workers compensation	18,570	-	12,635	-	-	-	-
	<b>Personnel Total:</b>	<b>891,150</b>	<b>861,882</b>	<b>641,898</b>	<b>556,468</b>	<b>949,713</b>	<b>900,793</b>	<b>854,667</b>
101-440-513-5250	Landscaping services	109,500	89,171	88,000	77,047	81,300	81,300	88,000
101-440-513-5290	Street lights & traffic signal	30,000	10,546	30,000	62,500	30,000	30,000	30,000
	<b>Services Total:</b>	<b>139,500</b>	<b>99,717</b>	<b>118,000</b>	<b>139,547</b>	<b>111,300</b>	<b>111,300</b>	<b>118,000</b>
101-440-513-5460	R&M - Public Works Equipment	1,500	5,355	1,500	-	1,500	2,000	1,500
101-440-513-5480	R&M - vehicles	50,000	68,867	40,000	22,532	50,000	45,000	50,000
101-440-513-5590	Training	4,000	2,319	3,000	3,514	4,200	4,200	8,700
101-440-513-5599	Other Contractual	12,500	20,697	12,500	15,829	15,000	20,000	30,000
101-440-513-5670	Fuel	30,200	27,171	27,180	18,563	30,200	28,000	30,200
101-440-513-5675	Lubricants & fluids	2,200	1,944	1,200	501	2,200	2,800	2,200
101-440-513-5680	Landscaping supplies	6,000	9,593	4,000	5,125	6,000	6,000	14,500
101-440-513-5730	Program supplies	40,730	44,737	24,800	33,610	14,500	14,500	20,500
101-440-513-5745	Tools	13,500	15,104	10,000	16,513	22,200	23,000	13,500
101-440-513-5760	Street materials - aggregate	15,000	12,091	12,000	3,546	15,000	21,700	15,000
101-440-513-5766	Street materials - salt & sand	90,000	58,810	41,000	24,071	90,000	85,750	102,000
101-440-513-5768	Street materials - signs & bar	10,000	3,657	7,000	24,958	18,000	18,300	39,000
101-440-513-5769	Steet Materials - Other	2,500	4,288	2,500	816	2,500	7,500	2,500
101-440-513-5785	Utilities - public way	200,000	176,830	133,400	172,069	185,000	177,000	190,000
101-440-513-5840	Meals	-	-	-	-	-	-	-
101-440-514-5230	Garbage & recycling	1,135,000	1,109,618	757,800	781,271	1,146,867	1,146,867	1,185,000

<b>Account Number</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
101-440-514-5542	Equipment - Non CIP	-	-	9,000	6,725	22,500	22,500	54,500
	<b>Commodities Total:</b>	<b>1,613,130</b>	<b>1,561,081</b>	<b>1,086,880</b>	<b>1,129,643</b>	<b>1,625,667</b>	<b>1,625,117</b>	<b>1,759,100</b>
101-440-514-6300	Street system construction/imp.	95,000	114,999	60,000	43,918	60,000	60,000	-
101-440-514-6599	Equipment - other	315,843	41,508	20,000	142,410	384,149	298,000	-
	<b>Capital Total:</b>	<b>410,843</b>	<b>156,507</b>	<b>80,000</b>	<b>186,328</b>	<b>444,149</b>	<b>358,000</b>	<b>-</b>
<b>PW Street Maintenance Total:</b>		<b>\$ 3,054,623</b>	<b>\$ 2,679,187</b>	<b>\$ 1,926,778</b>	<b>\$ 2,011,986</b>	<b>\$ 3,130,829</b>	<b>\$ 2,995,210</b>	<b>\$ 2,731,767</b>

**Public Works Department - Street Maintenance Division**  
**CY 2025 Budget**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-440-513-5250	Landscaping Services	<u>88,000</u>	45,000 Annual Tree Planting 23,000 Landscape Median Maintenance (Split with Parks Maintenance (66%), Streets (20%), Buildings (7%), Aquatic Center (7%)) 20,000 Tree Trimming Next to Power Lines
101-440-513-5290	Street Lights	<u>30,000</u>	30,000 Repairs to Street Lights
101-440-513-5460	R&M - Public Works Equipment	<u>1,500</u>	500 Aerial Bucket Repairs 1,000 Annual Aerial Bucket Truck Inspections
101-440-513-5480	R&M - Vehicles	<u>50,000</u>	50,000 Repairs to Division Trucks
101-440-513-5590	Training	<u>8,700</u>	4,000 NIPSTA, IRMA, and International Society of Arboricultural (ISA) Training  1,500 ISA Conference 3,200 IPSI Supervisor Training (2 Foremen)
101-440-513-5599	Other Contractual	<u>30,000</u>	20,000 Bulk Disposal of Construction Refuse and Woodchips from Tree Trimming/Removals 10,000 Salt Conveyor Rental
101-440-513-5670	Fuel	<u>30,200</u>	30,200 Fuel for Division Vehicles and Equipment
101-440-513-5675	Lubricants and Fluids	<u>2,200</u>	2,200 Oil and Grease for Vehicles and Equipment
101-440-513-5680	Landscaping Supplies	<u>14,500</u>	6,000 Annuals, Perennials, Sod for Medians and Planting Beds 8,500 Repairs to Lincoln Avenue Median Irrigation Control
101-440-513-5730	Program Supplies	<u>20,500</u>	1,500 Personal Protective Equipment 10,000 Paint for Curbs, Streets, Parking Lots 3,000 Specialty Fuel for Chainsaws 6,000 Replacement Flags for Lincoln Avenue
101-440-513-5745	Tools	<u>13,500</u>	6,500 Streets & Utilities Tools 7,000 Forestry & Alley Tools
101-440-513-5760	Street Materials - Aggregate	<u>15,000</u>	15,000 Alley Grading Stone, Fill for Patching, Limestone
101-440-513-5766	Street Materials - Salt and Sand	<u>102,000</u>	92,000 Salt for Roads/alleys 10,000 Anti-Ice and Pre-wet Solution
101-440-513-5768	Street Materials - Signs and Barricades	<u>39,000</u>	6,000 Street Name and Regulatory Signs 10,000 Barricades and Cones 6,000 Replacement Parking Safety Barriers 17,000 Permeable Surface Parking Lot Clearance Bars

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-440-513-5769	Street Materials - Other	<u>2,500</u>	1,000 Portland Cement 1,000 Precast Concrete 500 Manhole Covers
101-440-513-5785	Utilities - Public Way	<u>190,000</u>	190,000 Utilities Maintenance
101-440-514-5230	Garbage and Recycling	<u>1,185,000</u>	940,000 Groot Contract 245,000 Solid Waste Agency of Northern Cook County Fees
101-440-514-5542	Equipment - Non CIP	<u>38,500</u>	3,000 Replacement Compactor Plate 13,000 Sonic Tree Tomograph Equipment 10,500 Replacement Trailer 12,000 Truck #4 Plow and Lift Gate
<b>Budget Request Total</b>		<u><u>1,861,100</u></u>	

# Public Works Department

## Park Maintenance Division Description

The Park Maintenance Division provides year-round maintenance of the following facilities: the Village’s 13 parks and 12 playgrounds, Centennial Park, Proesel Park Family Aquatics Center, Proesel Park Shelter, Valley Line and Union Pacific Pedestrian Paths and Community Center grounds. Park maintenance includes refuse, leaf and debris pick-up, mowing, playground equipment repairs and service, landscaping, bleacher repair and maintenance, exterior painting, fence and deck painting, tennis court and lighting repairs, maintenance of windscreens, daily in-season maintenance of ball diamonds and fields and ice-skating rink.

This division is currently staffed by six full-time personnel and one part-time employee, all of which are shared as the Parks and Buildings Division of the Public Works Department.

## Division Expenditure

The Public Works Park Maintenance Division Calendar Year 2025 Budget includes \$983,186 in personnel and expenditures and an interfund transfer to the Capital Fund for \$1,035,000 for Public Works Park Maintenance Division related capital expenditures.

## Major Expenditure Highlights

- The Calendar Year 2025 budget includes replacing park bollards for \$20,000 and ADA improvements throughout the parks for \$10,000.

# Parks and Recreation Department - Park Maintenance Division

## CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
205-430-515-5025	Wages - full time hourly	261,720	188,115	180,960	129,489	181,472	228,500	430,035
205-430-515-5035	Wages - seasonal hourly	43,600	71,497	66,420	34,893	158,695	95,000	20,000
205-430-515-5040	Wages - overtime 1.5X	9,610	22,078	15,400	11,479	10,000	13,000	15,000
205-430-515-5045	Wages - overtime 2X	7,200	13,479	10,300	14,251	10,000	10,000	10,000
205-430-515-5061	Opt Out Ins	-	-	-	-	-	-	-
205-430-515-5070	Uniform allowance	4,000	4,113	2,670	2,273	4,000	4,100	4,200
205-430-515-5110	Employer FICA	21,633	17,262	15,338	11,057	21,090	21,090	27,902
205-430-515-5120	Employer Medicare	5,059	4,037	3,580	2,586	4,932	4,932	6,526
205-430-515-5130	Employer IMRF	25,510	13,500	11,135	7,324	14,627	14,627	20,657
205-430-515-5150	Insurance - group life & AD&D	1,217	998	800	1,108	5,103	3,500	2,946
205-430-515-5160	Insurance - group medical	116,970	115,444	46,030	49,519	69,042	80,000	79,612
205-430-515-5170	Insurance - group dental	6,750	2,768	1,590	1,790	2,384	2,800	3,634
205-430-515-5180	Insurance - workers compensation	9,725	-	6,650	-	-	-	-
<b>Personnel Total:</b>		<b>512,994</b>	<b>453,291</b>	<b>360,873</b>	<b>265,769</b>	<b>481,346</b>	<b>477,549</b>	<b>620,512</b>
205-430-515-5250	Contract Maintenance	25,000	17,575	135,524	78,073	96,914	96,914	103,124
<b>Services Total:</b>		<b>25,000</b>	<b>17,575</b>	<b>135,524</b>	<b>78,073</b>	<b>96,914</b>	<b>96,914</b>	<b>103,124</b>
205-430-515-5405	R&M - buildings	4,900	521	14,900	-	16,900	18,150	7,800
205-430-515-5470	R&M - Recreation equipment	11,500	1,189	11,500	4,046	21,000	25,000	11,300
205-430-515-5480	R&M - vehicles	20,000	27,256	15,000	18,559	46,000	24,000	18,000
205-430-515-5499	R&M - Other equipment	500	-	9,000	8,620	5,500	5,500	30,500
205-430-515-5530	Equipment rental	500	-	500	499	500	900	500
205-430-515-5555	Park Enhancement - Non-CIP	-	-	72,275	36,477	41,500	41,500	90,400
205-430-515-5590	Training	1,600	-	1,200	1,770	1,600	1,600	2,500
205-430-515-5670	Fuel	16,700	16,635	16,600	10,450	16,700	16,700	16,700
205-430-515-5675	Lubricants & fluids	1,450	1,949	1,200	501	1,450	1,450	1,450
205-430-515-5680	Landscaping supplies	8,000	3,315	6,000	6,665	8,000	8,000	8,000
205-430-515-5730	Program supplies	48,310	41,822	40,310	38,291	60,200	50,000	66,700
205-430-515-5745	Small tools	7,300	7,240	2,900	1,180	16,600	15,200	2,900
205-430-515-5780	Utilities - government building	4,200	4,400	2,800	3,472	2,800	2,800	2,800
205-430-515-5840	Meals	-	-	-	-	-	-	-
<b>Commodities Total:</b>		<b>124,960</b>	<b>104,327</b>	<b>194,185</b>	<b>130,530</b>	<b>238,750</b>	<b>210,800</b>	<b>259,550</b>

<b>Account Number</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
205-430-515-6350	Park Construction & Improvement	88,100	70,281	1,344,294	666,675	784,000	733,000	-
205-430-561-6599	Equipment - other	114,216	155,989	105,500	48,181	85,000	85,000	-
	<b>Capital Total:</b>	<b>202,316</b>	<b>226,270</b>	<b>1,449,794</b>	<b>714,856</b>	<b>869,000</b>	<b>818,000</b>	<b>-</b>
<b>Park Maintenance Division Total:</b>		<b>\$ 865,270</b>	<b>\$ 801,463</b>	<b>\$ 2,140,376</b>	<b>\$ 1,189,228</b>	<b>\$ 1,686,010</b>	<b>\$ 1,603,263</b>	<b>\$ 983,186</b>

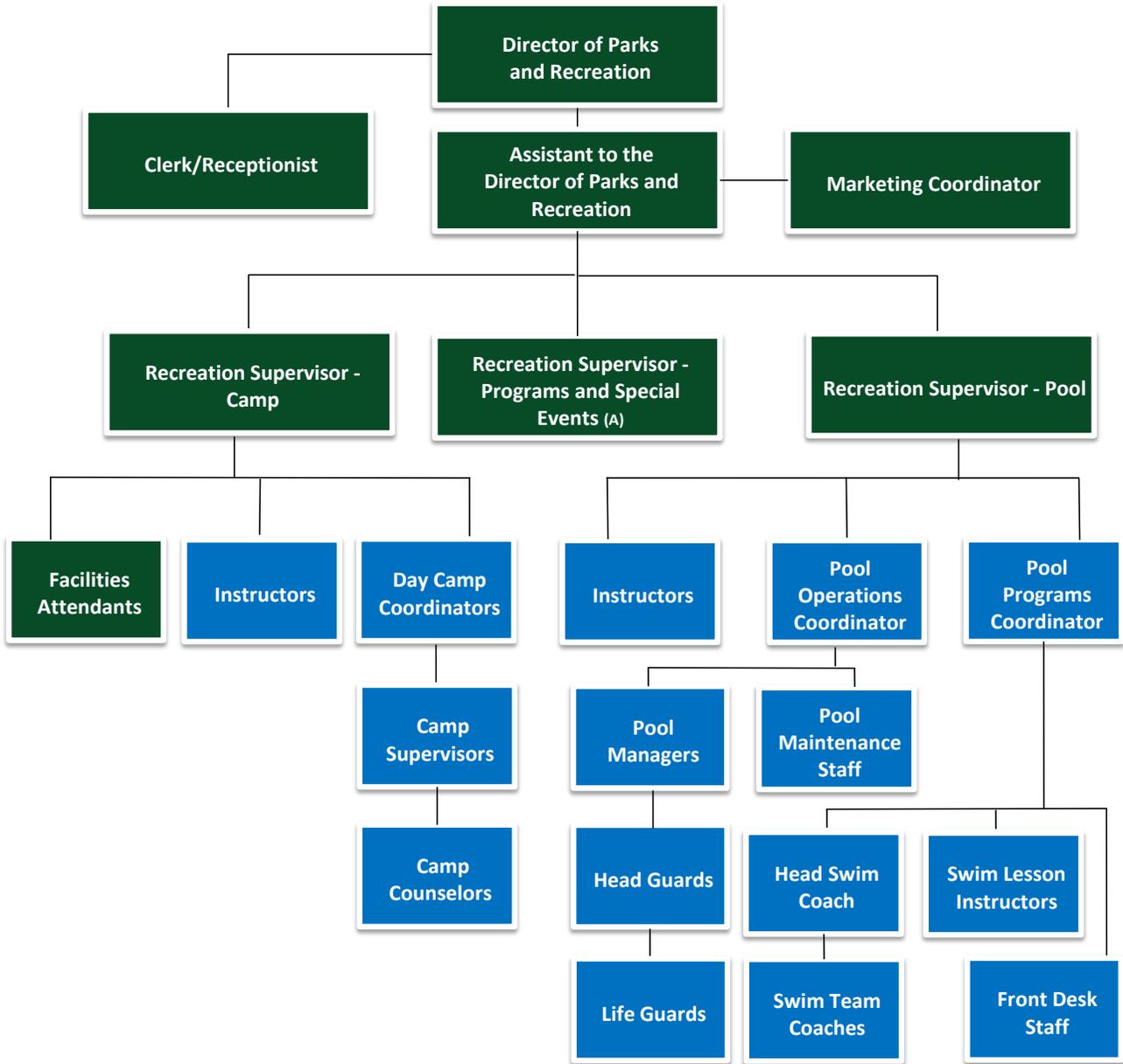
## Parks and Recreation Department - Park Maintenance Division

### CY 2025 Budget

Account Number	Account Name	Amount	Comments
205-430-515-5250	Contract Maintenance	<b>103,124</b>	
		33,124	Centennial Park Maintenance Contract
		10,000	Centennial Park Contractual Clean-up
		56,500	Parks and Trails Landscape Maintenance Contract (Split with Parks Maintenance (66%), Streets (20%), Buildings (7%), Aquatic Center (7%))
		3,500	Termite Control Contractor
205-430-515-5405	R&M - Buildings	<b>7,800</b>	
		2,000	Annual Backflow Inspection
		500	Annual Fire Alarm Test
		300	Unexpected Repairs
		5,000	Parks Drinking Fountain Repairs and Parts
205-430-515-5470	R&M - Recreation Equipment	<b>11,300</b>	
		4,500	Bleachers
		5,000	Playground Equipment Repairs
		1,800	Volleyball & Tennis Nets - Proesel Park
205-430-515-5480	R&M - Vehicles	<b>18,000</b>	
		18,000	Repairs to Trucks & Tractors, Replacement Parts
205-430-515-5499	R&M - Other Equipment	<b>30,500</b>	
		500	Repairs & Parts for small equipment (tires & blades)
		20,000	Replacement Park Bollards
		10,000	Replacement Refuse Containers in Parks
205-430-515-5530	Equipment Rental	<b>500</b>	
		500	Special Equipment Rental
205-430-515-5555	Park Enhancement - Non-CIP	<b>90,400</b>	
		5,000	Sidewalk replacement
		9,000	Mandatory Overpass Bi-Annual Inspection CY25
		5,500	Touhy Overpass Bridge Lighting Remote Access (3 Years)
		10,000	Contractual BB Court Surface Painting - Central Park
		4,000	Repair and Level PIP Surfacing at Kenneth & Columbia Park
		3,000	Replacement Benches - O'Brien Park
		18,900	Gator Replacement with Polaris UTV
		10,000	Proesel Park Water Fountains
		15,000	Mud jacking for bleacher concrete - Proesel Park
		10,000	ADA Transition Improvements
205-430-515-5590	Training	<b>2,500</b>	
		2,500	Safety Training with NIPSTA & Intergovernmental Risk Management Association, Pesticide & Herbicide Licensing & Pool Chemicals, CPO
205-430-515-5670	Fuel	<b>16,700</b>	
		16,700	Fuel for Division Vehicles

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-430-515-5675	Lubricants and Fluids	<u>1,450</u>	
		1,450	Lubricants for trucks and tractors
205-430-515-5680	Landscaping Supplies	<u>8,000</u>	
		8,000	Top soil, peat moss, annuals, sod and bushes
205-430-515-5730	Program Supplies	<u>66,700</u>	
		10,000	Lumber (fence posts), Hardware, Paint Supplies
		7,500	Baseball Mix/supplies
		8,000	Janitorial Supplies
		11,000	Sand for Volleyball Courts
		6,000	Basketball/Tennis Court Paint
		6,000	Proesel Park Wind Screen Replacement
		800	Park Signs
		4,000	Replace Bike Racks in parks
		10,000	Engineered Wood Fiber (playground)
		1,500	Municipal Campus Holiday Lights
		900	Apparel
		1,000	Picnic Bench Board Repairs
205-430-515-5745	Tools	<u>2,900</u>	
		500	Edgers
		800	Weed Trimmers
		800	Motors for mowers, leaf blowers and snow blowers
		800	Hand tools, drills, saws
205-430-515-5780	Utilities - Government Building	<u>2,800</u>	
		2,800	Utilities
<b>Budget Request Total</b>		<u><u>362,674</u></u>	

# Parks and Recreation Department Calendar Year 2025 Organizational Chart



Seasonal Staff

# Parks and Recreation Department

## Department Description

The Parks and Recreation Department plans and implements the general recreation programs and recreational facilities managed by the Department. The Department goal is to provide a wide range of programs for individuals of all ages, abilities, interests, and cultures in the areas of sports, trips, camps, teens, adults, seniors, aquatic activities, cultural events and special events.

Eleven neighborhood parks and two community parks, Proesel and Centennial Park, are planned for and maintained through the department. The department manages the Proesel Park Family Aquatic Center and the Community Center. The department includes eight divisions: Park Maintenance, Administration, Day Camp, Aquatic Center, Community Center, Special Events, Park Permits and Special Recreation.

The Park and Recreation Department is staffed by seven full-time employees and approximately 230 part-time and seasonal employees.

## Department Expenditure

The Parks and Recreation Administration Division Calendar Year 2025 Budget includes \$975,472 in personnel and expenditures.

## Major Expenditure Highlights

- The budget includes administrative staff and training and travel expenditures.
- This budget includes \$18,000 for printing of the seasonal brochure.
- The budget includes \$40,000 for the department's credit card processing fees.

# Parks and Recreation Department

## Proposed Goals

**Goal:** The Parks and Recreation Department completed a Comprehensive Master Plan in 2023. The Village also completed a Facility Analysis to assess building conditions. Both plans concur that the Community Center is not a long-term viable option for housing Parks and Recreation programs and staff due to deteriorating conditions. Parks and Recreation will work with a consultant to conduct a feasibility study for the Community Center to evaluate program needs, square footage requirements, potential sites, preliminary concept designs, probable budgets, and Pro Forma, including operational budgets and cost recovery models.

**Goal:** The Parks and Recreation Department completed a Comprehensive Master Plan in 2023. As part of the Master Plan, the architect providing the building assessment of the aquatic center identified a long-term recommendation of remodeling/renovating the aquatic center. Parks and Recreation will work with a consultant to evaluate program needs and requirements, preliminary alternative concept designs, probable budgets, and Pro Forma, including operational budgets and cost recovery models.

**Goal:** The Parks and Recreation Department applied for an Illinois Department of Natural Resources (IDNR) Open Space Land Acquisition and Development Grant (OSLAD). The grant application seeks funding for improvements to Proesel Park, including a universally accessible playground, renovation of the tennis and basketball courts, renovation of the inline hockey court and sand volleyball courts and resurfacing of the looped pedestrian path. If the grant is awarded, the Village will design and engineer the project in CY 2025 and construct it in CY 2026.

**Goal:** The Parks and Recreation Department will renovate Goebelt Park which has one of the oldest playgrounds in the Lincolnwood Park System. The renovation will also include the design and installation of a dog park in addition to a playground.

**Goal:** The Parks and Recreation Department completed a Comprehensive Master Plan in 2023. The Master Plan identified the absence of senior programs as a service gap. The Department will create and implement programs for seniors that include trips, special events, fitness, aquatic, social and other activities.

**Goal:** The Parks and Recreation Department will develop and implement cultural events that are relevant to Lincolnwood residents, including events for EID al-Fitr, Hannukah, Easter, Dias de los Muertos, Songkran and Diwali.

**Goal:** The Parks and Recreation Department completed a Public Art Condition Assessment for all Village-owned sculptures in 2024. The Department will prioritize repairs to the sculptures according to the assessment findings and conduct repairs.

**Goal:** The Parks and Recreation Department will renovate Field 3 in Proesel Park. The renovation will include a Mid-Lo field mix playing surface to lessen field downtime following rain events.

