



# Village of Lincolnwood Fiscal Year 2022 Annual Budget May 1, 2021 - April 30, 2022



Lincolnwood is committed to



*Safety*



*Development*



*Service*



*Infrastructure*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Lincolnwood**

**Illinois**

For the Fiscal Year Beginning

**May 1, 2020**

*Christopher P. Morill*

Executive Director



# TABLE OF CONTENTS

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<b>INTRODUCTORY SECTION .....</b>	<b>5</b>
TRANSMITTAL LETTER .....	6
COMMUNITY GUIDE .....	12
<i>History</i> .....	14
<i>Board of Trustees</i> .....	15
<i>Executive Staff</i> .....	16
<i>Organizational Chart</i> .....	17
<i>Boards and Commissions</i> .....	18
<b>BUDGET OVERVIEW .....</b>	<b>20</b>
FINANCIAL POLICIES .....	23
BUDGET STRUCTURE AND PROCESS .....	28
BUDGET SUMMARY .....	32
MAJOR REVENUE OVERVIEW .....	34
EXPENDITURE ANALYSIS AND OVERVIEW .....	42
<b>PERSONNEL SUMMARY .....</b>	<b>45</b>
<b>GOALS AND PRIORITIES .....</b>	<b>49</b>
<b>DEPARTMENT EXPENDITURES .....</b>	<b>64</b>
GENERAL FUND .....	65
<i>Village President and Board of Trustees</i> .....	66
<i>Village Clerk</i> .....	70
<i>Village Manager's Office</i> .....	73
<i>Finance Department</i> .....	77
<i>Legal Division</i> .....	80
<i>Community Development Department</i> .....	83
<i>Information Technology Division</i> .....	87
<i>Engineering Division</i> .....	92
<i>Police Department</i> .....	95
<i>Fire Department</i> .....	103
<i>Public Works Department</i> .....	108
<i>Vehicle Maintenance</i> .....	111
<i>Building Maintenance</i> .....	114
<i>Street Maintenance</i> .....	118
<i>Park Maintenance</i> .....	122
<i>Parks and Recreation Department</i> .....	126
<i>Youth and Tot</i> .....	130
<i>Adult Fitness</i> .....	133
<i>Special Events</i> .....	136
<i>Athletic</i> .....	139
<i>Community Outreach</i> .....	142
<i>Park Patrol</i> .....	145

<i>Turkey Trot</i> .....	148
<i>Club Kid</i> .....	151
<i>Summer Day Camp</i> .....	154
<i>Adult Athletics</i> .....	157
<i>Racquet Sports</i> .....	160
<i>Aquatic Center</i> .....	163
<i>Swim Lessons</i> .....	167
<i>Swim Team</i> .....	170
<i>Aquatic Center Concession</i> .....	173
<i>Senior Program</i> .....	176
<i>Community Center</i> .....	179
<i>Special Recreation</i> .....	182
<b>OTHER FUNDS</b> .....	<b>185</b>
<i>Motor Fuel Tax Fund</i> .....	186
<i>Transportation Improvement Fund</i> .....	189
<i>Northeast Industrial District TIF Fund</i> .....	192
<i>Devon/Lincoln TIF Fund</i> .....	195
<i>North Lincoln TIF Fund</i> .....	198
<i>Debt Service Fund</i> .....	201
<i>Private Sewer Line Assistance Fund</i> .....	206
<i>Storm Water Management Fund</i> .....	209
<i>Water and Sewer Fund</i> .....	212
<i>Water and Sewer Debt Service Fund</i> .....	219
<i>Police Pension Fund</i> .....	221
<b>CAPITAL IMPROVEMENT PROGRAM</b> .....	<b>223</b>
<b>CAPITAL IMPROVEMENT DETAIL</b> .....	<b>228</b>
<i>Public Works</i> .....	231
<i>Parks and Recreation</i> .....	250
<i>Police</i> .....	277
<i>Fire</i> .....	290
<i>Public Works/Devon-Lincoln TIF</i> .....	293
<i>Public Works/North Lincoln TIF</i> .....	300
<i>Public Works/Stormwater Infrastructure</i> .....	303
<i>Public Works/Water Fund</i> .....	308
<b>APPENDIX</b> .....	<b>321</b>
<b>STATISTICS</b> .....	<b>322</b>
<b>GLOSSARY OF TERMS</b> .....	<b>325</b>

# INTRODUCTORY SECTION



**Letter from Anne Marie Gaura, Village Manager**

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

May 1, 2021

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 Fiscal Year 2022 Annual Budget for the Village of Lincolnwood. The Village's fiscal year commences on May 1, 2021 and concludes on April 30, 2022.

One of the single most important thing the Village does each year is adopt a budget. The annual budget identifies the Village's goals, accomplishments, long-term financial outlook and five-year capital plan. A significant amount of time and commitment is spent by both the elected officials and the Village staff to provide a comprehensive budget document. This budget is the foundation of the organization and upon which everything we do is built.

The 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 Principals (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 and Finance Director meet with every department on an individual basis and collectively evaluate the first draft of the department's operating budget. The Finance Director estimates all revenue projections for the upcoming year, which gives direction to the Village Manager and departments as to the level of growth or reduction that can be reflected in expenditures. Several versions of the operating budget are drafted and a final recommended budget, which includes the 5-year capital plan, is presented by the Finance Director to the Village Board in late winter.

The Village Board then conducts several meetings to review the annual budget and make changes as necessary. The Village Board holds workshops and may alter the budgeted appropriations. Once the final budget is approved, an Appropriation Ordinance is adopted.

### **Financial Condition of the Village**

The Village's financial position is very strong with a bond rating of Aa2. The most recent Moody's Investors Service report references the Village's healthy position and its light debt burden. The report also notes that the Village's pension liability is above the US median according to Moody's adjusted calculations.

As of the end of Fiscal 2021, the Village has a General Obligation Bond (*Series 2019*) of \$15,185,000 due in 2038 for the construction of the new water transmission main and an outfall sewer and a General Obligation Bond Series (*2020A*) of \$2,680,000 due in 2034 for year 2 of the roadway resurfacing program. In addition, the Village has an interest free loan of \$112,500 owed to the State of Illinois for the replacement of the Village's Fire Truck which was replaced several years ago.



This year, the Village plans to issue \$10,015,000 in General Obligation Bonds (*Series 2021A*) to pay for street resurfacing, storm water improvements and water meter replacements. A portion of that bond (\$2.4 million), will be used to refund an Illinois Environmental Protection Agency (IEPA) loan for savings.

### **Fiscal Year 2021 Budget Highlights**

Looking back on Fiscal Year 2021 and the impact of the COVID-19 pandemic, Lincolnwood, as in all other communities, immediately adjusted its operations in order to provide services to the community while protecting the health of those that are served and those who serve. Under the leadership of the Mayor, Board of Trustees and the Village's management team, policies and procedures were enacted following guidelines established by the Centers for Disease Control and Prevention, Illinois Department of Public Health, and Cook County Department of Public Health.

Despite the economic and operational impact of the pandemic, the Village's financial policies and sound fiscal decisions over the past several years have positioned the Village to "weather the storm" without reducing core services. This is due, in large part, to the Village's ability to absorb a reduction in some revenues by relying on fund reserves that have been built over time. In addition, Village staff worked hard to manage departmental expenses and defer purchases to future years.

With the onset of COVID-19 pandemic, the Village actively began searching for grant funding to assist in recouping some of the costs of Personal Protective Equipment (PPE) and other pandemic-related expenses. The Village has received \$277,134 from the Cook County Coronavirus Relief Funds, which is used to cover police and fire personnel costs, quarantine costs, and payroll expense for employees dedicated to the mitigation of COVID-19 eligible expenses. The following outlines additional COVID-19 grant funding the Village received:

- \$21,506.41 from the US Department of Health and Human Services Care Act Provider Relief Fund Grant
- \$2,500.00 from the Village's Intergovernmental Risk Management Agency First Responder Personal Protective Equipment Grant
- \$11,163.18 from the Assistance to Firefighters Grant

The Village is also expected to receive approximately \$1.5 million in funds from the Federal American Rescue Act funding. The first distribution is anticipated in 2021 in the amount of \$756,422 with the second distribution of \$756,422 in 2022. Funding is expected to be used to cover the revenue decrease caused by the COVID-19 pandemic.

Staff will continue to examine how expenditures can be managed or reduced in response to revenue impacts from the pandemic and keep the Village Board and community apprised of its financial position.

### **Fiscal Year 2022 Budget Review**

The uncertainties associated with the COVID-19 pandemic, created unique challenges as staff prepared the Fiscal Year 2022 budget. As always, the Village remains focused on maintaining essential services while ensuring the continued health and safety of our residents and employees and continues its conservative approach to fiscal management and its emphasis on limiting negative impacts to taxpayers.

The total Fiscal Year 2022 budget across all funds is **\$71,130,447**. This represents a decrease of 9.8% from the Fiscal Year 2021 budget and is mainly due to the construction of the new water transmission main to the City of Evanston, the Village's new portable water supplier.

Below are highlights from the General Fund, which is the main operating fund for the Village and is primarily used by the Village for which revenues and expenditures are not legally restricted for use. Detailed information on Other Major Funds can be found in the supplemental pages to follow.

### ***General Fund Highlights***

The General Fund Fiscal Year 2022 Budget includes **total revenues of \$22,516,410** and **total expenditures of \$24,438,974**. The budget as presented is an overall increase of \$909,300 or 3.8% from the Fiscal Year 2021 Budget.

The General Fund is balanced through the use of excess fund balance reserves, which will be utilized for specific, one-time capital improvements and equipment replacements. The increase in the General Fund is due to some significant notable capital projects that were deferred from Fiscal Year 2021 budget due to the COVID-19 pandemic. This includes:

- Vehicle replacements in the Public Safety and Public Works Department - \$212,500
- Sandblasting and painting of the aquatic center pools - \$100,000
- Refurbishing of the Police Department shooting range - \$650,000
- Replacement of the Police/Fire Department Roof - \$523,000

The following is a high-level look at some of the major revenues and expenditures in the General Fund.

### **Major Revenues**

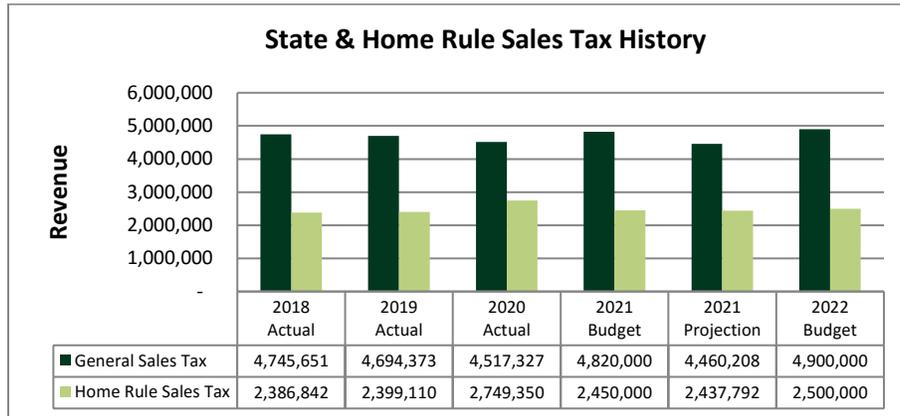
**Property Tax:** Property Tax, is the largest revenue source, represents 22% of the General Fund revenue. The Village has a self-imposed cap on the annual increase in the property tax levy and does not increase the levy in excess of the United States Consumer Price Index (CPI) for the 12 months preceding the levy year. The budget includes an increase in the property tax levy within the limitations imposed by the Property Tax Extension Limit Law (PTELL) of approximately 2.3%, or \$230,000.

This tax is levied annually by an ordinance adopted by the Village Board each December and is subsequently billed and collected by the Village by the Cook County Treasurer's Office. Based on projections from the Central Budget Office, tax levies are projected to increase by an average of 2.2% through Calendar Year 2025.

**State & Home Sales Tax:** Sales tax, is the second largest revenue source, representing 21% of the General Fund revenue. Sales tax collected by businesses on applicable sales within the Village of Lincolnwood is remitted to the State of Illinois, of which 1.25% is allocated back to the Village. Sales tax are received on a monthly basis but represent collections that took place three months prior. It is projected that the Village will receive \$7,400,000 in State and Home Rule Sales Tax in Fiscal Year 2022.

Sales tax receipts are highly susceptible to changes in the economy and can fluctuate significantly from year to year. As a result, staff has budgeted a \$130,000, or 1.7% increase from Fiscal Year 2021, reflecting the expectation that businesses will show some signs of recovering from the COVID-19 pandemic.

The table below reflects a 5 year history on sales tax.



**State Income Tax:** The Illinois Department of Revenue collects income tax revenue and distributes it to municipalities on a per-capita basis through the Local Government Distributive Fund (LGDF). The Fiscal Year 2022 budget for income tax is budgeted at \$1,250,000, which is \$50,000 less than the Fiscal Year 2021 Budget. This is based on the estimate received from the Illinois Municipal League’s most recent projections.

Large scale unemployment and income tax filing extensions have negatively impacted this revenue. It is unknown if this will continue. Staff will continue to monitor receipts closely to avoid issues resulting from a drop in revenue.

**Telecommunications Tax:** In January 2003, the State of Illinois began collecting telecommunications tax on behalf of all municipalities that levied such a tax, and since then has remitted it to the Village on a monthly basis. This revenue is budgeted at \$310,000 for Fiscal Year 2022, which reflects a decrease of \$50,000 from the Fiscal Year 2021 Budget.

The projected decrease reflects the reality that this source of revenue has been consistently declining over the years as people eliminate their landlines in favor of cell phones. Staff will continue to monitor this tax revenue closely, but expects this trend to continue to decline.

**Food and Beverage Tax:** On March 19, 2008, the Village Board approved a new Ordinance which authorized a one percent **Food and Beverage Tax** on all prepared foods and/or soft drinks/alcoholic beverages purchased at retail established within the Village. As part of the Fiscal Year 2022 budget approval, the Board approved an increase to this tax from one percent to two percent. Estimated revenue for this tax increase is approximately \$400,000. This assumption is based on the expectation that restaurants will begin to recover from the shelter-in-place order that led many to suspend their operations (or limited their sales to carryout and delivery service) and that customers will gradually begin to feel more comfortable eating indoors.

**Packaged Liquor Tax:** On April 20, 2021, the Village Board approved an Ordinance which authorized a Packaged Liquor Tax for the sale of alcoholic beverages for off-premises consumption at a rate of two percent. This tax went into effect as of June 1, 2021. The estimated revenue for this tax is approximately \$250,000.

**Grants:** The Village also receives grants that fluctuate depending on the program. Some grants are annual and reimburse the Village for predictable costs such as overtime, allowing them to be budgeted. However, other grants appear throughout the year and the Village does not include these revenue sources into the budget, such as the Federal American Rescue Act Funding.

### **Major Expenditures**

**Personnel Costs:** The General Fund includes personnel costs for the majority of full time and part time/seasonal employees in the workforce. As a service organization, salary is the Village's largest category of expenditures. Salaries are budgeted at \$13,997,115, which includes a two percent cost of living increase for non-union employees. In addition, included is a 2.5% cost of living increase for the Police Officers bargaining unit that is required under the current Collective Bargaining Agreement (CBA). There is no increase included in the Fiscal Year 2022 budget for Public Works union employees, as the current agreement is currently in negotiations.

**Capital Improvement Plan:** The Village prepares and updates annually a five-year Capital Improvement Plan (CIP) to be approved by the Village Board. 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. This year, over \$12.5 million in capital and infrastructure spending is planned and will be supported by various sources including General Obligation Bonds. This practice is in line with the Village's Financial Policies.

**Police Pension:** The Police Pension Fund is governed by the Illinois Compiled Statutes (ILCS) and is managed by a pension board. The Village Board's involvement with oversight of these funds is limited to the appointment of two members of the Police Pension Board from the community. The Lincolnwood Police Pension Fund is currently 41.72% funded. Funding for the Village's pension fund are derived from two sources: Employer and employee contributions, as well as investment income. The General Fund provides the annual actuarially required pension contribution to assist in the funding of the Fund. This year, the contribution to the Police Pension Fund has grown 15% from the previous year.

As the statutory requirement for the Police Pension Fund to be fully funded by calendar year 2040 approaches, pension contributions will continue to increase. Over the past six years, the Village has contributed \$2,115,947 in excess of its actuary determined contribution.

### **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 May 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guides, as a financial plan, and as a communication 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.

## Closing

As this budget outlines, the fiscal responsibility by the Village Board has provided firm ground work for future financial integrity and stability, particularly during this time of economic uncertainty related to the COVID-19 pandemic. The Village of Lincolnwood continues to be a full service Village with strong financial management, efficient service delivery, high customer service response and positive community relations. Despite the anticipated challenges this new fiscal year will bring, staff looks forward to entering Fiscal Year 2022 continuing these traditions, working with the Board and community to uphold excellence in local government management, and continuing to be a community that pursues progress.

Finally, I would like to take this opportunity to extend a heartfelt thanks to those who have contributed to the budget process. The development of the Fiscal Year 2022 budget could not take place without the commitment and cooperation of many Village employees and the Board of Trustees. The formulation of the budget is a collaborative process that involves all Village departments. Extraordinary gratitude is extended to former Finance Director Robert Merkel who led the development of the Budget during a time of transition in the Finance Department and who ultimately delayed his retirement to assist the Village. Many thanks to the Department Directors and their staff for the cooperation and diligence in not only compiling their budgets but also reviewing ways in which to reduce expenditures, improve operations and ultimately, provide the highest quality of service to Lincolnwood residents.

I would also like to thank the Mayor and Board of Trustees for the responsible manner in which they conduct the fiscal affairs of the Village. Their careful review and prudent decisions have strengthened the Village's budget process and created a culture of strong financial management.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Anne Marie Gaura". The signature is fluid and cursive, with a large, stylized initial "A" and "G".

Anne Marie Gaura  
Village Manager

# COMMUNITY GUIDE



**Lincolnwood honors the past while preparing for the future .**



## Form of Government



Lincolnwood is governed as a home rule community under Illinois law and operates under the Village Board form of government with a full-time Manager. 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 President, with concurrence from the Board, appoints the Village Manager. The Village Manager is the chief administrative officer who oversees the day-to-day operations of the Village.

## Employees



The Village currently has 86 full-time employees and 7 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.



Departments

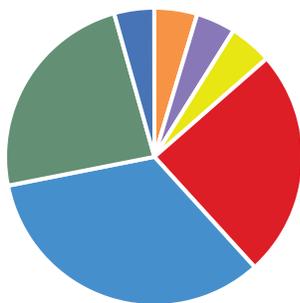


Full-time Employees



Part-time Employees

## Employees by Department



- Community Development
- Finance
- Parks and Recreation
- Fire\*
- Police
- Public Works
- Village Manager's Office

\* Fire includes Contracted Employees

# 59%

Of all staff members are employed in the Fire or Police Departments



Safety



## HISTORY

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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 12,590 in 2019.

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

# LINCOLNWOOD BOARD OF TRUSTEES



**Village President**



**Barry Bass**



**Trustee**



**Ronald Cope**

**Trustee**



**Georjean Hlepas Nickell**

**Trustee**



**Jean Ikezoe-Halevi**

**Trustee**



**Craig Klatzco**

**Trustee**



**Jesal B. Patel, Sr.**

**Trustee**



**Atour Sargon**

# LINCOLNWOOD EXECUTIVE STAFF



## Village Manager

**Tel:** Anne Marie Gaura  
(847) 745-4717  
**Email:** agaura@lwd.org

## Assistant Village Manager

**Tel:** Charles Meyer  
(847) 745-4715  
**Email:** cmeyer@lwd.org

## Assistant to the Village Manager

**Tel:** Jonathan Bogue  
(847) 745-4716  
**Email:** jbogue@lwd.org

## Acting Finance Director

**Tel:** Charles Meyer  
(847) 745-4715  
**Email:** cmeyer@lwd.org

## Public Works Director

**Tel:** Nadim Badran  
(847) 745-4859  
**Email:** nbadran@lwd.org

## Community Development Director

**Tel:** Scott Mangum  
(847) 745-4710  
**Email:** smangum@lwd.org

## Parks and Recreation Director

**Tel:** Melissa Rimdzius  
(847) 745-4728  
**Email:** mrimdzius@lwd.org

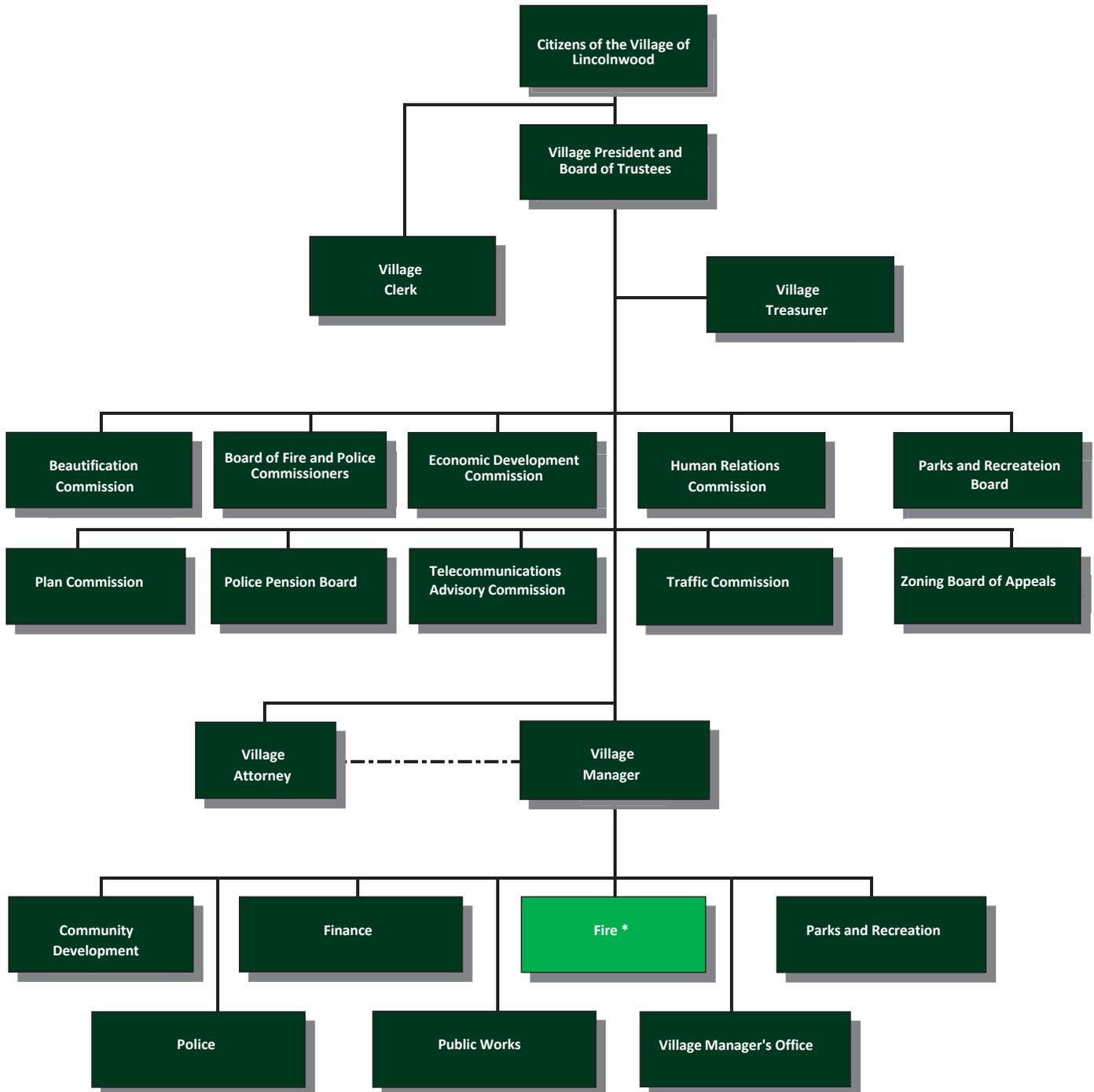
## Police Chief

**Tel:** Jay Parrott  
(847) 745-4748  
**Email:** jparrott@lwd.org

## Fire Chief

**Tel:** Mike Hansen  
(847) 745-4762  
**Email:** mhansen@lwd.org

# ORGANIZATIONAL CHART



\* Contracted Service



## BOARDS & COMMISSIONS

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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 Village President with consent of the Village Board of Trustees.

### **Beautification Commission**

The Beautification Commission serves as an advisory body to the Village Board. The Commission's purpose is to raise the standard of beautification in Lincolnwood by promoting, preserving, protecting and enhancing the natural environment of the Village through plantings and review of public projects when referred by the Board of Trustees. The first meeting of the Commission will take place on April 30, 2018. A meeting schedule will be established at the meeting. The Commission was converted to a Task Force in 2013 and reconverted to a Commission in 2018.

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

The Board of Fire and Police Commissioners is comprised of five members appointed by the Village President, 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.

### **Human Relations Commission**

The Human Relations Commission (HRC) was created to encourage understanding and respect among residents of Lincolnwood with various racial, ethnic, cultural and religious backgrounds. The Commission sponsors human relations activities throughout the year. These activities provide an opportunity for all residents to celebrate the community's ethnic and cultural diversity.

### **Park and Recreation Board**

The Parks and Recreation Board reviews and recommends policies, fees, administrative and budgetary matters to the Village Board. Park and Recreation Board meetings are held on the second Tuesday of each month in the Village Hall Council Chambers.

**Plan Commission**

The Plan Commission serves as an advisory body to the Board of Trustees. The Plan Commission hears all applications for Amendments to the Zoning Ordinance, Special Uses, and Planned Unit Developments. The Plan Commission is comprised of seven members who are Village residents.

**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. The Commission meets on the fourth Thursday of each month except for November.

**Zoning Board of Appeals**

The Zoning Board of Appeals serves as an advisory body to the Board of Trustees. The Zoning Board of Appeals' major function is to conduct Public Hearings and to consider Variation requests pertaining to the Zoning Code. The Zoning Board of Appeals is comprised of seven members who are Village residents.

# BUDGET OVERVIEW



**Lincolnwood is committed to fiscal responsibility and maintaining a high quality level of service**



## **BUDGET OVERVIEW**

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The budget is a document that communicates the Village of Lincolnwood’s plan for revenue and expenditures each year. The document includes several important pieces of information that promote this cause including the Village’s fund structure, fund descriptions, budget summaries and department operating expenditures. The budget is adopted on a basis consistent with Generally Accepted Accounting Principles. Annual appropriated budgets are adopted for all funds and lapse at fiscal year-end.

The Fiscal Year 2022 Village of Lincolnwood budget strives to be a policy document that includes organizational financial policies and goals that address long-term concerns and issues. The budget serves as a spending plan for the Village’s available financial resources and the legal authority for Village departments to spend the resources for public purposes. Through these resources, services are provided to meet the needs of the community.

The Village adheres to its financial policies, ensure revenues support expenditures, maintain cash reserves, and allow for long-range planning and financial health of the Village. Lastly, this process allows the Village to promote accountability and transparency to residents and other stakeholders so that they understand where and how their tax dollars are being spent.

## **ABOUT THE BUDGET DOCUMENT**

The budget document is organized into several sections with the goal of presenting information in an easily understandable format and consists of the following:

### **BUDGET SUMMARY**

The Budget Summary consists of the Fiscal 2022 budget message which provides an overview of Fiscal 2021 year-end results and an overview of the Fiscal 2022 budget. Key issues for the General Fund and other operating funds are also discussed.

This section also explains the budget structure and budget process of the Village and lists details of budgeted revenue, expenditures, transfers and estimated change in fund balance for all funds for the Fiscal 2022 budget. Included are financial charts and schedules that provide snapshots of the above details. Information concerning each department’s budget data, organizational structure, and significant activities for the coming year is provided under the Fund Expenditures Section tab of the budget document.

### **PERSONNEL SUMMARY**

This section of the budget document consists of a comprehensive schedule which lists all costs for personnel by department, and in the aggregate. A six year staffing schedule which details employee headcount by department is also included.

## **REVENUE SUMMARY**

This section includes a detailed explanation of the various revenue items across all Funds. Revenues for the proposed budget year are estimated with an objective of obtaining collections of 100% of the budget.

## **FUND EXPENDITURES SECTION**

This section provides an overview of each of the major expenditure classifications along with detailed accounts of each of the Village's budget program areas. The funds are organized by fund type and provide information that includes the purpose of each fund, status of prior year's goals, current year goals and relevant funding sources.

## **FIVE YEAR CAPITAL IMPROVEMENT PROGRAM**

This section serves as a management tool to promote advance planning and to provide adequate lead times for the design of each capital project. Each plan is to be policy driven and mindful of its impact on the operating budget.

## **APPENDIX**

This section of the budget is the Appendix, which includes various detailed information including statistics about the Village and a glossary of budgetary terms.



# FINANCIAL POLICIES

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## 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 at \$1,000,000 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.

**Limit total annual property tax levy increases to the Cook County consumer price index.**

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 shall not increase the annual property tax levy in excess of the Cook County consumer price index increase applicable

as of the prior December. 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.

## **Expenditures**

**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.

A balanced budget shall be adopted on a basis consistent with generally accepted accounting principles 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 generally accepted accounting principles.

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.

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.

**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 revenues. 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 revenue handbook shall be prepared and maintained annually. This handbook shall be utilized to adjust fees and user charges. The revenue handbook shall include at least the following information: the revenue source; legal authorization; method of collection; department responsible for collection; and rate or charge history

**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.

**Update the five-year Capital improvement program.** For the capital improvement program all land and land improvements and building projects costing \$50,000 or more shall be classified as capital assets. Equipment costing \$10,000 or more with an estimated useful life of two or more years shall be considered capital assets.

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 STRUCTURE AND PROCESS

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### FUND STRUCTURE

The Village 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** 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 two special revenue funds: the Northeast Industrial District TIF Fund and the Motor Fuel Tax 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 three 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** 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 **Sewer and Water 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, Devon/Lincoln TIF Fund and the North Lincoln TIF 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 Complied 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.

## BUDGET BY FUND STRUCTURE

General Fund	Special Revenue	Debt Service	Enterprise	Capital Projects	Pension Trust
All Village Departments	Motor Fuel Tax	All Debt	Water & Sewer	Property Enhancement Program	Police Pension
	Transportation Improvement			Private Sewer Line Assistance	
	NEID TIF			Storm Water Management	
	North/Lincoln TIF				
	Devon/Lincoln TIF				

## LONG-TERM NON-FINANCIAL GOALS AND OBJECTIVES

As recommended by the Government Finance Officers Association (GFOA, governmental entities utilize strategic planning to develop and coordinate long-term goals and objectives for service delivery and budgeting. Doing so provides a direct link between the wide-ranging organizational goals and annual spending plans.

During 2016, the Board of Trustees, the Village Manager and Department Directors met to update the Strategic Planning Report process that started in 2005. The session was to review the prior plan and update where necessary goals that would 1 fulfill the Village’s mission, 2 adapt to our changing environment, and 3 meet the needs of our residents and businesses. The Village feels that a comprehensive strategic plan will improve on existing budgeting and planning issues and link these goals into the individual department goals. During Fiscal 2020, the Board of Trustees and Department Directors were to meet to update the Strategic Planning

Report, however, due to COVID-19 pandemic, these meetings are rescheduled to occur in Fiscal 2022.

In addition to helping the Village identify long-term goals of the Village, the strategic plan will also work to align individual department goals with the overall objective of the Village, incorporate performance measurements to measure the success of the goals and provide a process for monitoring and reassessing the plan due to the constant change in our working environment.

## **THE CAPITAL IMPROVEMENT PLAN**

The development of the Capital Improvement Plan (CIP) is an important part of our Village budget workshop. The CIP is the Village's five year plan for capital expenditures. It addresses the Village's needs for equipment replacement, upgrades, and expansion of infrastructure and other long-lived, high-cost assets. Generally, included in the CIP are planned capital expenditures of \$10,000 or more, proposed additions to the Village motor fleet, and certain information technology purchases.

The CIP process begins in November with the Finance Department distributing CIP project request forms to the operating departments. The departments complete a request form for each proposed project and return their requests to the Finance Director in December for compilation. A CIP project request must include the following:

- Description of the project
- Justification for the project
- Estimation of project costs
- Identification of possible revenues sources
- Annual dollar impact upon operating budget if project is undertaken

After the Finance Director compiles the information, the Village Manager and Finance Director meet with each department for the purpose of conducting an administrative review and clarify any projects proposed. Upon conclusion of these meetings, the CIP is revised and submitted by the Village Manager to the Village Board at the February budget workshop. The CIP is again reviewed at the budget meeting in March and submitted to the Village Board for final approval in April.

As stated above, the CIP covers the next five years. This long-term perspective helps the Village foresee both future capital expenditure needs and the anticipated revenue sources for funding purposes.

## **BUDGETARY/ACCOUNTING BASIS**

The budgets of the General Fund, governmental type funds and agency funds are prepared on a modified accrual basis. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e. both measurable and available.

Expenditures, other than interest on long-term debt, are recorded when the related fund liability is incurred, if measurable. The governmental fund measurement focus is on the

determination of financial position and changes in financial position, rather than on net income determination.

The Water and Sewer Fund, except for two exceptions (depreciation and compensated absences) is budgeted on a full accrual basis. The accrual basis of accounting is used by proprietary and the pension trust fund, with the measurement focus on determination of net income, financial position and cash flows. Revenues are recognized when earned and expenses are recognized when incurred.

## **BUDGET PROCESS WITH DATES OF BUDGET HEARINGS AND NOTICES**

October 2020	Evaluate fiscal year financial forecasts and develop upcoming budgetary assumptions.
November	Village Manager discusses budgetary guidelines with Department Directors
December	Department Directors meet with Village Manager and Finance Director to discuss CIP. Staff prepares preliminary revenue estimates along with departmental expenditure targets.
December	Public Hearing to approve 2020 Property Tax Levy.
January 2021	Village Manager and Finance Director meet with each Department Director to discuss proposed budgets. Budgets revised following Village Manager's approval.
February	Village Board workshop held. Staff presents policy issues and CIP funding requests. Budget is revised to incorporate Village Board direction.
March/April	Village Board Finance Committee meets to review draft budget.  After the proposed budget is placed for public viewing, a meeting is held with the Village Board to allow for public and Village Board discussion.
April	Proposed budget is presented for formal consideration to the Village Board.
May 1	New fiscal year begins. Implementation of the budget is monitored by updates to the Village Board. During the year, the Village Manager may revise the budget for the Village. Revision requests by Department Heads must be submitted to the VM. The VM reviews all request for budget revisions as to their effect on the total budget and presents them to the Village Board for approval. No revision of the budget shall be made if funds are not available.
July	Fiscal Year 2022 Appropriation ordinance is presented at public meeting to allow for public and Village Board discussion. After meeting, Appropriation Ordinance is presented for formal consideration to the Village Board.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Lincolnwood, Illinois for its annual budget for the fiscal year beginning May 1, 2020. In order 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 award is valid for a period of one year only. We believe our Fiscal 2022 budget conforms to program requirements and we are submitting it to the GFOA to determine its eligibility for another award.

# FISCAL YEAR 2022 BUDGET FINANCIAL SUMMARY - ALL FUNDS



The table below summarizes the revenues and expenses across all funds.

	2019 Actual	2020 Actual	2021 Projected	2022 Adopted
<b>Revenues by Fund</b>				
General	21,342,953	21,486,552	19,151,023	22,516,410
Motor Fuel Tax	402,100	533,889	740,576	741,576
Transportation Improvement	385,437	371,574	261,000	430,000
NEID TIF	1,316,681	1,659,528	1,966,584	-
Devon/Lincoln TIF	534,271	252,491	1,350,000	1,976,250
North Lincoln TIF	-	-	85,000	85,000
Debt Service	-	-	-	-
Capital Projects	83,864	1,514,847	845,941	500,000
Water and Sewer	4,771,479	4,558,961	4,653,500	4,900,000
Police Pension	3,528,828	2,862,948	5,470,000	3,840,000
<b>Total Revenues:</b>	<b>\$ 32,365,613</b>	<b>\$ 33,240,790</b>	<b>\$ 34,523,624</b>	<b>\$ 34,989,236</b>
<b>Expenditures by Fund</b>				
General	21,225,024	21,905,709	20,677,944	24,438,974
Motor Fuel Tax]	70,773	1,361,277	2,712,960	3,395,500
Transportation Improvement	237,833	166,856	172,000	551,000
NEID TIF	1,927,096	1,985,107	497,838	1,500,000
Devon/Lincoln TIF	98,795	225,856	15,000	491,000
North Lincoln TIF	-	-	21,000	27,150,000
Debt Service	210,381	314,608	176,657	403,973
Capital Projects	537,463	4,264,951	214,000	3,040,000
Water and Sewer	4,854,708	12,413,770	9,536,646	6,782,637
Police Pension	2,829,141	2,950,367	3,160,852	3,377,363
<b>Total Expenditures</b>	<b>\$ 31,991,214</b>	<b>\$ 45,588,501</b>	<b>\$ 37,184,897</b>	<b>\$ 71,130,447</b>
<b>Revenue Less Expenditure Surplus/(Deficit)</b>	<b>374,399</b>	<b>(12,347,711)</b>	<b>(2,661,273)</b>	<b>(36,141,211)</b>
<b>Other Financing Sources (Uses)</b>				
Bond/Note Proceeds	-	10,617,306	8,080,000	43,507,000
<b>Includes Other Financing Sources Surplus/(Deficit)</b>	<b>\$ 374,399</b>	<b>\$ (1,730,405)</b>	<b>\$ 5,418,727</b>	<b>\$ 7,365,789</b>

## FISCAL YEAR BUDGET SUMMARY BY CATEGORY



The table below summarizes the revenues and expenses across all funds by category.

	2019 Actual	2020 Actual	2021 Projected	2022 Adopted
<b>Revenues by Category</b>				
Local Taxes	16,012,157	16,930,776	17,857,584	17,625,000
Intergovernmental Taxes	3,221,667	3,029,607	3,311,576	3,281,576
Licenses and Permits	1,214,024	1,327,921	915,048	2,079,018
Charges for Services	6,848,502	6,614,356	5,328,486	6,353,370
Fines and Forfeitures	334,589	354,267	275,175	272,400
Rent	122,890	129,379	112,000	112,000
Grants	137,298	1,085,162	692,555	1,212,672
Investment Income	501,330	706,692	402,000	129,000
Reimbursements	341,216	87,872	125,000	50,000
Police Pension	3,528,828	2,862,948	5,470,000	3,840,000
Other	103,112	111,810	34,200	34,200
<b>Total Revenues:</b>	<b>\$ 32,365,613</b>	<b>\$ 33,240,790</b>	<b>\$ 34,523,624</b>	<b>\$ 34,989,236</b>
<b>Expenditures by Category</b>				
Personnel	12,320,808	13,333,548	12,600,208	13,997,115
Contractual	7,876,002	6,863,261	7,780,022	9,877,335
Commodities	4,331,890	4,545,657	3,663,258	3,826,515
Economic Development	170,670	145,540	150,690	26,890,000
Debt Service	939,491	822,589	1,295,890	3,007,629
Capital Outlay	3,523,212	16,927,539	8,533,977	10,154,490
Police Pension	2,829,141	2,950,367	3,160,852	3,377,363
<b>Total Expenditures:</b>	<b>\$ 31,991,214</b>	<b>\$ 45,588,501</b>	<b>\$ 37,184,897</b>	<b>\$ 71,130,447</b>
<b>Revenue Less Expenditure Surplus/(Deficit)</b>	<b>374,399</b>	<b>(12,347,711)</b>	<b>(2,661,273)</b>	<b>(36,141,211)</b>
<b>Other Financing Sources (Uses)</b>				
Bond/Note Proceeds	-	10,617,306	8,080,000	43,507,000
<b>Includes Other Financing Sources Surplus/(Deficit)</b>	<b>\$ 374,399</b>	<b>\$ (1,730,405)</b>	<b>\$ 5,418,727</b>	<b>\$ 7,365,789</b>
<b>Fund Balance</b>				
Start of Budget Year	47,094,141	47,468,540	45,738,135	51,156,862
End of Budget Year	47,468,540	45,738,135	51,156,862	58,522,651
Less: Pension Fund Balance <sup>(1)</sup>	(22,076,362)	(21,988,943)	(24,298,091)	(24,760,728)
<b>Available Fund Balances</b>	<b>\$ 25,392,178</b>	<b>\$ 23,749,192</b>	<b>\$ 26,858,771</b>	<b>\$ 33,761,923</b>

<sup>(1)</sup> Pension Fund Balance is reserved for pension benefits and not available for appropriation.

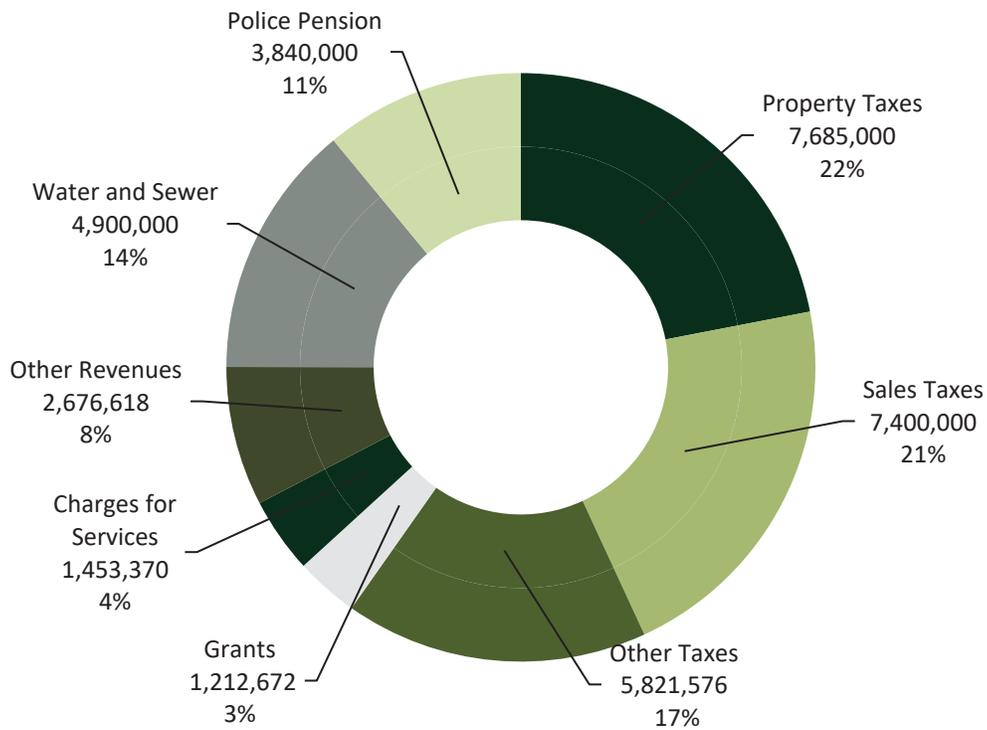


## MAJOR REVENUE OVERVIEW

### FISCAL YEAR 2022 REVENUES

The Fiscal Year 2022 total revenues across all funds is **\$34,989,236**. This is an increase of \$539,178, or 1.5% from the Fiscal Year 2021 Budget.

**Fiscal Year 2022 Revenues  
Across all Funds - \$34,989,236**



The following pages explain the major revenues in the General Fund and Water and Sewer Fund.

## GENERAL FUND MAJOR REVENUES

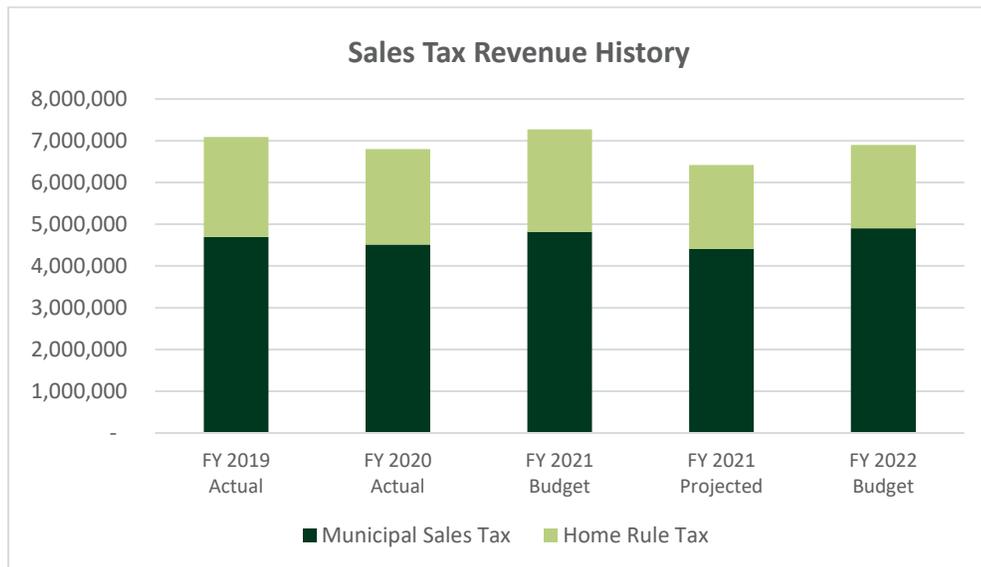
The Fiscal Year 2022 total General Fund revenue increased from \$22,473,758 to \$22,516,410, an increase of \$42,652 or 0.1 % from last year’s budget. This increase is mainly due to an increase in grants and sales tax revenues.

### Sales Tax Revenue

Sales Tax revenue, which is comprised of 1% Municipal Tax and a 1% Home Rule Sales Tax, represents the largest source of General Fund Revenue. Below are historical sales revenues since Fiscal Year 2019.

A portion of both the sales and home rule sales taxes have been earmarked for debt service payments. The Village’s largest source of sales tax revenue continues to be derived from the auto dealerships located in the Village boundaries. Sales tax from these dealerships is expected to show a modest growth from last year’s estimates. The Fiscal 2022 estimate of sales tax receipts takes into account that growth over the next year will continue on a slow pace as the economy recovers from the COVID -19 pandemic.

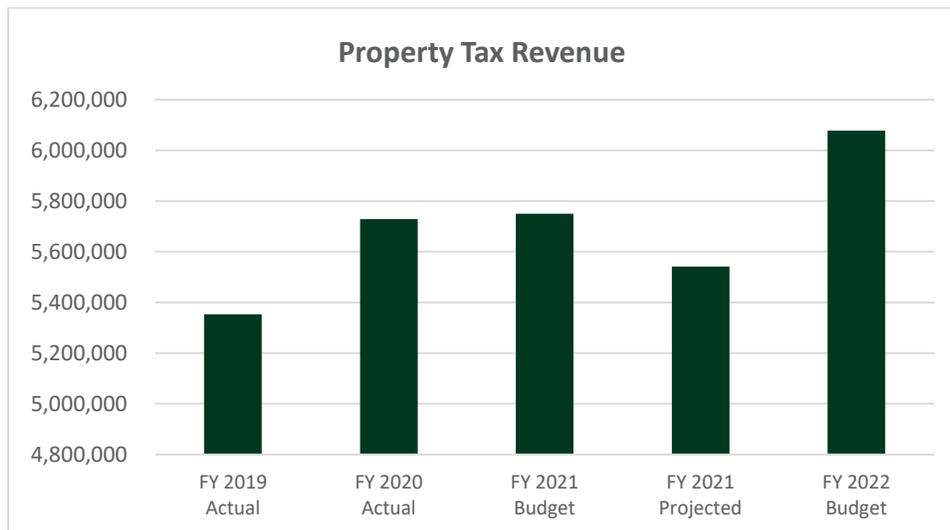
1% regular share of retail sales	\$ 4,900,000
1% home rule sales tax	\$ <u>2,500,000</u>
Total budgeted	\$ 7,400,000
Amount allocated to Storm Water Management Fund	\$ <u>(500,000)</u>
<b>Net Sales taxes available to the General Fund</b>	<b>\$ 6,900,000</b>



### Property Tax Revenue

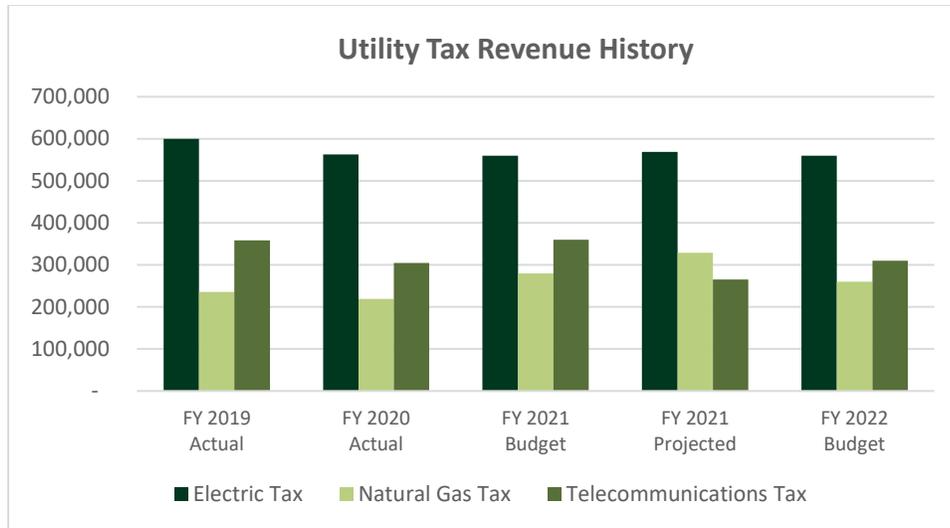
Property Taxes are the second largest revenue source in the General Fund. Lincolnwood is a home rule municipality, and as such, has no limit on the amount it could levy for property taxes. The Village’s collection rate on its property tax levy has averaged 98.6% over the last five years. The Village Board has adhered to a policy whereby the increase in the property tax levy be tied to the cost of living increase for “taxed capped” communities. The Village’s levy represents approximately 9.5% of a property owner’s total property tax bill. The levy that corresponds to the Fiscal Year 2022 budget was levied prior to December 31, 2020 and contained a 2.3% increase.

Below are historical property tax revenue since Fiscal Year 2019.



### Utility Tax Revenue

The Fiscal Year 2022 Budget includes \$1,130,000 in estimated revenue for utility tax. The Village has three utility taxes, natural gas, electricity and telecommunications. Natural gas is assessed at a rate of 5% of gross charges and electricity tax is assessed at a variable rate depending on the number kWh used. As each of these taxes is based on usage, revenues will fluctuate with weather conditions and consumer demand. Telecommunication tax is assessed at a rate of 6% of gross charge. The breakdown of Utility Tax revenue received since Fiscal Year 2019 is reflected on the next page.



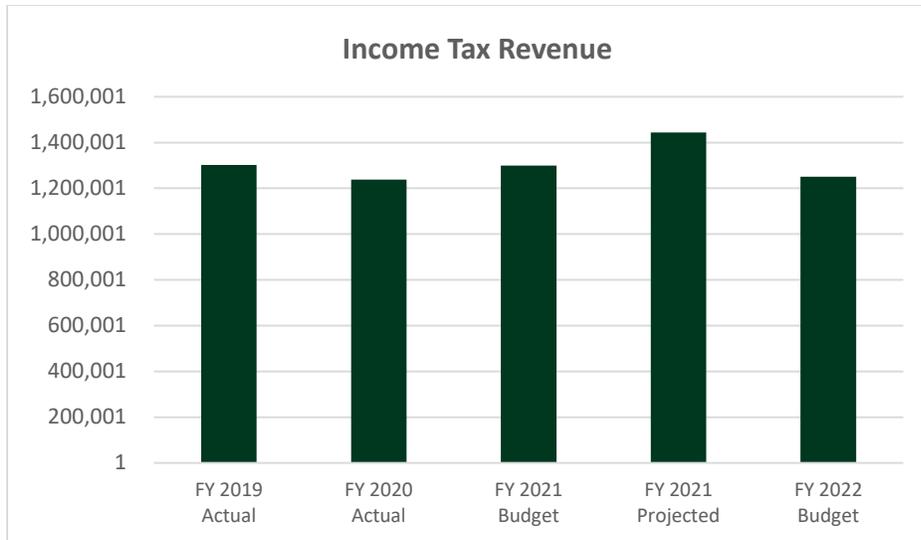
As shown above, utility tax revenues have been declining since Fiscal Year 2019, likely a result of energy efficiencies and changes in consumer behavior. Of the three utility taxes the Village collects, telecommunication represents the largest decline in receipts. Changes in technology has consumers abandoning traditional landlines in favor of mobile devices and mobile data plan are not subject to the tax under current Federal law. The Village anticipates that this trend will continue as the demand for mobile capabilities grows more and more over time.

### Income Tax Revenue

Income Tax is collected by the Illinois Department of Revenue and a portion is shared with municipalities through the Local Government Distributive Fund (LGDF) based on its proportion of the total state population. For budgetary purposes, the Village projects income tax revenues utilizing assumptions provided by the Illinois Municipal League (IML). IML projects estimated income tax collections based on economic projections that historically have been consistent with actual receipts.

It is projected that the Village will receive \$1,250,000 in income tax in Fiscal Year 2022, based on a population of 12,590. This revenue has remained stable, however, we continue to monitor this closely in accordance with the State’s proposal to modify its income tax model.

The historical income tax revenue since Fiscal Year 2019 is reflected on the next page.



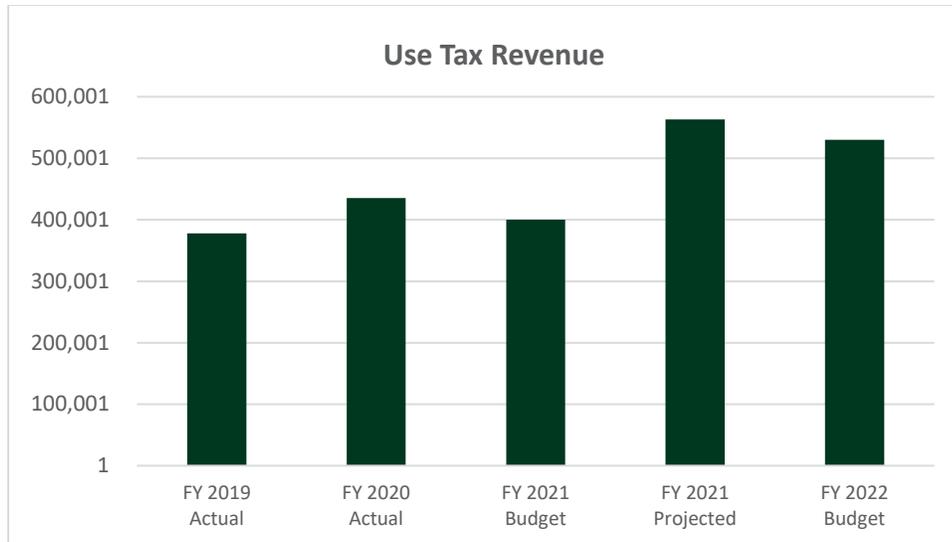
### Use Tax Revenue

Use Tax applies to tangible personal property purchased at retail from a retailer outside of the State of Illinois. This revenue continues to perform well as consumer behavior changed and shifted to more out-of-state, online retailers than usual.

In January 2021, the *Leveling the Playing Field for Illinois Retailer Act* took effect, which requires retailers headquartered outside of Illinois to pay State and local sales tax in lieu of use tax. The continued impact to Lincolnwood will be difficult to predict without the consumer purchasing history (since sales tax is currently distributed per capita); however, we will likely see a decline in use tax and an increase in sales taxes in mid-to late Calendar Year 2021.

For budgetary purposes, the Village projects use tax revenues utilizing assumptions provided by the Illinois Municipal League (IML). The current estimated per capital rates issued by IML equal \$42.50 for Fiscal Year 2022. At this time, 2020 Census results have not been finalized by the State and therefore, the Village continues to estimate it's per capital revenue on a population of 12,590. Fiscal Year 2022 Budget projects \$530,000 in Use Tax revenue.

The next page reflects the historical use tax revenue since Fiscal Year 2019.



**Food and Beverage Sales Tax**

The Village enacted a Food and Beverage Sales Tax in Fiscal Year 2009. This tax assess a 1% on all businesses which prepare food and alcohol on their premise. For Fiscal Year 2022, the Village Board approved an increase to this tax from 1% to 2%. This increase is projected to generate \$400,000 in revenue.

**Packaged Liquor Tax**

For Fiscal Year 2022, the Village Board approved instituted a new packaged liquor tax. This tax will be imposed on all purchases of unopened liquor beverages sold at retail and will generate approximately \$250,000 in new revenue.

## **PARK AND RECREATION PROGRAM FEES**

The Park and Recreation Department plans and implements the general recreation programs and recreational facilities managed by the Department. The Village charges fees for various programs for individuals of all ages in the areas of sports, trips, after school, camps, teens, adults, seniors, swimming, concerts and special events. Camp fee revenues are budgeted with no increase from prior year costs.

Revenues for Fiscal Year 2022 are budgeted to reflect the reopening of the pool and camp programs as they were closed in Fiscal Year 2021 due to the COVID-19 pandemic. Revenues are projected well below normal amounts as the reopening of these programs is based upon restrictions imposed by the State of Illinois due to the pandemic. Below is a breakdown by category of these charges:

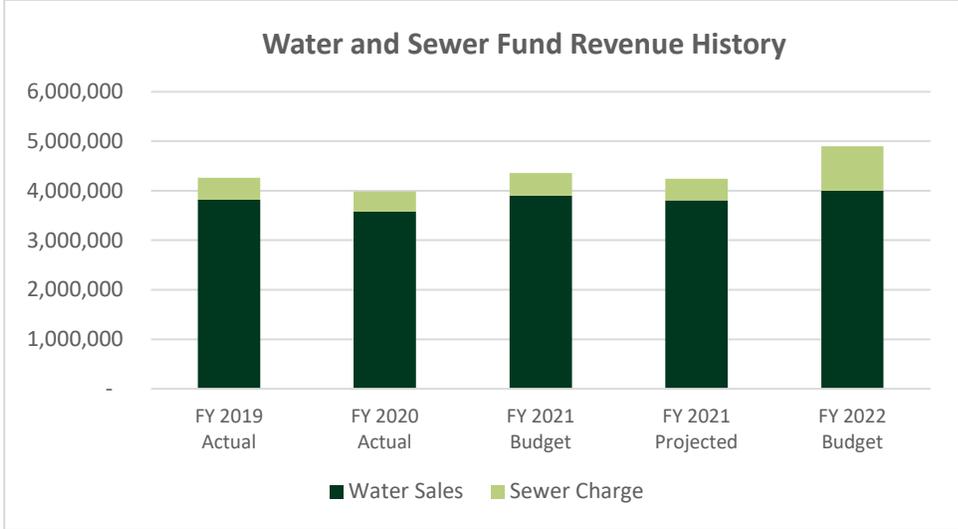
Camps	\$ 80,000
Pool and concessions	\$ 488,650
Community Center Rental	\$ 44,250
Senior Program	\$ 6,700
Other	\$ <u>257,170</u>
<b>Total budgeted</b>	<b>\$ 876,770</b>

## **WATER AND SEWER FUND REVENUES**

The Village produces water for 4200 customers, which includes both residents and businesses. As an enterprise fund, the Water and Sewer Fund is designed to be largely self-sustaining through user charges that are assessed through a fixed rate structure and a volumetric charged based on usage. This revenue is susceptible to changes in weather conditions and can impact the amount of water sales by as much as 10% of annual sales.

The Fiscal Year 2022 Budget estimated revenue is \$4,900,000. Included is \$4,899,000 for Water and sewer charges and \$1,000 for interest.

Below are historical water and sewer fund revenues since Fiscal Year 2019.



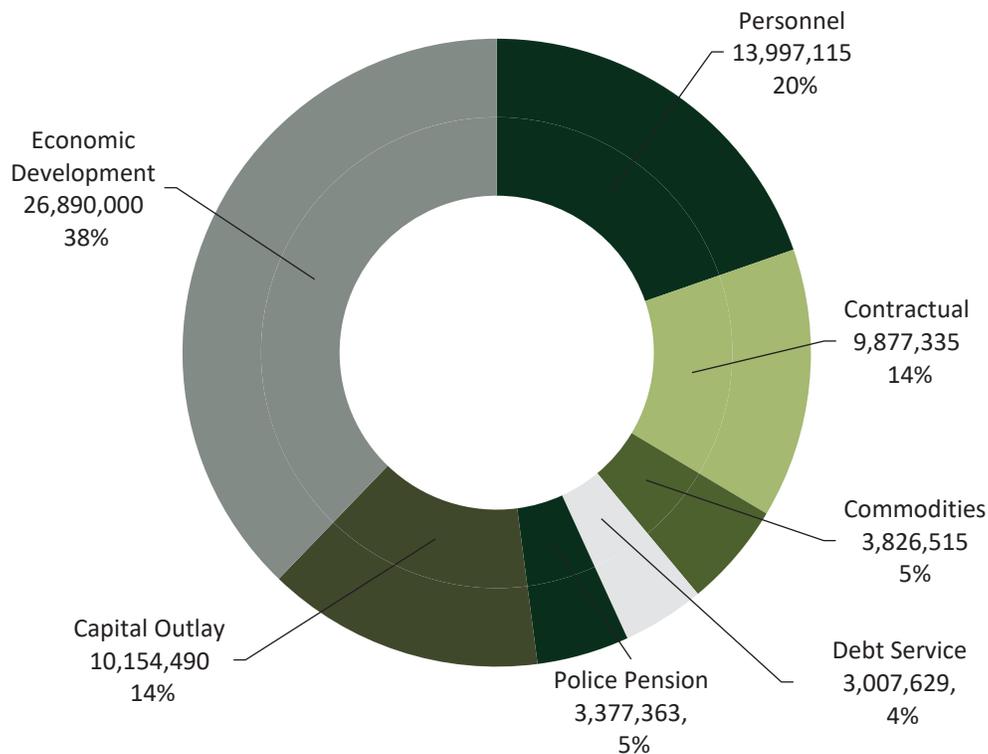


## EXPENDITURE ANALYSIS AND OVERVIEW

The Fiscal Year 2022 total expenditures across all funds is \$71,130,447. This is a decrease of \$7,756,112, or 9.8% from the Fiscal Year 2021 Budget. The decrease is due to a large Water and Sewer Fund project that was completed in Fiscal Year 2021. The budget consists of \$57,968,328 of operating expenses, \$3,007,629 of debt service and \$10,154,490 of capital outlay.