<b>Key Performance Measures/Service Indicators</b>	<b>Actual FY 2023</b>	<b>Actual SY 2023</b>	<b>Projected CY 2024</b>	<b>Target CY 2025</b>
Average age of playgrounds	12.5	10.25	11.25	10.33
Number of program sessions offered	276	195	275	275
Number of Resident Pool Passes Sold	2,026	2,093	2,154	2,175
Number of Summer Camps Offered	27	25	25	27
Number of Facility Rentals	35	60	60	65

**Parks and Recreation Department - Administration**  
**CY 2025 Budget**

<b>Account Number</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
205-500-515-5020	Wages - full time salaried	414,968	378,715	268,350	289,601	390,000	381,000	572,677
205-500-515-5025	Wages - full time hourly	47,500	64,135	39,445	49,933	65,000	105,500	124,645
205-500-515-5030	Wages - part time hourly	48,250	7,253	32,183	22,851	10,000	-	-
205-500-515-5060	Educational stipend	3,700	3,559	2,720	2,510	4,000	4,700	7,752
205-500-515-5061	Opt Out Ins	1,200	-	-	-	-	-	-
205-500-515-5062	Phone Stipend	450	781	1,040	91	800	800	-
205-500-515-5110	Employer FICA	32,250	25,670	19,925	22,152	28,830	20,000	43,715
205-500-515-5120	Employer Medicare	5,400	6,003	4,660	5,181	6,743	8,800	10,224
205-500-515-5130	Employer IMRF	45,500	23,025	14,460	14,647	22,050	26,000	32,363
205-500-515-5150	Insurance - group life & AD&D	1,200	1,585	1,034	910	7,692	2,500	1,866
205-500-515-5160	Insurance - group medical	45,948	67,409	30,271	35,881	51,536	56,000	69,814
205-500-515-5170	Insurance - group dental	3,030	2,503	1,835	2,170	3,325	4,500	3,432
205-500-515-5180	Insurance - workers compensation	13,021	-	8,860	-	-	-	-
<b>Personnel Total:</b>		<b>662,417</b>	<b>580,638</b>	<b>424,783</b>	<b>445,927</b>	<b>589,976</b>	<b>609,800</b>	<b>866,487</b>
205-500-515-5440	R&M - office equipment	6,000	6,147	6,000	3,349	6,000	6,000	6,000
205-500-515-5510	Advertising	2,200	884	2,800	2,655	3,500	3,500	6,000
205-500-515-5560	Printing & copying services	12,000	15,843	11,000	12,688	16,800	16,800	18,000
205-500-515-5570	Professional associations	2,500	2,745	2,500	679	2,550	2,550	2,600
205-500-515-5580	Telephone	-	28	-	-	-	-	-
205-500-515-5590	Training	500	805	500	625	500	1,100	500
205-500-515-5599	Other contractual	110,100	30,241	9,000	94,934	13,260	10,500	13,260
<b>Services Total:</b>		<b>133,300</b>	<b>56,693</b>	<b>31,800</b>	<b>114,930</b>	<b>42,610</b>	<b>40,450</b>	<b>46,360</b>
205-500-515-5640	Computer supplies	-	162	-	-	-	-	-
205-500-515-5700	Office supplies	5,000	3,629	3,400	3,307	5,100	4,500	5,100
205-500-515-5720	Postage	5,000	2,907	3,500	2,290	5,250	5,250	5,500
205-500-515-5725	Credit card charges	5,000	1,327	5,000	651	5,000	40,000	40,000
205-500-515-5730	Program supplies	1,000	1,204	600	1,164	1,300	1,300	1,600
205-500-515-5810	Conference & meeting registration	3,050	2,588	3,100	424	4,500	4,200	5,925
205-500-515-5820	Local mileage, parking & tolls	1,150	500	1,150	670	2,300	1,500	2,300
205-500-515-5830	Lodging	900	347	900	581	1,800	1,800	1,100
205-500-515-5840	Meals	900	234	200	67	1,100	500	1,100
<b>Commodities Total:</b>		<b>22,000</b>	<b>12,898</b>	<b>17,850</b>	<b>9,154</b>	<b>26,350</b>	<b>59,050</b>	<b>62,625</b>
<b>P &amp; R Administration</b>		<b>\$ 817,717</b>	<b>\$ 650,229</b>	<b>\$ 474,433</b>	<b>\$ 570,011</b>	<b>\$ 658,936</b>	<b>\$ 709,300</b>	<b>\$ 975,472</b>

## Parks and Recreation Department - Administration

### CY 2025 Budget

Account Number	Account Name	Amount	Comments
205-500-515-5440	R&M - office equipment	<u>6,000</u>	
		6,000	Copier Lease - maintenance agreement
205-500-515-5510	Advertising	<u>6,000</u>	
		1,500	Promotional Parks and Recreation Items
		1,000	Signage for Parks
		3,500	Social Media Boosts
205-500-515-5560	Printing & copying services	<u>18,000</u>	
		18,000	Printed Seasonal Brochures (4)
205-500-515-5570	Professional associations	<u>2,600</u>	
		1,800	Illinois Parks and Recreation Association
		800	National Recreation and Park Association
205-500-515-5590	Training	<u>500</u>	
		500	Teambuilding, Educational Webinars, etc.
205-500-515-5599	Other contractual	<u>13,260</u>	
		7,000	Graphic Design-Brochures / Flyers
		2,700	Constant Contact Annual Fee
		200	Free Pik Licensing Fee
		900	MPLC Licensing Fee
		900	ASCAP Licensing Fee
		600	SEASAC Licensing
		600	Issuu
		360	Grammarly.com
205-500-515-5700	Office supplies	<u>5,100</u>	
		5,100	Clipboards, pens, note/paper pads, tape, laminating supplies, paper/binder clips, etc.
205-500-515-5720	Postage	<u>5,500</u>	
		5,500	Mailing of Correspondence and Seasonal Brochures
205-500-515-5725	Credit Card Processing Fees	<u>40,000</u>	
		40,000	Credit Card Processing Fees - Department Fees
205-500-515-5730	Program supplies	<u>1,600</u>	
		800	Staff Uniforms
		800	Marketing Supplies

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-500-515-5810	Conference & meeting registration	<u>5,925</u>	
		1,200	Illinois Parks and Recreation Association Conference Registration
		750	National Recreation and Park Association Conference Registration - Director
		2,700	NRPA Revenue and Development School - Asst Director
		975	Professional Development School - Rec Supervisor
		300	Meeting Registration (IPRA, NRPA, WILS, ACA, etc.)
205-500-515-5820	Local mileage, parking & tolls	<u>2,300</u>	
		700	Mileage, parking, and tolls for meeting travel
		800	NRPA Flight & Airport Transportation - Director
		800	Revenue Management School Flight - Asst Director
205-500-515-5830	Lodging	<u>1,100</u>	
		1,100	National Recreation and Park Association Conference - Director
205-500-515-5840	Meals	<u>1,100</u>	
		700	Illinois Park and Recreation Conference
		400	National Recreation and Park Association Conference
<b>Budget Request Total</b>		<u><u>108,985</u></u>	

# **Parks and Recreation Department**

## **Special Events Division Description**

The Special Events Division accounts for the expenditures required to run community special events such as Turkey Trot, Lincolnwood Fest, Concerts in the Parks, Movie in the Park, Touch-a-Truck, Daddy/Daughter Dance, EID al-Fitr, Memorial Day Parade and other cultural events. In addition, this division includes a series of fall and winter events such as Trunk-or-Treat, Lincolnwood Lights, Hannukah and Breakfast with Santa.

## **Division Expenditure**

The Special Events Division Calendar Year 2025 Budget includes \$158,400 in expenditures.

## **Division Revenue**

The Special Events Division Calendar Year 2025 Budget includes \$169,300 in revenue. The net difference is a surplus of \$10,900.

## **Major Expenditure Highlights**

- The budget includes expenses for the Lincolnwood Fest 2025, which includes \$22,500 for a contractual management company.
- This budget includes expenses for Turkey Trot totaling \$62,500.
- This budget includes expenses for new senior programs and is offset by a donation from Barry and Taffy Berger.
- This budget also includes expenses for newly created cultural events.

## Parks and Recreation Department - Special Events Division Revenue CY 2025 Budget

Account Number	Account Name	Amount	Comments
205-504-410-4700	Special Event Registration	<b>134,300</b>	1,500 New Event 1,500 Senior Events 5,000 Cultural Events 3,500 Daughter Dance 500 Event with Police 1,800 Breakfast with Santa 500 Fall Event 30,000 Lincolnwood Fest 86,000 Online Registration-Turkey Trot 4,000 Civic Rec - TT Revenue
205-504-410-4941	Sponsorship	<b>35,000</b>	2,500 Concerts/Movies in the Park 2,500 Misc Events 15,000 Monetary Sponsors for Turkey Trot 15,000 Monetary Sponsors for Lincolnwood Fest
<b>Total Budgeted Revenue</b>		<b>169,300</b>	

## Parks and Recreation Department - Special Events Division

### CY 2025 Budget

Account	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
205-504-515-5035	Wages - seasonal hourly	-	-	-	-	-	-	-
205-504-515-5110	Employer FICA	-	-	-	-	-	-	-
205-504-515-5120	Employer Medicare	-	-	-	-	-	-	-
205-504-515-5180	Insurance - workers compensation	-	-	-	-	-	-	-
<b>Personnel Total:</b>		-	-	-	-	-	-	-
205-504-515-5270	Purchased program services	89,700	74,687	179,050	43,823	46,200	46,200	69,350
<b>Services Total:</b>		<b>89,700</b>	<b>74,687</b>	<b>179,050</b>	<b>43,823</b>	<b>46,200</b>	<b>46,200</b>	<b>69,350</b>
205-504-515-5510	Advertising	3,000	1,251	3,000	28	3,000	2,000	3,000
205-504-515-5530	Equipment rental	9,000	7,468	12,750	11,668	12,750	12,750	12,750
205-504-515-5560	Printing & copying services	2,850	3,452	2,850	2,250	3,350	3,350	3,350
205-504-515-5615	Awards	9,250	-	9,950	160	11,250	11,250	11,250
205-504-515-5645	Concessions & food	7,400	5,393	7,700	2,372	8,100	8,100	14,950
205-504-515-5720	Postage	1,000	502	1,100	429	1,100	1,100	1,100
205-504-515-5730	Program supplies	43,630	6,108	45,880	41,107	48,480	48,480	41,650
205-504-515-5799	Other materials & supplies	1,500	-	1,000	332	1,000	1,000	1,000
<b>Commodities Total:</b>		<b>77,630</b>	<b>24,174</b>	<b>84,230</b>	<b>58,346</b>	<b>89,030</b>	<b>88,030</b>	<b>89,050</b>
<b>Special Events Total:</b>		<b>\$ 167,330</b>	<b>\$ 98,861</b>	<b>\$ 263,280</b>	<b>\$ 102,169</b>	<b>\$ 135,230</b>	<b>\$ 134,230</b>	<b>\$ 158,400</b>

# Parks and Recreation Department - Special Events Division

## CY 2025 Budget

Account Number	Account Name	Amount	Comments
205-504-515-5270	Purchased Program Services	<b>69,350</b>	<ul style="list-style-type: none"> <li>1,800 Daughter Dance DJ and Photo Booth</li> <li>10,000 Summer Concert Series Musical Entertainment</li> <li>400 Breakfast with Santa Entertainer</li> <li>500 Dave Kappas - Turkey Trot Emcee</li> <li>4,000 Cultural Event Entertainers</li> <li>1,200 Movie in the Park Movies</li> <li>3,000 UTV rentals for LWF</li> <li>4,000 Fest Family Tent &amp; Cultural Mainstage Entertainers</li> <li>22,500 Lincolnwood Fest 2024 - Contractual Management</li> <li>3,000 Senior Events - Barry Berger Fund</li> <li>350 Chicago Area Runners Association (CARA) Certification</li> <li>1,250 Intergenerational Event - Barry Berger Fund</li> <li>850 CARA Circuit (Turkey Trot)</li> <li>5,000 Composting LWF, TT, Other Events</li> <li>3,200 DJ Services, Start/Finish Line Speakers (Turkey Trot)</li> <li>8,300 Timing &amp; Start/Finish Management (Turkey Trot)</li> </ul>
205-504-515-5510	Advertising	<b>3,000</b>	<ul style="list-style-type: none"> <li>500 Social Media</li> <li>1,000 Banners &amp; Signage</li> <li>500 Concert Series Supplies</li> <li>550 Running Websites / Active (Turkey Trot)</li> <li>200 Social Media (Turkey Trot)</li> <li>250 Yard Signs (Turkey Trot)</li> </ul>
205-504-515-5530	Equipment Rental	<b>12,750</b>	<ul style="list-style-type: none"> <li>2,750 Portable Restrooms (Turkey Trot)</li> <li>7,000 Tables, Tents, Chairs, Heaters (Turkey Trot)</li> <li>3,000 Barricade &amp; Cone Rentals (Turkey Trot)</li> </ul>
205-504-515-5560	Printing and Copying services	<b>3,350</b>	<ul style="list-style-type: none"> <li>750 Marketing and mailing fees</li> <li>250 Signs for Park</li> <li>850 Printing of Save-the-Date Postcards (Turkey Trot)</li> <li>1,500 Race Course &amp; Village Signage (Turkey Trot)</li> </ul>
205-504-515-5615	Awards	<b>11,250</b>	<ul style="list-style-type: none"> <li>9,000 Finisher, Dash, and Category Medals</li> <li>250 Plaques for Overall Winners</li> <li>2,000 Swag</li> </ul>
205-504-515-5645	Concessions and Food	<b>14,950</b>	<ul style="list-style-type: none"> <li>3,500 Daddy Daughter Meal</li> <li>700 Food for Intergenerational event - Barry Berger Fund</li> <li>350 Buddy Bingo</li> </ul>

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
			3,000 Cultural Events
			100 Summer Concert Series Water
			1,650 Breakfast with Santa Meal
			100 Movie in the Park Popcorn
			3,000 Senior Events - Barry Berger Fund
			350 Noon Year's Eve Event Refreshments
			100 Volunteer Refreshments (Turkey Trot)
			700 Water/Cups (Turkey Trot)
			500 Bananas (Turkey Trot)
			900 Post-Race Pizza (Turkey Trot)
205-504-515-5720	Postage	<b><u>1,100</u></b>	
			100 Mailing of Awards (Turkey Trot)
			1,000 Mailing of Postcards (Turkey Trot)
205-504-515-5730	Program Supplies	<b><u>41,650</u></b>	
			500 Daddy Daughter
			500 Breakfast with Santa
			750 Intergenerational Event - Barry Berger Fund
			500 Egg Hunt
			1,000 Senior Events - Barry Berger Fund
			250 Event with Police
			1,750 New Program
			250 Touch A Truck
			1,000 Fall Event
			1,000 Cultural Events
			2,000 Promo Supplies (Variety of Events)
			500 Memorial Day
			1,800 Memorial Day Band and Singer
			750 Gingerbread
			21,000 Shirts (Run, Walk, Dash, Volunteer) (Turkey Trot)
			200 Supplies for Race Village Areas/Tents (Turkey Trot)
			300 Office Supplies for Packet Pick-Up (Turkey Trot)
			900 Race Bibs (Turkey Trot)
			300 Drumstick Dash Goody Bags (Turkey Trot)
			1,500 Street Paint (Turkey Trot)
			900 Purchase 50 white folding chairs for events
			500 Miscellaneous Public Works (Turkey Trot)
			3,500 Fences (Events)
205-504-515-5799	Other Materials and Supplies	<b><u>1,000</u></b>	
			1,000 Supplies for Special Events
<b>Budget Request Total</b>		<b><u><u>158,400</u></u></b>	

# **Parks and Recreation Department**

## **Park Permit Division Description**

The Park Permit Division includes fees for all outdoor permitting for parks including field, picnic shelter and tent rentals. This division now also includes Park Patrol. The Park Patrol Division is a park security program staffed with seasonal employees that operates from May 1 through October 31. This program provides park security and enforces park rules. Park Patrol also inspects parks for safety, regulates permit use, prepares ball fields and assists with special events. In 2024, Park Patrol assisted with Trunk or Treat, Summer Concerts, Lincolnwood Fest, Code Enforcement and numerous smaller events throughout the park system.

## **Division Expenditure**

The Park Permit Division Calendar Year 2025 Budget includes \$93,053 in expenditures.

## **Division Revenue**

The Park Permit Division Calendar Year 2025 Budget includes \$37,000 in revenue. The net difference is a deficit of \$56,053.

## **Major Expenditure Highlights**

- The budget includes program supplies and seasonal Park Patrol personnel.

## Parks and Recreation Department - Permits Division Revenue

### CY 2025 Budget Revenue

Account Number	Account Name	Amount	Comments
205-508-410-4220	Permit Fees	<b>37,000</b>	
		18,000	Shelter & Tent Rentals
		8,000	LWBBA (Field Maintenance Reimbursement)
		11,000	Field Permits (soccer, softball, baseball)
<b>Total Budgeted Revenue</b>		<b>37,000</b>	

## Parks and Recreation Department - Permits Division

### CY 2025 Budget

Account	Description	FY 2023	FY 2023	SY 2023	SY 2023	CY 2024	CY 2024	CY 2025
		Budget	Actual	Budget	Unaudited	Budget	Projected	Budget
205-508-515-5035	Wages - seasonal hourly	61,500	69,886	82,000	69,420	80,000	72,000	85,000
205-508-515-5110	Employer FICA	3,815	4,333	5,084	4,304	4,960	1,800	5,270
205-508-515-5120	Employer Medicare	891	1,013	1,189	1,007	1,160	900	1,233
205-508-515-5180	Insurance - workers compensation	1,691	-	1,725	-	-	600	-
<b>Personnel Total:</b>		<b>67,897</b>	<b>75,232</b>	<b>89,998</b>	<b>74,731</b>	<b>86,120</b>	<b>75,300</b>	<b>91,503</b>
205-508-515-5270	Purchased Program Services	-	586	-	803	-	-	-
205-508-515-5580	Telephone	350	350	350	540	350	350	350
205-508-515-5730	Program supplies	770	1,232	800	894	1,100	1,100	1,200
<b>Commodities Total:</b>		<b>1,120</b>	<b>2,168</b>	<b>1,150</b>	<b>2,237</b>	<b>1,450</b>	<b>1,450</b>	<b>1,550</b>
<b>Totals:</b>		<b>\$ 69,017</b>	<b>\$ 77,400</b>	<b>\$ 91,148</b>	<b>\$ 76,968</b>	<b>\$ 87,570</b>	<b>\$ 76,750</b>	<b>\$ 93,053</b>

## Parks and Recreation Department - Permits Division

### CY 2025 Budget

Account Number	Account Name	Amount	Comments
205-508-515-5580	Telephone	<u>350</u>	
		350	Cell Phones
205-508-515-5730	Program Supplies	<u>1,200</u>	
		300	Bike Tune-Up, Repairs, Parts
		800	Staff Uniforms
		100	Keys, Bug Spray, Sunblock
<b>Budget Request Total</b>		<u><u>1,550</u></u>	

# Parks and Recreation Department

## Summer Day Camp Division Description

The Lincolnwood Summer Day Camp program is comprised of 26 different offerings for both residents and non-residents. Day camps are available for children entering Kindergarten through fifth grade with varied schedules. Evening extended care is also available for those wishing to extend the traditional camp day. Camps are classified as either general recreation or specialty, based on the focus of the daily programming.

General recreation camps provide a wide variety of activities including arts and crafts, small and large group games, athletics, field trips and recreational swimming. Specialty camps focus on a specific skill, such as computer programming and sports. Three-week sessions are being offered for general day camps. Day camps will take place at Proesel Park and Lincoln Hall School.

This division also includes a traditional afterschool program that is intended to start back up in January at School District 74 schools. The afterschool program will run Monday through Friday from 2:45-6:00pm on days when D74 schools are in session.

This budget also accounts for School Day Out programs and winter and spring break camps.

## Division Expenditure

The Summer Day Camp Division Calendar Year 2025 Budget includes \$554,479 in expenditures.

## Division Revenue

The Summer Day Camp Division Calendar Year 2025 Budget includes \$602,500 in program revenue and \$125,000 in donation revenue ending with a projected surplus of \$173,021.

## Major Expenditure Highlights

- The budget includes staffing for camp and the afterschool program.
- \$45,000 is budgeted for weekly summer camp field trips.
- The budget includes the addition of a full-day option for Tree Tikes.

## Parks and Recreation Department - Day Camp Division Revenue

### CY 2025 Budget Revenue

Account Number	Account Name	Amount	Comments
205-530-410-4210	Donation	<b>125,000</b>	
		125,000	Berger Donation - Scholarships
205-530-410-4700	Program Revenue	<b>602,500</b>	
		32,000	Tree Tikes
		10,000	Post-Season Camp Last Hurrah (1 Week)
		170,000	Little Lincolns - 80 expected participants
		150,000	Proesel Pals - 80 expected participants
		25,000	1 week Summer Camps LL
		20,000	1 week Summer Camps PP
		25,000	1 week Summer Camps TT
		40,000	1/2 Day Camps - 50 expected participants
		10,000	Early Risers registration fee
		15,000	Sun Setter registration fee
		100	Late Parent, Lunches, Etc.
		80,000	Club Kid Tuition - 5 days
		25,000	School Break Camp Fees
		400	Financing Fee
<b>Total Budgeted Revenue</b>		<b>727,500</b>	

# Parks and Recreation Department - Day Camp Division

## CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
205-530-515-5030	Wages - Part Time Hourly	-	-	-	-	-	-	-
205-530-515-5035	Wages - seasonal hourly	309,499	158,696	309,499	239,347	367,842	320,000	400,000
205-530-515-5110	Employer FICA	29,693	9,573	29,693	14,840	28,392	22,000	24,800
205-530-515-5120	Employer Medicare	6,945	2,239	6,945	3,471	5,382	4,500	5,800
205-530-515-5180	Insurance - workers compensation	856	-	877	-	877	500	-
	<b>Personnel Total:</b>	<b>346,993</b>	<b>170,508</b>	<b>347,014</b>	<b>257,658</b>	<b>402,493</b>	<b>347,000</b>	<b>430,600</b>
205-530-515-5270	Purchased program services	31,500	20,706	50,000	14,020	40,000	34,000	45,000
	<b>Services Total:</b>	<b>31,500</b>	<b>20,706</b>	<b>50,000</b>	<b>14,020</b>	<b>40,000</b>	<b>34,000</b>	<b>45,000</b>
205-530-515-5580	Telephone	1,800	380	1,800	638	1,800	1,800	1,800
205-530-515-5590	Training	2,000	1,250	2,000	38	2,300	2,200	2,300
205-530-515-5599	Other contractual	-	50	-	-	-	-	-
205-530-515-5645	Concessions & food	7,600	2,154	7,600	177	7,600	4,000	7,600
205-530-515-5720	Postage	75	3,105	75	3,876	75	350	75
205-530-515-5721	Transportation	30,000	23,548	30,000	21,573	30,000	34,275	30,000
205-530-515-5725	Credit Card Charges	1,500	6	1,500	-	1,500	-	1,500
205-530-515-5730	Program supplies	18,020	12,820	27,520	27,935	24,220	17,000	25,104
205-530-515-5799	Other Materials and Supplies	500	-	500	-	500	-	500
205-530-515-5800	Scholarship Fund	-	-	20,000	-	10,000	3,200	10,000
	<b>Commodities Total:</b>	<b>61,495</b>	<b>43,313</b>	<b>90,995</b>	<b>54,237</b>	<b>77,995</b>	<b>62,825</b>	<b>78,879</b>
	<b>Day Camp Total</b>	<b>\$ 439,988</b>	<b>\$ 234,527</b>	<b>\$ 488,009</b>	<b>\$ 325,915</b>	<b>\$ 520,488</b>	<b>\$ 443,825</b>	<b>\$ 554,479</b>

## Parks and Recreation Department - Day Camp Division

### CY 2025 Budget

Account Number	Account Name	Amount	Comments
205-530-515-5270	Purchased Program Services	<u>45,000</u>	45,000 Field Trip Admissions and Entertainers
205-530-515-5580	Telephone	<u>1,800</u>	1,800 Village Provided Seasonal Cell Phones for Leadership Staff (Coordinator/Supervisors)
205-530-515-5590	Training	<u>2,300</u>	1,000 Food and Supplies for Staff Training and In-Services (12+ Sessions) 1,300 Sexual Harrasment Training
205-530-515-5645	Concessions and Food	<u>7,600</u>	7,600 Special Treat Fridays (Pizza, Ice Cream, Snow Cones)
205-530-515-5720	Postage	<u>75</u>	75 Mailing & Updates
205-530-515-5721	Transportation	<u>30,000</u>	30,000 Field Trip & Daily Bus Service
205-530-515-5725	Credit Card Fees	<u>1,500</u>	1,500 Bank Charges for Credit Card Registration
205-530-515-5730	Program Supplies	<u>25,104</u>	3,500 Camper T-Shirts 6,500 Staff Uniforms, Fanny Packs, Lanyards 600 Camp Swimming/Field Trip Wristbands 1,300 Safety Supplies for First Aid Fanny Packs (Gloves, Ice Packs, CPR Sheilds, Spill Kits) 3,200 Arts & Craft Supplies 3,500 Athletic and Recreational Game Equipment 2,000 Miscellaneous Supplies (Storage, Shelving, Carts, Etc.) 500 Office Supplies (Clip Boards, Binders, Dividers, Folders, Storage) 600 New Signage (Printed Banners & Yard Signs) 900 TimePro 360 Sling Scheduling 144 Google Account (Charged Monthly \$10)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
-			Camp Doc Electronic Camper Data Forms (\$4 per unique child yearly) Cost incorporated into registration fee
		1,000	Club Kid Supplies
		1,000	Camp and Breaks
205-530-515-5799	Other Materials and Supplies	<u>500</u>	
		200	Organizing
		300	Cleaning
205-530-515-5800	Scholarship Fund	<u>10,000</u>	
		10,000	Berger Scholarship - offset by donation
<b>Budget Request Total</b>		<u><u>123,879</u></u>	

# **Parks and Recreation Department**

## **Aquatic Center Division Description**

The Proesel Park Family Aquatic Center opens the Saturday of Memorial Day and remains open through Labor Day. All activities related to operation and staffing of the pool are included in this division. The Aquatic Center Division now accounts for swim lesson programs, swim team, birthday parties and private rentals. The Proesel Park Family Aquatic Center Concession Stand is also accounted for in this budget.

## **Division Expenditure**

The Aquatic Center Division Calendar Year 2025 Budget includes \$881,703 in expenditures and an interfund transfer to the Capital Fund for \$51,000 for Aquatic Center Division related capital expenditures.