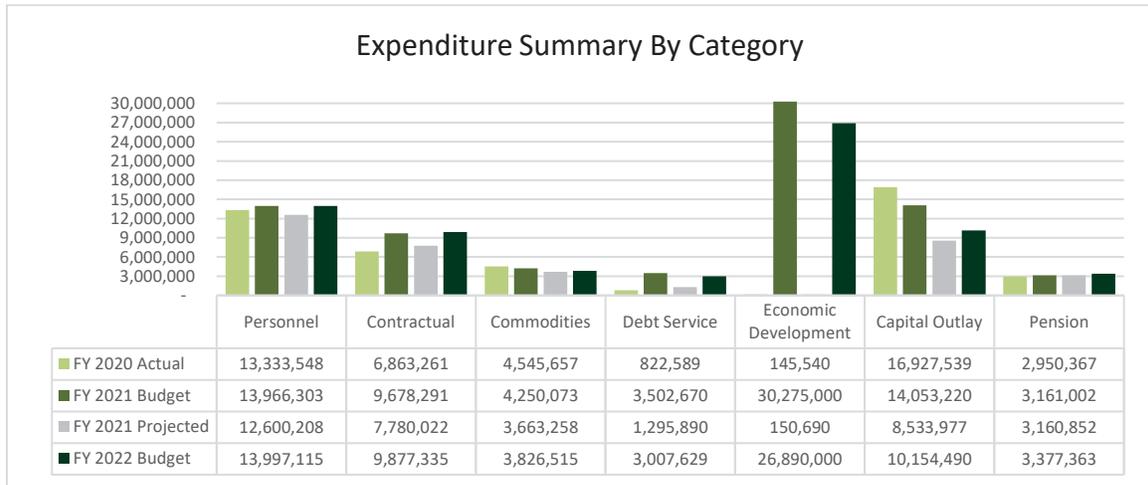
Expenditures in all the Funds are broken down by seven categories for budgeting purposes. These categories are: Personnel Services, Contractual Services, Commodities, Economic Development and Assistance, Debt Service, Capital Outlay, and Police Pension. Each category represents a percentage of total expenses.

**Fiscal Year 2022 Total Budgeted Expenditures  
Across all Funds - \$71,130,447**



The following narratives explain the major expenditure classifications. A detailed analysis by each fund is provided following the narratives.

Below is the review of expenditures by category:



## Personnel Services

Personnel costs include wages, medical, dental, life and workers compensation, pensions, and other benefits for the Village’s work force. The budget includes minimal increases in personnel costs from Fiscal Year 2021 Budget. This is mainly due to a decrease in salaries as many retirements occurred in Fiscal 2021.

Non-union employees are on a merit based pay plan. A 2.0% cost of living increase has been budgeted in Fiscal Year 2022 for non-union employees. The Village has contracts with two collective bargaining groups. The contract with the Fraternal Order of Police (FOP) is in effect from May 1, 2021 through April 30, 2024 and has a 2.5% increase in wages for Fiscal Year 2022. The contract with the International Brotherhood Teamsters Local 714 is in currently in negotiations.

The Village contributes to two pension plans for Village employees. The employer contribution rate to the Illinois Municipal Retirement Fund (IMRF) experienced a two percent increase from 8.95% to 9.16%. This rate is determined on a calendar basis and IMRF contributions amount to \$407,976 for the Fiscal Year 2022 budget. This amount is allocated to each department based on employee eligibility.

In addition, the Village provides the employees two options for medical coverage: a preferred provider option (PPO) or a health maintenance organization (HMO). PPO costs increased 6% from the previous year and HMO costs are expected to increase 2%. Exact increases are subject to change. The Village is a member of an insurance cooperative and rates are based on actual claims experience of the cooperative. Dental costs and life insurance costs have not increased from Fiscal Year 2021. Total insurance costs amount to \$1,391,984 for Fiscal Year 2022 and are allocated to each department based on employee eligibility.

## Contractual Services

Contractual services consist of services for outside private and public agencies, contributions to community organizations, and liability insurance. The Village has projected an increase of 11% from the Fiscal Year 2021 budget.

The Village contracts for the following:

- **Fire Protection:** The largest portion of the contractual budget is for fire protection for the Village. The Village contracts with Paramedic Services of Illinois to provide both fire and paramedic services. This is a six year contract, expiring on April 30, 2022.
- **E-911 Center:** The Village contracts for the operation of the E-911 center with the Village of Skokie. This contract expires on April 30, 2022.
- **Risk Management:** Liability and property insurance are included in the contractual services section of the Finance Department and Water and Sewer Fund budgets. 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.
- **Inspection and Planning Services:** The Village contracts for inspection and planning services for our Community Development Department
- **Other Contractual Services:** The Village also contracts for legal, engineering, and information technology services. These contracts are renewed annually.
- **Refuse and Recycling:** The Village contracts for refuse and recycling with Groot. The contract for refuse is for a seven year period and expires in Fiscal Year 2027.

## Commodities

Commodities include minor equipment items, supplies and materials, and utilities. The Village has projected a 10% decrease in commodity from the Fiscal Year 2021 budget.

## Debt Service

This category accounts for all multi-year principal and interest obligations of the Village.

## Capital Outlay

Capital improvements are projects with expenditures of \$10,000 or more. Capital projects consist of a year-to-year ongoing infrastructure replacement program and one-time programs. For Fiscal Year 2022 the Village has continued with major programs to replace aging infrastructure. Each capital project is explained in detail in the capital improvement program section of this document.

## Police Pension

The Police Pension Fund accounts for payments of pensions to the retired or disabled police personnel and their families.

# PERSONNEL SUMMARY



**Lincolnwood is committed to service first.**

# SUMMARY OF PERSONNEL SERVICES COSTS - ALL FUNDS



## Budgeted Payroll

Number	Fund / Department	2022 Total Personnel Services	2021 Total Personnel Services	Increase/ (Decrease)
<b>101</b>	<b>General Fund Departments</b>			
100	Village President and Board of Trustees	90,421	86,681	3,740
110	Village Clerk	8,852	8,852	0
200	Village Manager	728,039	711,888	16,151
210	Finance Department	650,057	638,731	11,326
240	Community Development Department	596,777	594,767	2,010
300	Police Department	7,529,400	7,529,400	0
350	Fire Department	70,359	93,426	(23,067)
400	Public Works Department	470,919	477,165	(6,246)
410	Vehicle Maintenance Division	232,805	272,251	(39,446)
420	Building Maintenance Division	197,678	193,502	4,176
440	Street Maintenance Division	866,712	862,396	4,316
<b>Total General Fund Departments</b>		<b>11,442,019</b>	<b>11,469,059</b>	<b>(27,040)</b>
<b>205</b>	<b>Parks and Recreation Department</b>			
430	Park Maintenance Division	448,367	435,620	12,747
500	Parks and Recreation Department	578,615	292,825	285,790
502	Youth/Tot	3,350	4,426	(1,076)
504	Special Events	240	221	19
505	Athletic	0	1,107	(1,107)
508	Park Patrol	60,858	55,325	5,533
509	Turkey Trot	0	22,476	(22,476)
520	Club Kid Program	30,816	44,428	(13,612)
530	Day Camp Program	35,629	339,702	(304,073)
560	Aquatic Center	260,432	377,902	(117,470)
561	Swim Lessons	3,893	9,699	(5,806)
562	Swim Team	18,811	25,450	(6,639)
563	Concessions	0	27,663	(27,663)
570	Seniors Program	6,086	8,852	(2,766)
571	Community Center	13,338	16,598	(3,260)
<b>Total Parks and Recreation Department</b>		<b>1,460,435</b>	<b>1,662,294</b>	<b>(201,859)</b>
660	Water and Sewer Fund	847,142	834,951	12,191
801	Police Pension Fund	3,254,913	3,043,552	211,361
<b>Total - All Funds</b>		<b>17,004,509</b>	<b>17,009,856</b>	<b>(5,347)</b>

# STAFFING SCHEDULE



## Full Time Equivalents - Departmental Breakdown

<b>Village Manager's Office</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY22</b>
Village Manager	1.00	1.00	1.00	1.00	1.00
Assistant Village Manager	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
Management Analyst	1.00	1.00	1.00	1.00	1.00
Executive Secretary*	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>

\*Shares with Village President and Board

<b>Finance Department</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY22</b>
Director	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00
Coordinator	1.00	1.00	1.00	1.00	1.00
Account Clerk	2.00	2.00	2.00	2.00	2.00
<b>Total - Finance Department</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

<b>Community Development Department</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY22</b>
Director	1.00	1.00	1.00	1.00	1.00
Development Manager	1.00	1.00	1.00	1.00	1.00
Coordinator	1.00	1.00	1.00	1.00	1.00
Account Clerk	1.00	1.00	1.00	1.00	1.00
Intern	0.50	0.50	0.50	0.50	0.50
Code Enforcement Officer	0.50	1.00	1.00	1.00	1.00
<b>Total - Community Development Department</b>	<b>5.00</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>

<b>Police Department</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>
Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00
Lieutenant	4.00	4.00	3.00	3.00	3.00
Sergeant	3.00	3.00	4.00	4.00	4.00
Patrol Officer	24.00	24.00	24.00	24.00	24.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00
Information Technology Specialist	1.00	1.00	1.00	1.00	1.00
Records Clerk	2.50	2.50	2.50	2.00	2.00
Community Service Officer	1.50	1.50	1.50	1.50	1.50
Social Worker	0.50	0.50	0.50	0.50	0.50
<b>Total - Police Department</b>	<b>39.50</b>	<b>39.50</b>	<b>39.50</b>	<b>39.00</b>	<b>39.00</b>

<b>Fire Department</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>
Coordinator	1.00	1.00	1.00	-	0.00
Management Analyst	-	-	-	1.00	1.00
<b>Total - Fire Department</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

<b>Public Works Department</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>
Director	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
Clerk/Receptionist	0.50	0.50	0.50	0.50	0.50
Superintendent	-	1.00	1.00	1.00	1.00
Coordinator	1.00	1.00	1.00	1.00	1.00
<b>Vehicle Maintenance Division:</b>					
Chief Mechanic	1.00	1.00	1.00	1.00	1.00
Laborer	1.75	1.75	1.75	1.50	1.50
<b>Building Maintenance Division:</b>					
Foreman	0.25	0.25	0.25	0.25	0.25
Equipment Operator	0.50	0.50	0.50	0.50	0.50
Laborer	1.00	1.00	1.00	1.00	1.00
<b>Street Maintenance Division:</b>					
Foreman	1.50	1.50	1.50	1.50	1.50
Supervisor	0.50	0.00	0.00	0.00	0.00
Equipment Operator	3.00	3.00	3.00	3.00	3.00
Laborer	1.00	1.00	1.00	1.00	1.00
<b>Water and Sewer Division:</b>					
Foreman	0.50	0.50	0.50	0.50	0.50
Supervisor	0.50	0.00	0.00	0.00	0.00
Water System Operator	2.00	2.00	2.00	2.00	2.00
Equipment Operator	3.00	3.00	3.00	3.00	3.00
Laborer	3.00	3.00	3.00	3.00	3.00
<b>Total - Public Works Department</b>	<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>22.75</b>	<b>22.75</b>
<b>Parks And Recreation Department</b>					
<b>Director</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Superintendent - Recreation and Facilities	2.00	1.00	1.00	1.00	1.00
Recreation Supervisor	1.00	2.00	2.00	2.00	2.00
Youth Program Coordinator	0.50	0.00	0.00	0.00	0.00
Community Outreach Coordinator	0.50	0.50	0.50	0.50	0.50
Recreation Coordinator					
Clerk/Receptionist	1.00	1.00	1.00	1.00	1.00
<b>Maintenance Division:</b>					
Foreman	0.75	0.75	0.75	0.75	0.75
Equipment Operator	0.50	0.50	0.50	0.50	0.50
Facilities Assistant (previously Mailman)	0.50	0.50	0.50	0.50	0.50
Laborer	3.00	3.00	3.00	3.00	3.00
<b>Total - Parks and Recreation Department</b>	<b>10.75</b>	<b>10.25</b>	<b>10.25</b>	<b>10.25</b>	<b>10.25</b>
<b>Total - All Departments</b>	<b>89.25</b>	<b>89.25</b>	<b>89.25</b>	<b>88.50</b>	<b>88.50</b>

*There were no positions added in Fiscal Year 2022*

# GOALS & PRIORITIES



**Lincolnwood is committed to long-term, goal-oriented planning.**



## Village Manager's Office

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### Prior Year's Goals Status

**Goal:** In response to the COVID-19 the Village will develop plans to address the health and safety of the public to ensure compliance with applicable guidelines from Federal and State authorities. As needed, the Village will purchase and seek reimbursement for equipment and supplies to ensure that the public and staff are protected and mitigate any possible issues where COVID-19 is spread. The Village will also work with residents and the business community to assess and address needs as applicable.

**Status:** The Village has coordinated the purchase of necessary equipment to protect the public and staff. These actions have included the installation of new dividers in common spaces and the installation of enhancements to the HVAC system to remove potential contaminants from the air. These costs have been submitted for reimbursement from grants that the Village has access to as part of the ongoing pandemic. Additionally the Village has continued to have regular meetings of the Emergency Operations Center to ensure that the Village is responding to the pandemic and providing timely and accurate communications and support to the public.

**Goal:** Oversee the transition of the Village's Microsoft Office 2010 products to Microsoft 365 including the migration of these products from Village servers to the Cloud. The upgrading of this program will allow for greater functionality for staff along with transitioning the Village's systems to the cloud to allow for better remote access for staff.

**Status:** Due to the pandemic and cost constraints the Village put this project on hold for possible implementation during the 2021-2022 Fiscal Year.

**Goal:** Every two years the Village Manager's Office completes a comprehensive review of the Personnel Policy Manual to better reflect current trends and legal requirements. At the start of May, 2020, staff will look conduct a comparable analysis of other communities and the policies implemented for their staff to identify any areas of improvement within the Personnel Policy Manual. In addition, legislation implemented within the past two years as it relates to public sector employment will be reviewed to ensure the Village is meeting state regulations. The updated personnel policy manual will be reviewed during the FY 2022 Budget process.

**Status:** The Village has solicited feedback from stakeholders for the Personnel Policy Manual. It is anticipated that the Personnel Policy Manual review process will be complete by April 30, 2021, with the Village Board considering revisions to the Personnel Policy Manual by August 30, 2021.

**Goal:** The Village Board will hold informal roundtable discussions with residents in the community. The purpose of the discussions will to provide residents with the opportunity to discuss ongoing projects and items facing the Village of Lincolnwood. These discussions will assist with the development of goals and initiatives for the Village Board to consider during the FY 2022 Budget and the Strategic Planning process that is scheduled to continue in May, 2021.

**Status:** Due to the pandemic limiting the ability for in-person discussions this goal was put on hold. However, the Village is scheduled to approach the strategic planning process again in May of 2021 at which time a public engagement segment will be incorporated into the deliberative process.

## **Proposed Goals**

**Goal:** Oversee the transition of the Village's Microsoft Office 2010 products to Microsoft 365 including the migration of these products from Village servers to the Cloud. The upgrading of this program will allow for greater functionality for staff along with transitioning the Village's systems to the cloud to allow for better remote access for staff.

**Goal:** The Village Manager's Office will finalize the creation and implementation of the update to the Personnel Policy Manual. The update will include feedback from the Village's staff, attorneys and Village Board and will conclude with the distribution and implementation of the document with staff. It is anticipated that the Personnel Policy Manual will be approved by the Village Board by August 30, 2021 and in effect soon thereafter.

**Goal:** The last complete revision to the Village's website was done in 2013. During this fiscal year the Village will finalize and implement a new design for the website that will utilize the content from the current website while implementing desired service enhancements. It is anticipated that the website will be implemented by December 31, 2021.

**Goal:** The Village Manager's Office will contract with an outside agency to conduct a class and compensation study to review all non-bargaining positions. The study, which has not been done in over seven years, will confirm that pay ranges for positions reflect the duties of the position and are in line with pay ranges found in other communities. Any recommendations with a financial impact from the study will be implemented in Fiscal Year 2023.



## Community Development Department

### Prior Year's Goals Status

**Goal:** Conduct a series of roundtable meetings, separately with local business and brokers, to discuss their thoughts and experiences working in the Village, any concerns that may be hindering business growth and commercial occupancy, and recommendations on how the Village can assist in marketing the community and supporting local businesses to help them be more successful. Businesses and Brokers in different sectors (ie. retail commercial, restaurants, office, warehouse/industrial, entertainment, etc.) will be invited. Cast a particular focus on the targeted business development areas (Northeast Industrial District and Devon-Lincoln TIF "triangle").

**Status:** Components of this task, including business workshops and Village-driven policy discussions, were undertaken through efforts of the Economic Development Commission and in partnership with the Chamber of Commerce. However, the emphasis was shifted to focus on the impacts of the COVID-19 pandemic and its impact on local businesses. Discussions with the broader development community regarding the long-term potential of investment in the Village did not occur due to the short-term emphasis on pandemic impacts.

**Goal:** Work with the Economic Development Commission to develop a marketing strategy and promotional materials for the targeted business development areas (Northeast Industrial District and Devon-Lincoln TIF "triangle").

**Status:** The Economic Development Commission conducted workshops to identify desired types of development and branding components for the Northeast Industrial District and Devon-Lincoln TIF "triangle". The Village also hired a consultant to assist with the drafting of the NEID TIF Conceptual Redevelopment Plan, which was adopted in December 2020.

**Goal:** Prepare a comprehensive Landscaping Improvement Program with the goal of upgrading the landscaping and natural environment of commercial properties on arterial roadways throughout the Village. Work with the Beautification Commission to prepare an appropriate landscape species palette for a variety of improvements, from planters to parking lot and perimeter landscaping designs.

**Status:** Staff has conducted initial research to identify which properties are subject to plans that go above and beyond standard landscaping and property maintenance regulations. By the end of the current fiscal year, staff will complete an assessment of those properties and contact property owners to establish compliance plans, where necessary.

**Goal:** The Community Development Department will create a multi-media suite of materials to provide user-friendly information on Building Permit procedures and requirements. Include new/updated printouts, brochures and web-based documents. Once Accela permit software system has been rolled-out, conduct a seminar, which will be open to the public and recorded for local cable channel and the Village website on-demand video broadcast. This seminar, intended for Village residents, will demonstrate online permitting through the Accela software system and also answer general building permitting questions.

**Status:** Staff has begun this effort, but has not made substantial progress. This can be an emphasis for the Fire/CD Management Analyst as time allows. This goal will be carried-over to FY 2022.

**Goal:** Assess Community Department workflows and protocols to identify and rectify gaps in interdepartmental communication and coordination. This assessment will evaluate plan review coordination, construction inspections and site management, and project close-out and approval of occupancy. This will highlight critical communications and systems required to track the status of construction projects between various departments.

**Status:** Some interdepartmental workflows have been formalized on an as-needed basis (e.g. stormwater compliance workflow). The interdepartmental plan review coordination workflow is currently being critiqued and formalized, and others will be addressed over the remainder of the current fiscal year and into the next fiscal year.

**Goal:** Continue comprehensive analysis of two major sections of the Zoning Code: Fences and Signs. Complete a legal review and analysis of the Sign Code to insure it is in compliance with recent court case decisions and findings, and exhibits best practices from a legal standpoint. Complete a Village-wide “base-line” survey of existing fence compliance, and utilize the results to determine the necessity for further Fence Code updates.

**Status:** The Village formally amended several aspects of the sign code related to certain types of permitted signs. A Comprehensive legal review of the sign code, with the assistance of the Village Attorney, is still required. Staff has completed a comprehensive “base-line” survey of residential fences, and will compile that information and present findings to the Board in Fiscal Year 2022.

**Goal:** The Village Board will hold a discussion regarding priorities for Code Enforcement. The goal of this meeting will be for the Village Board to convey to staff their expectations related to how different types of violations should be processed by staff and how different violations of the Village Code will be prioritized and handled. As a result of this meeting staff will provide a rubric that will guide staff’s process for handling Code Enforcement and address in what instances staff will seek compliance and will seek tickets for Code violations. Following this update to the guidance, staff will provide regular updates to the Village Board on achievement of the priorities laid out by the Village Board.

**Status:** The Village Board Committee of the Whole held three primary discussions related to different aspects of code enforcement. Those discussions resulted in enhanced communication, interdepartmental coordination, and new performance measures. Those performance measures will be presented to the Board periodically throughout the current fiscal year and next fiscal year.

### **Proposed Goals**

**Goal:** As called for in the 2016 Comprehensive Plan, focused updates to the Plan should be reviewed at least every three to five years. Areas with policy or development changes since the plan was adopted include the completions of the Valley Line and UP multi-use Trails, District 1860 project approvals, and the NEID Conceptual Development Plan. Staff will work with key stakeholders and the Village Board to produce targeted updates.

**Goal:** Provide training for the Plan Commission and Zoning Board of Appeals (ZBA). As recommending bodies, the Plan Commission and ZBA conduct public hearings and provide valuable input to the Village Board. Professional training from the American Planning Association’s Illinois Chapter and DePaul’s

Chaddick Institute in conjunction with the Village Attorney will be of great benefit. Additionally, staff will work with both the Plan Commission and ZBA to adopt rules and procedures for effective meetings.

**Goal:** Conduct a series of individual meetings, separately with property owners and brokers, to provide information about the Village's vision and concepts expressed in the adopted NEID Conceptual Development Plan and gauge interest in participation in future development and redevelopment of the area.

**Goal:** The Community Development Department will create a multi-media suite of materials to provide user-friendly information on Building Permit procedures and requirements. Include new/updated printouts, brochures and web-based documents. Once Accela permit software system has been rolled-out, conduct a seminar, which will be open to the public and recorded for local cable channel and the Village website on-demand video broadcast. This seminar, intended for Village residents, will demonstrate online permitting through the Accela software system and also answer general building permitting questions.

**Goal:** Continue to assess Community Department workflows and protocols to identify and rectify gaps in interdepartmental communication and coordination. This assessment will evaluate plan review coordination, construction inspections and site management, business license review, and project close-out and approval of occupancy. This will highlight critical communications and systems required to track the status of construction projects between various departments. A reoccurring interdepartmental staff meeting will be established to increase communications.



## Finance Department

### Prior Year's Goals Status

**Goal:** The Village will coordinate with the finalization of the issuance of approximately \$35,000,000 in TIF notes for the District 1860 Development. The District 1860 Development is a project being spearheaded by Tucker Development to redevelop the former Purple Hotel Site located at the intersection of Touhy and Lincoln Avenues. The TIF notes will be issued by the Village and the debt service payments on the notes will be funded by the tax increment created by the new development.

**Status:** Development on the project sited has not yet started as the COVID -19 pandemic has slowed the financing process. The issuance of the notes should occur in the second quarter of 2021.

**Goal:** The Finance Department will assist with the issuance of approximately \$2,700,000 of General Obligation (GO) Bonds for the second year of the road resurfacing program. The bonds will be issued after the start of the new fiscal year and the debt service will be funded by revenues from the Motor Fuel Tax fund.

**Status:** The Finance Department assisted in the issuance of the \$2,680,000 GO Bonds which were issued in August, 2020 for Year 2 of the roadway resurfacing program. The bonds which mature in December, 2034 bear a 1.42% interest rate.

**Goal:** The Finance Department will assist the Police Pension Board in the implementation of the new pension consolidation bill passed by the State of Illinois in December, 2019. The bill requires mandatory consolidation of Illinois' downstate and suburban police officers' and firefighters' pension funds into two new investment funds. The law will create one investment fund for the police officers and one investment fund for the firefighters. The bill also requires all funds transfer assets no later than 30 months after the effective date of January 1, 2020. As part of this process, the Village will work with the Auditor, Lauterbach & Amen, to hold a meeting with the Village Board to explain the impact of this legislation on the Village of Lincolnwood.

### Proposed Goals

**Goal:** The Village will coordinate with the finalization of the issuance of approximately \$35,000,000 in TIF notes for the District 1860 Development. The District 1860 Development is a project being spearheaded by Tucker Development to redevelop the former Purple Hotel Site located at the intersection of Touhy and Lincoln Avenues. The TIF notes will be issued by the Village and the debt service payments on the notes will be funded by the tax increment created by the new development.

**Goal:** The Finance Department will assist with the issuance of approximately \$8,700,000 of General Obligation (GO) Bonds for the second year of the road resurfacing program, the first year of the replacement of water mains and the second phase of the storm water management program. The bonds will be issued after the start of the new fiscal year and the debt service will be funded by revenues from the Motor Fuel Transportation, Water and Sewer, and the Storm Water Management Funds.



## Fire Department

### Prior Year's Goals Status

**Goal:** The Village will update and finalize a revised Emergency Operations Plan (EOP). The EOP will be used to develop and implement table top exercises for the Emergency Operations Center Team to ensure that the Village is prepared to respond to crisis situations. As part of this process, the Emergency Operations Center Team will continue to refine its response process following National Incident Management System certification completed in Fiscal Year 2020.

**Status:** The Emergency Operations Plan (EOP) was finalized and distributed to Village Staff. A tabletop exercise will be conducted in the coming months and the finalized EOP will be submitted to the Illinois Emergency Management Agency (IEMA) for Review.

### Proposed Goals

**Goal:** The Village will replace the Fire Department's breathing air compressor and fill station. This equipment is 21 years old and is used to take atmospheric air, compress and filter the air that firefighters breathe from an air pack during a fire or hazardous materials event. Staff will apply for an Assistance to Firefighters Grant (AFG) to obtain funding for this replacement in February 2021. Because of the uncertainty of the date of grant awarding, this purchase will happen in December 2021.

**Goal:** The Fire Department will continue to monitor the existing COVID-19 pandemic and assist in mitigating this threat to our residents. Staff will assist in the vaccination of our residents and healthcare partners, monitor the science of the variants and assist in the vaccination programs and possible booster therapies. Since current plans have not been approved by Cook County Department of Public Health, the exact timetable will occur in the spring and fall of 2021.

**Goal:** The Village will be entering the final year of a six-year contract with Paramedic Services of Illinois, Inc. that will terminate on May 1, 2022. Negotiations will commence in the third quarter of this fiscal year so budget preparation figures are available for the following year by December 2021.

**Goal:** With the evening manning of The Carrington (Station 45), the Fire Department staff identified an issue with responding an Ambulance 45 to a house fire in grids 4557 and 4554. This ambulance crew would be the first vehicle that would arrive before the fire engine or truck. If this would occur and people were trapped in their house, the ambulance crew would have their protective gear and air pack to aid them in the rescue. To better help this initial firefighters and make the operation safer, staff is recommending the purchase of a Thermal Imaging Camera (TIC), a pressurized water extinguisher and a rope bag. The TIC would identify the victim or the seat of the fire, water from the extinguisher would be available to knock down the fire and the rope bag would identify the way out of a fire or lead secondary firefighters to find the initial crew within the building. We would purchase this equipment immediately with payment due in next fiscal year.



## Parks and Recreation Department

### Prior Year's Goals Status

**Goal:** The Parks and Recreation Department will protect, maintain, and ensure safe surfacing on aquatic center water slides and kiddie pool play feature by installing a new gel coat on the interior of the slides, painting the exterior of the slides, and painting the kiddie pool play feature.

**Status:** In Fall 2020, a new gel coat was installed on the interior of the aquatic center water slides, the exterior of the water slides were painted, the water slide tower railing was refurbished, and the kiddie pool play feature was painted. The activity pool play feature will be painted in spring 2021.

**Goal:** The Parks and Recreation Department will conduct an assessment of after school program and club options for Lincolnwood middle school students in an effort to identify service gaps. Staff will strive to fill service gaps by providing a minimum of two new programs for middle school students during out-of-school time.

**Status:** The assessment portion of this goal was put on hold due to the impact of the COVID-19 pandemic on extracurricular activities provided by School District 74 and on-site after school classes provided the Parks and Recreation Department. The Parks and Recreation Department offered five new programs for middle school students during out-of-school time including Studio 219, Advanced Volleyball, Archery, and Cheerleading.

**Goal:** Conduct a survey of the current and former participants of the Park and Recreation Department's early childhood programs in an effort to determine optimal days and times to offer programs for this demographic. At least one program per season will be to the Park and Recreation Department's program portfolio based on this feedback.

**Status:** The assessment portion of this goal was put on hold due to the impact of the COVID-19 pandemic on in-person programming and staffing levels of the Department. Classes for the early childhood age group were more heavily impacted than others as safety guidelines limited group sizes. The Parks and Recreation Department offered eight early childhood programs during this fiscal year including Bitty Ballet and Music Together™.

**Goal:** Continue to review and update the Parks and Recreation Department sponsorship opportunities to ensure the sponsorship program is structured to attract and retain quality sponsors for department programs and events. Based on observations and experience of a full year cycle of sponsorships, staff will update the existing program and documents to best serve the needs of the Parks Department.

**Status:** Despite the inability to observe and experience a typical full year cycle of sponsorships, the Department continued to build relationships with existing and new sponsors through communications regarding new and modified events such as Creepy Crawl, Trick-or-Treat TO-GO, Virtual Turkey Trot, and Lincolnwood Limits.

**Goal:** The Parks and Recreation Department will conduct an ongoing evaluation of programs and events offered throughout the year to determine which programs shall be continued or discontinued in each seasonal program guide. The main evaluation factors will include participation, cost recovery, and participant satisfaction. Community member ideas will be pursued through an idea/suggestion form on

the Department's website, which will be available at all times and will be publicized as the Department plans for upcoming program guides. New programs and events will be developed based on observed trends, feedback, and identified service gaps when financially and spatially feasible.

**Status:** The Department conducted participant evaluations after each season of programs and pursued community member ideas through an ongoing idea/suggestion form on the Department's website. At the conclusion of each season, an activity report was compiled which included information on participation and cost recovery for each program area, in addition to future plans based on this data and the results of the participant surveys. The Department will continue to monitor trends and feedback, and staff will seek to identify and address service gaps when feasible. Program data will be compared both seasonally and annually in order to identify areas of success and growth, service needs, and the impact of programs.

### **Proposed Goals**

**Goal:** Further expand upon the Parks and Recreation Department's commitment to an ongoing evaluation of programs and events and continue to work toward a 360-degree evaluation process through the implementation of internal program and event observations. Program observation forms will provide professional staff with a formal process by which to observe internal and contractual programs on a consistent basis. Event observation forms will provide support staff and volunteers an opportunity to provide feedback and observations related to the experience to professional staff. The information received through observation forms will be considered strategically when planning for future programs, events, and budget cycles.

**Goal:** Operate the aquatic center and summer camp operations during the summer 2021 season, adhering to applicable COVID 19 pandemic safety protocols through operational adjustments. Ensure adherence to protocols through research and consultation with the Intergovernmental Risk Management Company, American Camp Association, and the Illinois Department of Public Health.

**Goal:** Complete the Flowers Park tennis court reconstruction and basketball court resurfacing project, which was deferred due to the COVID-19 pandemic.

**Goal:** The Parks and Recreation Department will develop an annual operation lifecycle plans for the aquatic center and summer day camp program. Lifecycle plans document the year-round timeline of actions taken by professional staff to ensure successful summer operations. The development of such plans will aid the Parks and Recreation Department in annual planning and budgeting, and will ensure a smooth continuation of service to the public during times of transition.

# Police Department



## Prior Year's Goals Status

**Goal:** Update the Police Department's firearms range ventilation system to comply with OSHA standards and allow for a transition to a tactical firearms range. This update and renovation will allow for adequate ventilation throughout the firearms range during training and give officers a model firearms training program that is considered best practices for law enforcement agencies. Planned ventilation replacement along with a transition to the firearms range renovation will be completed by FY 2022.

**Status:** The design phase for ventilation system replacement has been completed by FGM Architects. The overall Capital Improvement Project (CIP) for the replacement of the trap, acoustic and ballistic protection improvements will be completed FY 2022.

**Goal:** The police department records unit will transition and become more involved in handling Freedom of Information Act (FOIA) requests related to inquiries on police activities. This allows for a more practical approach and better oversight of the FOIA requests related specifically to police operations.

**Status:** The records unit has been accepting Freedom of Information Act (FOIA) requests related to police activities. They have been able to perform their own redactions on reports when necessary and provide compliance through the direction of the Chief of Police.

**Goal:** Train all sworn personnel on the Meggitt Training Systems officer involved shooting scenarios. Meggitt Training Systems is the pioneer system of the firearms training simulator (FATS) that officers use to work through potential officer involved shooting situations. The system has the ability to judge officer decision making in various situations that officers may need to use deadly force.

**Status:** Meggitt training was given to all sworn personnel the week of January 17, 2020 and again the week of January 28 of 2021. This training teaches the officers to respond with the appropriate level of force for varying real life high stress scenarios.