## **Division Revenue**

The Aquatic Center Division Calendar Year 2025 Budget includes \$762,400 in revenue. The net difference is a deficit of \$170,303.

## **Major Expenditure Highlights**

- The Calendar Year 2025 budget includes \$12,000 to replace drain covers as required by VGB law.
- The budget also includes \$19,500 to install emergency crash bars on exterior facing gates.
- The budget includes \$25,000 for unexpected repairs.

## Parks and Recreation Department - Aquatic Center Revenue CY 2025 Budget

Account Number	Account Name	Amount	Comments
205-560-410-4700	Program Revenue	<b>603,000</b>	
		125,000	Individual/Family member fees
		8,000	Senior Individual/Couple member fees
		50,000	Guest fees - resident
		50,000	Guest fees - nonresident
		350,000	Non-resident individual/family member fee
		15,000	Non-Resident senior individual/couple member fee
		5,000	Non-Resident Business/Youth/Care Passes
205-560-410-4705	Programs/Rentals	<b>133,000</b>	
		45,000	Swim Lessons
		5,000	Diving Lessons
		1,000	General program user fees
		22,000	Pool Rental Fees
		60,000	Youth Swim Team member fees
205-560-410-4710	Concession Revenue	<b>26,400</b>	
		3,000	Concession Contract June - August
		9,000	5% Gross Sales - June - August
		14,400	9 Months Restaurant Rent & Utilities
<b>Total Budgeted Revenue</b>		<b>762,400</b>	

## Parks and Recreation Department - Aquatic Center

### CY 2025 Budget

Account	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
205-560-515-5020	Wages- full time salaried	-	-	-	-	-	-	-
205-560-515-5030	Wages- part time hourly	-	84	-	-	-	-	-
205-560-515-5035	Wages - seasonal hourly	362,843	374,724	467,531	498,605	478,331	478,331	497,680
205-560-515-5110	Employer FICA	23,000	23,238	35,766	30,973	36,592	36,592	30,856
205-560-515-5120	Employer Medicare	5,430	5,435	6,779	7,244	6,935	6,935	7,216
205-560-511-5040	Wages - Overtime 1.5x	-	130	500	2,533	1,000	5,500	3,000
205-560-511-5045	Wages-OT x2	-	-	-	-	-	253	-
205-560-511-5110	ER FICA	-	8	-	-	-	-	-
205-560-511-5120	ER Medicare	-	2	-	-	-	-	-
205-560-511-5130	IMRF	-	8	-	140	-	-	-
205-560-511-5160	Insurance-group medical	-	-	-	572	-	-	-
205-560-511-5170	Insurance-group dental	-	-	-	30	-	-	-
205-560-515-5180	Insurance - workers compensation	7,887	-	8,500	-	-	-	-
<b>Personnel Total:</b>		<b>399,160</b>	<b>403,629</b>	<b>519,076</b>	<b>540,097</b>	<b>522,858</b>	<b>527,611</b>	<b>538,753</b>
205-560-515-5270	Purchased program services	11,200	13,110	20,300	12,084	19,100	9,100	19,100
<b>Services Total:</b>		<b>11,200</b>	<b>13,110</b>	<b>20,300</b>	<b>12,084</b>	<b>19,100</b>	<b>9,100</b>	<b>19,100</b>
205-560-515-5405	Repairs and Maint. Building	54,500	44,811	77,650	74,805	224,050	180,000	192,900
205-560-515-5542	Equipment - Non-CIP	-	-	12,300	11,008	9,500	6,700	16,600
205-560-515-5560	Printing & copying services	850	-	850	-	350	-	350
205-560-515-5580	Telephone	350	544	350	924	350	350	350
205-560-515-5590	Training	2,500	2,080	3,500	4,346	3,800	2,200	3,800
205-560-515-5630	Chemicals - swimming pool	30,000	26,443	33,000	34,790	36,000	36,000	44,300
205-560-515-5640	Computer supplies	3,550	6,667	3,550	2,918	1,550	1,000	5,250
205-560-515-5645	Concessions & food	800	2,511	3,800	216	4,150	1,800	3,150
205-560-515-5690	Merchandise for resale	500	-	500	-	-	-	-
205-560-515-5700	Office supplies	600	651	600	853	8,100	5,100	3,600

<b>Account</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
205-560-515-5720	Postage	-	-	-	624	-	-	-
205-560-515-5725	Credit Card Charges	7,000	105	7,000	603	7,000	-	-
205-560-515-5730	Program supplies	14,626	24,106	21,700	41,267	25,250	25,250	34,250
205-560-515-5770	Training supplies	2,000	349	2,000	-	3,700	4,000	3,500
205-560-515-5780	Utilities - government building	15,000	32,635	15,000	19,656	15,000	10,000	15,000
205-560-515-5810	Conference & meeting registration	-	-	-	-	-	-	-
205-560-515-5830	Lodging	-	-	-	-	-	-	-
205-560-515-5840	Meals	150	-	150	-	-	-	-
205-560-515-5850	Purchased transportation	-	-	-	-	1,200	670	800
	<b>Commodities Total:</b>	<b>132,426</b>	<b>140,902</b>	<b>181,950</b>	<b>192,010</b>	<b>340,000</b>	<b>273,070</b>	<b>323,850</b>
205-560-515-6599	Equipment-Pool	113,666	140,531	44,500	64,033	199,000	150,000	-
	<b>Capital Total:</b>	<b>113,666</b>	<b>140,531</b>	<b>44,500</b>	<b>64,033</b>	<b>199,000</b>	<b>150,000</b>	<b>-</b>
	<b>Aquatic Center Totals</b>	<b>\$ 656,452</b>	<b>\$ 698,172</b>	<b>\$ 765,826</b>	<b>\$ 808,224</b>	<b>\$ 1,080,958</b>	<b>\$ 959,781</b>	<b>\$ 881,703</b>

## Parks and Recreation Department - Aquatic Center

### CY 2025 Budget

Account Number	Account Name	Amount	Comments
205-560-515-5270	Purchased Program Services	<b>19,100</b>	
		9,100	Contracted flower bed maintenance (Split with Parks Maintenance (66%), Streets (20%), Buildings (7%), Aquatic Center (7%))
		10,000	Aquatic Center Preventative
205-560-515-5405	R&M - Buildings	<b>192,900</b>	
		2,000	New Signage for Pool
		1,000	Thor Guard repair and cleaning
		1,250	HVAC Repairs
		2,500	Pool heater start up (contractual)
		10,000	Pool Heater Repairs and cleaning
		4,000	Bathhouse repairs and replacement
		500	Fire Inspection
		750	Cook County Inspection
		2,500	Miscellaneous Repairs
		3,500	Pool Slide Inspections
		1,500	Pool Cleaning Supplies (poles, strainers, etc.)
		6,000	Paint - Locker Room Floors
		3,000	Pool grates, gutters, equipment repair and replacement
		5,000	Filter room system repair and replacement
		4,000	Plumbing repairs and replacement
		1,000	Chlorine and Acid Pump
		500	replace flap on kiddie pool feature
		5,000	Filtration System 5 - year overhaul
		4,000	Concession Repairs
		4,000	Replace Garbage Cans on the Deck
		500	Appliance Repairs
		2,300	Lease for Ice Machine
		3,500	Building Repairs
		18,000	System Repairs
		12,000	VGB Drain Covers
		4,600	Replace lifeguard chair stand (8 - swivel & pedestal)
		8,000	Replace Canister Vacuum
		6,500	Pool Painting
		2,000	Diving Board Inspection & Re-installation
		4,000	Sandblasting and Repainting Diving Board Stands
		4,000	Hand Dryers for LR & Concession RR
		25,000	Unexpected Repairs
		19,000	Surge Tank Repairs
		2,000	Tier 1B Items Per Facility Study - Pool
		19,500	Emergency Crash Bars on Exterior Facing Pool Gates

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-560-515-5542	Equipment - Non-CIP	<u>16,600</u>	6,600 Robot vacuum 10,000 Lane Line Carts
205-560-515-5560	Printing and Copying Services	<u>350</u>	350 Social Media Ads
205-560-515-5580	Telephone	<u>350</u>	350 Telephone
205-560-515-5590	Training	<u>3,800</u>	2,500 All Staff will need recertification 1,300 Anti Harassment Training
205-560-515-5630	Chemicals - Swimming Pool	<u>44,300</u>	32,000 Chlorine 7,500 PH Minus 3,000 Filter Medium 800 Reagents 1,000 Miscellaneous Chemicals (water clarifier, algaecide)
205-560-515-5640	Computer Supplies	<u>5,250</u>	1,900 Windows Laptop for Swim Team 1,800 Sling Scheduling Software 1,400 Timeforce/Time Pro 150 Google Drive Account
205-560-515-5645	Concessions and Food	<u>3,150</u>	650 Staff Orientation 1,500 Lincolnwood Lightning Banquet 1,000 Staff Appreciation
205-560-515-5700	Office Supplies	<u>3,600</u>	200 Paper & Toner 200 Laminating Supplies 200 Binders, folders, pens, etc. 2,000 New Cards for Pool Passes 500 Scanner/Copier 500 Printer Ribbon
205-560-515-5730	Program Supplies	<u>34,250</u>	4,500 Swim Suits 8,500 Uniforms 2,000 First Aid Supplies 6,000 Pool Cleaning 500 Event Supplies 500 Toys, noodles, etc. 400 Swim Caps

Account Number	Account Name	Amount	Comments
		400	Ribbons
		400	Team Unify
		5,000	Replace Deck Sound Speakers
		3,000	Swim Team Supplies
		1,400	Program Equipment (fins, kickboards, etc.)
		500	Replace Walkies
		250	Replace broken Mic
		400	Meet Fees
		500	Umbrellas for Guard Stands
205-560-515-5770	Training Supplies	<u>3,500</u>	
		2,500	Lifeguard Supplies
		1,000	Trainer AED's
205-560-515-5780	Utilities - Government Building	<u>15,000</u>	
		15,000	Utilities
205-560-515-5850	Purchased Transportation	<u>800</u>	
		800	Bus for Waterpark Trip
<b>Budget Request Total</b>		<u><u>342,950</u></u>	

# **Parks and Recreation Department**

## **Community Center Division Description**

The Community Center Division accounts for the programming, maintenance and staffing of the Center located at the corner of Lincoln and Morse Avenues. The community center is utilized for general recreation programs for all ages, senior programs, camps, facility rentals and community events. Costs for all recreation programs, not including special events, day camp, special events, aquatic center fees, or park permit fees are now accounted for in this budget. These programs include senior programs, general recreation programs, adult fitness, youth/tot, adult athletics, and youth athletics.

## **Division Expenditure**

The Community Center Division Calendar Year 2025 Budget includes \$215,803 in expenditures and an interfund transfer to the Capital Fund for \$199,000 for Community Center Division related capital expenditures.

## **Division Revenue**

The Community Center Division Calendar Year 2025 Budget includes \$225,300 in revenue. The net difference is a deficit of \$601,310.

## **Major Expenditure Highlights**

- The Calendar Year 2025 budget includes expenses for senior programs that are offset by a donation from Barry and Taffy Berger.

# Parks and Recreation Department - Community Center Division

## CY 2025 Budget

Account Number	Account Name	Amount	Comments
205-571-410-4700	Recreation Program Revenue	<b>225,300</b>	
		55,000	Large Room Rentals Only
		1,200	Rental Add ons
		57,000	Youth Contractual Programs
		13,000	Contractual Non-Athletic
		5,000	In House Programs
		2,000	One Day Programs
		40,000	Specialty Camp
		10,000	Tot Contractual Programs
		4,500	Yoga
		2,000	New Program
		6,000	Summer Soccer Fees
		2,000	Fall Soccer Fees
		8,000	Summer Adult Softball League
		500	Fall Adult Lesson Fees
		3,000	Fall Youth Lesson Fees
		500	Summer Adult Lesson Fees
		4,000	Summer Youth Lesson Fees
		2,000	Summer Camp Lesson Fees
		200	Tennis Club Membership
		1,500	Pickelball Class
		900	Local Trips
		1,500	6 Bi Monthly Trips
		3,500	Forever Fitness Program
		2,000	Senior Programs
<b>Total Budgeted Revenue</b>		<b>225,300</b>	

## Parks and Recreation Department - Community Center Division

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
205-571-515-5030	Wages - part time hourly	27,000	6,655	22,500	11,647	35,000	30,000	35,000
205-571-515-5035	Wages - seasonal hourly	13,000	288	10,000	55	10,000	10,000	15,000
205-571-515-5110	Employer FICA	2,000	428	1,860	726	3,442	1,900	2,790
205-571-515-5120	Employer Medicare	480	100	435	170	653	6,000	653
205-571-515-5180	Insurance - workers compensation	723	-	740	-	750	-	750
<b>Personnel Total:</b>		<b>43,203</b>	<b>7,471</b>	<b>35,535</b>	<b>12,598</b>	<b>49,845</b>	<b>47,900</b>	<b>54,193</b>
205-571-515-5240	Janitorial	5,000	5,016	3,500	2,969	3,500	3,500	3,500
205-571-515-5405	R&M Building	-	935	-	-	-	-	-
205-571-515-5645	Concessions and Food	100	34	100	-	100	100	100
205-571-515-5270	Purchased Program Services	95,440	59,719	87,040	60,750	108,860	60,000	112,360
<b>Services Total:</b>		<b>100,540</b>	<b>65,704</b>	<b>90,640</b>	<b>63,719</b>	<b>112,460</b>	<b>63,600</b>	<b>115,960</b>
205-571-515-5510	Advertising	200	45	200	-	200	-	200
205-571-515-5535	Facility Improvement	10,000	2,020	10,000	12,223	13,500	35,000	19,000
205-571-515-5730	Program supplies	7,450	2,316	8,750	2,219	31,150	22,000	26,450
<b>Commodities Total:</b>		<b>17,650</b>	<b>4,381</b>	<b>18,950</b>	<b>14,442</b>	<b>44,850</b>	<b>57,000</b>	<b>45,650</b>
205-571-561-6350	Construction/Improvement <sup>(1)</sup>	76,600	-	155,000	-	225,000	276,350	-
<b>Capital Total:</b>		<b>76,600</b>	<b>-</b>	<b>155,000</b>	<b>-</b>	<b>225,000</b>	<b>276,350</b>	<b>-</b>
<b>Total:</b>		<b>\$ 237,993</b>	<b>\$ 77,556</b>	<b>\$ 300,125</b>	<b>\$ 90,759</b>	<b>\$ 432,155</b>	<b>\$ 444,850</b>	<b>\$ 215,803</b>

## Parks and Recreation Department - Community Center Division

### CY 2025 Budget

Account Number	Account Name	Amount	Comments
205-571-515-5240	Janitorial	<u>3,500</u>	
		3,500	Cleaning of facility, bathroom, kitchen, floors, etc.
205-571-515-5270	Purchased Program Services	<u>112,360</u>	
		49,500	Contractual Youth Programs
		6,600	Contractual Tot Programs
		1,200	Contractual Non Athletic Programs
		1,600	Program Events
		3,500	Senior Programs - Barry Berger Fund
		30,000	Contracted Specialty Camp
		3,060	Yoga
		2,000	New Program
		6,300	Soccer Contractual Services
		6,000	Summer Umpire Fees & Flag Football Fees
		2,600	Senior Trips
205-571-515-5510	Advertising	<u>200</u>	
		150	Advertising for Village Events and of the Facility
		50	Social Media
205-571-515-5535	Facility Improvement	<u>19,000</u>	
		4,500	Doors for Storage Area
		4,500	Sound Panels for Community Room
		10,000	Misc. Repairs
205-571-515-5645	Concessions and Food	<u>100</u>	
		100	Staff Meals
205-571-515-5730	Program Supplies	<u>26,450</u>	
		1,000	Paper Goods
		2,000	Cleaning Supplies
		200	First Aid
		600	Pest Control
		1,500	Senior Program Equipment - Barry Berger Fund
		1,500	Equipment for In-house Programs
		1,500	Supplies for contractual programs (mats, balls, etc.)
		350	Program Equipment
		250	Supplies for field and program
		1,500	Summer Awards
		200	Trophies
		2,000	Softballs
		300	Tennis Balls
		250	Ball Hopper
		1,500	Pickleball supplies
		3,000	Purchase Tables
		3,000	Purchase Chairs
		3,500	Shades
		1,000	Wireless Bluetooth Speakers
		800	Apparel
		500	Fitness Equipment
<b>Budget Request Total</b>		<u><b>161,610</b></u>	

# **Parks and Recreation Department**

## **Special Recreation Division Description**

The Special Recreation Division provides the necessary funding to allow individuals with special needs to access and enjoy the many recreational opportunities offered through the Parks and Recreation Department. This assistance can range from part-time staff providing extra assistance in a program to any other reasonable accommodation as defined by the Americans with Disabilities Act, enacted in 1990.

This is accomplished through participation in the Maine Niles Association of Special Recreation (MNASR). MNASR is a consortium made up of six park districts and the Parks and Recreation Department. This division's budget includes our member agency contribution, which is based on the assessed valuation of the Village and also includes the cost of Inclusion. Inclusion expenses are incurred as we provide individuals with special needs assistance so they can participate in activities offered through our department, such as day camp and youth/tot programs.

## **Division Expenditure**

The Special Recreation Division Calendar Year 2025 Budget includes \$145,000 in expenditures.

## **Major Expenditure Highlights**

- This division has no major expenditure highlights.

## Parks and Recreation Department - Special Recreation

### CY 2025 Budget

<b>Account</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
205-580-515-5270	Purchased program services	130,000	116,589	105,275	91,705	133,808	132,000	145,000
	<b>Services Total:</b>	<b>130,000</b>	<b>116,589</b>	<b>105,275</b>	<b>91,705</b>	<b>133,808</b>	<b>132,000</b>	<b>145,000</b>
205-580-515-5730	Program supplies	-	-	-	-	-	-	-
	<b>Commodities Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total:</b>		<b>\$ 130,000</b>	<b>\$ 116,589</b>	<b>\$ 105,275</b>	<b>\$ 91,705</b>	<b>\$ 133,808</b>	<b>\$ 132,000</b>	<b>\$ 145,000</b>

# Parks and Recreation Department - Special Recreation

## CY 2025 Budget

Account Number	Account Name	Amount	Comments
205-580-515-5270	Purchased program services	<b>145,000</b>	
		120,000	Calendar Year 2025 Contributions
		25,000	MNASR LWD Program Inclusion Expense
<b>Budget Request Total</b>		<b><u>145,000</u></b>	



## **Water and Sewer Fund**



# Water and Sewer Fund

## Fund Description

The Water and Sewer Fund is an enterprise fund that provides resources for the water distribution system, which is comprised of service lines, valves, hydrants, and meters. Services include routine and emergency leak repairs, system maintenance, surveys, flushing, exercising valves, and meter pit maintenance. Water Pumping Station work includes daily operation and monitoring of equipment, daily maintenance, records maintenance, and performing water sampling and chlorination.

Combined sewer system work includes performing service and maintenance of main lines, catch basins, and manholes, performing routine and emergency repairs, rodding and flushing, and maintenance of mains and curb inlets.

Two Water System Operators oversee the operations of the Division, supervised by the Department Superintendent. The Streets/Utilities Division provides repairs to the water and sewer system.

## Fund Revenue

The Water and Sewer Fund Calendar Year 2025 Budget includes \$7,122,900 in revenues.

## Fund Expenditure

The Water and Sewer Fund Calendar Year 2025 Budget includes \$13,272,905 in personnel and expenditures. Included in this amount is bond and principal payments related to bonds issued in 2019, 2021, 2023 and 2024 totaling \$1,561,404.

## Major Expenditure Highlights

- The Calendar Year 2025 budget includes \$7,826,000 budgeted for design and construction of Water Main Replacements/Private Lead Service Line Replacements as part of the Infrastructure Plan.
- The Village has also budgeted \$400,000 for the replacement of Pump #5 at the Pump House.
- \$70,000 has been budgeted for a new E-Transit van.
- \$317,000 has been budgeted for Tier 1B improvements at the Pump House.

**Fund Balance estimated at 12/31/25: \$2,789,679**

## Water and Sewer Fund Revenue

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
660-000-410-4390	Water sales	2,593,411	2,254,122	1,777,927	1,823,741	2,700,000	2,600,000	2,700,000
660-000-410-4391	Water meter sales	-	-	-	14,010	-	27,704	28,000
660-000-410-4392	Water service charge	-	-	-	6,400	-	9,600	10,000
660-000-410-4394	Turn on fees	4,000	3,550	4,000	5,750	4,000	12,150	12,000
660-000-410-4395	Final Water Bill Fee	4,000	2,980	4,000	2,280	4,000	2,490	2,500
660-000-410-4397	Water Meter Charge	111,127	119,172	85,976	72,857	120,000	130,353	130,000
660-000-410-4398	Debt Service Charge	1,512,823	1,390,183	1,037,364	1,126,251	1,400,000	1,500,000	1,550,000
660-000-410-4399	Capital Improvements Charge	180,198	184,837	122,652	108,267	190,000	204,900	210,000
660-000-410-4400	Sewer Use Charge	449,525	394,379	458,169	330,744	475,000	441,000	460,000
660-000-410-4510	Late payment penalty	40,000	67,789	40,000	54,744	60,000	57,648	60,000
660-000-410-4520	NSF check charge	200	300	200	425	400	375	400
660-000-410-4660	State Grants	-	-	-	-	-	-	-
660-000-410-4710	Interest income- deposits	450	135	350	43,487	500	166,500	150,000
660-000-410-4720	Investment Income	-	56,547	15,000	95,624	50,000	121,883	100,000
660-000-410-4816	Reimbursement	-	-	-	-	-	-	-
660-000-410-4925	Miscellaneous Income	10,000	10,000	10,000	-	10,000	10,000	10,000
660-000-410-8120	IEPA Loan	-	-	-	-	-	240,000	1,700,000
660-000-410-8121	Bond Proceeds	-	-	-	407,500	-	3,200,000	-
660-000-910-8001	Transfer In	-	-	-	-	-	-	-
<b>Water &amp; Sewer Fund Revenue:</b>		<b>\$ 4,905,734</b>	<b>\$ 4,483,994</b>	<b>\$ 3,555,638</b>	<b>\$ 4,092,080</b>	<b>\$ 5,013,900</b>	<b>\$ 8,724,602</b>	<b>\$ 7,122,900</b>

## Water and Sewer Fund

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
660-000-110-1471	Inventory Clearing	-	-	-	-	-	-	-
660-000-573-7380	IEPA Loan Principal (2019 Refi)	235,000	235,000	275,000	275,000	275,000	290,000	300,000
660-000-574-7580	IEPA Loan Interest (2019 Refi)	122,501	122,501	84,750	84,750	125,000	71,000	56,500
660-000-574-7581	2019 GO Bonds Principal	-	310,000	-	325,000	-	345,000	360,000
660-000-574-7582	2019 GO Bonds Interest	-	453,500	-	438,000	-	421,750	404,500
660-000-574-7581	2021 GO Bonds Principal	60,000	60,000	80,000	80,000	80,000	85,000	90,000
660-000-574-7582	2021 GO Bonds Interest	92,844	92,844	70,138	70,138	70,138	66,138	61,888
330-000-574-7584	2023 GO Bond Principal	-	-	-	40,000	-	35,000	35,000
300-000-574-7485	2023 GO Bond Interest	-	-	-	7,695	-	13,870	12,540
660-000-574-758X	2024 GO Bonds Principal	-	-	-	-	-	-	100,000
660-000-574-758X	2024 GO Bonds Interest	-	-	-	-	-	-	140,976
660-000-575-7780	Bond Payments	-	-	-	-	-	-	-
660-000-920-8047	Operating transfer out	-	-	-	-	-	-	-
	<b>Debt Service Payments</b>	<b>510,345</b>	<b>1,273,845</b>	<b>509,888</b>	<b>1,320,583</b>	<b>550,138</b>	<b>1,327,758</b>	<b>1,561,404</b>
660-610-519-5260	Liability Insurance	40,000	40,000	50,000	270	50,000	50,000	50,000
660-610-519-5320	Consulting	-	-	-	-	-	-	-
660-610-519-5330	Data processing	47,000	46,765	31,350	40,137	48,000	48,000	48,000
660-610-519-5340	Maintenance Agreement Expense	65,100	65,000	58,200	30,166	60,820	60,820	67,120
660-610-519-5570	Professional associations	200	300	400	-	400	650	650
660-610-519-5580	Telephone	13,707	13,500	11,220	11,005	11,970	11,500	11,970
660-610-519-5590	Training	650	650	1,650	448	2,000	2,000	7,600
660-610-519-5620	Books & publications	100	100	100	-	100	50	500
660-610-519-5700	Office supplies	1,500	2,300	1,500	463	1,500	1,500	1,500
660-610-519-5720	Postage	18,000	22,550	16,280	21,881	17,000	18,000	19,425
660-610-519-5785	Utilities - Public Way	-	-	-	-	-	-	-
	<b>Water Administration</b>	<b>186,257</b>	<b>191,165</b>	<b>170,700</b>	<b>104,370</b>	<b>191,790</b>	<b>192,520</b>	<b>206,765</b>
660-620-519-5025	Wages - full time hourly <sup>(1)</sup>	549,078	423,075	299,535	274,689	550,000	445,362	741,580
660-620-519-5035	Wages - season hourly	26,000	14,200	27,850	5,120	25,000	25,000	30,166
660-620-519-5040	Wages - overtime 1.5X	25,500	15,000	15,000	7,618	20,000	20,000	20,000
660-620-519-5045	Wages - overtime 2X	10,000	8,145	8,000	7,799	10,000	10,000	10,000
660-620-519-5056	HSA Savings Acct	-	-	-	-	-	-	-
660-620-519-5060	Educational Stipend	960	1,100	1,180	775	1,200	1,200	2,481
660-620-519-5061	Opt Out Ins.	2,500	2,400	1,800	1,600	2,500	2,500	7,200
660-620-519-5062	Phone Stipend	-	-	-	-	-	-	-
660-620-519-5070	Uniform allowance	1,000	2,000	1,000	1,938	2,000	2,000	2,500
660-620-519-5075	Longevity stipend	-	-	-	-	-	-	-