**Goal:** Continue to evolve and train personnel in the rapid response to potential active threat situations through the use of force on force and Simunitions training. Training scenarios will focus on school settings and the workplace environment.

**Status:** Simunitions training was provided to all sworn personnel on August 10-12. A focus on proper techniques for group formations and room clearing was the main focus of the training. Officers also went over shoot and don't shoot situations based on high stress scenarios.

**Goal:** Conduct dedicated traffic enforcement on a weekly basis to various identifiable streets that have higher rates of accidents and/or moving traffic violations. These locations will then be shared ahead of time with residents via social media, the Village website and the Lincolnwood Connections Newsletter.

**Status:** The Department participated in several enforcement grants including Click it or Ticket and Drive Sober or Get Pulled Over sponsored by the Illinois Department of Transportation. The Department also participated in a speed enforcement grant that focused on the major intersections in our jurisdiction. This information was made available through various media outlets.

**Goal:** Comply with the requirements of records expungement related to the Cannabis Regulation and Tax Act and automatically expunge records for minor cannabis offenses that meet the criteria as outlined in the Act. The first deadline for compliance is January 1, 2021.

**Status:** The records unit was able to comply with the expungement requirements set forth in the Cannabis Regulation and Tax Act. This information was then placed on the Village website.

**Goal:** All field patrol officers to receive training in Advanced Roadside Impaired Driving Enforcement (A.R.I.D.E.) to assist in the detection while driving under the influence of cannabinoids due to the initial projection that more DUI drivers will be on the roadways as a result of the new recreational cannabis law.

**Status:** Due to COVID restrictions on class size all but five field patrol officers, were able to complete the Advanced Roadside Impaired Driving Enforcement (A.R.I.D.E.) training. All other officers will be scheduled in the upcoming FY 2022 to complete this goal.

### **Proposed Goals**

**Goal:** All Officers are equipped with a department issued firearms. Most of the department issued firearms are over ten years old and are in need of replacement. We will examine different models to accommodate our needs and plan to purchase new weapons for the department by May of 2022

**Goal:** Due to legislation pertaining to consolidating dispatching we have been contracted with the Village of Skokie to perform our communication needs since 2017. We will look at other jurisdictions to see if they can provide us with a more cost effective option while not sacrificing any level of service that we are able to provide to the residence. Research should be conclude before the end of the current contact.

**Goal:** The Village has purchased Tyler Technologies software for the adjudication hearings at Village hall. We would like to utilize this software to implement e-tickets for local ordinances violations along with parking citations. This will allow operations to be run in a more efficient manner both in the field and from a record keeping perspective.

**Goal:** Investigate Body Worn Cameras (BWC). Mandates have been outlined in potential upcoming legislation. We need to look into the overall cost of the implementation of the technology to include the hardware of the actual device along with storage of all the media and records that accompany this implementation.

**Goal:** The current camera system in our lock-up facility utilizes old analog and coaxial cameras which has led to unreliable audio and video recording. The replacing of seven of these cameras will help ensure that the department has proper documentation of all activities that occur in the lock-up facility

**Goal:** Currently police departments submit their crime statistics through the Uniform Crime report (UCR) this is being transitioned to a new format known as the National Incident Based Reporting System (NIBRS). We will work with the Illinois State Police to begin the NIBRS certification process to be finalized

**Goal:** Upgrade to LEADS 3.0: The Law Enforcement Agencies Data System (LEADS) is the primary statewide computerized criminal justice information sharing system in Illinois, providing services, information, and capabilities to the criminal justice community in Illinois. LEADS has provided

outstanding service for 50 years, but due to the age of its technology, must be replaced. The Illinois State Police (ISP) is modernizing LEADS (LEADS 3.0) to continue providing the best service possible to criminal justice community.



## Public Works

### Prior Year's Goals Status

**Goal:** In the fall of 2019, the Village entered into an agreement with Reliable Contracting and Equipment Company to construct a water transmission main to the City of Evanston for the purchase of potable water. Construction has been ongoing over the fall and winter with the majority of the underground work completed within the Village. The majority of the underground work will occur in the Village of Skokie over the spring. Due to the savings implications for purchasing water from Evanston versus Chicago, completion of this project on time by the completion in July 2020 will be a top priority for the Department. Staff will work closely with the Village Engineer and contractor to monitor the progress of the project.

**Status:** Construction of the 20-inch water main transmission project began in September 2019, and water began flowing from the City of Evanston to the Village of Lincolnwood in July 2020. The project has been substantially completed as of October 2020, with only minor punch list items remaining to be completed.

**Goal:** The North Shore Storm Sewer Project also began construction in the fall of 2019 with completion slated for the summer of 2020. The Village's contractor has installed the majority of the mainline sewer under North Shore Avenue from Drake Avenue to the North Shore Channel. Construction will continue over the winter into the spring and summer to complete the tributary sewers, berms and restrictors, and restoration work. This project was designated as one of the top priorities in the Village's Stormwater Master Plan and is being partially funded by the MWRD through a cost sharing agreement.

**Status:** This project to install a 60-inch diameter dedicated storm sewer began in September 2019 and was completed in May 2020. Separation of the sewer along with the installation of in-ground restrictors will help reduce residential basement backups as the storm water is no longer surcharging the combined sewer system in the area. Reconstruction of the roadway and replacement of sidewalk and curb was included as restoration for this project. This project is complete.

**Goal:** In the fall of 2019, the Village contracted with Baxter and Woodman Engineering to evaluate the condition of the Pump House in response to the precautionary boil order issued on June 13, 2019. Baxter and Woodman provided a report to the Village that included a list of high and low priority items to be addressed in future years. Staff will complete the high priority items outlined by Baxter and Woodman in FY 2021, which includes improvements to the automation systems and software upgrades.

**Status:** The improvements to the automation system are concluding and should be complete by the end of February. The improvements to the electrical configuration at the Standpipe were completed in December.

**Goal:** The Village seeks to improve the overall quality of life for residents by increasing the Village's stormwater protection during heavy rain events, and take the Village closer to meeting the stated goal of reaching a 10 year level of protection. The street storage pilot area was completed in 2020 with the construction of the North Shore Outfall Sewer and installation of the remaining underground sewer restrictors. The next step in the stormwater master plan calls for completing street storage, which will expand the construction of berms and underground restrictors throughout the remainder of the Village.

Stages II and III are scheduled to be constructed in FY 2022 and FY 2023, respectively, at which point, the overall condition of the Village will be reevaluated to determine the stormwater project priority list.

**Status:** Stage II design is wrapping up and should be complete by the end of February.

**Goal:** The Village is a member of the GIS Consortium, which is a collaboration of 35 communities that partnered to share GIS services. MGP, Inc., the service provider for the consortium will be releasing a new mapping software to replace the aging MapOffice additionally, they will be continuing to implement asset management software designed to help communities track assets and measure performance. Staff will implement both programs as well as train employees on how to properly utilize the programs.

**Status:** MyGIS was released in August 2020, with staff training being completed shortly thereafter.

### **Proposed Goals**

**Goal:** In 2016, the Village initiated Phase I of its Street Storage Program, a program dedicated to stormwater management and minimizing the potential for basement backups during heavy rain events. Phase I of the program was initiated as a Pilot Area, and was divided into two phases, with the first of the two phases being completed in 2016 and the second in 2020. In 2018, the Village awarded a contract to Christopher B. Burke Engineering, Ltd. (CBBEL) for the design of Stage II which the Village plans to begin construction for in summer of 2021. Concurrently, Stage III will also be designed so it is ready to construct in 2022.

**Goal:** In 2019, Baxter & Woodman conducted an assessment of the Village Pump House and provided a list of improvements based on importance. In addition to recommended improvements to the automation system hardware and software, the installation of a fixed generator was also determined to be an important priority. The Pump House is currently backed up with a portable generator and needs to be manually transported and turned on in the event of an outage. Installing a fixed generator will provide the ability to automatically and immediately operate in the event of a power loss at the Pump House.

**Goal:** In 2018, CBBEL and Alder Roofing performed an assessment for the roofs of the municipal campus and the Public Works facility. After the assessment, it was determined that the Public Works roof was in severe condition and took first priority for roof replacement, followed by the Police & Fire Station roof, and lastly the roof of Village Hall. With the Public Works roof now having been replaced as of 2019, the Village plans to replace the Police and Fire Station roof. CBBEL was awarded the contract for the design of the Police & Fire Station roof replacement in December 2020 and construction of the roof replacement is planned to begin summer 2021.

**Goal:** The Village has a number of large infrastructure projects planned that are funded through the Village's Water Fund. The current water rate will not be able to continue to fund operational and capital costs as inflation continues to increase costs. It is recommended that the Village conducts a Water Rate Analysis Study in order to determine if the Village is charging an accurate water rate to residents, and what changes to the rate should be considered for future years. Completion of the study will allow the Village to accurately determine its ability to continue funding capital projects and operations.

# DEPARTMENT EXPENDITURES



**Lincolnwood is committed to serving our residents by providing high quality customer service**

# General Fund



## VILLAGE PRESIDENT AND BOARD OF TRUSTEES

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### **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 corporate organization.

### **Expenditure**

The President and Village Board Division Fiscal Year 2021-2022 Budget includes \$139,771 in expenditures. The budget as presented is an overall decrease of \$760.00 or -0.5% from the Fiscal Year 2020-2021 Budget.

# VILLAGE PRESIDENT AND BOARD OF TRUSTEES



## BUDGET ANALYSIS - Division 100

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Approved
Salary - elected/appointed	41,861	42,953	44,512	42,000	42,000	42,000
Wages - full time hourly	15,104	15,826	16,701	16,560	16,560	16,928
HSA Savings Acct	-	-	-	2,160	2,160	2,160
Opt Out Insurance	2,200	1,621	-	-	-	-
Employer FICA	3,650	3,574	3,412	3,631	3,631	3,654
Employer Medicare	854	836	798	849	849	854
Employer IMRF	4,152	3,370	2,539	3,272	3,000	3,347
Insurance - group life & AD&D	-	-	-	49	49	51
Insurance - group medical	1,317	6,285	16,512	17,539	17,539	20,795
Insurance - group dental	117	520	1,316	124	1,217	124
Insurance - workers compensation	433	471	487	497	497	508
<b>Personnel Services</b>	<b>69,688</b>	<b>75,456</b>	<b>86,277</b>	<b>86,681</b>	<b>87,502</b>	<b>90,421</b>
Purchased program services	2,055	1,535	1,500	2,800	902	2,800
Consulting	15,875	100	-	5,000	-	-
Other professional services	9,000	4,500	4,500	5,500	4,500	10,500
<b>Contractual Services</b>	<b>26,930</b>	<b>6,135</b>	<b>6,000</b>	<b>13,300</b>	<b>5,402</b>	<b>13,300</b>
Intergovernmental fees & dues	8,713	8,713	8,031	10,000	9,279	10,000
Printing & copying services	370	311	-	1,000	-	1,000
Village Newsletter	10,680	11,545	12,551	16,000	16,282	16,000
Other contractual	20	-	-	1,000	-	1,000
Books & publications	302	39	129	50	39	50
Office supplies	296	356	116	500	900	500
Other materials & supplies	6,167	2,838	3,148	3,000	2,924	3,000
<b>Commodities</b>	<b>26,548</b>	<b>23,801</b>	<b>23,975</b>	<b>31,550</b>	<b>29,424</b>	<b>31,550</b>
Conference & meeting registration	315	385	620	600	100	600
Local mileage, parking & tolls	-	35	83	400	-	400
Lodging	-	-	-	800	-	800
Meals	5,584	5,721	7,494	7,000	121	2,500
Purchased Transportation	14	-	-	200	-	200
<b>Meetings and Travel</b>	<b>5,912</b>	<b>6,141</b>	<b>8,197</b>	<b>9,000</b>	<b>221</b>	<b>4,500</b>
<b>Totals \$</b>	<b>\$ 129,077</b>	<b>\$ 111,533</b>	<b>\$ 124,449</b>	<b>\$ 140,531</b>	<b>\$ 122,549</b>	<b>\$ 139,771</b>

**2021-2022 Operating Budget  
Budget Analysis**

**President and Village Board  
100**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-100-511-5270	Purchased Program Services	<b>2,800</b>	
		1,800	Lincolnwood Artists Association - Six Village Hall Art Gallery Showings
		1,000	Boards and Commissions Dinner (skipped in FY2021 due to Pandemic)
101-100-511-5399	Other Professional Services	<b>10,500</b>	
		4,500	Metro Family Services
		1,000	Aging Well in Lincolnwood
		5,000	Various Consulting
101-100-511-5540	Intergovernmental Fees and Dues	<b>10,000</b>	
		6,600	Northwest Municipal Conference
		1,125	Various Organizations
		1,250	Illinois Municipal League
		700	Lincolnwood Chamber of Commerce Business Expo
		475	Chicago Metropolitan Agency for Planning (CMAP)
101-100-511-5560	Printing and Copying Services	<b>1,000</b>	
		800	Forms, Business Cards, Letterhead, etc.
		200	Professional Printing/Copying Expenses
101-100-511-5565	Village Newsletter	<b>16,000</b>	
		9,000	Printing Costs
		7,000	Postage
101-100-511-5599	Other Contractual	<b>1,000</b>	
		1,000	Cost Sharing, Financial Participation, etc. (i.e. Northwest Municipal Conference)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-100-511-5620	Books and Publications	<b>50</b>	Books and Publications
101-100-511-5700	Office Supplies	<b>500</b>	Miscellaneous Office Supplies
101-100-511-5799	Other Materials and Supplies	<b>3,000</b>	Plaques, Commendations, Flowers, Photos, Decorations
101-100-511-5810	Conference and Meeting Registration	<b>600</b>	Village Board Conferences, Illinois Municipal League Training
101-100-511-5820	Local Mileage, Parking and Tolls	<b>400</b>	Business Meetings and Village Board Conferences
101-100-511-5830	Lodging	<b>800</b>	Northwest Municipal Conference (NWMC) Legislative drive down
101-100-511-5840	Meals	<b>2,500</b>	
		1,500	Business Meetings and Village Hospitality
		1,000	Committee of the Whole Dinners
101-100-511-5850	Purchased Transportation	<b>200</b>	Village Board Conferences



## VILLAGE CLERK

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### **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 the custodian of the Village seal and vault, 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.

### **Expenditure**

The Village Clerk Division Fiscal Year 2021-2022 Budget includes \$19,452 in expenditures. The budget as presented is in line with the Fiscal Year 2020-2021 Budget.

# VILLAGE CLERK



## BUDGET ANALYSIS - *Division 110*

Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted	Projected	Adopted
Salary - elected/appointed	8,031	8,031	8,061	8,000	8,000	8,000
Employer FICA	496	496	496	496	496	496
Employer Medicare	116	116	116	116	116	116
Insurance - workers compensation	240	240	240	240	240	240
<b>Personnel Services</b>	<b>8,883</b>	<b>8,883</b>	<b>8,914</b>	<b>8,852</b>	<b>8,852</b>	<b>8,852</b>
Ordinance codification	10,788	5,927	12,475	10,000	5,216	10,000
Professional associations	-	-	-	100	-	100
<b>Commodities</b>	<b>10,788</b>	<b>5,927</b>	<b>12,475</b>	<b>10,100</b>	<b>5,216</b>	<b>10,100</b>
Conference & Meeting Registration	-	-	-	300	-	300
Local mileage, parking & tolls	-	-	-	100	-	100
Meals	-	-	-	100	-	100
<b>Meetings and Travel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Totals</b>	<b>\$ 19,670</b>	<b>\$ 14,810</b>	<b>\$ 21,388</b>	<b>\$ 19,452</b>	<b>\$ 14,068</b>	<b>\$ 19,452</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Village Clerk  
110**

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



## VILLAGE MANAGER'S OFFICE

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### 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.

The Village Manager's Office is responsible for providing overall direction and 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 Fiscal Year 2021-2022 Budget includes \$860,034 in expenditures. The budget as presented is an overall increase of \$61,151 or 7.7% from the Fiscal Year 2020-2021 Budget.

### Major Expenditure Highlights

- The Fiscal Year 2022 budget includes \$45,000 in consulting services related to Phase II of the Village's Strategic Plan and Pay and Compensation Study.
- Included in the Village Manager's Budget is \$14,975 in contractual services related to Village-wide pre-employment assessment and screenings.

# VILLAGE MANAGER'S OFFICE



## BUDGET ANALYSIS - Department 200

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - full time salaried	467,603	429,596	419,954	452,440	450,000	464,740
Wages - full time hourly	60,420	63,301	66,801	66,240	66,240	67,710
Wages - part time hourly	2,671	2,230	4,738	2,200	3,800	2,500
Deferred compensation	13,007	10,535	11,422	11,830	11,830	12,067
Educational stipend	4,674	2,796	2,439	2,704	3,685	4,647
Opt Out Insurance	-	-	800	2,400	2,400	2,400
Phone Stipend	825	840	840	720	720	720
Employer FICA	28,007	22,338	29,027	30,129	30,129	30,684
Employer Medicare	7,855	7,344	7,217	7,764	7,764	7,999
Employer IMRF	57,520	47,577	36,482	47,723	46,000	50,339
Insurance - group life & AD&D	1,822	1,219	1,424	1,600	1,600	1,647
Insurance - group medical	52,359	40,350	52,331	64,776	58,500	61,315
Insurance - group dental	4,470	3,283	3,837	5,246	4,200	4,676
Insurance - workers compensation	13,351	13,741	15,667	16,116	16,116	16,595
<b>Personnel Services</b>	<b>714,583</b>	<b>645,150</b>	<b>652,979</b>	<b>711,888</b>	<b>702,984</b>	<b>728,039</b>
Consulting	1,500	1,400	1,025	3,000	-	45,000
Engineering	-	-	2,016	-	-	-
Other professional services	10,640	13,680	18,080	17,000	12,480	17,000
<b>Contractual Services</b>	<b>12,140</b>	<b>15,080</b>	<b>21,121</b>	<b>20,000</b>	<b>12,480</b>	<b>62,000</b>
Advertising	2,988	2,235	3,396	5,500	3,267	5,500
Printing & copying services	699	248	659	1,500	-	1,500
Professional associations	2,973	976	3,590	5,320	1,445	5,320
Training	911	953	-	7,000	3,000	7,000
Other contractual	67,108	8,496	23,115	14,975	11,307	14,975
Books & publications	959	1,049	2,519	2,340	289	2,340
Office supplies	2,682	4,452	3,105	3,000	4,059	3,000
Other materials & supplies	4,528	4,592	6,747	7,500	2,169	7,500
<b>Commodities</b>	<b>82,848</b>	<b>23,001</b>	<b>43,131</b>	<b>47,135</b>	<b>25,536</b>	<b>47,135</b>
Conference & meeting registration	2,580	1,899	3,567	3,530	3,712	3,530
Local mileage, parking & tolls	9,218	6,003	9,362	9,500	9,000	12,500
Lodging	650	540	3,299	4,280	-	4,280
Meals	1,368	794	1,123	2,000	1,095	2,000
Purchased transportation	-	67	-	550	-	550
<b>Meeting and Travel</b>	<b>13,816</b>	<b>9,303</b>	<b>17,350</b>	<b>19,860</b>	<b>13,807</b>	<b>22,860</b>
<b>Totals</b>	<b>\$ 823,387</b>	<b>\$ 692,535</b>	<b>\$ 734,582</b>	<b>\$ 798,883</b>	<b>\$ 754,807</b>	<b>\$ 860,034</b>

2021-2022 Operating Budget

Village Manager's Office

Budget Analysis

200

Account Number	Account Name	Amount	Comments
101-200-511-5320	Consulting	<b>45,000</b>	Various Consulting Services
		15,000	Pay and Compensation Study
		12,000	Strategic Plan - Phase II - NIU
		15,000	Community Development Evaluation
		3,000	Misc. Consulting
101-200-511-5399	Other Professional Services	<b>17,000</b>	Restaurant Inspections (Two per establishment per year)
101-200-511-5510	Advertising	<b>5,500</b>	Legal Notices, Bid Openings, Employment Advertisements, LTC Ads
101-200-511-5560	Printing and Copying Services	<b>1,500</b>	
		1,500	Letterhead, Business Cards, and Copy Services
101-200-511-5570	Professional Associations	<b>5,320</b>	
		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)
		110	Notary Association (2)
		200	International Council of Shopping Centers (ICSC, 2)
101-200-511-5590	Training	<b>7,000</b>	
		6,000	Employee Training Program
		1,000	Leadership Training
101-200-511-5599	Other Contractual	<b>14,975</b>	
		2,100	Village-wide Pre-employment Drug Screen and Physical Exams for Full-Time and IMRF Part-Time Positions (Assumes 15 PT/FT employees)
		3,500	Village-wide Background Checks
		3,000	Village-wide Psychological Assessments
		3,000	Commercial Drivers License Substance Testing- PW Employees
		2,750	Family Medical Leave Tracking
		300	Public Salary Annual Membership
		250	First Aid Cabinet Maintenance - Village Hall
		75	American Express Annual Membership
		101-200-511-5620	Books and Publications
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	<b>3,000</b>	
		3,000	Various Expendable Supplies (Toner, Letterhead)
101-200-511-5799	Other Materials and Supplies	<b>7,500</b>	
		5,000	Employee Recognition Dinner and Gifts
		2,500	Employee Appreciation Event
101-200-511-5810	Conference and Meeting Registration	<b>3,530</b>	
		600	Illinois City/County Management Association (ILCMA) - Summer Conference (2)
		450	ILCMA - Winter Conference (2)
		75	Illinois Association of Municipal Management Assistants (IAMMA) - Annual Conference (1)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
		790	International City/County Management Association (ICMA) - Annual Conference Toronto Canada (1)
		425	Illinois Public Employer Labor Relations Association (IPELRA) - Conference (1)
		650	International Council of Shopping Centers (ICSC-2)
		390	IPELRA - Employment Law Seminar (2)
		150	ILCMA - Financial Forecast
<b>101-200-511-5820</b>	<b>Local Mileage, Parking and Tolls</b>	<b><u>12,500</u></b>	
		12,000	Automobile Allowance - Village Manager, Assistant Village Manager, PW Director
		500	Mileage Reimbursement - Other Administration Staff
<b>101-200-511-5830</b>	<b>Lodging</b>	<b><u>4,280</u></b>	
		900	Illinois City/County Management Association (ILCMA) - Summer Conference (2)
		780	ILCMA - Winter Conference (2)
		600	Illinois Public Employer Labor Relations Association (IPELRA) - Conference (1)
		1,800	International City/County Management Association (ICMA) - Annual Conference (1)
		200	Northwest Municipal Conference (NWMC) Legislative Drive Down (1)
<b>101-200-511-5840</b>	<b>Meals</b>	<b><u>2,000</u></b>	
		1,300	Business Meetings, Luncheons
		200	International City/County Management Association (ICMA) - Annual Conference (1)
		60	Illinois Public Employer Labor Relations Association (IPELRA) - Conference (1)
		200	Northwest Municipal Conference (NWMC) - Meetings
		240	Intergovernmental Luncheons
<b>101-200-511-5850</b>	<b>Purchased Transportation</b>	<b><u>550</u></b>	
		500	ICMA - Annual Conference (1)
		50	International Council of Shopping Centers (ICSC)



## FINANCE DEPARTMENT

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### Department Description

The Finance Department is responsible for the administration of all fiscal operations of the Village. This includes: accounting and financial reporting of Village resources, treasury management, budget development, cash receipts, accounts payable, accounts receivable, utility billing, payroll, benefits administration, risk management, 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 Fiscal Year 2021-2022 Budget includes \$971,007 in expenditures. The budget as presented is an overall increase of \$19,826 or 2.1% from the Fiscal Year 2020-2021 Budget.

### Major Expenditure Highlights

- The Finance Department Fiscal Year 2022 budget includes \$30,000 in COVID-19 supplies. The Village anticipates that the expenses related to the pandemic will be offset by grants.
- In addition, included is \$140,000 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 \$180,000 for liability and property insurance for Fiscal Year 2022, \$140,00 in the General Fund and \$40,000 in the Water and Sewer Fund. This amount has not increased from the Fiscal Year 2021 budget as claim experience has remained constant.

# FINANCE DEPARTMENT



## BUDGET ANALYSIS - Department 210

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - full time salaried	210,878	236,925	228,542	239,092	275,000	230,750
Wages - full time hourly	151,659	159,111	137,854	163,334	137,000	168,100
Wages - seasonal hourly	3,070	4,853	20,537	4,500	10,863	4,500
Wages - overtime 1.5X	-	-	-	450	-	450
HSA Savings Acct	-	-	-	720	720	720
Educational stipend	2,729	2,985	2,963	3,095	3,100	3,040
Phone Stipend	720	720	720	720	720	720
Employer FICA	21,455	22,585	21,806	24,478	26,400	25,224
Employer Medicare	5,056	5,546	5,381	5,952	6,200	5,899
Employer IMRF	38,390	35,224	26,875	36,334	36,000	36,854
Insurance - group life & AD&D	1,633	1,181	1,207	1,210	1,210	1,181
Insurance - group medical	72,289	78,383	70,172	83,450	60,000	86,625
Insurance - group dental	6,229	6,490	5,337	6,010	6,010	6,580
Insurance - workers compensation	10,979	10,985	11,313	11,486	12,000	11,214
Employee Benefit Expenses	36,389	62,808	75,691	57,900	57,900	68,200
<b>Personnel Services</b>	<b>561,477</b>	<b>627,796</b>	<b>608,400</b>	<b>638,731</b>	<b>633,123</b>	<b>650,057</b>
Liability insurance	122,073	111,505	117,173	140,000	140,000	140,000
Audit	28,200	27,500	28,200	28,900	28,900	29,600
Consulting	1,220	1,410	3,750	500	13,500	2,000
<b>Contractual Services</b>	<b>151,492</b>	<b>140,415</b>	<b>149,123</b>	<b>169,400</b>	<b>182,400</b>	<b>171,600</b>
Other professional services	2,800	590	-	5,800	2,070	4,500
R&M - office equipment	26,168	25,986	12,002	25,000	10,000	25,000
Advertising	1,045	962	494	750	750	850
Printing & copying services	4,862	163	-	5,000	2,500	6,300
Professional associations	775	792	190	1,600	1,600	1,300
Telephone	38,632	47,059	71,609	47,000	120,000	19,000
Training	349	564	794	1,000	500	1,200
Office supplies	19,221	18,871	19,325	19,000	13,200	21,000
Postage	13,471	17,669	15,137	16,000	13,000	15,200
Bank & Credit Card Fees	9,893	15,639	21,559	16,000	10,000	18,000
Program supplies	4,054	4,255	5,214	5,000	7,000	5,100
Covid 19 Expenses			43,194		69,000	30,000
<b>Commodities</b>	<b>121,269</b>	<b>132,550</b>	<b>189,518</b>	<b>142,150</b>	<b>249,620</b>	<b>147,450</b>
Conference & meeting registration	-	-		-	-	400
Local mileage, parking & tolls	964	1,280	890	500	500	500
Meals	365	660	235	400	100	700
Purchased transportation	22	80	-	-	-	300
<b>Meeting and Travel</b>	<b>1,350</b>	<b>2,020</b>	<b>1,125</b>	<b>900</b>	<b>600</b>	<b>1,900</b>
<b>Totals</b>	<b>\$ 835,588</b>	<b>\$ 902,781</b>	<b>\$ 948,165</b>	<b>\$ 951,181</b>	<b>\$ 1,065,743</b>	<b>\$ 971,007</b>

2021-2022 Operating Budget

Finance Department

Budget Analysis

210

Account Number	Account Name	Amount	Comments
101-210-511-5195	Employee Benefit Expenses	<u>68,200</u>	
		15,600	Retiree Health Savings Plan Police
		8,600	Retiree Health Savings Plan Public Works
		20,000	Self Funded Unemployment Benefits
		6,000	Flex Plan expenses
		18,000	Retiree Insurance( Martinez, new retiree)
101-210-511-5260	Liability Insurance	140,000	Intergovernmental Risk Management Agency Liability Insurance (split with Water Fund)
101-210-511-5310	Audit	29,600	Contractual Audit FY2021
101-210-511-5320	Consulting	2,000	Other Post Employee Reporting
101-210-511-5399	Other Professional Services	<u>4,500</u>	
		1,300	Credit Card Compliance Testing
		3,200	Police Pension Fund Actuary report
101-210-511-5440	R&M - Office Equipment	25,000	Village Wide Copier/Printer lease/maintenance
101-210-511-5510	Advertising	850	Annual treasure's report/appropriation ordinance
101-210-511-5560	Printing and Copying Services	<u>6,300</u>	Business licenses, forms
101-210-511-5570	Professional Associations	<u>1,300</u>	Governmental Finance Officer Association American Institute of Certified Public Accountants
101-210-511-5580	Telephone	<u>19,000</u>	
		19,000	Village Wide Cellular Verizon
101-210-511-5590	Training	<u>1,200</u>	Governmental Finance Officer Association American Institute of Certified Public Accountants
101-210-511-5700	Office Supplies	<u>21,000</u>	
		14,000	Village Wide Office Supplies
		7,000	Village Wide Copier Supplies
101-210-511-5720	Postage	15,200	Village Wide Postage
101-210-511-5725	Bank and Credit Card Fees	18,000	Online and Over the Counter Fees
101-210-511-5730	Program Supplies	<u>5,100</u>	
		4,200	Vending Machine, Vehicle License Stickers
		900	Governmental Finance Officer Association Budget and Financial Award Application Fees
101-210-511-5731	Covid 19 Expenses	<u>30,000</u>	COVID -19 supplies
101-210-511-5810	Conference/meeting registration	<u>400</u>	Governmental Finance Officer Association Conference
101-210-511-5820	Local Mileage, parking and tolls	<u>500</u>	Miscellaneous travel
101-210-511-5840	Meals	<u>700</u>	Local training and GFOA conference
101-210511-5850	Purchased Transportation	<u>300</u>	Governmental Finance Officer Association Conference



## LEGAL DIVISION

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### **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 Fiscal Year 2021-2022 Budget includes \$422,347 in expenditures. The budget as presented is an overall increase of \$41,547 or 10.9% from the Fiscal Year 2020-2021 Budget.

# LEGAL DIVISION



## BUDGET ANALYSIS - *Division 230*

Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted	Projected	Adopted
Legal - retainer	158,680	165,815	172,795	172,000	175,620	178,547
Legal - litigation	23,714	10,108	44,201	31,000	33,682	31,000
Legal - review	109,824	210,465	92,266	100,000	160,258	100,000
Other professional services	87,802	74,976	74,607	77,800	66,628	112,800
<b>Totals</b>	<b>\$ 380,019</b>	<b>\$ 461,364</b>	<b>\$ 383,869</b>	<b>\$ 380,800</b>	<b>\$ 436,188</b>	<b>\$ 422,347</b>

**2021-2022 Operating Budget**

**Budget Analysis**

**Legal**

**230**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-230-511-5350	Legal - Retainer	<b>178,547</b>	Retainer -
101-230-511-5360	Legal - Litigation	<b>31,000</b>	Litigation -
101-230-511-5370	Legal - Review	<b>100,000</b>	
		50,000	Non-Reimbursable Private
		50,000	Development
101-230-511-5399	Other Professional	<b>112,800</b>	
		37,800	Prosecution - Code Enforcement, Public Right of
		15,000	Administrative Hearing Officer
		25,000	Labor Negotiations,
		35,000	Special Project Review of Lincolnwood



## COMMUNITY DEVELOPMENT DEPARTMENT

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### 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 five full-time positions and a part-time intern and contracts for building plan review and inspection services.

### Department Expenditure

The Community Development Department Fiscal Year 2021-2022 Budget includes \$1,289,962 in expenditures. The budget as presented is an overall decrease of \$120,245 or 10.3% from the Fiscal Year 2020-2021 Budget. This is mainly due to consulting services related to the 1860 Development and Sales Tax Sharing Agreements with a car dealership.

### Major Expenditure Highlights

- The Village contracts for inspection and planning services for our Community Development Department. The cost of \$262,160 is included in the Fiscal Year 2022 budget for these services. The Village has also budgeted \$115,000 for inspection services for a large development project that will be constructed in the North Lincoln TIF.
- The Village has revenue sharing agreements in place with various businesses in our community. Most of the agreements are to assist with the building or expansion of the businesses' facilities in the Village. The Fiscal Year 2022 Budget includes \$300,000 for this assistance.
- Lastly, the budget includes \$115,000 in contractual services for plan review and inspection services.

# COMMUNITY DEVELOPMENT



## BUDGET ANALYSIS - Division 300

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - full time salaried	234,894	245,876	259,786	270,000	281,000	272,700
Wages - full time Hourly	107,848	143,946	140,502	156,200	156,200	163,100
Wages- Part time hourly	22,219	11,977	7,055	18,000	3,125	18,000
Educational stipend	2,348	2,832	3,106	3,682	3,682	3,248
Opt Out Insurance	2,400	3,200	4,100	4,800	6,000	7,200
Cell Phone Stipend	360	360	1,830	360	720	720
Employer FICA	21,898	23,978	23,744	26,240	26,240	28,438
Employer Medicare	5,174	5,716	5,800	6,494	6,494	6,627
Employer IMRF	38,403	36,569	30,962	40,085	38,000	41,866
Insurance - group life & AD&D	1,064	1,165	1,248	1,290	1,290	1,320
Insurance - group medical	40,504	44,376	48,236	51,190	44,000	37,431
Insurance - group dental	3,417	3,408	3,561	2,990	3,100	2,416
Insurance - workers compensation	8,157	8,940	12,842	13,436	13,436	13,711
<b>Personnel Services</b>	<b>488,686</b>	<b>532,342</b>	<b>542,772</b>	<b>594,767</b>	<b>583,287</b>	<b>596,777</b>
Consulting (1860 Project)	-	-	-	140,000	8,000	115,000
Other professional services	242,082	257,612	188,504	220,000	139,500	262,160
<b>Contractual Services</b>	<b>242,082</b>	<b>257,612</b>	<b>188,504</b>	<b>360,000</b>	<b>147,500</b>	<b>377,160</b>
R&M - vehicles	-	319	-	200	150	200
Advertising	3,685	4,383	2,344	3,500	250	500
Printing & copying services	246	270	1,963	500	250	500
Professional associations	2,299	783	1,306	1,850	800	2,150
Training	165	154	-	500	250	500
Books & publications	-	-	1,115	1,000	-	1,000
Fuel	99	1,005	479	600	300	600
Office supplies	1,028	2,126	2,747	1,300	3,000	2,000
Other materials & supplies	1,233	3,075	1,867	1,800	-	2,000
<b>Commodities</b>	<b>8,755</b>	<b>12,116</b>	<b>11,822</b>	<b>11,250</b>	<b>5,000</b>	<b>9,450</b>
Conference & meeting registration	2,760	2,545	465	2,400	650	2,800
Local mileage, parking & tolls	92	47	224	100	30	100
Lodging	4,374	2,686	-	-	-	3,000
Meals	584	960	50	500	-	175
Purchased transportation	1,256	829	-	700	-	500
<b>Meetings and Travel</b>	<b>9,066</b>	<b>7,067</b>	<b>739</b>	<b>3,700</b>	<b>680</b>	<b>6,575</b>
Sales Tax Sharing Agreements	177,191	135,444	139,541	200,000	110,000	300,000
<b>Revenue Sharing</b>	<b>177,191</b>	<b>135,444</b>	<b>139,541</b>	<b>200,000</b>	<b>110,000</b>	<b>300,000</b>
<b>Totals</b>	<b>\$ 925,780</b>	<b>\$ 944,581</b>	<b>\$ 883,378</b>	<b>\$ 1,169,717</b>	<b>\$ 846,467</b>	<b>\$ 1,289,962</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Community  
240**

101-240-517-5330	Consulting (186	<b>115,000</b>	Plan Review and
101-240-517-5399	Other Professio	<b><u>262,160</u></b>	
		175,000	Building Permit and Inspections
		20,000	Accela Upgrade
		32,160	Temp Work
		10,000	Scanning
		10,000	Motor Inspections
		15,000	Sprinklers (FSCI)
101-240-517-5480	R&M - Vehicles	<b>200</b>	Officer Vehicle
101-240-517-5510	Advertising	<b>500</b>	Public Hearings
101-240-517-5560	Copying Services	<b>500</b>	for NEID TIF area
101-240-517-5570	Trade Associations	<b><u>2,150</u></b>	
			American Planning Association/ 1,700 Certified Planners (2)
			International Council of Shopping Centers 100 (ICSC) (1)
			350 Membership Fee
101-240-517-5590	Training	<b>500</b>	Police Enforcement)
101-240-517-5620	Printing & Publications	<b>1,000</b>	Various Publications
101-240-517-5670	Fuel	<b>600</b>	Department Vehicle
101-240-517-5700	Office Supplies	<b>2,000</b>	Various Supplies
101-240-517-5799	Materials & Supplies	<b>2,000</b>	Meeting Supplies
101-240-517-5810	Meeting Registration	<b><u>2,800</u></b>	
			American Planning Association (APA) 1,800 Conference (2)
			1,000 SC Conferences
101-240-517-5820	Parking and Tolls	<b>100</b>	Reimburseme
101-240-517-5830	Lodging	<b>3,000</b>	Lodging Expenses

101-240-517-5840	Meals	<b>175</b>	at Conferences
101-240-517-5850	Transportation	<b>500</b>	or Conferences
101-240-517-5911	ing Agreements	<u><b>300,000</b></u>	
		150,000	Loeber Porchse
		150,000	Zeigler Cadillac



## INFORMATION TECHNOLOGY DIVISION

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### **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 receives computer consulting services on a contractual basis. 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.

### **Division Expenditure**

The Information Technology Division Fiscal Year 2021-2022 Budget includes \$707,458 in expenditures. The budget as presented is an overall decrease of \$99,945 or -12.4% from the Fiscal Year 2020-2021 Budget.

### **Major Expenditure Highlights**

- The Fiscal Year 2022 budget includes \$85,650 for the upgrading of software programs, server upgrades and replacements, and the ongoing computer replacement program.

# INFORMATION TECHNOLOGY



## BUDGET ANALYSIS - *Division 250*

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Consulting	131,191	171,499	151,908	164,480	168,154	129,480
Data processing	47,647	60,554	42,641	85,340	83,850	60,090
Maintenance Agreement Expense	169,771	166,110	183,681	314,407	252,780	347,467
<b>Contractual Services</b>	<b>348,608</b>	<b>398,163</b>	<b>378,230</b>	<b>564,227</b>	<b>504,784</b>	<b>537,037</b>
Telecommunications	14,263	23,545	52,093	58,816	58,816	51,416
Training	-	1,227	3,199	11,400	1,545	11,400
Other contractual	15,244	11,053	12,598	20,100	12,169	20,955
Computer supplies	204	568	1,067	1,000	500	1,000
<b>Commodities</b>	<b>29,710</b>	<b>36,393</b>	<b>68,956</b>	<b>91,316</b>	<b>73,030</b>	<b>84,771</b>
Equipment - data processing	121,971	116,944	97,813	151,860	117,810	85,650
<b>Equipment</b>	<b>121,971</b>	<b>116,944</b>	<b>97,813</b>	<b>151,860</b>	<b>117,810</b>	<b>85,650</b>
<b>Totals \$</b>	<b>500,289 \$</b>	<b>551,501 \$</b>	<b>544,999 \$</b>	<b>807,403 \$</b>	<b>695,624 \$</b>	<b>707,458</b>

2021-2022 Operating Budget

Information Technology

Budget Analysis

250

Account Number	Account Name	Amount	Comments
101-250-511-5320	Consulting	<b>129,480</b>	
		85,000	20 Hours / Week for ClientFirst
		10,000	8 Hours / Week for ClientFirst Admin of NewWorld
		10,000	IT Strategic Planning Updates, Meetings, Special Projects, RFPs, Unexpected Incidents
		7,080	RecTrac Annual Pool Pass Setup / Shutdown
		2,400	Electronic Retention Policy
		15,000	Annual Renewal for Business Licenses and Vehicle Stickers and Finalize Upgrades to Automate Process
101-250-511-5330	Data Processing	<b>60,090</b>	
		10,000	Police File Scanning (Year 3 of 3 Year Project)
		5,000	New Copiers
		6,850	Replace PD Message Switch (LEADS)
		17,840	Replace PD Backup System
		9,900	Multi-Factor Authentication
		7,000	Fobs for Aquatic Center
		3,500	Installation of Panic Buttons
101-250-511-5340	Maintenance Agreement Expense	<b>347,467</b>	
		46,200	New World Service Records Management System Maintenance
		16,000	Adjudication Software - Tyler Technologies
		10,815	Springbrook Maintenance (VMO/Finance - Split with Water Fund, Building Tech Fund)
		22,050	Springbrook Cloud Services (VMO/Finance - Split with Water Fund, Building Tech Fund)
		1,000	Springbrook Support Maintenance Fee for RecTrac
		1,600	Constant Contact
		21,943	Parks and Rec RecTrac Systems Cloud Subscription
		21,200	Quinlan Video Security System Maintenance (Split with Water Fund)
		5,000	Amazon Web Services Cloud Storage
		7,500	Clear Company Employment Application Tracking Subscription (VMO)
		5,000	ShoreTel Annual Maintenance (VMO - Split with Water Fund)
		4,995	Earthchannel Online Video Streaming Subscription (VMO)
		17,000	Zoll Data Ambulance Billing Maintenance (Fire)
		5,000	Webroot Lab Virus Protection (VMO)
		3,500	VMWare Support (VMO)
		4,500	Firehouse Subscription (Fire)
		4,000	PublicStuff Citizen Request Management Maintenance (VMO)
		5,000	Website Maintenance and Hosting and Security Settings (VMO)
		3,710	RescueNet ePCR Patient Reporting Software (Fire)

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
		3,000	Laserfiche Software Maintenance (VMO - Split with Water Fund)
		2,620	Storage Array Network Maintenance (VMO)
		9,000	Barracuda Email Archiver Maintenance (VMO)
		1,467	Online Vehicle Repair Manuals Subscription (Public Works -
		9,000	Barracuda Spam Filter Maintenance, Web Content
		1,567	GIS ESRI User Licenses - ArcGIS Desktop Basic, ArcGIS Desktop Standard, ArcGIS Online Subscription (VMO - Split with General Fund, Water Fund, Building Tech Fund)
		630	ASA Smartnet, Exterior Router Smartnet (VMO)
		800	Police Department Mobile Data Computer Maintenance
		4,750	Legislative Management Software
		4,300	ChiComm /Cameras
		3,000	Monitoring Tools
		2,800	MSDS Software for Public Works
		3,360	Voice logger software
		1,200	Driver's license scanning software
		360	Adobe InDesign
		23,000	Accela Land and License Program
		9,500	VEEAM Backup software
		56,800	Microsoft Office
		1,800	KnowBe4
		2,500	Lansweeper Software
101-250-511-5580	Telecommunications	<b>51,416</b>	
		12,000	Verizon General Fund - Wireless Cards for Mobile Worker Connectivity: 20
		4,956	Municipal Center Primary Internet Connection - Comcast
		2,460	Secondary Internet Connection - BOB
		32,000	Annual RCN E9-1-1 Fiber Connection for Skokie and Backup Connection
101-250-511-5590	Training	<b>11,400</b>	
		2,000	Annual Application Software Employee Training Program
		5,000	Windows 10 and 365 Training
		4,400	Target Solutions Software for FD and PW
101-250-511-5599	Other contractual	<b>20,955</b>	
		15,645	GIS Consortium Consulting - Onsite Specialist Eight Hours Per Week; Also Includes GIS Consortium Staff (Managers, Developers, Analysts, - Split with General Fund, Water Fund. Building Tech Fund)
		2,310	GIS Consortium Shared Initiatives (Cloud Subscription to MapOffice and Other Membership Benefits, GIS Subscriptions to Software - Split with General Fund, Water Fund. Building Tech Fund)
		3,000	GIS Base Map Update
101-250-511-5640	Computer supplies	<b>1,000</b>	Village Hall Server Room and Miscellaneous IT Supplies

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-250-511-6530	Equipment - Data Processing	<b>85,650</b>	
		3,550	Lock-up Computer, new Monitors for PD, replacement tablets for PD
		22,100	Replacement laptops (13) deferred from FY 21
		30,000	UPS for Police Server Room



## ENGINEERING DIVISION

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### **Division Description**

The Village's Engineering services are 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 Fiscal Year 2021-2022 Budget includes \$149,500 in expenditures. The budget as presented is an overall decrease of \$32,500 or -17.9% from the Fiscal Year 2020-2021 Budget.

# ENGINEERING DIVISION



## BUDGET ANALYSIS - Division 290

Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted	Projected	Proposed
Administration Engineer Costs	54,000	53,439	54,000	54,000	54,000	54,000
Building Engineering Costs	43,428	50,257	85,918	95,500	95,500	63,000
PW Building Engineer Costs	11,355	24,477	18,979	32,500	20,000	32,500
<b>Contractual/Totals</b>	<b>\$ 108,783</b>	<b>\$ 128,173</b>	<b>\$ 158,897</b>	<b>\$ 182,000</b>	<b>\$ 169,500</b>	<b>\$ 149,500</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Engineering Division  
290**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-290-511-5920	Administration Engineer Costs	<b>54,000</b>	Christopher Burke Retainer (\$108,000 Split with Water Fund)
101-290-511-5922	Building Engineering Costs	<b>63,000</b>	
		60,000	Private Development Review
		3,000	Private Development Studies and Other Plan Review Expenses
101-290-511-5942	PW Building Engineer Costs	<b>32,500</b>	
		30,000	Christopher Burke Project Management Services
		2,500	Traffic Studies for Traffic Commission



## POLICE DEPARTMENT

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### Department Description

The Police Department mission is to provide effective and professional Police services to the community. The Department recognizes that its authority is derived from the community that it must be responsive to its needs and that it is accountable for its actions. Believing in the dignity and worth of all people, it must protect the rights of all citizens and treat employees in an equitable 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 staffed with 39 full-time and three part-time employees.

### Department Expenditure

The Police Department Fiscal Year 2021-2022 Budget includes \$9,175,024 in expenditures. The budget as presented is an overall increase of \$286,123 or 3.2% from the Fiscal Year 2020-2021 Budget.

### Major Expenditure Highlights

- The Fiscal Year 2022 budget includes a contractual 2.5% increase in wages. The contract with the Fraternal Order of Police (FOP) is in effect from May 1, 2021 through April 30, 2024.
- The Police Pension contribution rate has a 15% increase from the previous year. The pension fund is approximately 42% funded and the State of Illinois has mandated that all public safety pension funds to be 90% funded by the year 2040. The contribution to the police pension fund is actuarially determined and the Village funds 100% of the required contribution. This amount totals \$2,501,384 for Fiscal Year 2022 and is included in the Police Department budget.
- The Village contracts for the operation of the E-911 center with the Village of Skokie. This contract expires on April 30, 2022. The Fiscal Year 2022 budget includes \$895,575 which represents a 5% increase over the prior budget and is included in the Police Departments budget.
- The Police Department budget includes \$35,622 for various dues and memberships in organizations which will assist in providing continued education to our Public Safety Department. In addition, \$40,355 is budgeted to provide required training to the officers.
- The budget also includes \$74,200 for program supplies, such as: taser replacement, starcom radios, protective gear, and liquor license inspections.
- The Red Light Camera Monitoring System will continue through Fiscal Year 2022. The annual cost of leasing the systems is \$59,235.

# POLICE DEPARTMENT



## BUDGET ANALYSIS - Department 300

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - full time salaried	261,489	224,605	275,342	287,200	285,000	293,200
Wages - full time hourly	2,961,000	3,004,368	3,170,043	3,297,141	3,320,000	3,465,900
Wages - part time hourly	95,519	99,626	103,893	105,651	105,651	109,000
Wages - seasonal hourly	14,774	16,243	18,096	24,378	15,000	26,500
Wages - overtime 1.5X	382,237	356,486	271,603	377,900	210,000	382,300
Holiday Traffic Enforcement Grant	4,476	4,660	8,017	4,000	14,000	5,000
Wages - overtime 2X	7,580	9,317	5,648	7,000	1,000	7,000
Wages - special detail	-	1,818	1,430	2,000	500	2,000
HSA Savings	-	-	-	720	720	720
Educational stipend	23,115	25,723	26,985	29,098	28,000	29,990
Opt Out Ins.	7,710	7,160	6,510	7,000	8,260	9,360
Phone Stipend	720	360	75	360	360	360
Evidence Technician Stipend	3,025	5,000	250	2,750	5,508	5,800
Tuition reimbursement	5,330	-	-	-	-	10,480
Uniform allowance	22,834	28,346	24,996	31,250	31,250	28,300
Pension-Regular	-	15,101	11,286	8,000	8,200	8,800
Employer FICA	24,601	33,805	32,930	35,359	32,500	34,939
Employer Medicare	52,924	52,570	54,638	60,166	57,000	62,802
Employer IMRF	40,983	39,258	29,427	46,404	32,000	46,847
Employer police pension	2,195,470	1,930,634	2,480,047	2,451,300	2,170,000	2,501,384
Insurance - group life & AD&D	6,553	7,080	6,384	8,263	8,263	8,665
Insurance - group medical	456,266	479,113	520,832	578,204	578,204	570,805
Insurance - group dental	40,196	39,628	38,855	40,775	40,775	36,831
Insurance - workers compensation	111,450	121,651	120,521	124,481	124,481	129,936
<b>Personnel Services</b>	<b>6,718,249</b>	<b>6,502,551</b>	<b>7,207,807</b>	<b>7,529,400</b>	<b>7,076,672</b>	<b>7,776,919</b>
Animal control	-	24	209	750	500	750
9-1-1 Combined Communications	-	810,328	830,289	852,929	852,929	895,575
Other professional services	751,709	17,322	11,538	19,676	19,676	21,907
<b>Contractual Services</b>	<b>751,709</b>	<b>827,674</b>	<b>842,035</b>	<b>873,355</b>	<b>873,105</b>	<b>918,232</b>
R&M - buildings	1,992	1,504	1,074	5,330	4,530	3,660
R&M - communications equipment	13,152	20,526	24,615	29,105	29,105	27,718
R&M - vehicles	22,284	31,738	29,986	25,700	25,700	28,800
Intergovernmental fees & dues	31,790	31,790	30,547	33,710	33,710	35,622
Printing & copying services	1,830	447	367	1,524	1,200	750
Professional associations	952	1,302	1,841	2,557	2,257	2,255
Telecommunications	2,125	2,125	-	2,326	2,225	2,326
Training	22,341	22,059	33,603	37,186	34,886	40,355
Other contractual	155,549	91,835	79,987	40,838	40,838	70,755
Ammunition & range supplies	4,874	16,955	10,846	14,690	14,690	16,290
Books & publications	1,933	981	1,667	2,379	2,179	2,101

Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted	Projected	Adopted
Computer supplies	1,481	4,074	2,591	2,225	2,000	2,225
Fuel	44,373	50,641	54,322	52,000	52,000	55,650
Office supplies	1,964	2,550	1,817	3,000	2,000	3,000
Program supplies	248,942	49,775	97,258	87,010	62,463	74,200
<b>Commodities</b>	<b>555,582</b>	<b>328,301</b>	<b>370,520</b>	<b>339,580</b>	<b>309,783</b>	<b>365,707</b>
Conference & meeting registration	4,010	3,708	4,155	5,800	1,875	6,300
Local mileage, parking & tolls	904	1,739	974	2,325	500	2,325
Lodging	3,596	4,052	375	2,916	1,000	3,216
Meals	6,091	7,754	4,700	4,725	3,125	4,525
Purchased Transportation	893	972	427	800	400	800
<b>Meetings and Travel</b>	<b>15,494</b>	<b>18,224</b>	<b>10,631</b>	<b>16,566</b>	<b>6,900</b>	<b>17,166</b>
Equipment - vehicles	37,975	73,548	160,025	132,000	35,000	97,000
<b>Capital Outlay</b>	<b>37,975</b>	<b>73,548</b>	<b>160,025</b>	<b>132,000</b>	<b>35,000</b>	<b>97,000</b>
<b>Totals</b>	<b>\$ 8,079,010</b>	<b>\$ 7,750,299</b>	<b>\$ 8,591,018</b>	<b>\$ 8,890,901</b>	<b>\$ 8,301,460</b>	<b>\$ 9,175,024</b>

2021-2022 Operating Budget

Police Department

Budget Analysis

300

Account Number	Account Name	Amount
101.300.512.5065	<b>Tuition Reimbursement</b>	<b>10,480 Tuition Reimbursement</b> 10,480 Tuition Reimbursement - IT C. Alcalá 4 Courses
101.300.512.5070	<b>Uniform Allowance</b>	<b>28,300 Uniform Allowance</b> 28,300 Uniform Allowance
101-300-512-5210	<b>Animal Control</b>	<b>750 Animal Control</b> 750 Christiansen Animal Control - Domestic Animal Boarding, Handling, Euthanasia, and Special Assistance
101-300-512-5398	<b>9-1-1 Combined Communications IGA - Skokie PD</b>	<b>895,575 9-1-1 Combined Communications IGA - Skokie PD</b> 895,575 9-1-1 Combined Communications IGA - Skokie PD
101-300-512-5399	<b>Other Professional Services</b>	<b>21,907 Other Professional Services</b> 1,100 Certification - Overweight Truck Scales 4,000 Criminal Investigative Software/Hardware 400 Illinois Law Enforcement Accreditation Program (ILEAP) 2,238 LEADS Online (Nationwide Investigative Database Related to Resale/Cash for Gold/Pawnshops) 8,006 Lexipol - Law Enforcement Policies and Daily Training Bulletins  960 Regional Peer Support Network Annual Fee (Includes Police and Civilian Personnel) 1,410 Trans Union - Online Investigative Inquiry Database Subscription (12 months at \$80 = \$960/Background Check Data-\$450)  900 TransUnion Risk and Alternative Data Solutions, Inc. / TLO - Investigative Database 43 Snagit - Screen Capture and Editing Investigative Tool 2,850 Fire & Police Comm Expenditures - Police Testing - I/O Solutions - Police Officer Exam
101-300-512-5405	<b>R &amp; M - Buildings</b>	<b>3,660 R &amp; M - Buildings</b> 960 Holding Facility and Squad Infectious Disease Decontamination Aftermath 2,700 Holding Facility/Cell Decontamination - Semi-Annual Cleaning
101-300-512-5410	<b>R &amp; M - Communications Equipment</b>	<b>27,718 R &amp; M - Communications Equipment</b> 350 Annual Recertification - Radar Units (Municipal Electronics 10 @ \$35.00 ea) 450 Applied Concepts 200 Bradford Systems - Maintenance Agreement 300 Chicago Communications Service Agreement-Gordon 500 Facility Camera Repairs 6,500 L-3 In-Car Video Camera Service & Maintenance Agreement (Investigating extension of EMA's for 8 in car video cameras - Christian) 464 LiveScan/Computer Aided Booking Systems (CABS) Software Maintenance Agreement (provided by SDI)
101-300-512-5410	<b>R &amp; M - Communications Equipment</b>	954 Porter Lee/Barcoded Evidence Analysis Statistical Tracking/Property Tracking Inventory Bar Coding 18,000 StarCom Annual Maintenance Costs
101-300-512-5480	<b>R &amp; M - Vehicles</b>	<b>28,800 R &amp; M - Vehicles</b>

2021-2022 Operating Budget

Police Department

Budget Analysis

300

Account Number	Account Name	Amount
		1,600 Antennas for Squad Cars-Alcala
		5,000 Contracted Labor for Squad Car Repairs
		200 Crash Sensory Battery Replacement - L-3 Squads
		2,500 Oil, Transmission Fluid, Antifreeze, and Washer Fluid
		1,500 SD Cards for In Car Camera Video
		15,000 Tires and Batteries
		3,000 Vehicle Washes (\$2,500) and Detailing (\$500)
101-300-512-5540	<b>Intergovernmental Fees &amp; Dues</b>	<b>35,622 Intergovernmental Fees &amp; Dues</b>
		120 Illinois Law Enforcement Alarm System (I.L.E.A.S.)
		2,500 Intergovernmental Agreement with Skokie Police
		5,600 North Regional Major Crimes Task Force
		200 North Suburban Cooperative Purchasing Membership
		20,997 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
101-300-512-5560	<b>Printing &amp; Copying Services</b>	<b>750 Printing &amp; Copying Services</b>
		500 Crime Prevention
		250 Forms/Envelopes
101-300-512-5570	<b>Professional Associations</b>	<b>2,255 Professional Associations</b>
		95 Federal Bureau of Investigations-National Academy Membership
		305 Illinois Association of Chiefs of Police (2)
		60 Illinois Association of Police Social Workers
		105 Illinois Association of Property & Evidence Managers (3 @ \$35 each)
		50 Illinois Association of Technical Accident Investigators-Gordon
		125 Illinois Drug Enforcement Officers Association
		50 Illinois Truck Enforcement Association
		570 International Association of Chiefs of Police
		50 International Association of Property & Evidence
		25 Law Enforcement Record's Managers Assoc
		225 National Association of Police Social Workers
		200 National Organization of Black Law Enforcement Executives (NOBLE)
		20 Niles Township Interagency Network Dues
		200 North Suburban Association of Chiefs of Police
		125 North East Illinois Public Information Officer's Assoc.
		50 Northwest Police Academy
101-300-512-5580	<b>Telecommunications</b>	<b>2,326 Telecommunications</b>
		2,126 LiveScan/Computer Aided Booking Systems
		200 NIPAS Language Line Usage

2021-2022 Operating Budget

Police Department

Budget Analysis

300

Account Number	Account Name	Amount
101-300-512-5590	Training	<u>40,355</u> Training
		1,400 Advanced Firearms Training
		7,600 Basic Recruit Training
		480 Blood Borne Pathogens/Hazardous Materials Training-Police Law Institute - Raypole
		1,300 Close Quarter Handgun Training
		900 Crime Prevention
		500 Crimes Against the Elderly
		4,350 Evidence Technician Advanced Training
		2,350 Executive Management Program - Lt. Raypole
		800 Field Training Officer
		1,050 Firearms Instructor Course
		1,200 Front Sight Solutions
		500 Identity Theft
		2,000 Investigations
		5,000 North East Multi Regional Training (Course Fees)
		3,610 North East Multi-Regional Training Membership Fees (\$95 x 38 officers)
		675 Northwest Police Academy
		800 Overweight Truck Enforcement
		500 Police Social Worker
		990 Reid Interview and Interrogation
		3,700 School of Police Staff & Command (Northwestern University, Evanston)
		650 Vehicle CQB Training - Kieca
101-300-512-5599	Other Contractual	<u>70,755</u> Other Contractual
		400 Critical Reach
		2,250 Death Investigations
		1,200 License Plate Renewal
		59,235 Red Light Camera System Lease
		7,670 Connect CTY Auto Phone Call System
101-300-512-5610	Ammunition & Range Supplies	<u>16,290</u> Ammunition & Range Supplies
		600 .223 Rifle Ammunition - LPD Training Kieca
		600 .223 Rifle Ammunition - N.I.P.A.S. Training Kieca
		520 9mm cal NIPAS Duty Weapon - N.I.P.A.S. Training-Kieca
		1,020 9mm Force on Force (Simunitions Training)
		12,550 Duty / Training Ammunition -Kieca
		1,000 Repair Parts - Department Owned Weapons-Kieca
101-300-512-5620	Publications	<u>2,101</u> Publications
		525 Illinois Compiled Statutes
		444 Illinois Criminal Law & Motor Vehicle Book
		1,054 Law Enforcement Periodicals
		78 Pioneer Press
101-300-512-5640	Computer Supplies	<u>2,225</u> Computer Supplies
		725 Computer Supplies
		1,500 Toner Cartridges-Printers/Livescan
101-300-512-5670	Fuel	<u>55,650</u> Fuel
		55,650 Fuel 23,000 gallons (estimate)

2021-2022 Operating Budget

Police Department

Budget Analysis

300

Account Number	Account Name	Amount
101-300-512-5700	Office Supplies	<u>3,000</u> <b>Office Supplies</b> 3,000 Miscellaneous supplies not covered thru Village Central Purchasing
101-300-512-5730	Program Supplies	<u>74,200</u> <b>Program Supplies</b> 2,500 Badges & Plaques 5,000 Ballistic Shields (2 @ \$2,500) 800 Bicycle Unit Supplies / Uniforms for Personnel 400 Blood Draw Chair-Lauria 4,050 Body Armor (5 @ 810.00 each) 1,000 Citizen's Police Academy 1,800 Coffee 1,500 Crime Prevention Materials 4,000 Evidence Technician Supplies 2,030 Evidence Technician Camera Kit 1,400 Flags - Village campus 1,000 Honor Guard Uniforms and Equipment 600 In-Car Video Camera (Supplies) 0 In Car Video Cameras 0 L-3 Video Camera System 2,880 Live Cartridges for TASER Training 3,000 Motorola Solutions 1,000 National Night Out 800 NIPAS Uniform Items (MFF and EST) 850 NORTAF Uniform Items 600 Property Room Supplies-Field 1,000 Prisoner Blankets - Disposable 1,200 Prisoner Meals 1,000 Replacement Parts - Mobile & Portable Radios 1,400 Sanitizer/Decontaminant for Cells and Common Areas 7,100 Stalker Solar Powered Radar Units -2 - Lauria 23,540 Taser (X2) (12); Holsters (6); Replacement Batteries(33); Training Targets (2)-Gordon 1,800 Tobacco Compliance Inspections (Tobacco Compliance - 100% reimbursable) 750 Training Materials 200 Fire and Police Commission 1,000 Human Relations Commission
101-300-512-5810	Conferences & Meetings	<u>6,300</u> <b>Conferences &amp; Meetings</b> 450 Cook County Regional Organized Crime Conference (5 officers @ \$90) 180 Federal Bureau of Investigation Meetings 800 Illinois Association of Chiefs of Police Conference 425 Illinois Association of Property and Evidence Management  250 Illinois Association of Technical Accident Investigators 250 Illinois Division International Association for Identification  1,375 Illinois Homicide Investigator's Training Conference 220 Illinois Law Enforcement Alarm System Conference (2 @ \$110 ea) 975 Illinois Tactical Officers Association (3 @ \$325) 425 International Association of Chiefs of Police Conference. 950 New World Conference

2021-2022 Operating Budget

Police Department

Budget Analysis

300

Account Number	Account Name	Amount
101-300-512-5820	Local Mileage, Parking & Tolls	<u>2,325</u> Local Mileage, Parking & Tolls 1,800 In-Service Training 100 International Association of Chiefs of Police 125 Parking Fee - Executive Management Training 300 Parking Fee - School of Police Staff and Command
101-300-512-5830	Lodging	<u>3,216</u> Lodging 300 Illinois Association of Chiefs of Police Conference 316 Illinois Law Enforcement Alarm System Conference 1,500 International Association of Chiefs of Police Conf 1,100 New World Conference
101-300-512-5840	Meals	<u>4,525</u> Meals 225 Executive Management Program 150 Illinois Association of Chiefs of Police Conference 200 International Association of Chiefs of Police Conf 3,000 In-Service Training 750 School of Police Staff & Command 200 New World Conference
101-300-512-5850	Purchased Transportation	<u>800</u> Purchased Transportation 800 International Association of Chiefs of Police Conference & New World Conference
101-300-561-6580	Equipment - Vehicles	<u>97,000</u> Equipment - Vehicles 97,000 Two 2021 Ford SUV's - 2 Marked



## FIRE DEPARTMENT

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### 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 provide firefighting services. In addition to firefighting and paramedic services, the Department offers public education programs and fire inspection services to businesses and high-rise condominiums.