660-620-519-5110	Employer FICA	34,500	27,580	20,972	17,939	37,510	37,510	44,122
660-620-519-5120	Employer Medicare	7,980	20,045	4,905	4,195	8,773	8,773	10,319
660-620-519-5130	Employer IMRF	49,030	26,780	15,550	11,496	26,015	26,015	32,664
660-620-519-5150	Insurance - group life & AD&D	1,725	1,100	1,000	403	2,000	2,000	758
660-620-519-5160	Insurance - group medical	125,980	134,890	47,790	48,716	150,000	150,000	104,857
660-620-519-5170	Insurance - group dental	8,345	5,090	2,680.00	2,744	8,000	8,000	5,490
660-620-519-5180	Insurance - workers compensation	18,047	18,047	12,280	-	18,000	-	-
	<b>Personnel Total:</b>	<b>860,645</b>	<b>699,452</b>	<b>459,542</b>	<b>385,032</b>	<b>860,998</b>	<b>738,360</b>	<b>1,012,136</b>
660-620-519-5320	Consulting	375,000	185,000	509,000	169,061	886,400	297,000	1,464,400
660-620-519-5340	Engineering	-	-	-	-	-	-	-
660-620-519-5399	Other professional services	65,200	65,200	65,200	58,438	65,200	65,200	81,200
660-620-519-5405	R&M - buildings	31,500	150,000	84,000	45,403	22,000	18,000	95,000
660-620-519-5480	R&M - vehicles	25,000	18,000	20,000	33,369	25,000	23,000	25,000
660-620-519-5490	R&M - water system equipment	215,700	216,000	346,700	53,853	251,000	290,000	18,000
660-620-519-5590	Training	3,600	3,000	3,200	1,826	3,700	3,700	3,800
660-620-519-5599	Other contractual	121,400	121,400	156,500	52,566	72,620	72,620	71,300
	<b>Services Total:</b>	<b>837,400</b>	<b>758,600</b>	<b>1,184,600</b>	<b>414,516</b>	<b>1,325,920</b>	<b>472,520</b>	<b>1,758,700</b>
660-620-519-5635	Chemicals - water system	3,000	5,500	3,000	5,510	3,000	5,000	5,500
660-620-519-5670	Fuel	21,850	22,000	25,300	14,410	25,300	18,000	25,300
660-620-519-5675	Lubricants & fluids	2,200	2,200	1,800	501	2,200	2,200	2,200
660-620-519-5680	Landscaping supplies	1,000	500	1,000	-	1,000	800	1,000
660-620-519-5720	Postage	1,000	500	1,000	-	-	-	-
660-620-519-5730	Program supplies	10,500	10,500	18,800	16,895	10,500	22,000	27,000
660-620-519-5745	Small tools	23,100	22,000	17,350	3,504	13,100	12,000	13,100
660-620-519-5760	Street materials - Aggregate	16,000	15,000	13,000	3,546	16,000	12,000	32,000
660-620-519-5769	Street materials - Other	5,000	4,000	4,000	-	5,000	5,000	5,000
660-620-519-5780	Utilities - government buildin	4,400	3,000	3,500	787	4,200	4,200	4,200
660-620-519-5785	Utilities - public way	5,500	3,000	4,500	-	4,600	4,600	4,600
660-620-519-5790	Water purchases	900,000	850,000	640,000	574,890	900,000	900,000	900,000
660-620-519-5793	Water system supplies	7,000	5,000	6,500	-	7,000	5,000	7,000
660-620-519-5796	Water system repair parts	72,000	70,000	65,000	97,162	227,000	227,000	27,000
	<b>Commodities Total:</b>	<b>1,072,550</b>	<b>1,013,200</b>	<b>804,750</b>	<b>717,205</b>	<b>1,218,900</b>	<b>1,217,800</b>	<b>1,053,900</b>
660-000-210-2301	To General Fund	200,000	-	200,000	-	200,000	200,000	600,000
660-620-519-9002	Transfer to Water Debt Service	-	-	-	-	-	-	-
	<b>Transfers Out Total:</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>600,000</b>
660-620-561-6350	Private Water Line Assistance Fund	-	-	-	-	-	-	78,000
660-620-562-6401	Water Transmission Improvement	116,000	116,000	1,391,000	749,973	6,275,000	6,275,000	6,932,000
660-620-562-6580	Equipment - vehicles	27,400	27,400	205,200	-	206,800	206,800	70,000
	<b>Capital Total:</b>	<b>143,400</b>	<b>143,400</b>	<b>1,596,200</b>	<b>749,973</b>	<b>6,481,800</b>	<b>6,481,800</b>	<b>7,080,000</b>

660-630-519-6900	Depreciation Expense	-	-	-	-	-	-	-
	<b>Depreciation Total:</b>	-	-	-	-	-	-	-
	<b>Water &amp; Sewer Fund Total:</b>	<b>\$ 3,810,597</b>	<b>\$ 4,079,662</b>	<b>\$ 4,925,680</b>	<b>\$ 3,691,679</b>	<b>\$ 10,829,546</b>	<b>\$ 10,630,758</b>	<b>\$ 13,272,905</b>

## Water and Sewer Fund CY 2025 Budget

Account Number	Account Name	Amount	Comments
660-610-519-5260	Liability Insurance	<u>50,000</u>	50,000 IRMA Liability Insurance
660-610-519-5330	Data Processing	<u>48,000</u>	48,000 Credit Card Processing Fees For Water Billing
660-610-519-5340	Maintenance Agreement Expense	<u>67,120</u>	11,550 Springbrook Maintenance (Split with IT Budget) 31,000 Aclara One Maintenance Agreement - Automated Water Meter System 9,500 Quinlan Video Security System Maintenance (Split with IT Budget) 3,570 Portion of Copier Lease for Public Works and Finance 1,800 GIS ESRI User Licenses - ArcGIS Desktop Basic, ArcGIS Desktop Standard, ArcGIS Online Subscription (Administration - Split with General Fund, Water Fund, Building Tech Fund) 1,900 Laserfiche Software License (Split with IT Budget) 1,100 Online Vehicle Repair Manual (Split with IT Budget)  5,500 Wincan VX Subscription - Sewer Televising Vehicle Software  1,200 AutoCAD Subscription (66% Water & Sewer, 34% PW Admin)
660-610-519-5570	Professional Associations	<u>650</u>	650 American Water Works Association
660-610-519-5580	Telephone	<u>11,970</u>	3,500 PW Main Facility Circuit - Call One 1,440 Aclara Wireless Network Annual Fee 3,700 Pumphouse Comcast Internet Connection 920 iPad and Laptop Verizon Connection for Water Division 850 Public Works Comcast Internet Connection (Backup to Fiber Connection) 1,200 Pump House Supervisory Control and Data Acquisition (SCADA)/911 Backup Phone Line - Peerless 360 Water Division Cell Phones
660-610-519-5590	Training	<u>7,600</u>	2,000 Safety Training at Northern Illinois Public Safety Training Association (NIPSTA) and Intergovernmental Risk Management Association (IRMA) for Water Operators 2,000 WaterConn (1 Supervisor / 1 Water Operator) 2,000 Aclara Training (2 Water Operators) 1,600 IPSI Training (1 Foreman)
660-610-519-5620	Books and Publications	<u>500</u>	500 Various Books Magazines
660-610-519-5700	Office Supplies	<u>1,500</u>	1,500 General Office Supplies
660-610-519-5720	Postage	<u>19,425</u>	18,000 Utility Billing Costs 1,425 Postage Machine Lease (25% allocated to WF)
660-620-519-5320	Consulting	<u>1,464,400</u>	6,000 Illinois Environmental Protection Agency Water Testing Fees 6,400 IT Support & IT Management (Split with General Fund) 15,000 Sewer Lining Design/Oversight 615,000 Year 8 Phase II Design - Water Main Replacements (Private Lead Services Included) 711,000 Year 7 Phase III Engineering - Water Main Replacements (Private Lead Services Included)

Account Number	Account Name	Amount	Comments
			30,000 Emergency Chicago Interconnect - Design & Oversight
			20,000 IEPA Lead Service Funding Plan/Application
			11,000 MWRD/CTA Annual Easement Agreements
			50,000 Water & Sewer Rate Study
660-620-519-5399	Other Professional Services	<b>81,200</b>	
			6,200 RPZ Program Management Contract
			70,000 Engineering Retainer (\$140,000 total, 50% split with General Fund)
			5,000 Water Billing Mailing - TMA
660-620-519-5405	R&M - Buildings	<b>95,000</b>	
			10,000 Unexpected Pump House Repairs
			5,000 Fence Repairs
			10,000 Pump House Flooring Replacement
			70,000 Pump House Water Line Replacement
660-620-519-5480	R&M - Vehicles	<b>25,000</b>	
			25,000 Repairs to Department Vehicles
660-620-519-5490	R&M - Water System Equipment	<b>18,000</b>	
			5,000 Pumping Station Pump Repairs
			5,000 SCADA System Repairs
			6,000 Annual Generator Test (Standpipe & Pumphouse)
			2,000 Annual Electrical Control Panel Maintenance
660-620-519-5590	Training	<b>3,800</b>	
			1,500 Safety Training at Northern Illinois Public Safety Training Association (NIPSTA) and Intergovernmental Risk Management Association (IRMA) for the Utilities Division. IPSI Supervisor Training
			2,300 Pipeline, Lateral, and Manhole Assessment Certification Classes
660-620-519-5599	Other Contractual	<b>71,300</b>	
			20,000 GIS Consortium Consulting - Onsite Specialist eight hours per week; also includes GIS Consortium staff (Managers, developers, analysts, and cloud subscription to MyGIS, and other membership benefits) - Split with General Fund, Water Fund, Building Tech Fund
			16,000 Construction material refuse (for water main break repairs)
			3,500 Joint Utility Locating Information for Excavators (JULIE) notification fees
			1,200 GIS Consortium Shared Initiatives (Cloud Subscription to MyGIS and Other Membership Benefits - Split with General Fund, Water Fund, Building Tech Fund)
			600 Annual Inspection of Hoists
			10,000 Meter Testing
			14,000 Leak Detection Services
			6,000 Standpipe Inspection
660-620-519-5635	Chemicals - Water System	<b>5,500</b>	
			5,500 Chlorine
660-620-519-5670	Fuel	<b>25,300</b>	
			25,300 Fuel for Division Vehicles
660-620-519-5675	Lubricants and Fluids	<b>2,200</b>	
			2,200 Oil and Grease for Trucks and Equipment
660-620-519-5680	Landscaping Supplies	<b>1,000</b>	
			1,000 Parkway Restoration
660-620-519-5730	Program Supplies	<b>27,000</b>	
			5,000 Personal Protective Equipment
			2,000 Joint Utility Locating Information for Excavators (JULIE) Paint
			1,000 Batteries
			1,000 Plumbing Supplies
			1,500 Hydrant Materials
			4,500 New Drone
			12,000 Truck #27 Plow and Liftgate

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
660-620-519-5745	Small Tools	<u>13,100</u>	3,000 Sewer Pipe Cleaning Nozzles 2,000 Sewer Pipe Cleaning Nozzles for Small Jet Rodder 3,000 Vactor and Sweeper Hoses 1,500 Jackhammer Chisels 1,200 Shovels, Picks, Sledge Hammers 1,200 Root Cutter Blades 1,200 Root Cutter Motors
660-620-519-5760	Street Materials - Aggregate	<u>32,000</u>	32,000 Trench Filling
660-620-519-5769	Street Materials - Other	<u>5,000</u>	5,000 Concrete
660-620-519-5780	Utilities - Government Building	<u>4,200</u>	4,200 Gas and Electric
660-620-519-5785	Utilities - Public Way	<u>4,600</u>	4,600 Electricity for Pumps and Standpipe
660-620-519-5790	Water Purchases	<u>900,000</u>	900,000 City of Evanston Water purchases
660-620-519-5793	Water System Supplies	<u>7,000</u>	3,000 Precast Vaults 2,000 Sewer Pipes 2,000 Alley French Drains
660-620-519-5796	Water System Repair Parts	<u>27,000</u>	2,000 Valves 3,000 Piping 15,000 Sleeves 7,000 Connections
660-000-573-7380	Loan Principal Payments	<u>886,000</u>	300,000 Illinois Environmental Protection Agency (IEPA - 2019 Refi) 360,000 2019 GO Bonds 90,000 2021 GO Bonds 36,000 2023 GO Bonds 100,000 2024 GO Bonds
660-000-574-7580	Loan Interest Payments	<u>676,518</u>	56,500 Illinois Environmental Protection Agency (IEPA - 2019 Refi) 404,500 2019 GO Bonds 61,888 2021 GO Bonds 12,654 2023 GO Bonds 140,976 2024 GO Bonds
660-620-561-6350	Private Utility Line Assistance Fund	<u>78,000</u>	28,000 Private Sewer Line Assistance/Private Drainage/Flood Control 50,000 Lead Service Line Incentive Program (\$5,000/home)
660-620-562-6401	Water Transmission Improvements	<u>6,932,000</u>	3,300,000 Water Main Replacements (Infrastructure Plan) 500,000 Water Main Replacement (Lincoln Avenue) 1,700,000 Lead Service Line Replacements 120,000 Sewer Lining 180,000 Chicago Emergency Interconnect 270,000 Meters, Meter Transmission Units, Meter Covers 400,000 Pump #5 Replacement 90,000 Unexpected Lead Line Repairs (Separate from infrastructure program) 35,000 Pump House Assessment 20,000 Pump House Security Improvements

Account Number	Account Name	Amount	Comments
		317,000	Tier 1B Improvements - Pump House (300,000 is HVAC)
660-620-562-6580	Vehicles/Equipment	<u>70,000.00</u>	
		70,000.00	New E-Transit Van
<b>Budget Request Total</b>		<u><u>11,661,883</u></u>	



## **Other Funds**

# Motor Fuel Tax Fund

## Fund Description

The Motor Fuel Tax (MFT) Fund receives and allocates funds provided by the State of Illinois, which generates revenue through a tax on gasoline and diesel fuel sales. The tax is then distributed to municipalities throughout Illinois on a per capita basis.

This budget accounts for the maintenance of the traffic signal lighting in the Village and for services performed by the Village for upkeep of Illinois Department of Transportation (IDOT) streets within the Village limits.

## Fund Expenditure

The Motor Fuel Tax Fund Calendar Year 2025 Budget includes \$4,674,712 in expenditures.

## Major Expenditure Highlights

- Revenue received for MFT is distributed on a per capital basis and is based on the Illinois Municipal League projections. In Calendar Year 2025, the Village estimates receiving approximately \$620,000 in revenue.
- The budget includes \$3,191,000 for Year Seven of the Roadway Program and \$719,000 for consulting services related to the following programs:
  - Pratt Avenue Pedestrian Bridge Phase II Engineering
  - Infrastructure Program – Year Eight, Phase II Design. Expenditures for this program are split with the Water Fund.
  - Infrastructure Program – Year Seven, Phase III Oversight. Expenditures for this program are split with the Water Fund.
  - Pratt Avenue Bike Lane, Phase II Design. Expenditures for this program are 70% Grant Funded.

**Fund Balance estimate at 12/31/25: \$298,729**

## Motor Fuel Tax Fund Revenue

### CY 2025 Budget

Account Number	Description	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
212-000-410-4170	Motor fuel tax	537,723	520,000	434,023	580,000	630,000	620,000
212-000-410-4171	Restore Illinois Funds	138,288	-	-	-	-	-
212-000-410-4172	Bond Proceeds	-	-	-	-	3,300,000	-
212-000-410-4660	Grants (Pratt Ave Bike Lane-IDOT)	41,999	-	-	-	-	100,000
212-000-410-4710	Interest from deposits	58,434	10,000	14,827	70,000	28,000	25,000
212-000-410-4720	Interest from investments	76,815	5,000	131,861	100,000	140,000	125,000
	Transfer In from Transportation Improvement						1,850,000
<b>MFT Total:</b>		<b>\$ 853,259</b>	<b>\$ 535,000</b>	<b>\$ 580,711</b>	<b>\$ 750,000</b>	<b>\$ 4,098,000</b>	<b>\$ 2,720,000</b>

## Motor Fuel Tax Fund CY 2025 Budget

Account Number	Description	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
212-000-511-5320	Consulting	248,183	719,000	246,130	410,000	431,000	719,000
	<b>Services Total:</b>	<b>248,183</b>	<b>719,000</b>	<b>246,130</b>	<b>410,000</b>	<b>431,000</b>	<b>719,000</b>
212-000-511-5725	Bank & Wire Fees	313	-	251	-	-	-
212-000-513-5290	Street lights & traffic signal	-	150,000	14,408	40,000	105,000	150,000
	<b>Commodities Total:</b>	<b>313</b>	<b>150,000</b>	<b>14,659</b>	<b>40,000</b>	<b>105,000</b>	<b>150,000</b>
212-000-561-6300	Street system const/imprvmnts	1,823,747	3,191,000	1,022,102	3,228,000	3,228,000	3,191,000
212-000-561-6301	Transfer to Touhy/Crawford PF	-	-	-	-	-	-
	<b>Capital Total:</b>	<b>1,823,747</b>	<b>3,191,000</b>	<b>1,022,102</b>	<b>3,228,000</b>	<b>3,228,000</b>	<b>3,191,000</b>
212-000-920-8047	Transfer to Debt Service (2020 Bond P & I)	-	-	213,228.00	-	215,672	213,045
212-000-920-8047	Transfer to Debt Service (2021 Bond P & I)	-	-	174,712.50	-	174,963	169,963
212-000-920-8047	Transfer to Debt Service (2024 Bond P & I)	-	-	-	-	-	231,704
212-000-920-9001	Transfer To Debt Service (FY2022 & FY2023)	-	-	595,502.00	-	-	-
	<b>Other Total:</b>	<b>-</b>	<b>-</b>	<b>983,442.50</b>	<b>-</b>	<b>390,634.50</b>	<b>614,712</b>
	<b>Motor Vehicle Fuel Tax:</b>	<b>\$ 2,072,243</b>	<b>\$ 4,060,000</b>	<b>\$ 2,266,334</b>	<b>\$ 3,678,000</b>	<b>\$ 4,154,635</b>	<b>\$ 4,674,712</b>

## Motor Fuel Tax Fund

### CY 2025 Budget

Account Number	Account Name	Amount	Comments
212-000-511-5320	Consulting	<b>719,000</b>	
		198,000	Infrastructure Program - Year 8 Phase II Design (split with Water Fund)
		341,000	Infrastructure Program - Year 7 Phase III Oversight (split with Water Fund)
		150,000	Pratt Avenue Pedestrian Bridge Phase II Engineering (and remainder of phase I carryover from CY24)
		30,000	Pratt Avenue Bicycle Lanes
212-000-513-5290	Street Lights and Traffic Signal	<b>150,000</b>	
		100,000	Annual Traffic Signal Maintenance (includes repairs to EVP warning lights)
		50,000	Devon Avenue Streetlight Relocation (w/Devon Bridge Reconstruction)
212-000-561-6300	Street System Construction/Improvements	<b>3,191,000</b>	
		3,191,000	Roadway Program Year Seven Construction
<b>Budget Request Total</b>		<b>4,060,000</b>	



## Transportation Improvement Fund

### Fund Description

The Transportation Improvement Fund receives its revenue from the local gas tax and this revenue is utilized to improve the transportation systems in the Village. In 2005, the Village instituted a tax gas. Two cents of the gas tax is allocated to this Fund. In Calendar Year 2025, the Village estimates \$2,654,000 in revenue. \$1,054,000 is a transfer from General Fund related to 1% of Food and Beverage Tax not transferred in FY 2022 and FY 2023.

### Fund Expenditure

The Transportation Improvement Fund Calendar Year 2025 Budget includes \$3,615,750 in expenditures.

### Major Expenditure Highlights

- \$300,000 in sidewalk repairs associated with the ADA Transition Plan.
- \$650,000 in design and construction oversight for the Touhy Avenue and Cicero Avenue Intersection Improvement Project – reimbursable by IDOT.
- \$150,000 for the construction of a Lincolnwood sign on I-94 at Devon Avenue
- \$1,850,000 transfer to MFT Fund to support roadway resurfacing

**Fund Balance estimated at 12/31/25: \$1,654,688**

## Transportation Improvement Fund Revenue

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
213-000-410-4170	LWD gasoline tax <sup>(1)</sup>	250,000	566,241	266,800	392,973	450,000	260,000	260,000
213-000-410-XXXX	Food & Beverage Tax (1%)	-	-	-	-	-	650,000	650,000
213-000-410-XXXX	Transfer In(Food & Beverage Tax Catch-Up)	-	-	-	-	-	-	1,054,000
213-000-410-4660	Grants	180,000	-	-	-	180,000	-	650,000
213-000-410-4710	Interest from deposits	250	16,696	1,000	27,403	25,000	51,000	40,000
213-000-410-4815	State reimbursement	-	-	-	-	25,000	-	-
<b>Transportation Improvement Fund:</b>		<b>\$ 430,250</b>	<b>\$ 582,937</b>	<b>\$ 267,800</b>	<b>\$ 420,376</b>	<b>\$ 680,000</b>	<b>\$ 961,000</b>	<b>\$ 2,654,000</b>

<sup>(1)</sup> Two-fifths shall be credited and deposited in this fund.

# Transportation Improvement Fund

## CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
213-000-511-5320	Consulting	-	-	-	-	-	-	-
213-000-511-5725	Bank Fees	-	-	-	-	-	731	750
213-000-561-5340	Engineering	213,000	97,236	205,000	22,426	180,000	80,000	650,000
<b>Services Total:</b>		<b>213,000</b>	<b>97,236</b>	<b>205,000</b>	<b>22,426</b>	<b>180,000</b>	<b>80,731</b>	<b>650,750</b>
213-000-561-5490	R&M Road Repairs	112,000	119,869	102,000	10,956	25,000	25,000	315,000
213-000-561-6100	Land acquisition & improvement	-	-	-	-	-	-	-
213-000-561-6300	Street system const/improvements	50,000	-	-	4,258	12,000	12,000	1,400,000
213-000-561-6310	Street lights improvements	-	-	-	-	-	-	-
<b>Capital Total:</b>		<b>162,000</b>	<b>119,869</b>	<b>102,000</b>	<b>15,215</b>	<b>37,000</b>	<b>37,000</b>	<b>1,715,000</b>
213-000-920-8000	Transfers Out	-	-	-	-	-	-	1,250,000
213-000-920-9001	To General Fund	-	-	-	-	-	-	-
<b>Other Total:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,250,000</b>
<b>Transportation Improvement Fund:</b>		<b>\$ 375,000</b>	<b>\$ 217,105</b>	<b>\$ 307,000</b>	<b>\$ 37,641</b>	<b>\$ 217,000</b>	<b>\$ 117,731</b>	<b>\$ 3,615,750</b>

## Transportation Improvement Fund CY 2025 Budget

Account Number	Account Name	Amount	Comments
213-000-511-5725	Bank Fees	<u>750</u>	
		750	Bank Fees
213-000-561-5340	Engineering	<u>650,000</u>	
		30,000	Phase II Engineering - Touhy/Cicero Intersection improvements (Grant, local match reimbursed by IDOT)
		220,000	Phase III Engineering - Touhy/Cicero Intersection improvements (Grant, local match reimbursed by IDOT)
		400,000	Phase III Construction - Touhy/Cicero Intersection improvements (Grant, local match reimbursed by IDOT)
213-000-561-5490	R&M Road Repairs	<u>315,000</u>	
		300,000	ADA Transition Plan
		15,000	Annual Thermoplastic Marking Program
213-000-561-6300	Street System Construction/Improvements	<u>1,400,000</u>	
		150,000	Devon Avenue Bridge Signage Construction
		1,250,000	Roadway Program Year Seven Construction
<b>Budget Request Total</b>		<u><u>2,365,750</u></u>	

# Devon Lincoln TIF Fund

## Fund Description

The Devon/Lincoln TIF Fund accounts for tax increment revenues generated from properties within the boundaries of the Devon/Lincoln Tax Increment Financing (TIF) District. The Property tax revenue is estimated based on the Equalized Assessed Value (EAV) of the property as established by the Cook County Clerk’s Office. In CY 2025, the Village estimates to receive \$1,350,000 in revenue for this TIF district.