The Fire Department is staffed with 28 full-time employees from PSI and one (1) full-time person from the Village. The Management Analyst position is a full-time Village employee who works for both the Fire Department and Community Development Department.

### Department Expenditure

The Fire Department Fiscal Year 2021-2022 Budget includes \$3,314,270 in expenditures. The budget as presented is an overall increase of \$13,603, or 0.4% from the Fiscal Year 2020-2021 Budget.

### Major Expenditure Highlights

- The largest portion of the Fire Department budget is for fire protection for the Village. The Village contracts with Paramedic Services of Illinois to provide both fire and paramedic services. This is a six year contract, expiring on April 30, 2022. The amount budgeted for Fiscal Year 2022 is \$2,967,459 with no increase over the prior year budget.

# FIRE DEPARTMENT



## BUDGET ANALYSIS - Department 350

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages- Full-Time Salaried	-	-	21,189	69,160	68,000	52,200
Wages - full time hourly	60,803	45,322	-	-	-	-
Education Stipend	-	-	230	692	680	522
Phone Stipend	-	-	120	720	360	360
Employer FICA	3,656	2,820	1,139	4,331	4,216	3,269
Employer Medicare	855	660	266	1,013	986	764
Employer IMRF	6,592	4,485	1,644	6,252	6,000	4,829
Insurance - group life & AD&D	201	207	222	222	222	167
Insurance - group medical	6,586	7,164	2,060	8,320	8,320	6,619
Insurance - group dental	585	510	40	620	160	47
Insurance - Workers Comp	1,925	2,001	2,075	2,096	2,096	1,582
<b>Personnel Services</b>	<b>81,204</b>	<b>63,168</b>	<b>28,984</b>	<b>93,426</b>	<b>91,040</b>	<b>70,359</b>
Fire protection	2,828,959	2,885,073	2,931,031	2,967,459	2,930,000	2,967,459
Data Processing	-	-	28,857	-	9,902	17,000
Ambulance Billing	-	-	-	20,000	18,000	18,000
<b>Contractual Services</b>	<b>2,828,959</b>	<b>2,885,073</b>	<b>2,959,888</b>	<b>2,987,459</b>	<b>2,957,902</b>	<b>3,002,459</b>
R&M - communications equipment	869	1,620	33	1,500	1,500	1,500
R&M- Wireless Alarm Equipment	13,094	22,370	22,074	34,450	34,450	34,530
R&M - Fire & EMS equipment	23,160	24,572	20,827	19,650	18,650	19,650
R&M - vehicles	38,384	21,366	35,556	19,000	25,000	25,000
R&M - other	8,005	5,411	3,297	1,000	250	1,000
Intergovernmental fees & dues	10,133	10,975	9,670	11,687	11,687	11,687
Printing & copying services	1,122	969	1,852	1,800	1,000	1,800
Professional associations	5,650	1,838	670	3,050	3,000	3,050
Books & publications	2,060	1,719	2,725	1,975	1,900	1,975
EMS supplies	20,650	15,481	19,511	13,500	13,000	13,500
Firefighting supplies	17,090	22,224	6,303	13,000	12,500	13,000
Fuel	22,324	20,974	23,273	16,000	12,000	16,000
Lubricants & fluids	585	2,360	316	500	500	500
Office supplies	3,368	3,845	4,916	2,100	2,000	2,100
Program supplies	15,905	18,300	12,817	14,800	14,800	14,800
Repair parts	5,917	15,169	12,546	9,000		9,000
Small tools	2,348	186	-	1,000	750	1,000
Training supplies	384	6,620	8,460	7,670	8,460	7,670
Other materials & supplies	10,061	12,404	17,015	8,000	8,000	8,000
<b>Commodities</b>	<b>201,110</b>	<b>208,403</b>	<b>201,859</b>	<b>179,682</b>	<b>169,447</b>	<b>185,762</b>

Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted	Projected	Adopted
Conference & Meeting Registration	151	585	40	100	10	100
Local mileage, parking & tolls	-	-	354	-	-	-
Lodging	496	454	-	-	-	-
Meals	338	185	-	-	-	-
<b>Meetings and Travel</b>	<b>985</b>	<b>1,224</b>	<b>394</b>	<b>100</b>	<b>10</b>	<b>100</b>
Equipment - communications	-	55,705	60,591	-	-	-
Equipment - public safety	45,118	17,303	30,238	-	2,800	-
<b>Equipment</b>	<b>45,118</b>	<b>73,009</b>	<b>90,830</b>	<b>-</b>	<b>2,800</b>	<b>-</b>
Equipment - public safety	243,620	-	245,087	40,000	30,403	55,590
<b>Capital Outlay</b>	<b>243,620</b>	<b>-</b>	<b>245,087</b>	<b>40,000</b>	<b>30,403</b>	<b>55,590</b>
<b>Totals</b>	<b>\$ 3,400,996</b>	<b>\$ 3,230,877</b>	<b>\$ 3,527,042</b>	<b>\$ 3,300,667</b>	<b>\$ 3,251,602</b>	<b>\$ 3,314,270</b>

2021-2022 Operating Budget

Fire Department

Budget Analysis

350

Account Number	Account Name	Amount	
101-350-512-5220	Fire Protection	<u>2,967,459</u>	
		2,964,459	Paramedic Services of IL Contract (Sixth & Last Year of Renewed Contract, 1.2%)
		3,000	Call Back
101-350-512-5221	Ambulance Billing	<u>20,000</u>	Paramedic Services of IL Contract
101-350-512-5330	Data Processing	<u>17,000</u>	Hosted Zoll Billing Services for Ambulance Reporting & Billing
101-350-512-5410	R&M - Communications Equipment	<u>1,500</u>	Portable and Mobile Radio Repair
101-350-512-5411	R&M- Wireless Alarm Equipment	<u>34,530</u>	
		12,210	Monthly Maintenance Cost
		12,000	Starcom Monthly Maintenance
		1,800	WAVE Mobile App for Connectivity
		10,320	10 Wireless Radios
101-350-512-5430	R&M - Fire & EMS equipment	<u>19,650</u>	
		3,000	Fire Extinguishers (All Village Facilities & Vehicles)
		800	Hydrotesting of Self Contained Breathing Apparatus (SCBA) & Cascade Cylinders
		1,800	Procheck Air Mask & Regulator Flow Testing
		800	Extrication Equipment Repair
		2,000	Cardiac Monitors (4) Preventative Maintenance Contract
		1,600	AutoPulse (1) Extended Warranty Cardiac Monitors (4) Extended Warranty and Stryker Stretcher (3)
		6,500	Preventive Maintenance Contract
		600	Quarterly Breathing Air Sample Teating
		250	AED Maintenance
		2,300	Yearly Fit Testing: SCBA & Chemical, Biological, Radiological & Nuclear (CBRN) Gear
101-350-512-5480	R&M - Vehicles	<u>19,000</u>	Out-of-House Repair & Maintenance of Vehicles
101-350-512-5499	R&M - Other	<u>1,000</u>	Washer, Dryer, Refrigerator, Stove
101-350-512-5540	Intergovernmental Fees & Dues	<u>11,687</u>	
		5,000	Mutual Aid Box Alarm System (MABAS) Division 3 Dues
		275	State MABAS Dues
		6,412	Northern Illinois Public Safety Training Academy Dues (\$229 X28)
101-350-512-5560	Printing & Copying Services	<u>1,800</u>	Blood Pressure Cards, CO & PT Equipment Forms, Vitals Pads, Business Cards
101-350-512-5570	Professional Associations	<u>3,050</u>	
		285	International Association of Fire Chiefs
		1,600	National Fire Protection Association
		100	Illinois Fire Inspectors Associations
		50	Metro Fire Chiefs Association
		75	Fire Investigators Strike Force
		300	CPR Instructors
		195	National Association of EMS Executives
		100	Northern Illinois Fire Inspectors Association
		95	National EMS Instructors

Account Number	Account Name	Amount	
			Illinois Association of Municipal Management Assistants (IAMMA) (1)
		75	
			International City / County Management Association (ICMA) (1)
		175	
101-350-512-5620	Books & Publications	<u>1,975</u>	National Fire Codes, International Fire Service Training Association (IFSTA) Training Manuals
101-350-512-5660	EMS Supplies	<u>13,500</u>	
		4,000	Oxygen, Tank Rentals & Supplies
		5,500	Personal Protection Equipment, Gloves
		3,000	EKG & ALS Supplies
		1,000	Pediatric EKG & ALS Supplies
101-350-512-5665	Firefighting Supplies	<u>13,000</u>	Fire Fighter Turnout Clothing, Hoods, Gloves, EMS Jackets
101-350-512-5670	Fuel	<u>16,000</u>	Fuel for Vehicles & Emergency Generators (4)
101-350-512-5675	Lubricants & Fluids	<u>500</u>	Oils, Antifreeze, Washer Fluids
101-350-512-5700	Office Supplies	<u>2,100</u>	Copier, Stationary & Computer Supplies
101-350-512-5730	Program Supplies	<u>14,800</u>	
		2,000	Hazardous Materials Supplies
		4,000	Foam Replacement
		1,200	Sump Pump & Generators
		1,000	Disaster Preparedness Supplies
		5,000	Fire Hose Replacement
		1,600	CPR, AED & Choking Prevention Classes
101-350-512-5740	Repair Parts	<u>9,000</u>	In-House Repair Parts
101-350-512-5745	Small Tools	<u>1,000</u>	Tools Needed to Make In-House Repairs/Replacements
101-350-512-5770	Training Supplies	<u>7,670</u>	
		300	Fire & Arson Investigation
		1,500	Blood Borne Pathogen Supplies
		600	Trench Collapse Rescue
		1,250	Vehicle/Machinery Rescue Operations
		600	High Rise Rescue
		400	Confined Space Rescue Prop
		3,020	Target Solutions Training Software Renewal
101-350-512-5799	Other Materials & Supplies	<u>8,000</u>	Station Cleaning Supplies, Truck Soap, Floor Soap, Fire Gear Soap, Mops, Brushes, Stove Cleaner, Light Bulbs
101-350-512-5810	Conference and Meeting Registration	<u>100</u>	
		100	IAMMA Conference
101-350-561-6570	Capital Equipment - public safety	<u>55,590</u>	
		49,590	Breathing Air Compressor & Fill Station
		6,000	1 replacement & 1 New Thermal Imaging Camera



## **PUBLIC WORKS DEPARTMENT**

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### **Administration Division Description**

The Public Works Department is divided into five (5) divisions: Administration, Vehicle Maintenance, Building Maintenance, Streets Maintenance and Park Maintenance.

The Administration Division, plans, organizes, directs, controls and coordinates all Public Works activities including street maintenance, maintenance of Village-owned vehicles, maintenance of Village-owned buildings, operations of the water and sewer system and park maintenance. This division also oversees the Village's refuse disposal 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 26 full-time employees and three part-time employees, four of which comprise the Administration Division.

### **Department Expenditure**

The Public Works Administration Division Fiscal Year 2021-2022 Budget includes \$510,694 in expenditures. The budget as presented is an overall decrease of \$9,196 or -1.8% from the Fiscal Year 2020-2021 Budget.

### **Major Expenditure Highlights**

- The major highlight in the Fiscal Year 2022 budget includes \$19,000 for a contract for the Arborist.

# PUBLIC WORKS DEPARTMENT - ADMINISTRATION



## BUDGET ANALYSIS - Department 400

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - full time salaried	147,347	157,068	222,315	226,250	208,000	217,000
Wages - full time hourly	58,343	84,940	61,308	64,700	64,700	66,000
Wages - Part time hourly	22,202	14,374	24,376	39,596	40,000	41,596
Wages - overtime 1.5X	-	-	-	2,091	-	2,091
Educational stipend	1,475	1,570	1,649	2,027	1,700	1,958
Phone Stipend	525	540	540	540	540	540
Employer FICA	13,418	15,017	18,099	20,749	21,725	20,376
Employer Medicare	3,138	3,512	4,233	4,853	5,080	4,765
Employer IMRF	24,159	22,157	22,517	29,057	28,000	29,188
Insurance - group life & AD&D	777	767	769	974	974	956
Insurance - group medical	37,997	52,476	65,863	71,235	72,300	71,830
Insurance - group dental	3,217	4,266	4,894	5,053	5,053	4,760
Insurance - workers compensation	7,554	7,277	9,601	10,040	10,040	9,859
<b>Personnel Services</b>	<b>320,152</b>	<b>363,964</b>	<b>436,162</b>	<b>477,165</b>	<b>458,112</b>	<b>470,919</b>
Other contract labor	13,123	27,868	16,275	19,000	50,600	19,000
Animal control	2,900	1,110	1,153	5,000	2,400	3,000
<b>Contractual Services</b>	<b>16,023</b>	<b>28,978</b>	<b>17,428</b>	<b>24,000</b>	<b>53,000</b>	<b>22,000</b>
R&M - communications equipment	-	-	-	300	150	150
R&M - office equipment	777	695	843	950	960	1,000
Advertising	166	3,192	266	300	700	500
Intergovernmental Fees and Due	2,250	2,250	2,250	2,250	2,250	2,250
Professional associations	338	296	521	500	420	550
Training	1,465	997	1,094	1,500	1,000	1,000
Fuel	604	244	168	500	300	550
Office supplies	1,469	2,837	1,709	3,250	2,500	2,900
Program supplies	6,219	7,377	6,004	6,250	6,100	6,250
Green Initiatives	-	-	-	200	-	-
<b>Commodities</b>	<b>13,287</b>	<b>17,888</b>	<b>12,855</b>	<b>16,000</b>	<b>14,380</b>	<b>15,150</b>
Conference and Meeting Registration	-	756	550	825	300	825
Local mileage, parking & tolls	256	91	227	200	100	200
Lodging	-	691	1,067	900	300	900
Meals	425	654	120	200	-	200
Purchased Transportation	-	103	418	600	-	500
<b>Meetings and Travel</b>	<b>681</b>	<b>2,294</b>	<b>2,382</b>	<b>2,725</b>	<b>700</b>	<b>2,625</b>
<b>Totals \$</b>	<b>350,144 \$</b>	<b>413,123 \$</b>	<b>468,827 \$</b>	<b>519,890 \$</b>	<b>526,192 \$</b>	<b>510,694</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Public Work Administration  
400**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-400-511-5039	Other Contract Labor	<u>19,000</u>	Contract for Arborist
101-400-511-5210	Animal Control	<u>3,000</u>	
		3,000	Animal Control Contract - Skunks, Possums, Racoons (split 50/50 with resident up to \$200)
101-400-511-5410	R&M - Communications Equipment	<u>150</u>	Public Works Cell Phone
101-400-511-5440	R&M - Office Equipment	<u>1,000</u>	Time Clock Maintenance Agreement
101-400-511-5510	Advertising	<u>500</u>	Advertising Bid Specifications
101-400-511-5540	Intergovernmental Fees and Dues	<u>2,250</u>	Annual Dues for Northeastern Illinois Public Safety Training Academy (NIPSTA)
101-400-511-5570	Professional Associations	<u>550</u>	American Public Works Association (APWA), Illinois City/County Management Association (ILCMA)
101-400-511-5590	Training	<u>1,000</u>	Seminars, DVDs, Training Materials
101-400-511-5620	Books and Publications	<u>0</u>	Various Books and Trade Magazines
101-400-511-5670	Fuel	<u>550</u>	
101-400-511-5700	Office Supplies	<u>2,900</u>	
		2,900	Office Supplies, Coffee, File Folders, Office Furniture, Shelving
101-400-511-5730	Program Supplies	<u>6,250</u>	
		2,750	Weather Forecasting Software Contract
		2,500	Breakfast/Lunch for Employees During Snow Removal Overtime
		1,000	T-shirts for Public Works Employees
101-400-511-5741	Green Initiatives	<u>0</u>	
101-400-511-5810	Conference and Meeting Registration	<u>825</u>	
		600	American Public Works Association Conference
		225	ILCMA Conference
101-400-511-5820	Local Mileage, Parking, and Tolls	<u>200</u>	Tolls for Training and Conferences
101-400-511-5830	Lodging	<u>900</u>	Hotel for APWA Confernce and ILCMA Conference
101-400-511-5840	Meals	<u>200</u>	Meals for Trainings and Conferences
101-400-511-5850	Purchased Transportation	<u>500</u>	Transportation to APWA Conference

## **PUBLIC WORKS DEPARTMENT**

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### **Vehicle Maintenance Division Description**

The Vehicle Maintenance Division is for the purpose of maintaining 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.

### **Division Expenditure**

The Public Works Vehicle Maintenance Division Fiscal Year 2021-2022 Budget includes \$261,850 in expenditures. The budget as presented is an overall decrease of \$50,501 or -16.2% from the Fiscal Year 2020-2021 Budget.

# PUBLIC WORKS VEHICLE MAINTENANCE DIVISION



## BUDGET ANALYSIS - Division 410

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - full time hourly	150,686	155,421	161,097	164,380	159,000	135,100
Part Time Employee	21,805	27,355	23,230	27,700	6,170	27,700
Wages - overtime 1.5X	528	1,250	559	3,876	1,200	3,876
Wages - overtime 2X	1,087	373	262	1,122	400	1,122
Uniform allowance	1,351	1,838	997	1,350	800	1,350
Employer FICA	10,364	10,859	10,919	12,303	10,000	10,487
Employer Medicare	2,424	2,540	2,554	2,877	2,200	2,453
Employer IMRF	18,585	16,362	13,511	17,759	17,000	15,494
Insurance - group life & AD&D	410	365	404	512	512	424
Insurance - group medical	23,635	27,017	29,777	31,915	28,200	27,855
Insurance - group dental	2,231	2,411	2,423	2,474	2,474	1,870
Insurance - workers compensation	5,232	5,560	5,792	5,983	5,983	5,074
<b>Personnel Services</b>	<b>238,338</b>	<b>251,350</b>	<b>251,524</b>	<b>272,251</b>	<b>233,939</b>	<b>232,805</b>
R&M - public works equipment	20,447	-	490	1,500	1,300	1,500
R&M - vehicles	1,479	523	98	500	350	500
Professional Associations	-	30	30	100	100	100
Training	62	450	613	1,850	1,500	3,000
Books and Publications	-	256	-	100	-	100
Fuel	691	706	1,333	800	550	870
Lubricants and Fluids	498	247	-	1,000	700	1,000
Program supplies	9,929	37,820	45,138	34,250	18,250	21,975
<b>Commodities</b>	<b>33,106</b>	<b>40,033</b>	<b>47,703</b>	<b>40,100</b>	<b>22,750</b>	<b>29,045</b>
<b>Totals \$</b>	<b>271,444 \$</b>	<b>291,382 \$</b>	<b>299,227 \$</b>	<b>312,351 \$</b>	<b>256,689 \$</b>	<b>261,850</b>

2021-2022 Operating Budget

Public Works Vehicle Maintenance Division

Budget Analysis

410

Account Number	Account Name	Amount	Comments
101-410-511-5460	R&M - Public Works Equipment	<b>1,500</b>	
		500	Annual Inspection of Garage Lift
		500	Annual Inspection of Garage Hoist
		500	Unexpected Garage Repairs
101-410-511-5480	R&M - Vehicles	<b>500</b>	
		200	Oil Filter Recycling
		300	Repair Parts
101-410-511-5570	Professional Associations	<b>100</b>	Municipal Fleet Manager's Association Membership
101-410-511-5590	Training	<b>3,000</b>	Annual Mechanic Training, Cummins Engines, and Ford Fleet Trainings
101-410-511-5620	Books and Publications	<b>100</b>	Specifications for Vehicle Repairs
101-410-511-5670	Fuel	<b>870</b>	Fuel for Vehicle Maintenance Vehicles
101-410-511-5675	Lubricants and Fluids	<b>1,000</b>	Antifreeze and Fluids for Vehicles
101-410-511-5730	Program Supplies	<b>21,975</b>	
		3,000	Shop Supplies, Tools
		5,000	Nuts, Bolts, Washers, Wire, Electrical Parts, Sheet Metal
		1,500	Welding Supplies
		2,900	TIG Welding Machine
		6,000	Torque Wrenches, Hand Tools, Impact Gun Parts
		1,575	Diagnostic Smoke Machine
		1,000	Annual Scanner Upgrade
		1,000	Wheel Dolly for Moving Large Tires



## **PUBLIC WORKS DEPARTMENT**

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### **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 distribution of supplies to various departments. In addition, this division coordinates pick-up and delivery of incoming, outgoing, post office and inter-office mail.

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

### **Division Expenditure**

The Public Works Building Maintenance Division Fiscal Year 2021-2022 Budget includes \$1,769,378 in expenditures. The budget as presented is an overall increase of \$1,164,366 or 192.5% from the Fiscal Year 2020-2021 Budget. The increase in this division is attributed to a number of capital items budgeted in the Building Improvements line item, such as the Police Shooting Range, Roof Replacement at the Fire Department and updates to the Council Chambers.

### **Major Expenditure Highlights**

- The most significant expense in the Public Work's Department Fiscal Year 2022 budget is related to capital expenditures. As outlined above, \$1,229,400 is budgeted in the Building Maintenance Division for various building projects.

# PUBLIC WORKS BUILDING MAINTENANCE DIVISION



## BUDGET ANALYSIS - Division 420

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - full time hourly	89,576	105,061	92,302	99,820	92,000	102,460
Part Time Employee	14,979	13,874	23,445	23,400	2,692	23,400
Wages - overtime 1.5X	3,150	506	5,626	5,496	5,496	5,635
Wages - overtime 2X	1,310	363	299	3,987	1,000	4,550
HSA	-	-	-	1,080	1,080	-
Uniform allowance	-	-	81	1,013	1,013	1,013
Employer FICA	6,347	6,885	6,950	8,202	6,400	8,304
Employer Medicare	1,484	1,610	1,625	1,918	1,480	1,942
Employer IMRF	11,496	10,702	8,726	11,968	8,300	12,555
Insurance - group life & AD&D	-	-	-	397	397	402
Insurance - group medical	22,433	24,978	24,490	30,023	26,300	31,164
Insurance - group dental	2,077	2,209	1,977	2,229	2,229	2,235
Insurance - workers compensation	3,622	3,547	3,762	3,969	3,969	4,018
<b>Personnel Services</b>	<b>156,475</b>	<b>169,737</b>	<b>169,284</b>	<b>193,502</b>	<b>152,356</b>	<b>197,678</b>
Consulting	-	-	-	75,000	66,640	81,000
Janitorial	34,310	33,760	35,491	34,400	34,400	34,400
<b>Contractual Services</b>	<b>34,310</b>	<b>33,760</b>	<b>35,491</b>	<b>109,400</b>	<b>101,040</b>	<b>115,400</b>
R&M - buildings	190,015	260,684	143,253	126,760	128,000	145,200
R&M - vehicles	326	-	100	500	700	500
Equipment Rental	-	104	193	300	200	300
Training	-	-	251	1,100	600	1,300
Fuel	2,115	1,448	1,062	1,550	1,200	1,700
Landscaping supplies	4,228	3,849	3,498	5,000	5,000	5,000
Program supplies	21,873	22,673	21,682	22,500	22,500	23,000
Small Tools	1,208	1,520	894	1,400	1,000	1,400
Utilities - government building	33,355	37,965	27,422	20,000	20,000	20,000
<b>Commodities</b>	<b>253,119</b>	<b>328,243</b>	<b>198,354</b>	<b>179,110</b>	<b>179,200</b>	<b>198,400</b>
Bulding Improvements	-	-	-	95,000	6,000	1,229,400
Equipment - Other	16,714	54,491	10,250	28,000	-	28,500
<b>Capital Outlay</b>	<b>16,714</b>	<b>54,491</b>	<b>10,250</b>	<b>123,000</b>	<b>6,000</b>	<b>1,257,900</b>
<b>Totals</b>	<b>\$ 460,618</b>	<b>\$ 586,230</b>	<b>\$ 413,379</b>	<b>\$ 605,012</b>	<b>\$ 438,596</b>	<b>\$ 1,769,378</b>

2021-2022 Operating Budget

Public Works Building Maintenance Division

Budget Analysis

420

Account Number	Account Name	Amount	Comments
101-420-511-5240	Janitorial	<b>34,400</b>	Janitorial Contract
101-420-511-5320	Consulting	<b>81,000</b>	
		30,000	Police Range Oversight
		26,000	Police/Fire Roof Oversight
		25,000	Campus Generator Design
101-420-511-5405	R&M - Buildings	<b>145,200</b>	
		12,000	HVAC Maintenance Contract
		50,000	HVAC Parts and Repairs
		2,000	Pnuematic HVAC Controller Repairs
		8,000	Overhead Door Maintenance
		20,000	Unexpected Building Repairs
		3,500	Annual Fire Sprinkler Test
		3,000	Annual Backflow Testing
		1,800	Police Elevator Maintenance
		350	Annual Elevator Testing
		3,600	Pest Control Contract
		2,400	Generator Maintenance
		1,000	Fire Department Flooring Replacement
		5,300	Overhead Door Opener Replacement (Fire Department)
		5,000	Village Hall Duct Cleaning
		6,100	Village Hall Restroom Refurbishment (Public)
		2,400	Water Fountain Replacements
		4,000	ALICE Improvements
		2,000	Police Ceiling Tile Replacement
		12,750	Landscape Maintenance Contract (Split with Aquatic Center and Streets Fund)
101-420-511-5480	R&M - Vehicles	<b>500</b>	Repairs to Division Vehicles
101-420-511-5530	Equipment Rental	<b>300</b>	Equipment Rental
101-420-511-5590	Training	<b>1,300</b>	Seminars, IRMA Trainings, NIPSTA Trainings, IPSI Trainings
101-420-511-5670	Fuel	<b>1,700</b>	Fuel for Division Vehicles
101-420-511-5680	Landscaping Supplies	<b>5,000</b>	Sod, Shrubs, Fertilizer, Annuals
101-420-511-5730	Program Supplies	<b>23,000</b>	
		14,000	Janitorial Supplies
		2,000	Light Bulbs
		2,000	Paint
		3,000	Sidewalk Salt
		2,000	Building Maintenance Supplies
101-420-511-5745	Small Tools	<b>1,400</b>	
		500	Hand Tools
		900	Power Tool Replacements
101-420-511-5780	Utilities - Government Building		
101-440-511-6530	Building Improvements	<b>1,229,400</b>	
		620,000	Police Shooting Range
		62,400	Police Secure Lot Fence
		497,000	Fire Department Roof Replacement
		50,000	Council Chambers/EOC update, Training room conversion

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>	<u>Comments</u>
101-420-511-6599	Equipment - Other	<u>28,500</u>	
		28,500	Truck 29 Replacement

# PUBLIC WORKS DEPARTMENT

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## Streets 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 wood chipper service. 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 five full time employees.

## Division Expenditure

The Public Works Street Maintenance Division Fiscal Year 2021-2022 Budget includes \$2,586,212 in expenditures. The budget as presented is an overall decrease of \$86,934 or -3.3% from the Fiscal Year 2020-2021 Budget.

## Major Expenditure Highlights

- The Village contracts for refuse and recycling with Groot. The contract for refuse is for a seven year period and expires in Fiscal Year 2027. The amount budgeted for Fiscal Year 2022 is \$885,000 which represents a minimal decrease over the prior year. This amount is included in the Public Works Streets Maintenance Division.
- In addition, \$145,000 is budgeted per year for electricity for streetlights. The Village expects electric rates to remain stable for Fiscal 2022.

# PUBLIC WORKS STREET MAINTENANCE DIVISION



## BUDGET ANALYSIS - Division 440

Description	2018 Actual	2019 Actual	2020 Actual	2020 Adopted	2021 Adopted	2021 Projected	2022 Adopted
Wages - full time hourly	487,637	516,267	509,846	511,249	531,500	490,000	536,452
Wages - seasonal hourly	22,701	21,661	30,453	29,000	26,000	-	26,000
Wages - overtime 1.5X	29,421	40,166	28,207	27,150	27,606	38,000	27,606
Wages - overtime 2X	18,044	14,547	5,459	8,600	8,772	14,000	8,772
HSA Savings Acct	-	-	-	1,440	5,040	-	-
Opt Out Ins	2,900	1,200	1,200	1,200	1,200	1,200	1,200
Uniform allowance	3,806	4,231	4,280	5,063	5,063	5,063	5,063
Employer FICA	32,420	33,964	33,068	36,026	37,134	35,000	37,441
Employer Medicare	7,582	7,943	7,734	8,426	8,685	7,600	8,756
Employer IMRF	55,513	48,965	39,392	39,528	51,825	46,500	53,513
Insurance - group life & AD&D	1,129	852	866	1,656	1,719	1,719	1,734
Insurance - group medical	89,767	118,263	115,195	120,795	130,350	110,000	132,788
Insurance - group dental	8,033	9,914	8,850	9,534	9,534	9,534	9,270
Insurance - workers compensation	16,934	17,752	17,432	17,432	17,968	17,968	18,117
<b>Personnel Services</b>	<b>775,888</b>	<b>835,723</b>	<b>801,982</b>	<b>817,099</b>	<b>862,396</b>	<b>776,584</b>	<b>866,712</b>
Landscaping services	32,238	66,973	56,808	77,400	77,000	44,200	69,500
Street lights & traffic signal	8,314	24,486	14,566	30,000	30,000	30,000	30,000
<b>Contractual services</b>	<b>40,553</b>	<b>91,459</b>	<b>71,374</b>	<b>107,400</b>	<b>107,000</b>	<b>74,200</b>	<b>99,500</b>
Garbage & recycling	1,013,787	1,059,633	1,074,777	1,135,060	1,135,000	1,110,000	1,130,000
<b>Refuse Services</b>	<b>1,013,787</b>	<b>1,059,633</b>	<b>1,074,777</b>	<b>1,135,060</b>	<b>1,135,000</b>	<b>1,110,000</b>	<b>1,130,000</b>
R&M - Public Works Equipment	1,283	1,426	1,279	1,500	1,500	1,500	1,500
R&M - vehicles	70,562	47,802	45,341	50,000	50,000	50,000	50,000
Training	1,895	1,169	1,420	3,150	3,950	1,600	4,000
Other Contractual	12,910	10,955	12,615	9,500	12,000	12,000	12,000
Fuel	23,033	26,136	25,377	26,000	26,800	25,800	29,000
Lubricants & fluids	1,418	1,558	1,538	2,000	2,000	1,850	2,000
Landscaping supplies	12,074	13,700	8,524	11,500	13,500	6,000	10,000
Program supplies	32,285	34,702	38,067	13,500	27,500	26,000	27,000
Small tools	10,855	19,000	11,807	16,900	15,500	13,500	13,500
Street materials - aggregate	5,792	114	3,754	16,000	16,000	10,500	16,000
Street materials - salt & sand	60,228	63,180	84,746	62,000	120,000	69,200	70,000
Street materials - signs & bar	11,562	13,042	14,713	8,000	7,500	16,000	7,500
Street Materials - Other	-	2,877	-	3,500	2,500	1,500	2,500
Utilities - public way	155,127	166,570	155,433	128,000	145,000	145,000	145,000
<b>Commodities</b>	<b>399,024</b>	<b>402,232</b>	<b>404,614</b>	<b>351,550</b>	<b>443,750</b>	<b>380,450</b>	<b>390,000</b>
Street system construction/improver	85,000	49,235	55,000	55,000	60,000	-	35,000
Equipment - Other	90,333	87,543	168,244	189,540	65,000	-	65,000
<b>Capital Outlay</b>	<b>175,333</b>	<b>136,778</b>	<b>223,244</b>	<b>244,540</b>	<b>125,000</b>	<b>-</b>	<b>100,000</b>
<b>Totals</b>	<b>\$ 2,404,584</b>	<b>\$ 2,525,823</b>	<b>\$ 2,575,990</b>	<b>\$ 2,655,649</b>	<b>\$ 2,673,146</b>	<b>\$ 2,341,234</b>	<b>\$ 2,586,212</b>

2021-2022 Operating Budget

Public Works Street Maintenance Division

Budget Analysis

440

Account Number	Account Name	Amount	Comments
101-440-513-5250	Landscaping services	<b>69,500</b>	
		15,000	Replacement of Removed Parkway Trees
		5,000	50/50 Tree Replacement
		49,500	Landscape Median Maintenance (Split with Buildings and Aquatic Center)
101-440-513-5290	Street Lights	<b>30,000</b>	Repairs to Street Lights
101-440-514-5230	Garbage and Recycling	<b>1,130,000</b>	
		885,000	Groot Contract
		245,000	Solid Waste Agency of Northern Cook County Fees
101-440-513-5460	R&M - Public Works Equipment	<b>1,500</b>	
		500	Aerial Bucket Repairs
		1,000	Annual Aerial Bucket Truck Inspections
101-440-513-5480	R&M - Vehicles	<b>50,000</b>	Repairs to Division Trucks
101-440-513-5590	Training	<b>4,000</b>	
		2,700	NIPSTA, IRMA, and International Society of Arboricultural (ISA) Training
		1,300	ISA Conference
101-440-513-5599	Other Contractual	<b>12,000</b>	Bulk Disposal of Construction Refuse and Woodchips from Tree Trimming/Removals
101-440-513-5670	Fuel	<b>29,000</b>	Fuel for Division Vehicles and Equipment
101-440-513-5675	Lubricants and Fluids	<b>2,000</b>	Oil and Grease for Vehicles and Equipment
101-440-513-5680	Landscaping Supplies	<b>10,000</b>	
		6,000	Annuals, Perennials, Sod for Medians and Planting Beds
		4,000	Madeleine's Garden Lighting
101-440-513-5730	Program Supplies	<b>27,000</b>	
		1,500	Personal Protective Equipment
		10,000	Paint for Curbs, Streets, Parking Lots
		1,500	Specialty Fuel for Chainsaws
		14,000	Primer Machine Replacement

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
101-440-513-5745	Small Tools	<b>13,500</b>	
		3,000	Hand Tools
		1,500	Black Top Tools
		2,000	Blades for Concrete Saws
		500	Compressor Parts
		1,000	Leaf Blowers
		1,500	Hedge Trimmers
		1,500	Ropes for Tree Trimming
		1,000	Pole Saw Replacements
		1,500	Chainsaws
101-440-513-5760	Street Materials - Aggregate	<b>16,000</b>	Alley Grading Stone, Fill for Patching, Limestone
101-440-513-5766	Street Materials - Salt and Sand	<b>70,000</b>	
		60,000	Salt for Roads
		10,000	Anti-Ice and Pre-wet Solution
101-440-513-5768	Street Materials - Signs and Bar	<b>7,500</b>	
		4,500	Street Name and Regulatory Signs
		3,000	Barricades and Cones
101-440-513-5769	Street Materials - Other	<b>2,500</b>	
		1,000	Portland Cement
		1,000	Precast Concrete
		500	Manhole Covers
101-440-513-5785	Utilities - Public Way	<b>145,000</b>	
101-440-514-6300	Street System Construction/ Improvements	<b>35,000</b>	Sidewalk Replacement Program
101-440-514-6599	Equipment - Other	<b>65,000</b>	
		65,000	Truck 25 Replacement F250 to F550



## **PUBLIC WORKS DEPARTMENT**

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### **Park Maintenance Division Description**

The Park Maintenance Division provides year-round maintenance of the following facilities: the Village's 12 parks and playgrounds, Centennial Park, Proesel Park Aquatics Center, Proesel Park Shelter 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 softball diamonds and fields, football and soccer fields and skating pond.

This division is staffed by six full time personnel as part of the Parks and Buildings Division of the Public Works Department.

### **Division Expenditure**

The Public Works Park Maintenance Division Fiscal Year 2021-2022 Budget includes \$645,617 in expenditures. The budget as presented is an overall decrease of \$136,603 or -17.5% from the Fiscal Year 2020-2021 Budget.

# PUBLIC WORKS PARK MAINTENANCE DIVISION



## BUDGET ANALYSIS - Division 430

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - full time hourly	232,405	215,393	251,205	248,325	250,000	256,100
Wages - seasonal hourly	34,421	15,496	18,694	40,000	40,000	40,500
Wages - overtime 1.5X	11,798	10,402	14,273	9,500	9,500	9,610
Wages - overtime 2X	12,258	13,372	13,868	6,617	6,617	7,198
HSA	-	-	-	1,080	1,080	-
Opt Out Ins	2,160	2,160	2,160	2,160	2,160	2,400
Uniform allowance	4,152	4,338	4,075	2,869	2,869	2,900
Employer FICA	17,130	15,042	17,437	19,053	19,200	19,609
Employer Medicare	4,006	3,518	4,078	4,456	4,500	4,586
Employer IMRF	25,314	21,323	21,032	24,131	23,500	25,507
Insurance - group life & AD&D	691	859	1,006	802	802	827
Insurance - group medical	58,328	49,548	63,831	61,288	65,712	63,080
Insurance - group dental	6,671	6,010	6,323	6,120	6,120	6,562
Insurance - workers compensation	8,268	8,477	9,014	9,219	9,219	9,488
<b>Personnel Services</b>	<b>417,602</b>	<b>365,939</b>	<b>426,997</b>	<b>435,620</b>	<b>441,279</b>	<b>448,367</b>
Contract Maintenance	23,926	21,197	23,651	25,000	22,200	25,000
R&M - buildings	46	423	825	3,200	1,800	3,200
R&M - Recreation equipment	2,498	6,389	1,406	8,500	8,500	11,500
R&M - vehicles	21,784	19,456	18,136	20,000	19,500	20,000
R&M - Other equipment	-	-	-	500	250	500
Equipment rental	-	942	-	500	-	500
Training	580	1,597	150	1,600	1,000	1,600
Fuel	11,188	10,483	11,691	15,000	13,900	16,350
Lubricants & fluids	1,373	1,341	1,571	1,300	1,100	1,300
Landscaping supplies	9,590	4,113	10,077	8,000	8,000	8,000
Program supplies	37,220	47,613	29,028	37,700	35,500	41,300
Small tools	10,242	6,641	4,240	7,000	5,000	8,000
Utilities - government building	3,549	4,166	3,387	4,000	4,000	4,000
<b>Commodities</b>	<b>121,997</b>	<b>124,360</b>	<b>104,162</b>	<b>132,300</b>	<b>120,750</b>	<b>141,250</b>
Park Construction & Improvement	101,472	224,551	48,484	192,300	2,300	34,000
Equipment - other	25,692	18,112	8,289	22,000	-	22,000
<b>Capital Outlay</b>	<b>127,164</b>	<b>242,663</b>	<b>56,773</b>	<b>214,300</b>	<b>2,300</b>	<b>56,000</b>
<b>Totals \$</b>	<b>666,763 \$</b>	<b>732,961 \$</b>	<b>587,932 \$</b>	<b>782,220 \$</b>	<b>564,329 \$</b>	<b>645,617</b>

**2021-2022 Operating Budget  
Budget Analysis**

**PW Park Maintenance  
430**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-430-515-5250	Contract Maintenance	<u>25,000</u>	Centennial Park Maintenance Contract
		25,000	
205-430-515-5405	R&M - Buildings	<u>3,200</u>	
		300	Annual Backflow Inspection
		500	Annual Fire Alarm Test
		300	Unexpected Repairs
		1,300	Drinking Fountain Repairs and Parts
		800	Centennial & Proesel Park Portable Toilet Maintenance
205-430-515-5470	R&M - Recreation Equipment	<u>11,500</u>	
		4,000	Baseball Field Maintenance
		5,000	Playground Equipment Repairs
		2,500	Bleachers (LWBBA Donation in 501)
205-430-515-5480	R&M - Vehicles	<u>20,000</u>	Repairs to Trucks & Tractors, Replacement Parts
205-430-515-5499	R&M - Other Equipment	<u>500</u>	Repairs & Parts for small equipment (tires & blades)
205-430-515-5530	Equipment Rental	<u>500</u>	Special Equipment Rental
205-430-515-5590	Training	<u>1,600</u>	Safety Training with NIPSTA & Intergovernmental Risk Management Association, Pesticide & Herbicide Liscencing & Pool Chemicals, CPO
205-430-515-5670	Fuel	<u>16,350</u>	Fuel for Division Vehicles
205-430-515-5675	Lubricants and Fluids	<u>1,300</u>	Lubricants for trucks and tractors
205-430-515-5680	Landscaping Supplies	<u>8,000</u>	Top soil, peat moss, annuals, sod and bushes
205-430-515-5730	Program Supplies	<u>41,300</u>	
		10,000	Lumber (fence posts), Hardware, Paint Supplies
		5,000	Picnic Table Replacement
		6,000	Baseball Mix/supplies
		2,000	Janitorial Supplies
		2,000	Sand for Volleyball Area/playgrounds
		2,000	Basketball/Tennis Court Plant
		3,000	Tennis Court Wind Screen Replacement
		800	Dog signs, direction signs
		8,000	Engineered Wood Fiber (playground)
		2,500	Municipal Campus Holiday Lights
205-430-515-5745	Small Tools	<u>8,000</u>	
		500	Edgers
		1,000	Weed Trimmers
		500	Motors for mowers, leaf blowers and snow blowers
		1,000	Hand tools, drills, saws
		3,000	Sand Blaster
		1,200	Fertilizer Spreader
		800	Water Pump
205-430-515-5780	Utilities - Government Building		
205-430-515-6350	Park Construction and Improvement	<u>34,000</u>	

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>	<u>Comments</u>
		5,000	Sidewalk replacement
		22,000	Centennial Park Erosion and Partial Path Resurfacing - Detailed Design Process
		7,000	Mandatory Overpass Bi-Annual Inspection
205-430-561-6599	Equipment - Other	<b><u>22,000</u></b>	
		8,000	Golf Cart Replacement
		14,000	Riding Mower Replacement



## **PARKS AND RECREATION DEPARTMENT**

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### **Department Description**

The Park 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, after-school, camps, teens, adults, seniors, aquatic activities, and special events.

Eleven neighborhood parks and two larger 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 is divided into 18 divisions: Youth-Tot, Adult Fitness, Special Events, Athletic, Community Outreach, Park Patrol, Turkey Trot, Club Kid, Day Camp, Adult Athletics, Racquet Sports, Aquatic Center, Senior Program, Community Center and Special Recreation Program.

The Park and Recreation Department is staffed by five full-time employees and approximately 250 part-time and seasonal employees.

### **Department Expenditure**

The Park and Recreation Department Fiscal Year 2021-2022 Budget includes \$632,490 in expenditures. The budget as presented is an overall increase of \$278,765 or 78.8% from the Fiscal Year 2020-2021 Budget.

# PARKS & RECREATION DEPARTMENT - ADMINISTRATION



## BUDGET ANALYSIS - Department 500

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - full time salaried	155,091	173,564	125,698	169,280	295,000	334,300
Wages - full time hourly	19,788	20,027	21,252	21,650	44,632	45,000
Wages - part time hourly	48,919	23,879	19,735	21,800	7,300	40,200
Educational stipend	1,926	2,043	1,459	1,866	2,710	3,706
Opt Out Ins	2,500	2,760	1,325	2,400	800	2,400
Phone Stipend	821	468	324	504	720	1,000
Employer FICA	13,970	13,664	10,112	13,336	22,000	26,252
Employer Medicare	3,267	3,195	2,365	3,119	5,100	6,140
Employer IMRF	27,078	20,203	12,464	18,867	30,000	38,392
Insurance - group life & AD&D	1,156	996	1,007	675	1,310	1,222
Insurance - group medical	12,839	14,396	19,191	30,650	62,400	63,080
Insurance - group dental	1,149	1,588	1,782	2,225	4,200	4,220
Insurance - workers compensation	7,857	6,702	6,439	6,453	6,453	12,703
<b>Personnel Services</b>	<b>296,361</b>	<b>283,486</b>	<b>223,153</b>	<b>292,825</b>	<b>482,625</b>	<b>578,615</b>
R&M - office equipment	5,625	5,334	4,365	6,000	6,000	6,000
Advertising	2,809	996	1,722	2,000	2,000	2,000
Printing & copying services	11,118	11,221	12,317	12,000	6,000	12,000
Professional associations	3,447	1,947	1,569	2,500	2,500	2,500
Training	-	579	734	500	-	500
Other contractual	6,902	8,136	25,145	8,500	6,000	9,375
Office supplies	5,828	5,585	3,512	5,000	4,000	5,000
Postage	3,175	6,477	2,345	5,000	2,500	5,000
Credit card Processing Fees	15,152	12,442	4,745	13,000	5,000	5,000
Program supplies	194	1,020	1,223	500	500	500
<b>Commodities</b>	<b>54,249</b>	<b>53,739</b>	<b>57,677</b>	<b>55,000</b>	<b>34,500</b>	<b>47,875</b>
Conference & meeting registration	3,985	1,975	85	3,000	2,000	3,050
Local mileage, parking & tolls	2,251	805	722	1,100	-	1,150
Lodging	1,294	168	762	900	-	900
Meals	825	535	150	900	-	900
<b>Meetings and Travel</b>	<b>8,355</b>	<b>3,483</b>	<b>1,719</b>	<b>5,900</b>	<b>2,000</b>	<b>6,000</b>
<b>Totals \$</b>	<b>358,965 \$</b>	<b>340,708 \$</b>	<b>282,549 \$</b>	<b>353,725 \$</b>	<b>519,125 \$</b>	<b>632,490</b>

**2021-2022 Operating Budget**

**Parks & Recreation Department**

**Budget Analysis**

**500**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-500-515-5440	R&M - office equipment	<u>6,000</u>	
		6,000	Copier Lease
205-500-515-5510	Advertising	<u>2,000</u>	
		1,000	Promotional Parks and Recreation Items
		1,000	Signage for Park Signs
205-500-515-5560	Printing & copying services	<u>12,000</u>	
		12,000	Printed os Seasonal Brochures (4)
205-500-515-5570	Professional associations	<u>2,500</u>	
		1,800	Illinois Parks and Recreation Association
		700	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>9,375</u>	
		7,000	Graphic Design-Brochures / Flyers
		1,200	Constant Contact Annual Fee
		100	Free Pik Licensing Fee
		700	MPLC Licensing Fee
		375	ASCAP Licensing Fee
205-500-515-5700	Office supplies	<u>5,000</u>	
		5,000	Clipboards, pens, note/paper pads, tape, laminating supplies, paper/binder clips, etc.
205-500-515-5720	Postage	<u>5,000</u>	
		5,000	Mailing of Correspondence and Seasonal Brochures
205-500-515-5725	Credit Card Processing Fees	<u>5,000</u>	
		5,000	Credit Card Processing Fees
205-500-515-5730	Program supplies	<u>500</u>	
		500	Staff Uniforms
205-500-515-5810	Conference & meeting registration	<u>3,050</u>	
		2,000	Illinois Parks and Recreation Association Conference Registration
		600	National Recreation and Park Association Conference Registration

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
		450	Meeting Registration (IPRA, NRPA, WILS, ACA, etc.)
205-500-515-5820	Local mileage, parking & tolls	<b>1,150</b>	
		350	Mileage, parking, and tolls for meeting travel
		800	NRPA Flight & Airport Transportation
205-500-515-5830	Lodging	<b>900</b>	
		900	National Recreation and Park Association Conference
205-500-515-5840	Meals	<b>900</b>	
		700	Illinois Park and Recreation Conference
		200	National Recreation and Park Association Conference



## **PARK AND RECREATION DEPARTMENT**

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### **Youth and Tot Division Description**

The Youth and Tot Division provides programs throughout the year for ages 1-12. Classes for children under three may be offered with their parent or caregiver. The goals of the programs are to provide safe and entertaining opportunities through interaction between peers and instructors, by learning new skills, and to promote healthy lifestyles.

### **Division Expenditure**

The Youth and Tot Division Fiscal Year 2021-2022 Budget includes \$47,750 in expenditures. The budget as presented is an overall increase of \$23,824 or 99.6% from the Fiscal Year 2020-2021 Budget.

# YOUTH/TOT DIVISION



## BUDGET ANALYSIS - *Division 502*

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - seasonal hourly	3,906	3,393	1,484	4,000	2,500	3,000
Employer FICA	251	200	102	248	155	186
Employer Medicare	59	47	24	58	36	44
Insurance - workers compensation	150	158	150	120	120	120
<b>Personnel Services</b>	<b>4,366</b>	<b>3,798</b>	<b>1,760</b>	<b>4,426</b>	<b>2,811</b>	<b>3,350</b>
Purchased program services	8,648	9,856	13,525	19,100	28,000	42,900
Program supplies	1,263	66	170	400	2,000	1,500
<b>Commodities</b>	<b>9,911</b>	<b>9,921</b>	<b>13,695</b>	<b>19,500</b>	<b>30,000</b>	<b>44,400</b>
<b>Totals</b>	<b>\$ 14,277</b>	<b>\$ 13,719</b>	<b>\$ 15,455</b>	<b>\$ 23,926</b>	<b>\$ 32,811</b>	<b>\$ 47,750</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Youth/Tot Division  
502**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-502-515-5270	Purchased Program Services	<b>42,900</b>	
		24,000	Contractual Youth Programs
		5,600	Contractual Tot Programs
		10,500	Contractual Non Athletic Programs
		2,800	Program Events
205-502-515-5730	Program Supplies	<b>1,500</b>	
		1,500	Equipment for In-house Programs



## **PARK AND RECREATION DEPARTMENT**

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### **Adult Fitness Programs Division Description**

The Adult Fitness Programs are for adults and families. Programs include: Yoga, Zumba, and instructional programs. Additional Adult Fitness programs are periodically offered to take advantage of current trends.

### **Division Expenditure**

The Adult Fitness Programs Division Fiscal Year 2021-2022 Budget includes \$4,150 in expenditures. The budget as presented is an overall decrease of \$30,060 or -87.9% from the Fiscal Year 2020-2021 Budget.

# ADULT FITNESS DIVISION



## BUDGET ANALYSIS - *Division 503*

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Purchased program services	30,474	24,977	25,277	33,810	2,000	4,000
Advertising	-	10		50	50	100
Program supplies	56	22	20	350		50
Concessions and Food	-	-		-		
<b>Commodities</b>	<b>30,530</b>	<b>25,009</b>	<b>25,297</b>	<b>34,210</b>	<b>2,050</b>	<b>4,150</b>
<b>Total \$</b>	<b>30,530 \$</b>	<b>25,009 \$</b>	<b>25,297 \$</b>	<b>34,210 \$</b>	<b>2,050 \$</b>	<b>4,150</b>

**2021-2022 Operating Budget**

**Adult Fitness Division**

**Budget Analysis**

**503**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-503-515-5270	Purchased program services	<u>4,000</u>	
		1,300	Yoga
		2,700	Zumba
205-503-515-5510	Advertising	<u>100</u>	
		50	Signs for Park
		50	Social Media
205-503-515-5730	Program supplies	<u>50</u>	
		50	Program Equipment



## **PARK AND RECREATION DEPARTMENT**

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### **Special Events Division Description**

The Special Events Division accounts for the expenditures required to run community special events such as, Concerts in the Parks, Movie in the Park, Touch-a-Truck, Daddy/Daughter Dance and Memorial Day Parade. In addition, this division includes a series of fall and winter events such as Trunk-or-Treat, Pumpkin Picassos, Mad Science, Make-A-Flake, and Breakfast with Santa.

### **Division Expenditure**

The Special Events Division Fiscal Year 2021-2022 Budget includes \$36,620 in expenditures. The budget as presented is an overall increase of \$993 or 2.8% from the Fiscal Year 2020-2021 Budget.

# SPECIAL EVENTS DIVISION



## BUDGET ANALYSIS - *Division 504*

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - seasonal hourly	120	402	667	200	-	200
Employer FICA	7	9	41	12	-	20
Employer Medicare	2	2	10	3	-	10
Insurance - workers compensation	30	22	22	6	6	10
<b>Personnel Services</b>	<b>159</b>	<b>435</b>	<b>740</b>	<b>221</b>	<b>6</b>	<b>240</b>
Purchased program services	18,785	16,708	16,492	18,075	200	19,725
Advertising	1,272	3,354	20	2,875	200	1,900
Printing & copying services	463	1,314	1,416	1,500	100	1,000
Concessions & food	4,183	4,902	5,001	5,191	500	4,500
Program supplies	4,607	8,387	12,772	7,165	8,500	7,755
Other materials & supplies	538	921	-	600	-	1,500
<b>Commodities</b>	<b>29,848</b>	<b>35,586</b>	<b>35,701</b>	<b>35,406</b>	<b>9,500</b>	<b>36,380</b>
<b>Totals \$</b>	<b>\$ 30,008</b>	<b>\$ 36,021</b>	<b>\$ 36,441</b>	<b>\$ 35,627</b>	<b>\$ 9,506</b>	<b>\$ 36,620</b>

2021-2022 Operating Budget

Special Events Division

Budget Analysis

504

Account Number	Account Name	Amount	Comments
205-504-515-5270	Purchased Program Services	<b>19,725</b>	
		1,200	Daughter Dance DJ and Photo Booth
		3,500	Summer Concert Series Musical Entertainment
		325	Breakfast with Santa Entertainer
		1,000	Movie in the Park Movies
		700	Noon Years Eve DJ
		3,000	Children's Entertainment for Summer Concerts
		10,000	Lincolnwood Fest 2022 - Contractual Management
205-504-515-5510	Advertising	<b>1,900</b>	
		400	Social Media
		1,000	Banners & Signage
		500	Concert Series Supplies
205-504-515-5560	Printing and Copying services	<b>1,000</b>	
		750	Marketing and mailing fees
		250	Signs for Park
205-504-515-5645	Concessions and Food	<b>4,500</b>	
		3,000	Daddy Daughter Meal
		250	Super Son Bingo Meal
		100	Summer Concert Series Water
		800	Breakfast with Santa Meal
		100	Movie in the Park Popcorn
		250	Noon Year's Eve Event Refreshments
205-504-515-5730	Program Supplies	<b>7,755</b>	
		1,500	Creepy Crawl
		300	Daddy Daughter
		530	North Pole To Go
		500	Egg Hunt
		150	Super Son Bingo
		300	Cookie Cabin
		175	Touch A Truck
		750	Make-A-Flake
		400	Breakfast with Santa
		1,000	Fall Event
		1,500	Promo Supplies (Variety of Events)
		400	Noon Year's Eve
		250	Holiday Hunt
205-504-515-5799	Other Materials and Supplies	<b>1,500</b>	
		500	Public Works for Make-A-Flake
		500	Public Works for Creepy Crawl
		500	Public Works for Lincolnwood Lights



## **PARK AND RECREATION DEPARTMENT**

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### **Athletic Division Description**

The Athletic Division offers a variety of programs such as Friday night and Saturday morning open gym, the Central Suburban programs, and the Lincolnwood International Soccer Academy. These programs are planned by the department staff and the expenses allocated in this budget.

### **Division Expenditure**

The Athletic Division Fiscal Year 2021-2022 Budget includes \$6,400 in expenditures. The budget as presented is an overall decrease of \$1,707 or -21.1% from the Fiscal Year 2020-2021 Budget.

# ATHLETIC DIVISION



## BUDGET ANALYSIS - *Division 505*

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - seasonal hourly	1,411	5		1,000	-	-
Employer FICA	86	6		62	-	-
Employer Medicare	20	1		15	-	-
Insurance - workers compensation	45	18	18	30	-	-
<b>Personnel Services</b>	<b>1,563</b>	<b>31</b>	<b>18</b>	<b>1,107</b>	-	-
Purchased program services	3,173	5,591	6,251	7,000	1,500	6,300
Program supplies	2,721	144	1,800		200	100
<b>Commodities</b>	<b>5,894</b>	<b>5,735</b>	<b>8,051</b>	<b>7,000</b>	<b>1,700</b>	<b>6,400</b>
<b>Total</b>	<b>\$ 7,457</b>	<b>\$ 5,765</b>	<b>\$ 8,069</b>	<b>\$ 8,107</b>	<b>\$ 1,700</b>	<b>\$ 6,400</b>

**2021-2022 Operating Budget**

**Athletic Division**

**Budget Analysis**

**505**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-505-515-5270	Purchased Program Services	<u><b>6,300</b></u>	
		6,300	Soccer Contractual Services
		0	New Program
205-505-515-5730	Program supplies	<u><b>100</b></u>	
		100	Supplies for field and program



## **PARK AND RECREATION DEPARTMENT**

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### **Community Outreach Division Description**

The Community Outreach Division provides public outreach events, such as, focus groups for playground renovations and the Memorial Day Parade band.

### **Division Expenditure**

The Community Outreach Division Fiscal Year 2021-2022 Budget includes \$1,800 in expenditures. The budget as presented is in line with the Fiscal Year 2020-2021 Budget.

# COMMUNITY OUTREACH



## BUDGET ANALYSIS - *Division 507*

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Program supplies	905	-	200	1,800		1,800
<b>Commodities/Total</b>	<b>\$ 905</b>	<b>\$ -</b>		<b>\$ 1,800</b>	<b>\$ -</b>	<b>\$ 1,800</b>

**2021-2022 Operating Budget**

**Budget Analysis**

**Community Outreach**

**507**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-507-515-5730	Program Supplies	<u>1,800</u>	Memorial Day Band and Singer



## **PARK AND RECREATION DEPARTMENT**

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### **Park Patrol Division Description**

The Park Patrol Division is a park security program staffed with seasonal staff that operates from May 1 through October 31. This program provides park security and assisting the police department in enforcing park rules. Park patrol also inspects parks for safety, regulates permit use, and assists with special events. In Fiscal Year 2021, park patrol assisted with Creepy Crawl, Community Development Code Enforcement and numerous smaller events throughout the park system.

### **Division Expenditure**

The Park Patrol Division Fiscal Year 2021-2022 Budget includes \$61,908 in expenditures. The budget as presented is an overall increase of \$5,733 or 10.2% from the Fiscal Year 2020-2021 Budget.

# PARK PATROL DIVISION



## BUDGET ANALYSIS - *Division 508*

Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted	Projected	Adopted
Wages - seasonal hourly	51,721	44,394	47,836	50,000	56,500	55,000
Employer FICA	3,190	2,769	2,812	3,100	3,503	3,410
Employer Medicare	746	648	658	725	819	798
Insurance - workers compensation	1,650	1,530	1,500	1,500	1,695	1,650
<b>Personnel Services</b>	<b>57,306</b>	<b>49,341</b>	<b>52,805</b>	<b>55,325</b>	<b>62,517</b>	<b>60,858</b>
Telephone	366	420	314	150	342	350
Program supplies	-	68	861	700	700	700
<b>Commodities</b>	<b>366</b>	<b>488</b>		<b>850</b>	<b>1,042</b>	<b>1,050</b>
<b>Totals \$</b>	<b>57,672 \$</b>	<b>49,828 \$</b>	<b>52,805 \$</b>	<b>56,175 \$</b>	<b>63,559 \$</b>	<b>61,908</b>

**2021-2022 Operating Budget**

**Park Patrol Division**

**Budget Analysis**

**508**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-508-515-5580	Telephone	<u><b>350</b></u>	
		350	Cell Phones
205-505-515-5730	Program Supplies	<u><b>700</b></u>	
		300	Bike Tune-Up, Repairs, Parts
		300	Staff Uniforms
		100	Keys, Bug Spray, Sunblock

## PARK AND RECREATION DEPARTMENT

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### **Turkey Trot Division Description**

The Turkey Trot is an annual Chicago Area Runners' Association sanctioned event organized by the Parks and Recreation Department. A 5K and 10K run, 5K fitness walk and the children's run, The Drumstick Dash are offered to participants of all ages. This event is always held the Sunday before Thanksgiving. Expenses for this event is allocated to this division.

### **Division Expenditure**

The Turkey Trot Division Fiscal Year 2021-2022 Budget includes \$49,230 in expenditures. The budget as presented is an overall decrease of \$22,476 or -31.3% from the Fiscal Year 2020-2021 Budget.

# TURKEY TROT DIVISION



## BUDGET ANALYSIS - Division 509

Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted	Projected	Adopted
Wages Full Time Salaried	4,181	7,429	5,450	7,800		-
Wages - part time hourly	7,358	7,334	6,793	7,865		-
Education Stipend	79	114	96	78		-
Phone stipend		24	21	36		-
Employer FICA	695	892	759	978		-
Employer Medicare	162	209	177	229		-
Employer IMRF	1,171	1,335	916	1,409		-
Insurance - group life/ad&d	-	-	-	47		-
Insurance - group medical	1,366	2,265	1,748	3,322		-
Insurance - group dental	124	181	131	239		-
Insurance - workers compensation	426	460	454	473	473	-
<b>Personnel Services</b>	<b>15,562</b>	<b>20,242</b>	<b>16,547</b>	<b>22,476</b>	<b>473</b>	<b>-</b>
Purchased program services	9,241	8,149	13,480	9,100	(400)	9,100
Advertising	380	457	160	1,000	29	1,000
Equipment rental	5,719	7,239	1,415	7,500	-	7,500
Printing & copying services	856	433	1,868	1,600	-	1,600
Awards	150	4,809	4,527	5,250	1,435	5,250
Concessions & food	1,159	1,180	1,337	1,730		1,730
Postage	873	881	979	1,100	70	1,100
Program supplies	25,371	22,614	20,249	21,950	11,857	21,950
<b>Commodities</b>	<b>43,749</b>	<b>45,762</b>	<b>44,014</b>	<b>49,230</b>	<b>12,991</b>	<b>49,230</b>
<b>Totals \$</b>	<b>59,310 \$</b>	<b>66,004 \$</b>	<b>60,561 \$</b>	<b>71,706 \$</b>	<b>13,464 \$</b>	<b>49,230</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Turkey Trot Division  
509**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-509-515-5270	Purchased Program Services	<b>9,100</b>	
		350	Chicago Area Runners Association (CARA) Certification
		750	DJ Services, Start/Finish Line Speakers
		8,000	Timing & Start/Finish Management
205-509-515-5510	Advertising	<b>1,000</b>	
		550	Running Websites / Active
		200	Social Media
		250	Newspaper / Another Avenue
205-509-515-5530	Equipment Rental	<b>7,500</b>	
		1,500	Portable Restrooms
		6,000	Tables, Tents, Chairs, Heaters
205-509-515-5560	Printing and Copying Services	<b>1,600</b>	
		600	Printing of Save-the-Date Postcards
		1,000	Race Course & Village Signage
205-509-515-5615	Awards	<b>5,250</b>	
		5,000	Finisher, Dash, and Category Medals
		250	Plaques for Overall Winners
205-509-515-5645	Concessions and Food	<b>1,730</b>	
		30	Volunteer Refreshments
		700	Water/Cups
		400	Bananas
		600	Post-Race Pizza
205-509-515-5720	Postage	<b>1,100</b>	
		100	Mailing of Awards
		1,000	Mailing of Postcards
205-509-515-5730	Program Supplies	<b>21,950</b>	
		16,000	Shirts (Run, Walk, Dash, Volunteer)
		200	Supplies for Race Village Areas/Tents
		300	Office Supplies for Packet Pick-Up
		750	Race Bibs
		200	Drumstick Dash Goody Bags
		1,000	Charitable Donation
		1,500	Street Paint
		1,500	Barricade & Cone Rentals
		500	Miscellaneous Public Works



## **PARK AND RECREATION DEPARTMENT**

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### **Club Kid Division Description**

The L.E.A.P. Program, formally known as Club Kid is an after school program that serves Lincolnwood children attending Todd Hall and Rutledge Hall schools. Children enrolled in the program range in grades from K – 5th. The program is held at the Rutledge Hall following school hours each day school is in session. Participants receive a daily snack and beverage as well as participate in games, sports, arts and crafts and theme-days. This budget also accounts for full and half days when School District 74 is not in session, including winter break and spring break camp.