## Fund Expenditure

The Devon/Lincoln TIF Fund Calendar Year 2025 Budget includes \$891,000 in expenditures.

## Major Expenditure Highlights

- \$305,000 is included in the budget for the design of the Devon Avenue Streetscape in conjunction with the City of Chicago
- \$30,000 is included for parkway tree planting and sidewalk installation within the Devon/Lincoln TIF.
- \$500,000 is included for alley paving

**Fund Balance estimate at 12/31/25: \$6,415,029**

## Devon Lincoln TIF District Revenue

### CY 2025 Budget

<b>Account Number</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
220-000-410-4020	Property Taxes	900,000	951,463	550,000	584,631	825,000	1,100,000	1,200,000
220-000-410-4120	TIF Increment	-	-	-	-	-	-	-
220-000-410-4660	Grant Revenue	276,250	-	276,250	-	276,250	-	-
220-000-410-4710	Interest	1,500	68,565	1,500	113,260	75,000	180,000	150,000
<b>Devon/ Lincoln TIF:</b>		<b>\$ 1,177,750</b>	<b>\$ 1,020,028</b>	<b>\$ 827,750</b>	<b>\$ 697,891</b>	<b>\$ 1,176,250</b>	<b>\$ 1,280,000</b>	<b>\$ 1,350,000</b>

## Devon Lincoln TIF District

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
220-000-511-5310	Audit Fee	1,000	-	1,000	-	1,000	1,000	1,000
220-000-511-5340	Engineering	345,000	16,144	345,000	19,640	-	130,000	305,000
220-000-517-5320	Consulting	-	-	-	-	-	-	5,000
220-000-517-5520	PEP/Gift Grants	50,000	-	50,000	-	50,000	50,000	50,000
220-000-561-6310	Land Acq and Improvment	465,000	17,650	450,000	113,015	30,000	150,000	530,000
<b>Devon/ Lincoln TIF:</b>		<b>\$ 861,000</b>	<b>\$ 33,794</b>	<b>\$ 846,000</b>	<b>\$ 132,655</b>	<b>\$ 81,000</b>	<b>\$ 331,000</b>	<b>\$ 891,000</b>

## Devon Lincoln TIF District CY 2025 Budget

Account Number	Account Name	Amount	Comments
220-000-517-5310	Audit Fee	<u>1,000</u>	
		1,000	TIF audit
220-000-511-5340	Engineering	<u>305,000</u>	
		305,000	Devon Lincoln Streetscape
220-000-517-5320	Consulting	<u>5,000</u>	
		5,000	Devon Avenue Streetscape Water Main
220-000-517-5520	PEP/Gift Grants	<u>50,000</u>	
		50,000	PEP Grants
220-000-561-6310	Land Acq and Improvement	<u>530,000</u>	
		500,000	Alley paving
		30,000	Parkway Tree Planting and Sidewalk Installation
<b>Budget Request Total</b>		<u><b>891,000</b></u>	

## **North Lincoln TIF Fund**

### **Fund Description**

The North Lincoln TIF Fund accounts for tax increment revenues generated from properties within the boundaries of the North Lincoln Tax Increment Financing (TIF) District. The property tax revenue is estimated based on the Equalized Assessed Value (EAV) of the property as established by the Cook County Clerk's Office. In Calendar Year 2025, the Village estimates to receive \$1,654,000 in revenue for this TIF district.

### **Fund Expenditure**

The North Lincoln Fund Calendar Year 2025 Budget includes \$1,071,986 for related audit and Debt Certificate expenditures.

**Fund Balance estimate at 12/31/25: \$4,720,040**

## North Lincoln TIF Fund Revenue CY 2025 Budget

<b>Account Number</b>	<b>Description</b>	<b>FY 2023 Budget</b>	<b>FY 2023 Actual</b>	<b>SY 2023 Budget</b>	<b>SY 2023 Unaudited</b>	<b>CY 2024 Budget</b>	<b>CY 2024 Projected</b>	<b>CY 2025 Budget</b>
221-000-410-4120	TIF Increment	150,000	54,300	150,000	82,155	200,000	1,400,000	1,500,000
221-000-410-4710	Interest Income	100	70	100	122	-	4,114	4,000
221-000-410-4720	Interest from Investments	-	23,000	1,000	126,577	25,000	171,429	150,000
221-000-410-4999	Other Income	-	-	-	-	-	-	-
221-000-410-8120	Bond Proceeds	-	-	-	-	-	-	-
221-000-910-8010	Transfers In	-	-	-	-	-	-	-
<b>North Lincoln TIF Total:</b>		<b>\$ 150,100</b>	<b>\$ 77,370</b>	<b>\$ 151,100</b>	<b>\$ 208,854</b>	<b>\$ 225,000</b>	<b>\$ 1,575,543</b>	<b>\$ 1,654,000</b>

## North Lincoln TIF Fund

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
221-000-529-7100	Fiscal Charges	-	-	-	-	-	-	-
221-000-561-5310	Audit	-	-	460	-	500	500	500
221-000-561-5320	Consulting	-	-	-	5,558	-	11,115	-
221-000-561-5340	Engineering	144,000	105,000	-	8,663	-	-	-
221-000-561-6200	Construction	550,000	656,000	-	252,560	-	-	-
221-000-561-6300	Notes Payout	-	-	-	-	-	-	-
221-000-561-7100	Bond costs	-	-	-	-	-	-	-
221-000-573-7580	Notes-Principle	-	-	-	-	-	-	-
221-000-574-7580	Notes-Interest	-	-	-	535,743	-	1,071,486	1,071,486
221-000-920-8047	Transfers Out	-	-	-	-	-	-	-
<b>North Lincoln TIF:</b>		<b>\$ 694,000</b>	<b>\$ 761,000</b>	<b>\$ 460</b>	<b>\$ 802,523</b>	<b>\$ 500</b>	<b>\$ 1,083,101</b>	<b>\$ 1,071,986</b>

## North Lincoln TIF Fund

### CY 2025 Budget

Account Number	Account Name	Amount	Comments
221-000-561-5310	Audit	<u>500</u>	
		500	Audit Expenses
221-000-574-7580	Notes-Interest	<u>1,071,486</u>	
		1,071,486	2021A TIF Debt Certificate
<b>Budget Request Total</b>		<u><u>1,071,986</u></u>	

# Storm Water Management Fund

## Fund Description

The Storm Water Management Fund receives its revenue from the home rule sales tax and is utilized to improve the storm water management in the Village. The Village has budgeted \$625,000 in home rule sales tax for Calendar Year 2025 Storm Water Management Program.

## Department Expenditure

The Storm Water Management Fund Calendar Year 2025 Budget includes \$1,250,000 in expenditures. The budget as presented is an overall increase of \$1,150,000 or 1,150% from the Calendar Year 2024 Budget. This increase is attributable to repairs at Centennial Park and projects based on the Stormwater Master Plan taking place in Calendar Year 2024.

Also included is bond principal and interest payments related to bonds issued in 2019, 2021 and 2023 for \$718,375 as well as a catch-up transfer of \$409,250 for payments not transferred in FY 2022 and FY 2023.

**Fund Balance estimate at 12/31/25: \$1,148,808**

## Stormwater Management Fund Revenue

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Audit	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
461-000-410-4035	Home Rule Sales Tax <sup>(1)</sup>	625,000	956,401	400,000	420,869	650,000	613,714	625,000
461-000-410-4660	Grants(Cook County ARPA)	-	-	-	-	-	-	700,000
461-000-410-4720	Interest Income	-	41,450	1,500	137,832	50,000	231,429	200,000
461-000-410-8120	Bond Proceeds	-	-	-	3,667,500	-	-	-
461-000-410-8121	Bond Premium	-	-	-	-	-	-	-
461-000-910-8001	Transfers from General Fund	-	-	-	-	-	-	-
<b>Stormwater Management Fund Total:</b>		<b>\$ 625,000</b>	<b>\$ 997,851</b>	<b>\$ 401,500</b>	<b>\$ 4,226,201</b>	<b>\$ 700,000</b>	<b>\$ 845,143</b>	<b>\$ 1,525,000</b>

<sup>(1)</sup> Bond Payments are funded by 1.4% received in home rule sales tax

## Stormwater Management Fund

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
461-000-511-5320	Consulting	-	-	-	-	-	-	-
461-000-511-5340	Engineering	-	-	330,000	367,157	100,000	192,912	150,000
461-000-561-6300	Facility Improvements	175,000	310,055	3,230,000	2,296,618	-	900,000	1,100,000
461-000-920-8001	Transfer Out (2019 Bond P & I)	-	-	-	136,750	-	133,750	135,750
461-000-920-8001	Transfer Out (2021 Bond P & I)	-	-	-	141,375	-	142,625	143,625
461-000-920-8001	Transfer Out (2023 Bond P & I)	-	-	-	424,730	-	440,970	439,000
461-000-920-8047	Transfer to Debt Service (FY2022 & FY2023)	-	-	-	409,250	-	-	-
<b>Stormwater Management Fund:</b>		<b>\$ 175,000</b>	<b>\$ 310,055</b>	<b>\$ 3,560,000</b>	<b>\$ 3,775,879</b>	<b>\$ 100,000</b>	<b>\$ 1,810,257</b>	<b>\$ 1,968,375</b>

## Stormwater Management Fund

### CY 2025 Budget

Account Number	Account Name	Amount	Comments
461-000-511-5340	Engineering	<b>150,000</b>	
		100,000	Design/Oversight for Master Plan Project
		50,000	Design/Oversight for Slope Repairs
461-000-561-6300	Facility Improvements	<b>1,100,000</b>	
		600,000	Repairs to Slope at Centennial Park
		100,000	Permeable paver repairs at Centennial Park
		400,000	Stormwater Master Plan Projects
<b>Budget Request Total</b>		<b><u>1,250,000</u></b>	

## Capital Fund - Projects



### Fund Description

The Village has separated the projects related to capital expenditures into its own respective budget which represent items from each division from Information Technology to Public Works. These expenditures are covered by interfund transfers from the Village's General Fund.

### Department Expenditure

The Calendar Year 2025 Projects Budget is \$2,473,707 in total expenditures which includes items such as Body Worn Cameras (\$49,000) for the Police Department, purchase of an Ambulance (\$442,978) for the Fire Department and park improvement projects to Goebelt Park with the addition of a dog park (\$650,000).

## Capital Fund - Projects

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
462-000-910-8001	Transfer In from General Fund	-	-	-	-	-	-	2,473,707
	<b>Capital Fund:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,473,707</b>

## Capital Fund - Projects

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
462-250-511-6530	Equipment - data processing	-	-	-	-	-	-	57,200
	<b>Information Technology Total</b>	-	-	-	-	-	-	<b>57,200</b>
462-300-561-6570	Equipment - Public Safety	-	-	-	-	-	-	103,950
462-300-561-6580	Equipment - Vehicles	-	-	-	-	-	-	174,000
	<b>Police Department Total</b>	-	-	-	-	-	-	<b>277,950</b>
462-350-512-6510	Equipment - communications	-	-	-	-	-	-	-
462-350-512-6570	Equipment - public safety	-	-	-	-	-	-	521,057
462-350-512-6580	Equipment - Vehicles	-	-	-	-	-	-	127,500
462-350-512-6599	Equipment - other	-	-	-	-	-	-	-
	<b>Fire Department Total</b>	-	-	-	-	-	-	<b>648,557</b>
462-430-515-6350	Park Construction & Improvement	-	-	-	-	-	-	1,035,000
462-430-561-6599	Equipment - other	-	-	-	-	-	-	-
	<b>Parks - Maintenance Total</b>	-	-	-	-	-	-	<b>1,035,000</b>
462-440-514-6300	Street system construction/imp.	-	-	-	-	-	-	60,000
462-440-514-6599	Equipment - other	-	-	-	-	-	-	375,000
	<b>Public Works - Street Maintenance Total</b>	-	-	-	-	-	-	<b>435,000</b>
462-560-515-6599	Equipment-Pool	-	-	-	-	-	-	20,000
	<b>Parks - Aquatics Total</b>	-	-	-	-	-	-	<b>20,000</b>
	<b>Capital Fund - Projects Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,473,707</b>

## Capital Fund - Projects

### CY 2025 Budget

Account Number	Account Name	Amount	Comments
462-250-511-6530	Equipment - Data Processing	<b>57,200</b>	
		32,200	Replacement schedule for computers
		25,000	Network Switch Replacement (Year 2 of 4)
462-300-561-6570	Equipment - Public Safety	<b>103,950</b>	<b>Equipment - Public Safety</b>
		28,950	ALPR - Automated License Plate Readers
		49,000	Axon - Body Worn Cameras
		26,000	Axon - In Car Video Cameras
462-300-561-6580	Equipment - Vehicles	<b>174,000</b>	<b>Equipment - Vehicles</b>
		174,000	Three 2025 Ford SUV's (Patrol Squads) + Cost to Strip / Outfit Vehicles
462-350-512-6570	Capital Equipment - Public Safety	<b>521,057</b>	
		48,379	Zoll One Annual Payment
		442,978	Ambulance #A7 ARPA \$322,590/ \$442,978
		29,700	Fire Gear (9 Sets)
462-350-512-6580	Equipment - Vehicles	<b>127,500</b>	
		70,000	Fire Explorer Unit #1510
		57,500	Fire Explorer Unit #1511
462-430-515-6350	Park Construction and Improvement	<b>1,035,000</b>	
		110,000	Proesel Park Renovations - Design and Engineering for Accessible Playground, Tennis/Basketball Courts, Looped Pedestrian Path, and Sand Volleyball Courts - OSLAD Application
		260,000	Accessible Playground Construction
		650,000	Improvements to Goebelt Park and Dog Park
		15,000	Baseball Field Renovation - Fields 1, 3, and 4
462-440-514-6300	Street System Construction/ Improvements	<b>60,000</b>	
		60,000	Sidewalk Replacement Program
462-440-514-6599	Equipment - Other	<b>375,000</b>	
		375,000	Replacement Crosswind Sweeper #1
462-560-515-6599	Equipment - Pool	<b>20,000</b>	
		20,000	Replace 3 VFD Drives
<b>Budget Request Total</b>		<b><u>2,473,707</u></b>	

# Capital Fund - Facilities



## Fund Description

The Village has separated the facility related capital expenditures into its own respective budget which represent items from divisions such as Parks and Recreation and Public Works. These expenditures are covered by interfund transfers from the Village’s General Fund.

## Department Expenditure

The Calendar Year 2025 Projects Budget is \$1,230,000 in total expenditures which includes items such as facility improvements to the Community Center (\$52,000) and feasibility study for our Aquatic Center (\$31,000).

## Capital Fund - Facilities

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
463-000-910-8001	Transfer In from General Fund	-	-	-	-	-	-	1,230,000
	<b>Capital Fund:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,230,000</b>

## Capital Fund - Facilities

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
463-420-511-6530	Building Improvements	-	-	-	-	-	-	1,100,000
463-420-511-6599	Equipment - other	-	-	-	-	-	-	-
<b>Public Works - Building Maintenance Total</b>		-	-	-	-	-	-	<b>1,100,000</b>
463-560-515-6599	Equipment-Pool	-	-	-	-	-	-	31,000
<b>Parks - Aquatics Total</b>		-	-	-	-	-	-	<b>31,000</b>
463-571-561-6350	Construction/Improvement <sup>(1)</sup>	-	-	-	-	-	-	99,000
<b>Parks - Community Center Total</b>		-	-	-	-	-	-	<b>99,000</b>
<b>Capital Fund Facilities Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,230,000</b>

## Capital Fund - Facilities

### CY 2025 Budget

Account Number	Account Name	Amount	Comments
463-420-511-6530	Building Improvements	<b>1,100,000</b>	
		300,000	Continued Tier 1A Improvements from CY24
		800,000	Tier 1A Projects
463-560-515-6599	Equipment - Pool	<b>31,000</b>	
		31,000	Aquatic Center Feasibility Study
463-571-561-6350	Construction/ Improvements	<b>99,000</b>	
		52,000	Windows for Community Room
		47,000	Recreation Center Feasibility Study
<b>Budget Request Total</b>		<b><u>1,230,000</u></b>	

# Debt Service Fund

## Fund Description

The Debt Service Fund is a governmental fund that exists for the purpose of retiring general obligation and other debt incurred to finance various capital improvements in the Village.

As a home rule municipality with a population of less than 50,000, the Village is limited to issuing debt in the aggregate of 8.625% of equalized assessed valuation. The Village has used bond proceeds for capital projects only and has not made it a practice to use long-term debt to fund operating programs. In addition to bond proceeds, the Village's ongoing capital improvement program is funded on a pay-as-you-go basis by certain operating revenues, such as gas tax and sales tax.

The Village currently maintains an Aa2 bond rating by Moody's and has the following outstanding issues:

- 2019 Series - \$15,450,000 original issuance
- 2020A Series - \$2,680,000 original issuance
- 2021A Series - \$9,085,000 original issuance
- 2023 Series - \$4,075,000 original issuance
- 2024 Series - \$6,500,000 original issuance

## Fund Expenditure

The Debt Service Fund Calendar Year 2025 Budget includes \$1,380,627 in expenditures. These expenditures will be reimbursed from the fund from which the bond supports. Included this year is a catch-up transfer of \$1,004,752 from Motor Fuel Tax and Stormwater Management Funds for FY 2022 and FY 2023 principal and interest payments.

## Major Expenditure Highlights

- The Budget includes payments for principal and interest owed on the General Obligation Bonds.

**Fund Balance estimate at 12/31/25: \$70,879**

## Debt Service Fund

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
330-000-573-7373	Principal-Illinois Finance Aut	12,500	12,500	12,500	-	12,500	-	-
330-000-573-7379	Principal- 2019 GO Bonds	55,000	55,000	365,000	60,000	405,000	60,000	65,000
330-000-574-7579	Interest- 2019 GO Bonds	79,500	79,500	533,000	76,750	495,500	73,750	70,750
330-000-574-7580	Interest-2020 GO Bonds	35,713	35,713	35,713	33,228	30,672	30,672	28,045
330-000-574-7581	Principal-2020 GO Bonds	175,000	175,000	175,000	180,000	185,000	185,000	185,000
330-000-574-7582	Principal-2021A GO Bonds	-	120,000	415,000	170,000	555,000	180,000	185,000
330-000-574-7583	Interest - 2021A GO Bonds	-	193,066	408,412	146,088	274,725	137,588	128,588
330-000-574-7584	Principal-2023 GO Bonds	-	-	-	-	340,000	350,000	360,000
330-000-574-7585	Interest - 2023 GO Bonds	-	-	-	-	144,000	139,840	126,540
330-000-574-758X	Principal-2024 GO Bonds	-	-	-	-	-	-	95,000
330-000-574-758X	Interest - 2024 GO Bonds	-	-	-	-	-	-	136,704
	Transfer In from MFT	-	-	-	595,502	-	-	-
	Transfer In Stormwater	-	-	-	409,250	-	-	-
<b>Debt Service Fund:</b>		<b>\$ 357,713</b>	<b>\$ 670,779</b>	<b>\$ 1,944,625</b>	<b>\$ 1,670,818</b>	<b>\$ 2,442,397</b>	<b>\$ 1,156,850</b>	<b>\$ 1,380,627</b>

## Debt Service Fund

### CY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
330-000-571-7100	Fiscal charges	45,000	954	960	1,254	1,000	-	-
330-000-573-7373	Principal-Illinois Finance Aut	12,500	12,500	12,500	12,500	12,500	12,500	12,500
330-000-573-7379	Principal- 2019 GO Bonds	55,000	55,000	365,000	60,000	405,000	60,000	65,000
330-000-574-7579	Interest- 2019 GO Bonds	79,500	79,500	533,000	76,750	495,500	73,750	70,750
330-000-574-7580	Interest-2020 GO Bonds	35,713	35,713	35,713	33,228	30,672	30,672	28,045
330-000-574-7581	Principal-2020 GO Bonds	175,000	175,000	175,000	180,000	185,000	185,000	185,000
330-000-574-7582	Principal-2021A GO Bonds	-	120,000	415,000	170,000	555,000	180,000	185,000
330-000-574-7583	Interest - 2021A GO Bonds	-	193,066	408,412	146,088	274,725	137,588	128,588
330-000-574-7584	Principal-2023 GO Bonds	-	-	-	-	340,000	350,000	360,000
330-000-574-7585	Interest - 2023 GO Bonds	-	-	-	-	144,000	139,840	126,540
330-000-574-758X	Principal-2024 GO Bonds	-	-	-	-	-	-	95,000
330-000-574-758X	Interest - 2024 GO Bonds	-	-	-	-	-	-	136,704
<b>Debt Service Fund:</b>		<b>\$ 402,713</b>	<b>\$ 671,733</b>	<b>\$ 1,945,585</b>	<b>\$ 679,820</b>	<b>\$ 2,443,397</b>	<b>\$ 1,169,350</b>	<b>\$ 1,393,127</b>



# Police Pension Fund

## Fund Description

The Police Pension Fund is a fiduciary fund that has been created for the specific purpose of funding pension benefits for all sworn Police Officers. This fund was established and is governed by the Illinois Compiled Statutes (ILCS) and is managed by a separate pension board. Pursuant to ILCS and in accordance with the Village’s financial policies, the Village funds its pension obligations based upon an actuarially determined funding calculation. The Village consistently meets or exceeds its required annual contribution levels. All sworn police personnel are required to contribute 9.91% of their base salary to the pension fund.

As the statutory requirements for the Police Pension Fund to be fully funded by Calendar Year 2040 approaches, pension contributions will continue to increase.

## Fund Revenue

The Police Pension Fund Calendar Year 2025 Budget includes \$4,025,000 in revenues. This includes \$260,000 of the local gas tax revenue to be transferred to the Police Pension Fund for additional pension contributions.

## Fund Expenditure

The Police Pension Fund Calendar Year 2025 Budget includes \$3,494,500 in expenditures.

## Major Expenditure Highlights

- The Budget includes \$3,350,000 for pension payments to retired and/or disabled police personnel.
- The budget also includes \$129,700 for administrative expenses, which includes investment consulting fees and other operating expenses.

**Fund Balance estimate at 12/31/25: \$26,112,771**

## Police Pension Fund Revenue

### FY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
801-000-410-4710	Interest from deposits	1,660	1,000	1,100	3,724	30,000	4,900	5,000
801-000-410-4720	Interest from investments	20,000	27,500	20,000	117,707	40,000	160,000	150,000
801-000-410-4860	Employer contributions	2,640,000	2,200,000	1,760,088	1,182,542	2,700,000	2,700,000	2,750,000
801-000-410-4870	Active member contributions	200,000	313,820	200,000	227,993	470,000	350,000	360,000
801-000-410-4880	Gas Tax Revenue	260,000	260,000	175,000	-	270,000	260,000	260,000
801-000-410-4900	Realized gain/loss	-	109,046	66,700	22,755	-	800,000	500,000
801-000-410-4901	Unrealized gain/loss	-	-	-	-	-	-	-
801-000-410-4999	Misc Revenue	-	-	-	-	-	-	-
<b>Police Pension Fund Revenue:</b>		<b>\$ 3,121,660</b>	<b>\$ 2,911,366</b>	<b>\$ 2,222,888</b>	<b>\$ 1,554,720</b>	<b>\$ 3,510,000</b>	<b>\$ 4,274,900</b>	<b>\$ 4,025,000</b>

## Police Pension Fund

### FY 2025 Budget

Account Number	Description	FY 2023 Budget	FY 2023 Actual	SY 2023 Budget	SY 2023 Unaudited	CY 2024 Budget	CY 2024 Projected	CY 2025 Budget
801-810-519-5320	Consulting	72,000	13,922	-	-	100,000	100,000	100,000
801-810-519-5300	Other Compensation	19,000	-	-	-	-	-	-
801-810-519-5399	Other Professional Services	20,000	2,500	20,000	-	20,000	20,000	20,000
801-810-519-5560	Printing & copying services	-	-	-	-	-	-	-
801-810-519-5570	Professional associations	500	-	500	-	-	-	-
801-810-519-5580	Insurance	2,500	5,384	2,500	-	5,000	5,000	5,000
801-810-519-5590	Training	3,000	1,500	2,000	-	3,000	3,000	3,000
801-810-519-5700	Office supplies	100	-	50	-	100	100	100
801-810-519-5720	Postage	100	-	50	-	100	100	100
801-810-519-5730	Bank Fees	1,500	1,000	1,500	112	1,500	1,500	1,500
	<b>Police Pension Administration</b>	<b>118,700</b>	<b>24,306</b>	<b>26,600</b>	<b>112</b>	<b>129,700</b>	<b>129,700</b>	<b>129,700</b>
801-820-519-5080	Pension - regular	2,824,000	3,192,547	3,250,000	2,287,578	3,300,000	3,322,466	3,350,000
801-820-519-5085	Pension - spouse/dependent	286,450	-	150,000	-	-	-	-
801-820-519-5090	Pension - disability	144,455	-	100,000	-	-	-	-
801-820-519-5731	Investment Account - Admin Exp	-	-	-	3,926	-	4,561	5,000
801-820-519-5732	Investment Account-Invest Exp	-	-	-	3,819	-	4,267	4,800
801-820-519-5733	Investment Account - Invest Mg	-	-	-	2,280	-	4,601	5,000
801-820-519-5734	Investment Account - IFA Loan	-	-	-	-	-	-	-
	<b>Personnel Total:</b>	<b>3,254,905</b>	<b>3,192,547</b>	<b>3,500,000</b>	<b>2,297,602</b>	<b>3,300,000</b>	<b>3,335,895</b>	<b>3,364,800</b>
<b>Police Pension Fund</b>		<b>\$ 3,373,605</b>	<b>\$ 3,216,853</b>	<b>\$ 3,526,600</b>	<b>\$ 2,297,714</b>	<b>\$ 3,429,700</b>	<b>\$ 3,465,595</b>	<b>\$ 3,494,500</b>

## Police Pension Fund

### FY 2025 Budget

Account Number	Account Name	Amount	Comments
801-810-519-5320	Investment Consulting	<u>100,000</u>	
		100,000	Investment Consulting Fees
801-810-519-5399	Other Professional Services	<u>20,000</u>	
		20,000	Legal Fees
801-810-519-5580	Insurance	<u>5,000</u>	
		5,000	Insurance related to the fund
801-810-519-5590	Training	<u>3,000</u>	
		3,000	(5) Continuing Education
801-810-519-5700	Office supplies	<u>100</u>	
		100	Computer Printer Scanner Supplies and Equipment
801-810-519-5720	Postage	<u>100</u>	
		100	Pension Mailings
801-810-519-5730	Bank Fees	<u>1,500</u>	
		1,500	Bank Fees
<b>Budget Request Total</b>		<u><u>129,700</u></u>	



**Village of Lincolnwood  
Capital Improvement Program  
CY 2025 - CY 2029**



# Executive Summary

## Capital Improvement Program CY 2025-2029

The Village of Lincolnwood’s Capital Improvement Program (CIP) is a roadmap of the Village’s upcoming capital needs. This Capital Improvement Program includes projects and cost projections for the five-year period of January 1, 2025 to December 31, 2029.

The total five-year CIP expenditure, delineated by fund, can be found in the table below. On subsequent pages within this executive summary are summaries of each fund and the projects planned for CY 2025. Following the executive summary are individual project pages with details pertaining to project description and justification.

### Five-Year Expenditures by Fund

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Water & Sewer Fund	\$ 7,150,000	\$ 6,911,500	\$ 6,392,000	\$ 5,140,000	\$ 4,720,000
Motor Fuel Tax Fund	\$ 2,321,000	\$ 7,302,000	\$ 3,823,000	\$ 9,848,000	\$ 6,696,000
Transportation Infrastructure Fund	\$ 2,950,000	\$ 657,500	\$ 657,500	\$ 657,500	\$ 657,500
Stormwater Management Fund	\$ 1,250,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Devon-Lincoln TIF Fund	\$ 835,000	\$ 2,338,000	\$ 30,000	\$ 30,000	\$ 30,000
Capital Projects Fund	\$ 2,473,707	\$ 1,825,779	\$ 424,779	\$ 445,079	\$ 449,079
Facilities Fund	\$ 1,230,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
<b>Total</b>	<b>\$ 18,209,707</b>	<b>\$ 21,284,779</b>	<b>\$ 13,577,279</b>	<b>\$ 18,370,579</b>	<b>\$ 14,802,579</b>

### CY25 Expenditures by Fund as a Percentage of Total

	CY 2025	% of Expenditures
Water & Sewer Fund	\$ 7,150,000	39.26%
Motor Fuel Tax Fund	\$ 2,321,000	12.75%
Transportation Infrastructure Fund	\$ 2,950,000	16.20%
Stormwater Management Fund	\$ 1,250,000	6.86%
Devon-Lincoln TIF Fund	\$ 835,000	4.59%
Capital Projects Fund	\$ 2,473,707	13.58%
Facilities Fund	\$ 1,230,000	6.75%
<b>Total</b>	<b>\$ 18,209,707</b>	<b>100%</b>

## Water and Sewer Fund Summary

The Water and Sewer Fund includes water distribution and sewer transmission projects, and associated equipment. User fees cover the Water and Sewer Fund expenses.

### Projects included in the CY2025 Capital Improvement Plan:

- Water Main Improvements – General
- Water Main Improvements – Lincoln Ave
- Lead Service Line Replacements
- Unexpected Lead Service Line Repairs
- Private Utility Line Assistance
- Sewer Lining
- Chicago Emergency Interconnect
- Meters, Meter Transmission Units, Meter Covers
- Pump #5 Replacement
- Tier 1B Facility Improvements
- Pump House Assessment
- Pump House Security Improvements
- Pump House Water Line Replacement
- New E-Transit Van

### Expenditures by Project Type - Water & Sewer Fund

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Water Main Improvements	\$ 3,800,000	\$ 4,111,000	\$ 4,504,000	\$ 3,252,000	\$ 3,252,000
Lead Service Line Replacements	\$ 1,790,000	\$ 1,420,000	\$ 1,420,000	\$ 1,420,000	\$ 1,000,000
Sewer Lining	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Facility Improvements	\$ 442,000	\$ 412,500	\$ -	\$ -	\$ -
Vehicles & Equipment	\$ 470,000	\$ 500,000	\$ -	\$ -	\$ -
Other Projects	\$ 528,000	\$ 348,000	\$ 348,000	\$ 348,000	\$ 348,000
<b>Total</b>	<b>\$ 7,150,000</b>	<b>\$ 6,911,500</b>	<b>\$ 6,392,000</b>	<b>\$ 5,140,000</b>	<b>\$ 4,720,000</b>

## Motor Fuel Tax Fund

The Motor Fuel Tax Fund includes roadway improvements, traffic signal maintenance, streetlight repairs, and other infrastructure projects. Motor Fuel Tax revenues allocated by the State of Illinois on a per capita basis are committed to the Motor Fuel Tax Fund.

### Projects included in the CY2025 Capital Improvement Plan:

- Pratt Avenue Pedestrian Overpass Bridge
- Pratt Avenue Bike Lanes
- Annual Traffic Signal Maintenance
- Street Light Relocation
- Roadway Resurfacing

### Expenditures by Project Type – Motor Fuel Tax Fund

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Pratt Avenue	\$ 180,000	\$ 2,776,000	\$ -	\$ 1,555,000	\$ -
Traffic Signal Maintenance	\$ 100,000	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,000
Streetlight Improvements	\$ 50,000	\$ -	\$ 130,000	\$ 935,000	\$ -
Roadway Resurfacing	\$ 1,991,000	\$ 4,476,000	\$ 3,663,000	\$ 7,328,000	\$ 6,666,000
<b>Total</b>	<b>\$ 2,321,000</b>	<b>\$ 7,302,000</b>	<b>\$ 3,823,000</b>	<b>\$ 9,848,000</b>	<b>\$ 6,696,000</b>

## Transportation Improvement Fund Summary

The Transportation Improvement Fund includes intersection improvement, ADA improvement, and other transportation infrastructure projects. A portion (two-fifths) of local gas tax revenue and 1% of the food and beverage tax is committed to the Transportation Improvement Fund.

### Projects included in the CY2025 Capital Improvement Plan:

- Touhy/Cicero Intersection Improvements
- ADA Transition Plan
- Devon Avenue Bridge Enhancements
- Road Resurfacing

### Expenditures by Project Type - Transportation Infrastructure Fund

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Intersection Improvements	\$ 650,000	\$ -	\$ -	\$ -	\$ -
ADA Improvements	\$ 300,000	\$ 657,500	\$ 657,500	\$ 657,500	\$ 657,500
Road Resurfacing	\$ 1,850,000	\$ -	\$ -	\$ -	\$ -
Other Projects	\$ 150,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,950,000</b>	<b>\$ 657,500</b>	<b>\$ 657,500</b>	<b>\$ 657,500</b>	<b>\$ 657,500</b>

## Stormwater Management Fund

The Stormwater Management Fund includes stormwater infrastructure improvements and associated equipment. A portion (1.4%) of home rule sales tax revenue is committed to the Stormwater Management Fund.

### Projects included in the CY2025 Capital Improvement Plan:

- Stormwater Master Plan Projects
- Permeable Paver Repairs at Centennial Park
- Repairs to Slope at Centennial Park

### Expenditures by Project Type – Stormwater Management Fund

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Stormwater Master Plan Projects	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Centennial Park Improvements	\$ 750,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,250,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>

## Devon Lincoln TIF District

The Devon Lincoln TIF District Fund includes projects within the boundaries of the Devon Lincoln Tax Increment Financing (TIF) District such as streetscape, alley improvements, tree planting, and sidewalk improvements. Tax increment revenues generated from properties within the TIF District are committed to the Devon Lincoln TIF District Fund.

### Projects included in the CY2025 Capital Improvement Plan:

- Devon Avenue Streetscape
- Alley Improvements
- Parkway Tree Planting and Sidewalk Installation

### Expenditures by Project Type – Devon Lincoln TIF District

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Devon Avenue Streetscape	\$ 305,000	\$ 1,808,000	\$ -	\$ -	\$ -
Alley Improvements	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
Parkway Trees and Sidewalks	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<b>Total</b>	<b>\$ 835,000</b>	<b>\$ 2,338,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>

## Capital Projects Fund

The Capital Projects Fund includes vehicle replacements, equipment for IT, Public Works, Police, and Fire, and park improvements. There is no revenue source committed to the Capital Projects Fund.

### Projects included in the CY2025 Capital Improvement Plan:

- Computer Replacements
- Network Switch Replacement
- Police Public Safety Cameras including Automated License Plate Readers (ALPR)
- Body Worn Cameras
- Police In-Car Cameras
- Police Vehicle Replacements (3)
- Medical Equipment Replacement
- Fire Ambulance A7
- Fire Gear Replacements
- Fire Explorer Units #1510 and #1511
- Proesel Park Renovation – Phase I
- Accessible Playground Construction
- Goebelt Park Improvements and Dog Park
- Baseball Field Renovation
- Variable Frequency Drive Replacement (Pool)
- Sidewalk Replacement Programs
- Crosswind Sweeper #1

### Expenditures by Project Type – Capital Projects Fund

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Vehicles	\$ 744,478	\$ 174,000	\$ 128,000	\$ 192,000	\$ 192,000
Park Improvements	\$ 1,055,000	\$ 1,330,000	\$ -	\$ -	\$ -
Fire Equipment	\$ 78,079	\$ 78,079	\$ 78,079	\$ 48,379	\$ 48,379
Police Equipment	\$ 103,950	\$ 126,500	\$ 101,500	\$ 112,500	\$ 116,500
Information Technology	\$ 57,200	\$ 57,200	\$ 57,200	\$ 32,200	\$ 32,200
PW Projects & Equipment	\$ 435,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
<b>Total</b>	<b>\$ 2,473,707</b>	<b>\$ 1,825,779</b>	<b>\$ 424,779</b>	<b>\$ 445,079</b>	<b>\$ 449,079</b>

## Facilities Fund

The Facilities Fund includes facility improvement projects at Village Hall, the Police/Fire Station, Public Works facility, Aquatic Center, and Community Center. There is no revenue source committed to the Facilities Fund.

### Projects included in the CY2025 Capital Improvement Plan:

- Tier 1A Improvements as determined by the Facilities Assessment
- Aquatic Center Feasibility Study
- Recreation Center Feasibility Study
- Community Center Windows

### Expenditures by Project Type – Facilities Fund

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Parks and Recreation	\$ 341,700	TBD	TBD	TBD	TBD
Public Works	\$ 111,700	TBD	TBD	TBD	TBD
Fire	\$ 129,200	TBD	TBD	TBD	TBD
Police	\$ 454,200	TBD	TBD	TBD	TBD
Village Hall	\$ 193,200	TBD	TBD	TBD	TBD
<b>Total</b>	<b>\$ 1,230,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>

## Facilities Fund

The Facilities Fund includes facility improvement projects at Village Hall, the Police/Fire Station, Public Works facility, Aquatic Center, and Community Center. There is no revenue source committed to the Facilities Fund.

### Projects included in the CY2025 Capital Improvement Plan:

- Tier 1A Improvements as determined by the Facilities Assessment
- Aquatic Center Feasibility Study
- Recreation Center Feasibility Study
- Community Center Windows

### Expenditures by Project Type – Facilities Fund

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Parks and Recreation	\$ 341,700	TBD	TBD	TBD	TBD
Public Works	\$ 111,700	TBD	TBD	TBD	TBD
Fire	\$ 129,200	TBD	TBD	TBD	TBD
Police	\$ 454,200	TBD	TBD	TBD	TBD
Village Hall	\$ 193,200	TBD	TBD	TBD	TBD
<b>Total</b>	<b>\$ 1,230,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>



## **Water and Sewer Fund**



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Water Main Replacements**  
**Project Location: Various Locations**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Financial Stability	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b>	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

Water main improvements in various locations. These improvements are a result of the Village's water distribution system analysis which was completed in 2020. The analysis resulted in capital improvement recommendations for repairs and upgrades to the system. The projects will occur over time and will be part of future capital projects such as street resurfacing.

**Project Justification:**

Improves the overall quality of life for residents by ensuring that aging water mains are upgraded.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 3,300,000	\$ 4,111,000	\$ 4,504,000	\$ 3,252,000	\$ 3,252,000
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 3,300,000</b>	<b>\$ 4,111,000</b>	<b>\$ 4,504,000</b>	<b>\$ 3,252,000</b>	<b>\$ 3,252,000</b>

**Discussion of Costs and Implementation:**

Design and construction of water main improvements based on the updated system analysis recommendations. The project also includes the replacement of lead service lines in areas where water main work or roadway resurfacing is occurring.

**Impact on Operating Costs:**

Replacement of aging water mains reduces the likelihood of water main breaks.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Water Main Replacement  
Project Location: Lincoln Avenue**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Financial Stability	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b>	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

The replacement of the 16-inch water main on Lincoln Avenue between Touhy and Chase.

**Project Justification:**

This project is necessary to install a water main within public right-of-way and abandon the existing main located on private property.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Design was completed in CY 2024 and construction of the proposed improvements is expected in CY 2025.

**Impact on Operating Costs:**

Replacement of aging water mains reduces the likelihood of water main breaks.



## Capital Improvement Program CY 2025 through CY 2029



**Project Title: Lead Service Line Replacement**

**Project Location: Various Locations**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b> N/A	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

### Project Description:

Replacement of public and private lead service lines throughout the Village.

### Project Justification:

The Lead Service Line Notification and Replacement Act requires municipalities to establish an inventory of all public and private water services in town, submit a replacement plan, and enact that plan within a designated period. This work includes replacements in conjunction with new water main installation as well as replacements ahead of scheduled street resurfacing.

### Expenditures:

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 1,700,000	\$ 1,420,000	\$ 1,420,000	\$ 1,420,000	\$ 1,000,000
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 1,700,000</b>	<b>\$ 1,420,000</b>	<b>\$ 1,420,000</b>	<b>\$ 1,420,000</b>	<b>\$ 1,000,000</b>

### Discussion of Costs and Implementation:

This project is funded through water rate increases that went into effect March 2022. Funding through 2028 will utilize a loan through the State Revolving Fund from the Illinois Environmental Protection Agency.

### Impact on Operating Costs:

Ongoing maintenance and operating costs following replacement.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Unexpected Lead Service Line Repairs**  
**Project Location: Various Locations throughout the Village**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Financial Stability	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b>	<b>Basis of Project Costs:</b> Comparable Costs

**Project Description:**

The Public Works Department is requesting \$90,000 in funding for unexpected lead service line repairs. This allocation would cover the replacement of lead service lines at three residential addresses, ensuring compliance with the Illinois Environmental Protection Agency (IEPA) mandate for safe drinking water.

**Project Justification:**

Securing this funding is essential for maintaining compliance with health and safety standards. By proactively budgeting for unforeseen lead service line repairs, the Village can promptly address issues as they arise, ensuring a reliable water supply for all residents.

**Expenditures**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 90,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

\$90,000 from the Water and Sewer Fund.

**Impact on Operating Costs:**

N/A.



## Capital Improvement Program CY 2025 through CY 2029



**Project Title: Private Utility Line Assistance**

**Project Location: Various Locations throughout the Village**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Financial Stability	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b>	<b>Basis of Project Costs:</b> Comparable Costs

### Project Description:

The Public Works Department is requesting funding to reimburse residents who elect to replace their lead water service or make sanitary sewer line improvements to mitigate flooding. The Village is undertaking a multi-year program for lead service line replacements in conjunction with water main work as well as other areas within the Village. The incentive for a homeowner to perform the work would be a \$5,000 reimbursement by the Village and the coordination would be solely between the homeowner and their contractor, provided all permitting and inspections are completed within Village and Illinois Environmental Protection Agency (IEPA) guidelines. The Village will also offer reimbursement to residents who make sanitary sewer line improvements to mitigate flooding.

### Project Justification:

Securing this funding is essential for maintaining compliance with health and safety standards. By allowing residents the opportunity to recoup costs, some may elect to perform the work earlier than the Village can. The Village has been paying approximately \$8,500 for each service line replacement.

### Expenditures:

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 78,000</b>				

### Discussion of Costs and Implementation:

\$78,000 from the Water and Sewer Fund.

### Impact on Operating Costs:

N/A.



## Capital Improvement Program CY 2025 through CY 2029



**Project Title: Sewer Lining**

**Project Location: Various**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b> 50 years	<b>Basis of Project Costs:</b> Other

### Project Description:

In SY23, the Village launched a pilot program to assist with the maintenance of an aging stormwater and sanitary system. Sewer lining is recommended to provide the Village with a cost-effective method to conduct repairs to sanitary and storm utilities to alleviate issues such as sewer back-ups and flooding. This work will be done in conjunction with the Annual Infrastructure Program.

### Project Justification:

Sewer lining is a cost-effective alternative to repair sanitary and stormwater lines that otherwise would require a full reconstruction.

### Expenditures:

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 120,000</b>				

### Discussion of Costs and Implementation:

The pilot program began in SY 2023 and has proven to be successful.

### Impact on Operating Costs:

Ongoing maintenance is required.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Chicago Emergency Interconnect  
Project Location: Crawford/Devon Avenues**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b> N/A	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

Establishment of an emergency interconnect with the City of Chicago at the old water connection point at Crawford and Devon Avenues, and disconnection at Cicero Avenue.

**Project Justification:**

The additional emergency interconnect will provide a redundant water source in the event the City of Evanston is unable to supply water to the Village.

**Expenditures:**

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 180,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

The cost is based on the engineer’s estimate. Project execution is planned for CY 2025 but remains dependent on Chicago’s direction.

**Impact on Operating Costs:**

The establishment of the interconnect would require annual maintenance and minimal water usage to test residual chlorine levels per the request of Chicago.



**Capital Improvement Program  
CY 2025 through CY 2029**

**Project Title: Meters, Meter Transmission Units, Meter Covers**  
**Project Location: Various Locations**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b> 10-15 years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

In preparation for the CY 2025 infrastructure requirements and the number of lead service lines requiring a new meter, the Water Department is submitting for new residential and commercial meters and their associated components including meter transmission units, frames, and lids.

**Project Justification:**

The Village works diligently to plan water main replacements during infrastructure construction. A proactive approach to replacing meters and meter transmission units during the infrastructure program is a good use of funds reducing disturbances to the residents for emergency repairs due to aging infrastructure.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 270,000</b>				

**Discussion of Costs and Implementation:**

Vendor estimate based on the replacement of water meters and MTU boxes to support the replacement of aging infrastructure.

**Impact on Operating Costs:**

Replacement of aging water meter registers and transmission units reduces downtime due to emergency repairs and minimizes meter inaccuracies due to aging infrastructure.



**Capital Improvement Program  
CY 2025 through CY 2029**

**Project Title: Pump #5 Replacement  
Project Location: Pump House**



<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b> Varies	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

Pump #5 is rated at 1,900 gallons per minute with 51,485 hours. This pump functions as a primary day pump. It is recommended to be replaced due to the excessive run-hours, followed by the replacement of Pump #1 in the next Calendar Year.

**Project Justification:**

Project will consist of removing/replacing existing pump, suction discharge piping and valves, check valve replacement, post chlorination sampling station, building electrical, SCADA, and improvements to adjacent chemical feeding pipe.

**Expenditures**

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 400,000	\$ 500,000	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 400,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

\$400,000 to be funded through the Water and Sewer Fund.

**Impact on Operating Costs:**

The new pump will have increased horsepower and pumping capacity to improve system pressure and improved efficiency to reduce electric costs.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Tier 1B Facility Improvements**

**Project Location: Pump House**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b> Varies	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

The Village recently completed a Facility Assessment Study for all the Village’s facilities including the Pump House. The report identified multiple mechanical and structure repairs and improvements for the Pump House.

**Project Justification:**

The proposed projects in Tier 1B are required to keep the Village’s facilities functional and up to code.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 317,000	\$ 412,500	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 317,000</b>	<b>\$ 412,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Funding for Pump House improvements will come from the Water and Sewer Fund.

**Impact on Operating Costs:**

Following the strategic approach outlined in the facility plan will lower the amount of emergency repairs that would be substantially more than a scheduled repair.



## Capital Improvement Program CY 2025 through CY 2029



**Project Title: Pump House Assessment**  
**Project Location: Pump House**

<b>Department:</b> Public Works	<b>Type of Project:</b> Planning/Design
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b> N/A	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

### Project Description:

The Village recently completed a Facility Assessment Study for all the Village’s facilities including the Pump House. The report identified multiple mechanical and structure repairs and improvements for the Pump House. The report did not include an assessment of the operational potable water component of the Pump House.

### Project Justification:

The Pump House structure has not been modified in many years and is recommended to be reviewed prior to any structural changes as long-term design and planning may be needed to identify needs for the distribution system.

### Expenditures

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Discussion of Costs and Implementation:

\$35,000 to be funded through the Water and Sewer Fund.

### Impact on Operating Costs:

The implementation of recommendations from the assessment are expected to reduce operating and maintenance costs in future years.



## Capital Improvement Program CY 2025 through CY 2029

**Project Title: Pump House Security Improvements**  
**Project Location: Pump House Complex**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b> 15 years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

### Project Description:

The recommendation to enhance security at the pumphouse complex by installing a video intercom system and new mechanical gate is based on historical Critical Vulnerability Assessment (CVA) reports, a recent IEPA facility inspection, and the growing need to secure the water system. Currently, staff manually unlocks doors and cannot screen visitors effectively. The system will include a modern mechanical gate and video intercom for improved security.

### Project Justification:

Enhancing security at the pumphouse complex is crucial for protecting vital infrastructure and ensuring the safety of staff. A new gate and video intercom system will allow staff to securely admit authorized individuals and prevent unauthorized access, ensuring the safety of both personnel and the village's water infrastructure. This upgrade is essential for safeguarding the water system, as recommended by historical CVA reports and a recent IEPA inspection and will significantly improve the overall security of the pumphouse complex.

### Expenditures:

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Discussion of Costs and Implementation:

\$20,000 to be funded through the Water and Sewer Fund.

### Impact on Operating Costs:

N/A.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Pump House Water Line Replacement**

**Project Location: Pump House Complex**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b> Varies	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

The Village’s Pump House Complex currently has original internal piping within the facility for potable water. The original piping is galvanized which has recently been required by the IEPA as requiring to be replaced similar to the Village’s current lead service replacement program. This project will replace the piping with copper and follow the IEPA’s requirements.

**Project Justification:**

By replacing the galvanized potable water line, the Pump House will follow the IEPA requirements of replacing water lines from lead, galvanized, or other unfit materials into copper.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

\$70,000 to be funded through the Water and Sewer Fund.

**Impact on Operating Costs:**

\$70,000 from the CY2025 Water and Sewer Fund.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: New E-Transit Van  
Project Location: Pump House**

<b>Department:</b> Public Works	<b>Type of Project:</b> Vehicle/Equipment Purchase
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Water & Sewer Fund
<b>Est. Useful Life:</b> 5-10 years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

The Public Works Department is seeking to add a 2024 Ford E-Transit Van to the village fleet for use by the Water Division. The van will enhance efficiency by allowing the Water Division to handle multiple tasks simultaneously, eliminating the need for two-person travel. It will be instrumental in transporting water meters and equipment for meter replacements, service appointments, shut-offs, and other essential operations, helping manage the workload demands.

**Project Justification:**

Adding a 2024 Ford Transit Van to the Water Division fleet is essential for managing increased workload and improving efficiency. The new van will allow for simultaneous task handling and reduce the need for two-person travel. It will facilitate the transport of water meters and equipment for various operations.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Vehicle to be funded through the Water and Sewer Fund.

**Impact on Operating Costs:**

Operating costs are expected to be minimal, due to offset costs of electricity versus fuel and oil of combustion engine vehicles.



## **Motor Fuel Tax Fund**



**Capital Improvement Program  
CY 2025 through CY 2029**

**Project Title: Pratt Avenue Pedestrian Overpass Bridge**  
**Project Location: McCormick Boulevard at Pratt Avenue**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Community Identity	<b>Fund Source:</b> Motor Fuel Tax Fund
<b>Est. Useful Life:</b> 30 years	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

This project involves the construction of a pedestrian overpass over the North Shore Channel at Pratt Avenue.

**Project Justification:**

Installation of the pedestrian overpass would bring regional benefits for non-vehicular transportation.

**Expenditures**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 150,000	\$ -	\$ -	\$ 1,555,000	\$ -
Grant/Donation	\$ 100,000	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,555,000</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Phase I of this project was funded in part through an Invest in Cook Grant. The Village has also received ARPA funding from the Chicago Department of Transportation for design. Staff will continue to pursue construction-related grant funds through the Congestion Mitigation and Air Quality Improvement Program (CMAQ), Illinois Transportation Enhancement Program (ITEP), and Surface Transportation Program (STP).

**Impact on Operating Costs:**

The Village will be responsible for ongoing maintenance and ongoing lease fees.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Pratt Avenue Bike Lanes (with Resurfacing)**

**Project Location: Pratt Avenue, between Cicero Avenue the Union Pacific Path**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Economic & Community Development	<b>Fund Source:</b> Motor Fuel Tax Fund
<b>Est. Useful Life:</b> 15-20 years	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

Installation of a separate bike lane on Pratt Avenue between Cicero Avenue and McCormick Boulevard.

**Project Justification:**

The project will provide regional continuity to a bikeway system between the City of Chicago and the Village of Skokie while improving the safety of cyclists riding on Pratt Avenue.

**Expenditures**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 30,000	\$ 2,776,000	\$ -	\$ -	\$ -
Grant/Donation	\$ 30,000	\$ 2,776,000	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ -</b>				

**Discussion of Costs and Implementation:**

Construction cost is the result of Phase I study and the inclusion of street resurfacing. The project may be eligible for grant funds through the Congestion Mitigation and Air Quality Improvement Program (CMAQ), Illinois Transportation Enhancement Program (ITEP), or Surface Transportation Program (STP). Phase II design continues through CY 2025, with construction planned for CY 2026.

**Impact on Operating Costs:**

Thermoplastic markings will require touch-up or replacement in 5-7 years.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Annual Traffic Signal Maintenance**

**Project Location: Various Locations**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Motor Fuel Tax Fund
<b>Est. Useful Life:</b> N/A	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

Annual traffic signal maintenance prolongs their useful life and assists with identifying signals that either need repair or need to be replaced.

**Project Justification:**

Properly working signals assist with keeping traffic safe on roads and streets throughout the Village.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 100,000	\$ 50,000	\$ 30,000	\$ 30,000	\$ 30,000
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>

**Discussion of Costs and Implementation:**

This is an annual maintenance program.

**Impact on Operating Costs:**

Ongoing maintenance is required.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Street Light Relocation**

**Project Location: Near Devon Avenue Bridge over I-94**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Economic & Community Development	<b>Fund Source:</b> Motor Fuel Tax Fund
<b>Est. Useful Life:</b> N/A	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

As part of the Illinois Department of Transportation's (IDOT) Devon Bridge reconstruction, the state has informed the Village that adjacent streetlights will need to be relocated.

**Project Justification:**

Completion of this project will allow IDOT to reconstruct the Devon bridge.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Costs are based on contractor and engineer estimates. Project execution is planned for CY 2025.

**Impact on Operating Costs:**

The Village will be responsible for ongoing maintenance.



## Capital Improvement Program CY 2025 through CY 2029

**Project Title: Roadway Resurfacing**  
**Project Location: Various Locations**



<b>Department:</b>	Public Works	<b>Type of Project:</b>	Facility Construction
<b>Strategic Priority:</b>	Economic & Community Development	<b>Fund Source:</b>	Motor Fuel Tax Fund Transportation Improvement Fund
<b>Est. Useful Life:</b>	15-20 years	<b>Basis of Project Costs:</b>	Engineer, Architect, Etc.

### Project Description:

Resurfacing of asphalt roadways throughout the community to prolong their useful life. Roadways are selected for resurfacing by the Village Engineer, based on their condition.

### Project Justification:

Resurfacing roadways is a maintenance process that prolongs the useful life of the street. Best engineering practices recommend resurfacing asphalt roadways every 15 to 20 years in northern climates. Degradation of the roadway's surface can allow for water infiltration which can eventually damage the base of the roadway, requiring complete reconstruction.

### Expenditures:

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 3,841,000	\$ 4,476,000	\$ 3,663,000	\$ 7,328,000	\$ 6,666,000
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 3,841,000</b>	<b>\$ 4,476,000</b>	<b>\$ 3,663,000</b>	<b>\$ 7,328,000</b>	<b>\$ 6,666,000</b>

### Discussion of Costs and Implementation:

This year, a combination of Motor Fuel Tax (MFT) and Transportation Improvement Fund monies are budgeted to fund the roadway resurfacing program. \$1,991,000 of the estimated costs will be funded by MFT funds while the remaining \$1,850,000 is funded by the Transportation Improvement Fund.

### Impact on Operating Costs:

Repaving of streets significantly decreases patching and/or pothole filling for several years.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Street Light Replacement Program**  
**Project Location: Touhy Avenue from Hamlin to McCormick**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Economic & Community Development	<b>Fund Source:</b> Motor Fuel Tax Fund
<b>Est. Useful Life:</b> 30 years	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

Installation of street lighting on Touhy Avenue between Hamlin Avenue and McCormick Boulevard. This project requires coordination with the Village of Skokie as the north side of the street is within its corporate limits.

**Project Justification:**

The project will provide light for pedestrians and motorists along streets that are not currently lit.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ -	\$ -	\$ 130,000	\$ 935,000	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 130,000</b>	<b>\$ 935,000</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Estimated project costs are based on engineer estimates following several years of completed lighting projects. Project design is planned for CY 27 and construction is planned for CY 28.

**Impact on Operating Costs:**

Installation of new streetlights will require staff to perform periodic maintenance; however, LED fixtures are long-lasting so the required maintenance will be minimal.



# **Transportation Improvement Fund**



**Capital Improvement Program  
CY 2025 through CY 2029**

**Project Title: Touhy/Cicero Improvements  
Project Location: Intersection of Touhy and Cicero**



<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Economic & Community Development	<b>Fund Source:</b> Transportation Improvement Fund
<b>Est. Useful Life:</b> 20 years	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

Reconfiguration of the Touhy/Cicero intersection to create a dedicated right turn lane for traffic wishing to turn eastbound on Touhy Avenue from northbound Cicero Avenue. The Touhy/Cicero intersection is controlled by the Illinois Department of Transportation (IDOT) and cost-sharing will be explored with the State of Illinois to minimize local costs.

**Project Justification:**

Improvements to the Touhy/Cicero intersection will reduce traffic congestion at this intersection caused by vehicles seeking to head eastbound on Touhy Avenue following exiting from the I-94 Edens Expressway.

**Expenditures:**

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 650,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ 650,000	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ -</b>				

**Discussion of Costs and Implementation:**

The project cost includes the addition of a dedicated right turn lane and the potential widening of the off-ramp. Federal CMAQ funds have been awarded for this project and will cover 80% of the total cost. The typical local match of 20% is being funded by IDOT.

**Impact on Operating Costs:**

None, maintenance of this intersection is the responsibility of IDOT.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: ADA Transition Plan**  
**Project Location: Various**

<b>Department:</b> Public Works	<b>Type of Project:</b> Planning/Design
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Transportation Improvement Fund
<b>Est. Useful Life:</b> N/A	<b>Basis of Project Costs:</b> Comparable Costs

**Project Description:**

Development of an ADA Transition Plan is taking place in CY 2024 and planned to be completed in CY 2025. The plan will be developed with assistance from a consultant and utilized to identify existing programs, services, facilities, policies, and procedures that require changes, and outlines the steps necessary to ensure compliance with the Americans with Disabilities Act.

**Project Justification:**

This will help increase accessibility for residents and visitors with disabilities. The development of this plan is federally required.

**Expenditures**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 300,000	\$ 657,500	\$ 657,500	\$ 657,500	\$ 657,500
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 300,000</b>	<b>\$ 657,500</b>	<b>\$ 657,500</b>	<b>\$ 657,500</b>	<b>\$ 657,500</b>

**Discussion of Costs and Implementation:**

Funding will come from the Transportation Improvement Fund.

**Impact on Operating Costs:**

Costs may be incurred for operational changes and facility improvements to ensure ADA compliance.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Devon Avenue Bridge Enhancements**  
**Project Location: Devon Avenue Bridge over I-94**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Community Identity	<b>Fund Source:</b> Transportation Improvement Fund
<b>Est. Useful Life:</b> 30-50 years	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

Installation of architectural enhancements to the Devon Avenue bridge over I-94 in conjunction with a planned Illinois Department of Transportation (IDOT) bridge replacement project.

**Project Justification:**

Installation of architectural enhancements will serve to beautify the Devon Avenue bridge and bring recognition to the Village through increased visibility.

**Expenditures**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Engineer's estimate. Project costs will be further developed during the Phase II design. This project will be funded through existing revenue in the Transportation Improvement Fund.

**Impact on Operating Costs:**

The Village will be responsible for ongoing maintenance.



# **Stormwater Management Fund**



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Stormwater Master Plan Projects**  
**Project Location: N/A**

<b>Department:</b> Public Works	<b>Type of Project:</b> Planning/Design
<b>Strategic Priority:</b> Financial Stability	<b>Fund Source:</b> Stormwater Management Fund
<b>Est. Useful Life:</b> N/A	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

A new Stormwater Master Plan was started in CY2024 to identify the next 10 years of stormwater projects to bring the Village's sewer system to a 10-year level of protection. Placeholder costs are shown in the budget and CIP, as specific projects have not yet been identified or designed.

**Project Justification:**

Re-evaluation of the Stormwater Master Plan is necessary to ensure that the proposed projects remain viable, continue to provide the level of protection desired, and have an adequate funding source.

**Expenditures:**

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 500,000</b>				

**Discussion of Costs and Implementation:**

Projects will be funded by the Stormwater Management Fund through a 0.25% home rule sales tax.

**Impact on Operating Costs:**

N/A



## Capital Improvement Program CY 2025 through CY 2029



**Project Title: Permeable Paver Repairs**  
**Project Location: Centennial Park**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Financial Stability	<b>Fund Source:</b> Stormwater Management Fund
<b>Est. Useful Life:</b> N/A	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

### Project Description:

The permeable paver parking lot has experienced settlement along the ribbon curb separating the asphalt and pavers. Settled bricks are restricting positive drainage to the center planted area and creating an uneven surface for walking and winter maintenance. The proposed repairs include removal of approximately 2,500 square feet of brick pavers, installing additional base material with compaction, and replacement of the pavers at the proper elevation.

### Project Justification:

The Village's lease with the Metropolitan Water Reclamation District for the use of Centennial Park outlines maintenance responsibilities of the Village. The paver parking lot has settled, and repairs are necessary to provide an even surface.

### Expenditures

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Discussion of Costs and Implementation:

These costs are generally on an as-needed basis and repairs have not been performed since installation in 2012. The update will be funded by the Stormwater Infrastructure Fund.

### Impact on Operating Costs:

N/A



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Repairs to Slope  
Project Location: Centennial Park**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Financial Stability	<b>Fund Source:</b> Stormwater Management Fund
<b>Est. Useful Life:</b> N/A	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

Three locations along the east side of Centennial Park are experiencing slope erosion, with the worst location just south of the parking lot. Armoring of the slope and protection of the multi-use path are proposed for design and construction in 2025.

**Project Justification:**

The Village lease with the Metropolitan Water Reclamation District for the use of Centennial Park outlines maintenance responsibilities of the Village. The stabilization of the slope is necessary to ensure the multi-use path remains intact, as it is located very close to the top of the slope.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 650,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

These costs are generally on an as-needed basis. Design services will be solicited, and construction services will be competitively bid. The project will be funded by the Stormwater Infrastructure Fund.

**Impact on Operating Costs:**

N/A



# **Devon-Lincoln TIF Fund**



## Capital Improvement Program CY 2025 through CY 2029



**Project Title: Devon Avenue Streetscape**

**Project Location: Devon Avenue, between McCormick Boulevard and Lincoln Avenue**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Economic & Community Development	<b>Fund Source:</b> Devon Lincoln TIF
<b>Est. Useful Life:</b> 15-20 years	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

### Project Description:

The project will consist of landscaped medians, possible lane reductions, enlarged parkways, ornamental lighting, and decorative refuse containers.

### Project Justification:

The project is intended to improve pedestrian and motorist safety, calm traffic, and install streetscape beautification to revitalize the area.

### Expenditures:

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 305,000	\$ 1,808,000	\$ -	\$ -	\$ -
Grant/Donation	\$ 240,000	\$ 723,000	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 65,000</b>	<b>\$ 1,085,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Discussion of Costs and Implementation:

Construction will be paid 70% from STP funding and the remaining 30% local match will be split between the Village and the City of Chicago. The Village paid upfront for Phase I engineering, and Chicago has agreed to reimburse the Village in later phases of the project. Phase II design is planned for completion in CY 2025 and construction is planned to begin in CY 2026.

### Impact on Operating Costs:

The landscaping maintenance contract will need to be expanded to include the new landscape medians.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Parkway Tree Planting and Sidewalk Installation**

**Project Location: Various Locations**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Community Identity	<b>Fund Source:</b> Devon Lincoln TIF
<b>Est. Useful Life:</b> N/A	<b>Basis of Project Costs:</b> Other

**Project Description:**

This project includes planting trees and replacing sidewalk panels in the Devon Lincoln TIF. Funding is split between tree planting and sidewalk replacement.

**Project Justification:**

Improved environment and aesthetics for the Village.

**Expenditures**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 30,000</b>				

**Discussion of Costs and Implementation:**

Costs are determined by joint purchasing through the Suburban Tree Consortium. Tree planting and sidewalk replacement is completed on an annual basis.

**Impact on Operating Costs:**

Ongoing tree maintenance is required.



**Capital Improvement Program  
CY 2025 through CY 2029**

**Project Title: Alley Improvements  
Project Location: Various Locations**



<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Community Identity	<b>Fund Source:</b> Devon Lincoln TIF
<b>Est. Useful Life:</b> N/A	<b>Basis of Project Costs:</b> Other

**Project Description:**

This project plans for alley improvements within the Devon Lincoln TIF. There are eight alleys within the TIF. Alleys will be scheduled for improvement work based on planned adjacent construction to minimize disruption to residential and commercial neighbors.

**Project Justification:**

Improved environment and aesthetics for the Village.

**Expenditures:**

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Costs are based on engineer estimates.

**Impact on Operating Costs:**

Ongoing alley maintenance is required.



# Capital Projects Fund



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Replacement of Computers**  
**Project Location: Multiple Departments**

<b>Department:</b> Village Manager's Office	<b>Type of Project:</b> Vehicle/Equipment Purchase
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b> 4-5 Years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

Routine replacement of laptop and desktop computers that have reached the end of life.

**Project Justification:**

The existing computers have reached their useful end of life and need to be replaced to continue to provide for the needs of staff. The project includes 16 computers to be purchased.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 32,200	\$ 32,200	\$ 32,200	\$ 32,200	\$ 32,200
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 32,200</b>				

**Discussion of Costs and Implementation:**

Expenses related to this project are to be paid from the Capital Projects Fund.

**Impact on Operating Costs:**

The project is anticipated to be completed within budget, however, if costs are high or priorities are adjusted then monies can be saved in terms of reducing the number of computers purchased.



**Capital Improvement Program  
CY 2025 through CY 2029**

**Project Title: Network Switch Replacement  
Project Location: Village Hall / Police Department**

<b>Department:</b> Village Manager's Office	<b>Type of Project:</b> Vehicle/Equipment Purchase
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b> 10 years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

Multi-year program to replace the Village’s network switches, which are the conduits that connect Village devices to the internet and servers.

**Project Justification:**

The typical life cycle for a network switch is 10 years and the Village has nine switches that are going to be in excess of 10 years. Switches are needed to ensure any device that is connected to the Village’s Internet and servers.

**Expenditures**

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

The cost for this replacement is derived from a quote from the Village’s IT Services provider.

**Impact on Operating Costs:**

The replacement of the network switches will allow for staff to continue to operate normally.



**Capital Improvement Program  
CY 2025 through CY 2029**

**Project Title: Police Public Safety Cameras (ALPR)**  
**Project Location: Eight Locations for ALPR & Pratt & McCormick Pedestrian Bridge**

<b>Department:</b> Police	<b>Type of Project:</b> Vehicle/Equipment Purchase
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b> 10 Years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

Public Safety automated license plate reader (ALPR) cameras and a surveillance camera for the planned installation of the pedestrian bridge at Pratt Avenue and McCormick when completed.

**Project Justification:**

With auto theft in the Chicagoland area at an all-time high and most crime being committed with stolen cars or stolen registrations, ALPR technology gives alerts to officers in the field when a vehicle that is stolen, or even flagged for committing previous crimes, drives past an ALPR device. This alerts officers to the trigger and police can deploy resources to prevent and interrupt a crime in progress within the Village. ALPR technology is currently being used in Chicago, Evanston, Skokie, Niles, Morton Grove, Wilmette and now in Lincolnwood. ALPR has been successful in preventing and investigating offenses committed with the use of an automobile.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 28,950	\$ 51,500	\$ 26,500	\$ 26,500	\$ 26,500
Grant/Donation	\$ 20,000	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 8,950</b>	<b>\$ 51,500</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>

**Discussion of Costs and Implementation:**

Costs are estimated at \$3,000 per camera and installation costs of \$1,300 for the two expansion cameras in CY2025. The cameras are powered by solar technology and strategically placed to

capture vehicles entering the municipality. Initial program implementation of two cameras each fiscal year over a three-year period is planned. A surveillance camera for placement at the pedestrian bridge has an estimated cost of \$25,000 plus maintenance costs each subsequent budget year at \$2,500, this will begin in CY2026.

**Impact on Operating Costs:**

Operating costs will be budgeted with increments each year to expand the program. A consideration for utilizing asset forfeiture funds to supplement the program should be considered. Grant funding from the Attorney General’s Office was applied for and is pending for CY25. CY2024 received grant funding in the amount of \$12,000.



**Capital  
Improvement Program  
CY 2025 through CY 2029**



**Project Title: Police Body-Worn Cameras**

**Project Location: N/A**

<b>Department:</b> Police	<b>Type of Project:</b> Vehicle/Equipment Purchase
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b> 5 Years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

The police body-worn camera program was approved under a five-year contract with Axon Enterprises. The program requires all police officers performing law enforcement-related duties to have a body camera recording the interaction with the public at all times with some exceptions. This BWC program has now become the accepted standard in law enforcement.

**Project Justification:**

Legal mandate and best practice in law enforcement.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 49,000	\$ 49,000	\$ 49,000	\$ 60,000	\$ 60,000
Grant/Donation	\$ 10,000	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 39,000</b>	<b>\$ 49,000</b>	<b>\$ 49,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>

**Discussion of Costs and Implementation:**

The Village entered into a five-year agreement with Axon Enterprises for a body-worn camera program and an in-car camera program listed on a separate CIP worksheet summary. Both projects received US DOJ Grant awards. The Body Worn Camera Project was awarded up to \$63,000 in matching funds and the in-car camera project was awarded up to \$26,256 for reimbursement of costs.

**Impact on Operating Costs:**

Operating costs are annual payments over a 5-year contract.

**PROJECT IS COMPLETE WITH ANNUAL CONTRACT COSTS ONLY**



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Police In-Car Cameras**  
**Project Location: N/A**

<b>Department:</b> Police	<b>Type of Project:</b> Vehicle/Equipment Purchase
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b> 5 Years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

The police in-car camera program was approved under contract with Axon Enterprises in conjunction with the police body camera project which is operational in January 2023. Cameras were installed in September 2023.

**Project Justification:**

The Axon Car camera system operates an integrated system with the police body cameras. The existing police in-car camera systems is beyond its life expectancy and the purchased expended warranty has expired. Support for the existing system is non-existent unless updated cameras are purchased. Changing vendors to be compatible with the body worn camera system is the best solution.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 30,000
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 30,000</b>

**Discussion of Costs and Implementation:**

The (5) combined contract for police body-worn cameras and the integrated in-car camera system will be installed in September 2023 in SY23. A U.S. DOJ grant was awarded to the police department covering a matching cost of up to \$26,000 that was paid to the Village in SY23. The duration of the contract expires in CY28 and new grant applications will be reviewed with ILETSB and the USDOJ.

**Impact on Operating Costs:**

Costs are billed annually and are all inclusive of the maintenance, storage and equipment. This also includes redaction software for the video obtained. The grant award was paid in SY23.

**PROJECT IS COMPLETE WITH ANNUAL CONTRACT COSTS ONLY**



## Capital Improvement Program CY 2025 through CY 2029



**Project Title: Police Vehicle Replacements**

**Project Location: Police Department**

<b>Department:</b> Police	<b>Type of Project:</b> Vehicle/Equipment Purchase
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b> 4 to 6 Years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

### Project Description:

Replacement of three Police Vehicles with ordering for model year 2025 beginning in August of 2024 and closing in November. Approval for purchase within the CY2025 budget required Board approval before the CY2025 budget process.

### Project Justification:

Replacement of aging vehicles for police operations and critical response for public safety.

### Expenditures

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 174,000	\$ 174,000	\$ 128,000	\$ 192,000	\$ 192,000
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 174,000</b>	<b>\$ 174,000</b>	<b>\$ 128,000</b>	<b>\$ 192,000</b>	<b>\$ 192,000</b>

### Discussion of Costs and Implementation:

CY 2025

- Squad 211 - \$58,000
- Squad 215 - \$58,000
- Squad 218 - \$58,000

### Impact on Operating Costs:

CY2025 Police vehicles will be paid for through the Capital Projects Fund.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Medical Equipment Replacement  
Project Location: Fire Station #15**

<b>Department:</b> Fire	<b>Type of Project:</b> Vehicle/Equipment Purchase
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b> 5-years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

Zoll One Cardiac Monitor / Automatic External Defibrillator Lease Program, 2nd Year of a 10-Year Lease Agreement.

**Project Justification:**

Ongoing lease program that replaced aging cardiac defibrillators and automatic external defibrillators.

**Expenditures:**

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 48,379	\$ 48,379	\$ 48,379	\$ 48,379	\$ 48,379
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 48,379</b>				

**Discussion of Costs and Implementation:**

This is the 2nd year of the approved 10-year lease agreement with a fixed annual cost funded out of the General Fund, inclusive of a complete secondary replacement of all initial equipment in 2028.

**Impact on Operating Costs:**

This lease program is all inclusive of routine preventative maintenance, service, damage, replacement, accessories, and annual batteries.

**PROJECT IS COMPLETE WITH ANNUAL CONTRACT COSTS ONLY**



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Fire Gear Replacements  
Project Location: Fire Station #15**

<b>Department:</b> Fire	<b>Type of Project:</b> Vehicle/Equipment Purchase
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b> 10-years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

Ongoing programmed replacement of existing fire gear necessary to bring the department into compliance.

**Project Justification:**

In the interest of safety and cancer prevention, a second full set of fire gear is nationally recognized as a best practice, and NFPA sanctioned in the industry, providing a full set of fire gear when the users gear has either become exposed, wet or in need of immediate repairs.

**Expenditures**

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 29,700	\$ 29,700	\$ 29,700	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 29,700</b>	<b>\$ 29,700</b>	<b>\$ 29,700</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

The clothing is available from several manufacturers at a cost of \$3,300 per set for a total of nine sets at a cost of \$29,700, to be funded through the capital projects fund.

**Impact on Operating Costs:**

Purchase and overall cost will require the establishment of department specifications and formal bidding. Fire gear has a useful life of only 10-years.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Fire Ambulance A7  
Project Location: Fire Department**

<b>Department:</b> Fire	<b>Type of Project:</b> Vehicle/Equipment Purchase
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b> 9-years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

Replacement of Ambulance A7.

**Project Justification:**

Replacement of aging vehicles per best practices to ensure a properly maintained fleet.

**Expenditures**

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 442,978	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ 322,590	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 120,388</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Ambulance A7 is scheduled for replacement in early CY2025 in the amount of \$442,978. As a result of extended production and estimated delivery of 24-months, pre-ordering was necessary in SY 2023. Ambulance A7 will be funded through the remaining ARPA Funds in the amount of \$322,590 and the remaining \$120,388 will be funded through the General Fund.

**Impact on Operating Costs:**

Replacement of Ambulance A7 will reduce the maintenance cost and downtime of the vehicle as it has exceeded the end of its useful life.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Fire Explorer Unit #1510**  
**Project Location: Fire Department**

<b>Department:</b> Fire	<b>Type of Project:</b> Vehicle/Equipment Purchase
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b> 10-years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

Replacement of Ford Explorer Unit #1510.

**Project Justification:**

Replacement of aging vehicles per best practices to ensure a properly maintained fleet.

**Expenditures**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 70,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Fire Department’s Ford Explorer Unit #1510 is a 2015 with 155,000 miles passed down from police, which has significant wear, tear and body damage, and is scheduled for replacement in CY 2025 in the amount of \$70,000, which includes complete outfitting. The Ford Explorer Unit #1510 will be funded through the Capital Projects Fund.

**Impact on Operating Costs:**

Replacement of Ford Explorer Unit #1510 will reduce the maintenance cost and potential future downtime of the vehicle as it has well exceeded the end of its useful life.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Fire Explorer Unit #1511**  
**Project Location: Fire Department**

<b>Department:</b> Fire	<b>Type of Project:</b> Vehicle/Equipment Purchase
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b> 10-years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

Replacement of Ford Explorer Unit #1511.

**Project Justification:**

Replacement of aging vehicles per best practices to ensure a properly maintained fleet.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 57,500	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 57,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Fire Department’s Ford Explorer Unit #1511 is a 2014 with 136,000 miles passed down from police, which has significant wear, tear and body damage, and is scheduled for replacement in CY 2025 in the amount of \$57,500, which includes complete outfitting. The Ford Explorer Unit #1511 will be funded through the Capital Projects Fund.

**Impact on Operating Costs:**

Replacement of Ford Explorer Unit #1511 will reduce the maintenance cost and potential future downtime of the vehicle as it is nearing the end of its useful life.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Proesel Park Renovations – Phase 1**  
**Project Location: Proesel Park**

<b>Department:</b> Parks and Recreation	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b>	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

**Project Description:**

The project will include total renovation of the tennis courts, basketball courts, sand volleyball courts, inline hockey court and resurfacing of the looped pedestrian path and is part of an OSLAD funded project.

**Project Justification:**

Proesel Park is the most heavily utilized park in Lincolnwood. The park has not had any upkeep or renovations in more than 20 years, except for a new playground (which will remain) in 2018 and some shelter repairs in 2016. The courts are showing signs of significant wear, cracks in the courts and drainage issues in the sand volleyball court.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 110,000	\$ 1,300,000	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ 600,000	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 110,000</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Renovations on all courts need to be completed to create safer playing surfaces.

**Impact on Operating Costs:**

Proesel Park is the community hub for Parks and Recreation and contributes heavily to the quality of life of all residents and park users. There is a small amount of revenue generated on court reservations and tennis/pickleball programs.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Accessible Playground**

**Project Location: Proesel Park**

<b>Department:</b> Parks and Recreation	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b>	<b>Basis of Project Costs:</b> Other

**Project Description:**

This project will include the construction of an accessible playground in Proesel Park.

**Project Justification:**

Barry and Taffy Berger have committed to donating \$100,000 a year for 10 years. The top priority for park improvements was to install an accessible playground in the park system. The playground is also being included in the OSLAD grant application, but if the grant is not awarded the playground will still need to be constructed in 2025. The playground provides a space where children of all abilities can play together.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 260,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ 100,000	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 160,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

The playground will be partially funded by a donation from Barry and Taffy Berger. It could also potentially be funded by an OSLAD grant if awarded.

**Impact on Operating Costs:**

Playgrounds are a community amenity, and no revenue is generated.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Park Renovation and Dog Park**  
**Project Location: Goebelt Park**

<b>Department:</b> Parks and Recreation	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b>	<b>Basis of Project Costs:</b>

**Project Description:**

This project will include designing, engineering, and removing the basketball court and playground area; constructing and installing a new playground at the north end of the park with pour-in-place surfacing for more accessible play; and installing a small dog park with several amenities at the south end of the park.

**Project Justification:**

The purpose of the renovation is to ensure the playground is safe, up to ADA standards, and continues to provide play value to the community. The community has also shown a significant desire for a dog park.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 650,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Goebelt Park is one of the oldest playgrounds and needs to be replaced. The dog park is much desired community amenity that will provide a safe space for dogs to be off-leash.

**Impact on Operating Costs:**

Some revenue will be generated from the dog park.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Proesel Park Ball Field Renovation**

**Project Location: Proesel Park**

<b>Department:</b> Parks and Recreation	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b>	<b>Basis of Project Costs:</b>

**Project Description:**

This will include the renovation of one baseball field in Proesel Park. The field will be renovated, and the surface will be replaced with a mid-lo field mix to match the renovation of Field 2 that was done in 2024.

**Project Justification:**

The field is in poor condition and lack proper field mix and drainage. The renovation of the field will provide safer field conditions and allow for less time for fields to dry following rain.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 15,000	\$ 30,000	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 15,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

The field is in poor condition and take significant time and supplies to dry out after rain. Funding will come from the capital projects fund and costs are based on quote by contractor.

**Impact on Operating Costs:**

Revenue is generated from field rentals and Lincolnwood Baseball.



## Capital Improvement Program CY 2025 through CY 2029



**Project Title: Replace Drives**  
**Project Location: Aquatic Center**

<b>Department:</b> Parks and Recreation	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b>	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

### Project Description:

This project includes replacing three of the six drives in the mechanical room at the pool.

### Project Justification:

The drives determine the speed in which the pump operates on each of the pools. This impacts the amount of and how fast chlorine is fed into the pool to maintain balanced chemicals. The drives are more than 20 years old and are not working properly, which is impacting the chemical levels in the pool. This has resulted in required shutdowns of the activity and competition pools frequently to either lower or raise chlorine to proper levels.

### Expenditures

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### Discussion of Costs and Implementation:

Chlorine must remain at a level between 1 and 4 to be considered safe to the public in Illinois. The drives are not operating properly and require constant maintenance. Funds will come from the General Fund.

### Impact on Operating Costs:

The pool is a community amenity that produces revenue from pass sales, programs, swim team, and rentals.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Sidewalk Improvements**  
**Project Location: Various Locations**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Construction
<b>Strategic Priority:</b> Economic & Community Development	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b> 10-15 years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

The Village annually replaces sidewalks up to the budgeted amount throughout the entire Village. The sidewalks replaced are based on sidewalks identified throughout the year as hazardous or complaints.

**Project Justification:**

Improved safety on sidewalks and routine network maintenance.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 60,000</b>				

**Discussion of Costs and Implementation:**

Costs are based on past contract estimates. This is a routine, annual program.

**Impact on Operating Costs:**

Ongoing maintenance is required.



**Capital Improvement Program  
CY 2025 through CY 2029**



**Project Title: Replacement Crosswind Sweeper #1**  
**Project Location: Public Works**

<b>Department:</b> Public Works	<b>Type of Project:</b> Vehicle/Equipment Purchase
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Capital Projects Fund
<b>Est. Useful Life:</b> 10 years	<b>Basis of Project Costs:</b> Contractor/Vendor Estimate

**Project Description:**

Sweeper #1 is a 2007 Elgin Crosswind Street Sweeper. It has 35,349 miles and 7,497 engine hours. This type of vehicle is recommended by the American Public Works Association (APWA) to be replaced every ten years. Sweeper #1 has passed its useful life.

**Project Justification:**

The primary issue with this equipment is discontinued parts, dual engine maintenance and repair, along with heavy corrosion. Due to the deteriorating condition of the vehicle, its age, and continued maintenance costs, staff is recommending budgeting \$375,000 in the Capital Projects Fund for its replacement.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 375,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 375,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

Vehicle to be funded through the Capital Projects Fund.

**Impact on Operating Costs:**

\$375,000 from the Capital Projects Fund.



## Facilities Fund



## Capital Improvement Program CY 2025 through CY 2029

**Project Title: Improvements from Facility Assessment**

**Project Location: Varies**

<b>Department:</b> Public Works	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Facilities Fund
<b>Est. Useful Life:</b> Varies	<b>Basis of Project Costs:</b> Engineer, Architect, Etc.

### Project Description:

The Village owns and operates six facilities (Village Hall, Police/Fire Station, Public Works Facility, Community Center, Aquatic Center, and Pump House) that require ongoing maintenance. In 2024 the Village's contractor, FGMA, completed a Facilities Assessment for five of these facilities; the Aquatic Center is addressed in a separate assessment. The assessed facilities were constructed in 1990 or earlier.

### Project Justification:

The projects identified for completion in CY25 are categorized as Tier 1A, which have life safety and security implications. These projects include:

- Village Hall exit path signage, entrance areas, fire detection and alarms, and exit signs/lighting.
- Police Department exit path signage, fire-rated active alarm door hardware, fire-rated non-compliant passive door hardware, entrance areas, fire detection and alarms, exit signs/lighting, basement water damage, and detention doors.
- Fire Department exit path signage, fire-rated active alarm door hardware, fire-rated non-compliant passive door hardware, smoke & fire detection, exit signs/lighting, and fire alarms.
- Community Center exit path signage, smoke & fire detection, exit signs/lighting, 2nd floor fire rating deficiencies, and basement water damage.
- Public Works exit path signage, smoke & fire detection, exit signs/lighting and mezzanine fire rating deficiencies.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 1,100,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 1,100,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>

**Discussion of Costs and Implementation:**

Funding for projects at the Village Hall, Community Center, and Police/Fire Department is anticipated to come from the Facilities Fund, while funding for projects at Public Works will be divided between Facilities Fund and the Water and Sewer Fund.

**Impact on Operating Costs:**

Following the strategic approach outlined in the facility plan will lower the amount of emergency repairs that would be substantially more than a scheduled repair.



**Capital Improvement Program  
CY 2025 through CY 2029**

**Project Title: Aquatic Center Feasibility Study**

**Project Location: Aquatic Center**

<b>Department:</b> Parks and Recreation	<b>Type of Project:</b> Planning/Design
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Facilities Fund
<b>Est. Useful Life:</b>	<b>Basis of Project Costs:</b> Other

**Project Description:**

This project will include a feasibility study to renovate or rebuild the aquatic center.

**Project Justification**

The pool mechanical systems have reached the end of their useful life and require constant maintenance to keep the pool operational. The feasibility study will evaluate program needs and requirements, preliminary alternative concept designs, probable budgets, and pro forma including operational budgets and cost recovery models.

**Expenditures**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 31,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 31,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

The cost estimate is based on awarded RFP.

**Impact on Operating Costs:**

The pool generates revenue from pool passes, daily admissions, programs and rental fees.



**Capital Improvement Program  
CY 2025 through CY 2029**

**Project Title: Recreation Center Feasibility Study**  
**Project Location: Community Center**

<b>Department:</b> Parks and Recreation	<b>Type of Project:</b> Planning/Design
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Facilities Fund
<b>Est. Useful Life:</b>	<b>Basis of Project Costs:</b> Other

**Project Description:**

This project will include a feasibility study to evaluate a potential new Recreation Center.

**Project Justification**

As noted in both the Village-wide Facility Analysis and the Parks and Recreation Master Plan, the Community Center is in disrepair. A new facility needs to be built to house recreation staff and indoor recreation programming. The feasibility study will evaluate program needs, square footage requirements, potential sites, preliminary concept design, probable budget, and pro forma including operational budget and cost recovery models.

**Expenditures:**

	CY 2025	CY 2026	CY 2027	CY 2028	CY 2029
Cost to Village	\$ 47,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 47,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

The cost estimate is based on the awarded RFP.

**Impact on Operating Costs:**

A new recreation center will produce revenue from program fees and facility rentals.



**Capital Improvement Program  
CY 2025 through CY 2029**

**Project Title: Window Replacement  
Project Location: Community Center**

<b>Department:</b> Parks and Recreation	<b>Type of Project:</b> Facility Repair
<b>Strategic Priority:</b> Customer Service	<b>Fund Source:</b> Facilities Fund
<b>Est. Useful Life:</b>	<b>Basis of Project Costs:</b>

**Project Description:**

This project replaces the windows in the Community Center program space.

**Project Justification:**

The windows are phase two of the Community Center program space remodel, which is rented to private parties and produces revenue. In CY24 the floors were refinished, and the room was painted.

**Expenditures:**

	<b>CY 2025</b>	<b>CY 2026</b>	<b>CY 2027</b>	<b>CY 2028</b>	<b>CY 2029</b>
Cost to Village	\$ 52,000	\$ -	\$ -	\$ -	\$ -
Grant/Donation	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Net Cost to Village</b>	<b>\$ 52,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Discussion of Costs and Implementation:**

This will be budgeted in the Facilities Fund.

**Impact on Operating Costs:**

The community center produces revenue from programs, events, rentals, and camps.



## **Glossary of Terms**

# Glossary of Terms



**ACCOUNT** – A term used to identify an individual asset, liability, expenditure, revenue, or fund balance.

**ACCOUNTING SYSTEM** – The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operation of a government or any of its funds, fund types, balanced account groups or organization components.

**ACCRUAL BASIS OF ACCOUNTING** – A basis of accounting where revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the periods incurred, if measurable.

**ACTIVITY** – The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the government is responsible.

**APPROPRIATION** – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in an amount and as to the time when it may be expended.

**APPROPRIATIONS ORDINANCE** – The official enactment by the governing board to legally authorize the government administration to obligate and expend resources.

**ADOPTED** – Abbreviation for “Approved/Adopted by Board of Trustees” found throughout the Budget book. Column of numbers represent the final funding levels adopted by the Board of Trustees at the conclusion of all budget deliberations. Those amounts filed with the County clerk in the annual appropriation/budget ordinance.

**ASSESSED VALUATION** – A valuation set upon real estate or other property by a government as a basis for levying taxes.

**ASSETS** – Property owned by a government which has a monetary value.

**AVAILABLE FUND BALANCE** – In a governmental fund, the balance of the net financial resources that are proposed or approved for appropriation in the upcoming fiscal year.

**BOND** – A written promise, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable semi-annually.

**BONDED DEBT** – That portion of indebtedness represented by outstanding bonds.

**BUDGET** – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**BUDGET MESSAGE** – A general discussion on the proposed budget as presented in writing by the Village Administrator to the legislative body.

**BUDGET REVIEW PROCESS** – A description of the review process of the entire budget (including the Expanded Budget and five year capital Improvement Budget) by the Board of Trustees. Through a series of budget workshops, the Board of Trustees reviews the budget with the Village Administrator and appropriate Department Directors. Changes and adjustments made by the Board to line item accounts during the budget review process are entered in the “approved” column.

**BUDGETARY CONTROL** – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**CALENDAR YEAR (CY)** – A twelve (12) month period to which the annual operating budget applies at the end of which a government determines its financial position and the results of its operations. The Village has switched from an April 30th Fiscal Year End to a December 31st Calendar Year End Budget Cycle beginning with Calendar Year 2024.

**CAPITAL ASSETS** – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**CAPTIAL IMPROVEMENTS** – Refers to any major project requiring the expenditure of public funds (over and above operating funds) for the construction, reconstruction or replacement of physical assets in the community. For purposes of financial reporting, the Village utilizes a capitalization threshold of \$10,000 for infrastructure and \$5,000 for other assets.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** – A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

**FISCAL PERIOD** – Any period at the end of which a government determines its financial position and the results of its operations.

**FISCAL YEAR (FY)** – A twelve (12) month period to which the annual operating budget applies at the end of which a government determines its financial position and the results of its operations.

**FIXED ASSET** – Assets of a long term nature which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FUND** – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations (e.g. Motor Fuel Tax Fund, Water/Sewer Fund, etc.).

**FUND BALANCE** – The difference between fund assets and fund liability in a governmental or trust fund.

**FUND EQUITY** – An equity account reflecting the unreserved accumulated earnings of the Enterprise Funds.

**GENERAL FUND** – The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATIONS BONDS** – Bonds for the payment of which the full faith and credit of the issuing government are pledged.

**GENERAL REVENUE** – The revenues of a government other than those derived from the retained earnings in an Enterprise Fund. If a portion of the net income in an Enterprise Fund is contributed to another non-Enterprise Fund, such as the Corporate Fund, the amounts transferred constitute general revenue of the government.

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (IEPA)** - State regulatory agency that provides for the protection of the environment.

**INTERFUND TRANSFERS** – Amounts transferred from one fund to another.

**INTERGOVERNMENTAL REVENUE** – Revenue received for another government, such as the State of Illinois or other political subdivisions, for a specified purpose.

**INVESTMENTS** – Cash held in interest bearing accounts, securities, and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

**INTERGOVERNMENTAL RISK MANAGEMENT AGENCY (IRMA)** - A consortium of seventy six (76) municipalities and special taxing districts in the Chicago metropolitan area organized pursuant to an intergovernmental agreement to provide risk management services and self-insurance for general liability, workers compensation, property and casualty, theft, etc. to its members.

**LEVY – (verb)** To impose taxes, special assessments, or special charges for the support of governmental activities. **(noun)** The total amount of taxes, special assessments, or service charges imposed by a government.

**LONG TERM DEBT** – Debt with a maturity of more than one year after the date of issuance.

**MOTOR FUEL TAX (MFT)** – Revenue allocated by the state to municipalities for funding street improvements.

**MODIFIED BASIS of ACCOUNTING** – A basis of accounting where revenues are recognized in the accounting period they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

**NET INCOME** – Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers – in over operating expenses, non-operating expenses, and operating transfers – out.

**OBJECT** – As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, contractual services, commodities, capital outlay and other expenditure classifications.

**OBJECTIVE** – Specific tasks to be accomplished in order to meet goals.

**OPERATING BUDGET** – The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, services, etc.

**OPERATING EXPENSES** – Proprietary fund expenses which are directly related to the fund’s primary service activities.

**OPERATING INCOME** – The excess of proprietary fund operating revenues over operating expenses.

**PENSION TRUST FUND** – A trust fund used to account for public employee retirement systems. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds, but with an important expanded emphasis on required fund balance reserves.

**PERSONNEL SERVICES** – Items of expenditures in the operating budget for salaries and wages paid for services performed by Village employees.

**RESERVED FUND BALANCE OR EQUITY** – An account used to indicate that a portion of fund balance or equity is legally restricted and not available for appropriation.

**RESOURCES** – Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

**REVENUES** – Increases in governmental fund type, net current assets and residual equity transfers.

**SOURCE OF REVENUE** – Revenues classified according to their source or point of origin.

**SPECIAL REVENUE FUND** – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

**TAX LEVY** – The total amount to be raised by general property taxes for operating and debt service purposes specified in the Tax Levy Ordinance.

**TAX LEVY ORDINANCE** – An ordinance by means of which taxes are levied.

**TAX RATE LIMIT** – The maximum rate at which a government may levy a tax. Overall tax rate limits usually restrict levies for all purposes of all governments, state and local having jurisdiction in a given area.

**TAXES** – Compulsory charges levied by a government for the purpose of financing services performed for the common public benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

**TAX INCREMENT FINANCING (TIF)** - The act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real estate located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.

**TRUST FUNDS** – Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

**USER CHARGES OR FEES** – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

# Glossary of Terms



**ACCOUNT** – A term used to identify an individual asset, liability, expenditure, revenue, or fund balance.

**ACCOUNTING SYSTEM** – The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operation of a government or any of its funds, fund types, balanced account groups or organization components.

**ACCRUAL BASIS OF ACCOUNTING** – A basis of accounting where revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the periods incurred, if measurable.

**ACTIVITY** – The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the government is responsible.

**APPROPRIATION** – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in an amount and as to the time when it may be expended.

**APPROPRIATIONS ORDINANCE** – The official enactment by the governing board to legally authorize the government administration to obligate and expend resources.

**ADOPTED** – Abbreviation for “Approved/Adopted by Board of Trustees” found throughout the Budget book. Column of numbers represent the final funding levels adopted by the Board of Trustees at the conclusion of all budget deliberations. Those amounts filed with the County clerk in the annual appropriation/budget ordinance.

**ASSESSED VALUATION** – A valuation set upon real estate or other property by a government as a basis for levying taxes.

**ASSETS** – Property owned by a government which has a monetary value.

**AVAILABLE FUND BALANCE** – In a governmental fund, the balance of the net financial resources that are proposed or approved for appropriation in the upcoming fiscal year.

**BOND** – A written promise, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable semi-annually.

**BONDED DEBT** – That portion of indebtedness represented by outstanding bonds.

**BUDGET** – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**BUDGET MESSAGE** – A general discussion on the proposed budget as presented in writing by the Village Administrator to the legislative body.

**BUDGET REVIEW PROCESS** – A description of the review process of the entire budget (including the Expanded Budget and five year capital Improvement Budget) by the Board of Trustees. Through a series of budget workshops, the Board of Trustees reviews the budget with the Village Administrator and appropriate Department Directors. Changes and adjustments made by the Board to line item accounts during the budget review process are entered in the “approved” column.

**BUDGETARY CONTROL** – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**CAPITAL ASSETS** – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**CAPTIAL IMPROVEMENTS** – Refers to any major project requiring the expenditure of public funds (over and above operating funds) for the construction, reconstruction or replacement of physical assets in the community. For purposes of financial reporting, the Village utilizes a capitalization threshold of \$10,000 for infrastructure and \$5,000 for other assets.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** – A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

**FISCAL PERIOD** – Any period at the end of which a government determines its financial position and the results of its operations.

**FISCAL YEAR (FY)** – A twelve (12) month period to which the annual operating budget applies at the end of which a government determines its financial position and the results of its operations.

**FIXED ASSET** – Assets of a long term nature which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**FUND** – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance wit special regulations, restrictions, or limitations (e.g. Motor Fuel Tax Fund, Water/Sewer Fund, etc.).

**FUND BALANCE** – The difference between fund assets and fund liability in a governmental or trust fund.

**FUND EQUITY** – An equity account reflecting the unreserved accumulated earnings of the Enterprise Funds.

**GENERAL FUND** – The fund used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATIONS BONDS** – Bonds for the payment of which the full faith and credit of the issuing government are pledged.

**GENERAL REVENUE** – The revenues of a government other than those derived from the retained earnings in an Enterprise Fund. If a portion of the net income in an Enterprise Fund is contributed to another non-Enterprise Fund, such as the Corporate Fund, the amounts transferred constitute general revenue of the government.

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (IEPA)** - State regulatory agency that provides for the protection of the environment.

**INTERFUND TRANSFERS** – Amounts transferred from one fund to another.

**INTERGOVERNMENTAL REVENUE** – Revenue received for another government, such as the State of Illinois or other political subdivisions, for a specified purpose.

**INVESTMENTS** – Cash held in interest bearing accounts, securities, and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

**INTERGOVERNMENTAL RISK MANAGEMENT AGENCY (IRMA)** - A consortium of seventy six (76) municipalities and special taxing districts in the Chicago metropolitan area organized pursuant to an intergovernmental agreement to provide risk management services and self-insurance for general liability, workers compensation, property and casualty, theft, etc. to its members.

**LEVY – (verb)** To impose taxes, special assessments, or special charges for the support of governmental activities. **(noun)** The total amount of taxes, special assessments, or service charges imposed by a government.

**LONG TERM DEBT** – Debt with a maturity of more than one year after the date of issuance.

**MOTOR FUEL TAX (MFT)** – Revenue allocated by the state to municipalities for funding street improvements.

**MODIFIED BASIS of ACCOUNTING** – A basis of accounting where revenues are recognized in the accounting period they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

**NET INCOME** – Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers – in over operating expenses, non-operating expenses, and operating transfers – out.

**OBJECT** – As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, contractual services, commodities, capital outlay and other expenditure classifications.

**OBJECTIVE** – Specific tasks to be accomplished in order to meet goals.

**OPERATING BUDGET** – The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, services, etc.

**OPERATING EXPENSES** – Proprietary fund expenses which are directly related to the fund’s primary service activities.

**OPERATING INCOME** – The excess of proprietary fund operating revenues over operating expenses.

**PENSION TRUST FUND** – A trust fund used to account for public employee retirement systems. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds, but with an important expanded emphasis on required fund balance reserves.

**PERSONNEL SERVICES** – Items of expenditures in the operating budget for salaries and wages paid for services performed by Village employees.

**RESERVED FUND BALANCE OR EQUITY** – An account used to indicate that a portion of fund balance or equity is legally restricted and not available for appropriation.

**RESOURCES** – Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

**REVENUES** – Increases in governmental fund type, net current assets and residual equity transfers.

**SOURCE OF REVENUE** – Revenues classified according to their source or point of origin.

**SPECIAL REVENUE FUND** – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

**TAX LEVY** – The total amount to be raised by general property taxes for operating and debt service purposes specified in the Tax Levy Ordinance.

**TAX LEVY ORDINANCE** – An ordinance by means of which taxes are levied.

**TAX RATE LIMIT** – The maximum rate at which a government may levy a tax. Overall tax rate limits usually restrict levies for all purposes of all governments, state and local having jurisdiction in a given area.

**TAXES** – Compulsory charges levied by a government for the purpose of financing services performed for the common public benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

**TAX INCREMENT FINANCING (TIF)** - The act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real estate located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.

**TRUST FUNDS** – Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

**USER CHARGES OR FEES** – The payment of a fee for direct receipt of a public service by the party benefiting from the service.