### **Division Expenditure**

The Club Kid Division Fiscal Year 2021-2022 Budget includes \$35,416 in expenditures. The budget as presented is an overall decrease of \$18,762 or -34.6% from the Fiscal Year 2020-2021 Budget.

# CLUB KID DIVISION



## BUDGET ANALYSIS - Division 520

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages-Full Time Salary	-	-	6,077	6,370	-	-
Wages Part Time Hourly	6,420	45	-	-	-	-
Wages - Seasonal hourly	33,638	24,254	21,835	33,899	500	27,850
Education Stipend			60	64	-	-
Opt Out Insurance			220	240	-	-
Employer FICA	2,410	1,531	1,789	2,501	31	1,727
Employer Medicare	564	358	418	585	7	404
Employer-IMRF	656	24	471	576	-	-
Insurance- Group Medical			-	-	-	-
Insurance- Group Dental			89	-	-	-
Insurance - Workers Compensation	1,377	1,296	1,107	193	193	835
<b>Personnel Services</b>	<b>45,065</b>	<b>27,508</b>	<b>25,991</b>	<b>44,428</b>	<b>731</b>	<b>30,816</b>
Purchased program services	3,246	3,803	1,138	4,600	-	-
Telephone	180	253	318	750	360	500
Concessions & food	2,317	619	1,033	3,000		1,600
Program supplies	340	584	561	900	100	2,000
Other materials & supplies	654	-	431	500		500
<b>Commodities</b>	<b>6,737</b>	<b>5,259</b>	<b>3,481</b>	<b>9,750</b>	<b>460</b>	<b>4,600</b>
<b>Totals \$</b>	<b>51,802 \$</b>	<b>32,768 \$</b>	<b>29,472 \$</b>	<b>54,178 \$</b>	<b>1,191 \$</b>	<b>35,416</b>

**2021-2022 Operating Budget**

**Club Kid**

**Budget Analysis**

**520**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-520-515-5270	Purchased Program Services	<u>0</u>	
205-520-515-5580	Telephone	<u>500</u>	
205-520-515-5645	Concessions and Food	<u>1,600</u>	
205-520-515-5730	Program Supplies	<u>2000</u>	
		1000	Leap Supplies
		1000	Camp and Breaks
205-520-515-5799	Other Materials and Supplies	<u>500</u>	
		200	Organizing
		300	Cleaning



## **PARK AND RECREATION DEPARTMENT**

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### **Summer Day Camp Division Description**

The Lincolnwood Summer Day Camp program is comprised of 16 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. The Lincolnwood Day Camp program is divided into two sessions. The first and second week sessions are five weeks in length. Weekly registration (Pick-a-Week) is designed for parents wishing to customize their camp schedule even further. All of the day camps are based out of Proesel Park.

### **Division Expenditure**

The Summer Day Camp Division Fiscal Year 2021-2022 Budget includes \$50,374 in expenditures. The budget as presented is an overall decrease of \$375,998 or -88.2% from the Fiscal Year 2020-2021 Budget. The overall decrease is mainly due to the restrictions related to the COVID-19 pandemic.

# DAY CAMP PROGRAM



## BUDGET ANALYSIS - Division 50

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages- full time salaried	48,195	66,362	57,751	70,850	-	-
Wages Full Time Hourly	5,424	8,010	8,500	8,660	-	-
Wages - Part Time Hourly	3,791	3,330	2,541	7,000	615	-
Wages - seasonal hourly	178,807	171,093	163,756	197,500	11,556	32,200
HSA Savings account	-	-	-	-	-	-
Educational Stipend	716	852	662	778	-	-
Opt Out Insurance	-	360	1,145	1,200	-	-
Phone Stipend	42	120	105	180	-	-
Employer FICA	14,589	15,315	14,564	17,666	755	1,996
Employer Medicare	3,412	3,586	3,408	4,132	176	467
Employer IMRF	6,197	7,156	5,278	7,829	-	-
Insurance - group life & AD&D	-	-	-	239	-	-
Insurance Group medical	11,067	13,795	6,387	14,114	-	-
Insurance Group Dental	994	1,526	968	1,010	-	-
Insurance - workers compensation	7,271	7,485	7,699	8,544	8,544	966
<b>Personnel Services</b>	<b>280,506</b>	<b>298,989</b>	<b>272,763</b>	<b>339,702</b>	<b>21,646</b>	<b>35,629</b>
Purchased program services	26,415	32,944	32,066	29,500		5,100
Telephone	169	299	565	1,300	150	1,300
Training	901	543	395	1,000	-	500
Other contractual	1,930	1,992	2,120	2,000	-	-
Concessions & food	4,331	4,234	5,423	5,600	20	1,700
Postage	-	-	-	150	-	75
Transportation	25,631	28,508	30,071	28,000	-	-
Credit Card Charges	-	-	-	1,500	-	750
Program supplies	12,711	15,219	21,832	17,620	859	5,320
Local Mileage, parking and tolls	-	134	-	-	-	-
<b>Commodities</b>	<b>72,087</b>	<b>83,873</b>	<b>92,473</b>	<b>86,670</b>	<b>1,029</b>	<b>14,745</b>
<b>Total</b>	<b>\$ 352,593</b>	<b>\$ 382,862</b>	<b>\$ 365,236</b>	<b>\$ 426,372</b>	<b>\$ 22,675</b>	<b>\$ 50,374</b>

**2021-2022 Operating Budget**

**Day Camp Department**

**Budget Analysis**

**530**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-530-515-5270	Purchased Program Services	<u>5,100</u>	
		5,100	34 Community Center Kids-entertainment
205-530-515-5580	Telephone	<u>1,300</u>	Telephone
205-530-515-5590	Training	<u>500</u>	
205-530-515-5599	Other Contractual	<u>0</u>	
205-530-515-5645	Concessions and Food	<u>1,700</u>	Food per child
205-530-515-5720	Postage	<u>75</u>	Mailing & Updates
205-530-515-5721	Transportation	<u>0</u>	
205-530-515-5725	Credit Card Fees	<u>750</u>	
205-530-515-5730	Program Supplies	<u>5,320</u>	
		1,700	Craft/STEM Supplies
		500	Games & Activities
		400	Time Force
		120	Google Account
		100	Office Supplies
		200	Uniforms
		300	Camper Shirts
		1,000	Cleaning Supplies
		1,000	Misc Supplies



## PARK AND RECREATION DEPARTMENT

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### **Adult Athletics Division Description**

The Adult Athletics Division budget includes summer and fall softball leagues includes summer and fall softball leagues that are managed through the Parks and Recreation Department.

### **Division Expenditure**

The Adult Athletics Division Fiscal Year 2021-2022 Budget includes \$5,800 in expenditures. The budget as presented is an overall decrease of \$1,938 or -25.0% from the Fiscal Year 2020-2021 Budget.

# ADULT ATHLETICS



## BUDGET ANALYSIS - *Division 540*

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Purchased program services	-	5,344		5,500	1,512	4,200
Awards	4,869	1,838	5,718	1,438	601	1,200
Program supplies	31	585	827	800	325	400
<b>Commodities/Totals</b>	<b>\$ 4,900</b>	<b>\$ 7,768</b>	<b>\$ 6,545</b>	<b>\$ 7,738</b>	<b>\$ 2,438</b>	<b>\$ 5,800</b>

**2021-2022 Operating Budget**

**Adult Athletics**

**Budget Analysis**

**540**

205-540-515-5270	Purchased Program Services	<u>4,200</u>	4,200 Summer Umpire Fees
205-540-515-5615	Awards	<u>1,200</u>	1,200 Summer Awards
205-540-515-5730	Program supplies	<u>400</u>	400 Trophies



## **PARK AND RECREATION DEPARTMENT**

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### **Racquet Sports Division Description**

The Racquet Sports Division provides the necessary funds for the instrumental tennis program. This program is held during the spring, summer and fall sessions.

### **Division Expenditure**

The Racquet Sports Division Fiscal Year 2021-2022 Budget includes \$8,550 in expenditures. The budget as presented is an overall increase of \$2,092 or 32.4% from the Fiscal Year 2020-2021 Budget.

# RACQUET SPORTS



## BUDGET ANALYSIS - *Division 550*

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Purchased program services	5,910	7,497	3,251	6,458	11,000	8,550
Program Supplies	86	823			20	-
<b>Commodities/Totals</b>	<b>5,996</b>	<b>8,320</b>	<b>3,251</b>	<b>6,458</b>	<b>11,020</b>	<b>8,550</b>
<b>Totals</b>	<b>\$ 5,996</b>	<b>\$ 8,320</b>	<b>\$ 3,251</b>	<b>\$ 6,458</b>	<b>\$ 11,020</b>	<b>\$ 8,550</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Racquet Sports Division  
550**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-550-515-5270	Purchased Program Services	<u>8,960</u>	
		8,960	Contractual Tennis Services



## **PARK AND RECREATION DEPARTMENT**

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### **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. Larger programs within the facilities such as swim team and swim lessons are allocated in a separate division.

### **Division Expenditure**

The Aquatic Center Division Fiscal Year 2021-2022 Budget includes \$480,882 in expenditures. The budget as presented is an overall decrease of \$132,250 or -21.6% from the Fiscal Year 2020-2021 Budget. This decrease is primarily due to the restrictions applied by the State of Illinois due to the COVID-19 pandemic.

### **Major Expenditure Highlights**

- The Fiscal Year 2022 budget includes \$100,000 for the painting of the pool.

# AQUATIC CENTER



## BUDGET ANALYSIS - Division 560

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages- full time salaried	63,782	49,622	60,981	61,500	-	-
Wages-Full Time Hourly			4,422		-	-
Wage - Part time hourly	16,719	14,671	9,160	15,660	700	
Wages - seasonal hourly	193,146	213,286	207,369	249,038	-	235,322
Educational Stipend	727	80	83	69	-	-
Phone Stipend	42	-	-	-	-	-
Employer FICA	16,959	16,972	17,242	20,229	43	14,600
Employer Medicare	3,966	3,971	4,032	4,731	3	3,450
Employer IMRF	8,429	5,521	5,456	5,811	-	-
Insurance - group life & AD&D	-	-	-	211	-	-
Insurance - Group medical	13,352	6,730	8,490	10,121	-	
Insurance - group dental	1,104	530	734	744	-	
Insurance - workers compensation	9,455	12,000	8,988	9,788	9,788	7,060
<b>Personnel Services</b>	<b>327,682</b>	<b>323,383</b>	<b>326,958</b>	<b>377,902</b>	<b>10,534</b>	<b>260,432</b>
Purchased program services	16,549	14,260	5,335	11,500	5,000	10,300
R&M - buildings	37,812	38,841	32,843	43,200	100	40,500
Printing & copying services	132	355	104	500	100	850
Telephone	351	351	382	400	250	350
Training	2,217	2,833	1,178	2,000	0	2,000
Chemicals - swimming pool	44,520	30,260	26,117	30,000	0	30,000
Computer supplies	5,450	7,059	7,382	6,820	-1,819	3,550
Concessions & food	265	395	551	500	0	500
Merchandise for resale	1,000	33	231	500	0	500
Office supplies	500	1,223	129	500	0	400
Credit Card Processing Fees	6,602	10,739	62	7,000	0	6,500
Program supplies	10,800	10,688	9,817	11,000	0	10,500
Training supplies	665	-	-	750	0	1,000
Utilities - government building	13,416	15,470	9,192	13,500	5,000	13,500
<b>Commodities</b>	<b>140,277</b>	<b>132,507</b>	<b>93,322</b>	<b>128,170</b>	<b>8,631</b>	<b>120,450</b>
Conference & meeting registration	500	150	-	600	-	-
Lodging	600	-	-	650	-	-
Meals	260	-	-	150	-	-
Purchased transportation	737	-	-	660	-	-
<b>Meetings and Conference</b>	<b>2,097</b>	<b>150</b>	<b>-</b>	<b>2,060</b>	<b>-</b>	<b>-</b>
Equipment - Pool	44,684	31,951	5,682	105,000	90,000	100,000
<b>Equipment</b>	<b>44,684</b>	<b>31,951</b>	<b>5,682</b>	<b>105,000</b>	<b>90,000</b>	<b>100,000</b>
<b>Totals \$</b>	<b>\$ 514,741</b>	<b>\$ 487,991</b>	<b>\$ 425,962</b>	<b>\$ 613,132</b>	<b>\$ 109,165</b>	<b>\$ 480,882</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Aquatic Center Division  
560**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-560-515-5270	Purchased Program Services	<b>1,305</b>	
		12,750	contracted flower bed maintenance
		300	Contractual Fitness Instruction
205-560-515-5405	R&M - Buildings	<b>40,500</b>	
		5,000	New Signage for Pool
		1,000	Thor Guard repair and cleaning
		1,250	HVAC Repairs
		2,500	Pool heater start up (contractual)
		3,300	Pool Heater Repairs
		2,000	Bathhouse repairs and replacement
		200	Fire Inspection
		500	Cook County Inspection
		2,500	Miscellaneous Repairs
		750	Pool Vac Services and Parts
		2,000	Pool Cleaning Supplies (poles, strainers, etc)
		500	Pool Planting
		2,000	Paint-facility, floors
		5,000	Pool grates, gutters, equipment repair and replacement
		5,000	Filter room system repair and replacement
		4,000	Plumbing repairs and replacement
		1,500	Entry Gate
		1,500	Plexiglass sheilds
205-560-515-5560	Printing and Copying Services	<b>850</b>	
		250	Newspaper Ad
		500	Facility Sigange
		100	Social Media Ads
205-560-515-5580	Telephone	<b>350</b>	
205-560-515-5590	Training	<b>2,000</b>	All Staff will need recertification
205-560-515-5630	Chemicals - Swimming Pool	<b>30,000</b>	
		20,000	Chlorine
		5000	PH Minus
		2,000	Filter Medium
		2,000	Anti-Freeze
		500	Reagents
		500	Miscellaneous Chemicals (water clarifier, algaecide)
205-560-515-5640	Computer Supplies	<b>3,550</b>	

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
		2,000	Online Non-Resident Pool Pass
		1,400	Timeforce
		150	Google Drive Account
205-560-515-5645	Concessions and Food	<b>500</b>	Staff Orientation
205-560-515-5690	Merchandise for Resale	<b>500</b>	Merchandise for sale (diapers, sunscreen, water bottles)
205-560-515-5700	Office Supplies	<b>400</b>	
		150	Paper & Tone
		100	Laminating Supplies
		150	Binders, foldres, pens, etc.
205-560-515-5725	Credit Card Processing Fees	<b>7,000</b>	Registration Charges
205-560-515-5730	Program Supplies	<b>10,500</b>	
		2,000	Uniforms
		2,000	First Aid Supplies
		6,000	Pool Cleaning Supplies
		500	Event Supplies
205-560-515-5770	Training Supplies	<b>1,000</b>	Lifeguard Supplies
205-560-515-5780	Utilities - Government Building	<b>13,500</b>	
205-560-515-5810	Conference and Meeting Reg.	<b>0</b>	
205-560-515-5830	Lodging	<b>0</b>	
205-560-515-5840	Meals	<b>0</b>	
205-560-515-5850	Purchased Transportation	<b>0</b>	
205-560-515-6599	Equipment - Pool	<b>100,000</b>	
		100,000	Activity and Main Pool Painting & Sandblasting



## **PARK AND RECREATION DEPARTMENT**

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### **Swim Lessons Division Description**

Swim lessons, held at the Aquatic Center are managed through the Parks and Recreation Department, are included in this division. Lessons to children from the ages of three through seventeen, as well as adults and seniors are offered in a group, private or semi-private setting. New this year was the addition of diving lessons.

### **Division Expenditure**

The Swim Lessons Division Fiscal Year 2021-2022 Budget includes \$4,893 in expenditures. The budget as presented is an overall decrease of \$5,406 or -52.5% from the Fiscal Year 2020-2021 Budget. This decrease is primarily due to the restrictions applied by the State of Illinois due to the COVID-19 pandemic.

# SWIM LESSONS



## BUDGET ANALYSIS - *Division 561*

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - seasonal hourly	7,229	7,241	7,818	8,766	-	3,500
Employer FICA	448	449	485	543	-	217
Employer Medicare	105	105	113	127	-	51
Insurance - Workers Compensation	480	360	240	263	263	125
<b>Personnel Services</b>	<b>8,262</b>	<b>8,155</b>	<b>8,657</b>	<b>9,699</b>	<b>263</b>	<b>3,893</b>
Program supplies	197	310	-	400	-	500
Training supplies	-	184	-	200	-	500
<b>Commodities</b>	<b>197</b>	<b>494</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>1,000</b>
<b>Totals \$</b>	<b>8,459 \$</b>	<b>8,649 \$</b>	<b>8,657 \$</b>	<b>10,299 \$</b>	<b>263 \$</b>	<b>4,893</b>

2021-2022 Operating Budget

Swim Lessons Division

Budget Analysis

561

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>	<u>Comments</u>
205-561-515-5730	Program Supplies	<u>500</u> 500	Toys, noodles, etc
205-561-515-5770	Training Supplies	<u>500</u> 500	Training books, covid safety supplies



## PARK AND RECREATION DEPARTMENT

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### **Swim Team Division Description**

The Lincolnwood swim team, the *Lincolnwood Lightning*, is managed through the Parks and Recreation Department. The team participates in the Northern Illinois Summer Swim Conference. Practices and some meets are held at the Aquatic Center. This program runs from June to August. The swim team has a summer enrollment of approximately 80 to 100 swimmers.

### **Division Expenditure**

The Swim Team Division Fiscal Year 2021-2022 Budget includes \$22,911 in expenditures. The budget as presented is an overall decrease of \$6,789 or -22.9% from the Fiscal Year 2020-2021 Budget.

# SWIM TEAM



## BUDGET ANALYSIS - Division 562

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2020 Projected	2022 Adopted
Wages - seasonal hourly	16,738	16,833	23,113	23,000	-	17,000
Employer FICA	1,030	1,051	1,433	1,426	-	1,054
Employer Medicare	241	246	335	334	-	247
Insurance - Workers comp.	540	540	510	690	690	510
<b>Personnel Services</b>	<b>18,550</b>	<b>18,670</b>	<b>25,391</b>	<b>25,450</b>	<b>690</b>	<b>18,811</b>
Purchased program services	1,144	957	1,101	1,200	-	1,200
Concessions & food	32	34	24	50	-	100
Program supplies	5,351	6,238	1,544	3,000	-	2,800
<b>Commodities</b>	<b>6,527</b>	<b>7,230</b>	<b>2,669</b>	<b>4,250</b>	<b>-</b>	<b>4,100</b>
<b>Totals \$</b>	<b>25,076 \$</b>	<b>25,900 \$</b>	<b>28,060 \$</b>	<b>29,700 \$</b>	<b>690 \$</b>	<b>22,911</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Swim Team Division  
562**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-562-515-5270	Purchased Program Services	<b>1,200</b>	Bus Traqnspotation
205-562-515-5645	Concessions and Food	<b>100</b>	3 home meet-coaches
205-562-515-5730	Program Supplies	<b>2,800</b>	
		400	Swim Caps
		400	Ribbons
		600	Team Unify
		500	Program Equipment (fins, kickboards, etc)
		500	Pace Clock
		400	Membership Dues



## **PARK AND RECREATION DEPARTMENT**

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### **Aquatic Center Concession Division Description**

The Aquatic Center Concession was previously managed by Parks and Recreation Department personnel. New in Fiscal Year 2022, the concession stand will be managed by a third party. The concession stand is open during pool hours. There is a full kitchen in the concession stand, offering a variety of grilled meals, sandwiches, appetizers, snacks and beverages. The Concession also provides food for pool rentals and park events, such as concerts, movies and sporting events..

### **Division Expenditure**

The Aquatic Center Concession Division Fiscal Year 2021-2022 Budget includes \$2,400 in expenditures. The budget as presented is an overall decrease of \$55,663 or -95.9% from the Fiscal Year 2020-2021 Budget. This decrease is mainly due to this service being contracted out to a third party vendor.

# AQUATIC CENTER CONCESSION



## BUDGET ANALYSIS - Division 563

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - seasonal hourly	31,790	25,230	27,441	25,000	-	-
Employer FICA	1,971	1,564	1,701	1,550	-	-
Employer Medicare	461	366	398	363	-	-
Insurance - Workers Compensation	1,020	990	810	750	750	-
<b>Personnel Services</b>	<b>35,242</b>	<b>28,150</b>	<b>30,351</b>	<b>27,663</b>	<b>750</b>	<b>-</b>
Repairs and Maint. Building	1,931	1,874	10,300	2,000	0	2,000
Concessions & food	28,893	26,134	30,718	28,000	0	-
Supplies	671	390	202	400	0	400
<b>Commodities</b>	<b>31,495</b>	<b>28,398</b>	<b>41,220</b>	<b>30,400</b>	<b>-</b>	<b>2,400</b>
<b>Totals \$</b>	<b>66,737 \$</b>	<b>56,548 \$</b>	<b>71,571 \$</b>	<b>58,063 \$</b>	<b>750 \$</b>	<b>2,400</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Aquatic Center Concession Division  
563**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-563-515-5405	R & M Buildings	<u>2,000</u> 2,000	Appliance Repairs
205-563-515-5649	Supplies	400	Cleaning Supplies



## **PARK AND RECREATION DEPARTMENT**

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### **Senior Program Division Description**

The Lincolnwood Social Club provides in-house programming, social services, trips and various related services for those 55 or older. Expenditures for this club is budgeted in the Senior Program Division.

### **Division Expenditure**

The Senior Program Division Fiscal Year 2021-2022 Budget includes \$8,086 in expenditures. The budget as presented is an overall decrease of \$16,766 or -67.5% from the Fiscal Year 2020-2021 Budget.

# SENIOR PROGRAMS



## BUDGET ANALYSIS - Division 570

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages- Part Time	7,799	8,947	9,267	8,000	2,900	5,500
Employer FICA	477	545	607	496	180	341
Employer Medicare	111	127	142	116	42	80
Insurance - Workers Compensation	195	225	225	240	240	165
<b>Personnel Services</b>	<b>8,582</b>	<b>9,845</b>	<b>10,241</b>	<b>8,852</b>	<b>3,362</b>	<b>6,086</b>
Purchased Program Services	9,846	8,474	15,886	10,000	(1,867)	1,800
Subsidized Taxi Program	545	46	33	2,000	-	-
Concessions & Food	3,202	1,337	1,220	2,000	-	100
Program Supplies	96	102	270	2,000	100	100
<b>Commodities</b>	<b>13,689</b>	<b>9,959</b>	<b>17,408</b>	<b>16,000</b>	<b>(1,767)</b>	<b>2,000</b>
<b>Totals \$</b>	<b>22,271 \$</b>	<b>19,803 \$</b>	<b>27,650 \$</b>	<b>24,852 \$</b>	<b>1,595 \$</b>	<b>8,086</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Senior Program Division  
570**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
205-570-515-5270	Purchased Program Services	<u>1,800</u>	
		600	Event City Ticket
		600	Valentines Tea
		600	High Tea
205-570-515-5280	Subsidized Taxi Program	<u>0</u>	
205-570-515-5645	Concessions and Food	<u>100</u>	
		100	Staff Meals
205-570-515-5730	Program Supplies	<u>100</u>	
		100	Fitness Equipment



## **PARK AND RECREATION DEPARTMENT**

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### **Community Center Division Description**

The Community Center Division accounts for the 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, rentals and community events. Costs for programs held in the facility are not included in this budget, as they are fee-supported and each program area has their own budget.

### **Division Expenditure**

The Community Center Division Fiscal Year 2021-2022 Budget includes \$26,738 in expenditures. The budget as presented is an overall decrease of \$2,760 or -9.4% from the Fiscal Year 2020-2021 Budget.

# COMMUNITY CENTER



## BUDGET ANALYSIS - Division 571

Description	2018 Actual	2019 Actual	2020 Actual	2020 Adopted	2021 Adopted	2021 Projected	2022 Adopted
Wages - Part Time Hourly	12,558	14,276	10,084	15,000	15,000	120	12,000
Employer FICA	768	886	657	930	930	8	744
Employer Medicare	180	207	154	218	218	2	174
Insurance - Workers Compensation	420	450	450	450	450	450	420
<b>Personnel Services</b>	<b>13,926</b>	<b>15,819</b>	<b>11,345</b>	<b>16,598</b>	<b>16,598</b>	<b>580</b>	<b>13,338</b>
Janitorial	4,583	5,000	4,724	5,000	5,000	5,000	5,000
Purchased Program Services	-	211	-	-	-	-	-
Advertising	-	-	-	150	150	-	150
Facility Rental	9,423	8,650	14,024	20,200	4,200	3,000	5,000
Program Supplies	3,514	3,708	4,408	4,750	3,550	2,000	3,250
<b>Commodities</b>	<b>17,520</b>	<b>17,569</b>	<b>23,156</b>	<b>30,100</b>	<b>12,900</b>	<b>10,000</b>	<b>13,400</b>
Parks Construction/Improvements	-	150,000	22,599	89,500	-	314	-
<b>Capital Outlay</b>	<b>-</b>	<b>150,000</b>	<b>22,599</b>	<b>89,500</b>	<b>-</b>	<b>314</b>	<b>-</b>
<b>Totals \$</b>	<b>31,446 \$</b>	<b>183,388 \$</b>	<b>57,100 \$</b>	<b>136,198 \$</b>	<b>29,498 \$</b>	<b>10,894 \$</b>	<b>26,738</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Community Center Division  
571**

205-571-515-5240	Janitorial	<u>5,000</u>	Cleaning of facility, bathroom, kitchen, floors, etc.
205-571-515-5510	Advertising	<u>150</u>	Advertising for Village Events and of the Facility
205-571-515-5535	Facility Rental	<u>5,000</u>	
		5,000	Misc. Repairs
205-571-515-5730	Program Supplies	<u>3,250</u>	
		500	Paper Goods
		500	Cleaning Supplies
		2,000	Copier
		150	First Aid
		100	Pest Control



## **PARK AND RECREATION DEPARTMENT**

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### **Special Recreation Division Description**

The Special Recreation Division provides the necessary funding to allow people 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 Fiscal Year 2021-2022 Budget includes \$130,000 in expenditures. The budget as presented is an overall decrease of \$20,000 or -13.3% from the Fiscal Year 2020-2021 Budget.

# SPECIAL RECREATION PROGRAM



## BUDGET ANALYSIS - *Division 580*

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Purchased Program Services	142,642	137,454	130,435	150,000	90,000	130,000
<b>Commodities/Total \$</b>	<b>142,642 \$</b>	<b>137,454 \$</b>	<b>130,435 \$</b>	<b>150,000 \$</b>	<b>90,000 \$</b>	<b>130,000</b>

2021-2022 Operating Budget  
Budget Analysis

Special Recreation Division  
580

Account Number	Account Name	Amount	Comments
205-580-515-5270	Purchased program services	<u>130,000</u>	
		50,000	Calendar Year 2021 Contributions
		60,000	Calendar Year 2022 Contribution Estimate
		20,000	MNASR LWD Program Inclusion Expense

# Other Funds



## MOTOR FUEL TAX FUND

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### 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.

Beginning in Fiscal Year 2020, the Village received the first of three years (through 2022) of Rebuild Illinois Grant Program funds from the Illinois Department of Transportation (IDOT). IDOT will be dispersing these funds using their standard MFT formula and these funds must be deposited into the Village's MFT Fund to be utilized for future road improvement projects. In total, the Village has received \$414,865.

### Fund Expenditure

The Motor Fuel Tax Fund Fiscal Year 2021-2022 Budget includes \$3,395,500 in expenditures. The budget as presented is an overall decrease of \$223,500 or -6.2% from the Fiscal Year 2020-2021 Budget.

### Major Highlights:

- Revenue received for MFT is distributed on a per capital basis and is based on the Illinois Municipal League projections. In Fiscal Year 2022, the Village estimates receiving approximately \$458,000 in revenue. This revenue source has been consistent over prior fiscal years.
- The budget includes \$2,824,000 in year three of the Roadway Program and \$543,500 for consulting services related to the following programs:
  - Pratt Avenue Bike Lane Phase II Design – this is 70% grant funded.
  - Infrastructure Program – Year 4, Phase II Design. Expenditures for this program are split with the Water Fund.
  - Infrastructure Program – Year 3, Phase II Oversight. Expenditures for this program are split with the Water Fund.
  - Northeast Parkway Signal Maintenance.

# MOTOR FUEL TAX FUND



## BUDGET ANALYSIS - Fund 212

Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted	Projected	Adopted
Consulting	22,921	4,725	71,084	445,000	292,000	543,500
Street Lights & traffic signal	31,759	24,789	25,583	24,000	24,000	28,000
Street system construction/improvement	16,854	41,259	1,264,609	3,150,000	2,396,960	2,824,000
Loan principal payment	3,000			-		
<b>Totals</b>	<b>\$ 74,534</b>	<b>\$ 70,773</b>	<b>\$ 1,361,276</b>	<b>\$ 3,619,000</b>	<b>\$ 2,712,960</b>	<b>\$ 3,395,500</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Motor Fuel Fund  
212**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
212-000-511-5320	Consulting	<b>543,500</b>	
		60,000	Pratt Avenue Bike Lane Phase II Design (70% Grant Funded)
		193,000	Infrastructure Program - Year 4 Phase II Design (split with Water Fund)
		283,000	Infrastructure Program - Year 3 Phase III Oversight (split with Water Fund)
		7,500	Northeast Parkway Resurfacing IDOT Coordination
212-000-513-5290	Street Lights and Traffic Signal	<b>28,000</b>	Annual Traffic Signal Maintenance
212-000-561-6300	Street System Construction/Improvements	<b>2,824,000</b>	
		2,824,000	Roadway Program Year 3 Construction



## TRANSPORTATION IMPROVEMENT FUND

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### 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 Fiscal Year 2022, the Village estimates \$270,000 in revenue, which is stable as the current price of oil has decreased. This has a direct impact on the transportation habits of automobile drivers.

### Fund Expenditure

The Transportation Improvement Fund Fiscal Year 2021-2022 Budget includes \$551,000 in expenditures. The budget as presented is an overall decrease of \$209,560 or -27.6% from the Fiscal Year 2020-2021 Budget.

### Major Highlights

- In Fiscal Year 2022, the Village will receive a grant in the amount of \$160,000 for Phase 1 of the Touhy/Cicero intersection improvements.
- The budget includes \$250,000 for the Village campus parking lot resurfacing.
- The budget also includes \$110,000 in road repairs for the following projects:
  - Contractual Patching Program – Year 3 of 5
  - Cold and hot patch for street repairs
  - Thermoplastic pavement markings – Year 1 of 4



## TRANSPORTATION IMPROVEMENT FUND

### BUDGET ANALYSIS - Fund 213

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Engineering	2,600	179,993	76,429	420,500	71,000	191,000
R&M Road Repairs	21,545	57,841	90,064	110,000	90,000	110,000
Street System Construction/Improvements	-	-	362	230,060	11,000	250,000
<b>Totals</b>	<b>\$ 24,145</b>	<b>\$ 237,834</b>	<b>\$ 166,855</b>	<b>\$ 760,560</b>	<b>\$ 172,000</b>	<b>\$ 551,000</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Transportation Improvement Fund  
213**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
213-000-561-5340	Engineering	<b>191,000</b>	
		25,000	Parking Lot Resurfacing Oversight
		6,000	Devon Avenue Bridge Enhancement Design
		160,000	Phase II Engineering - Touhy/Cicero Intersection improvements (Grant, local match reimbursed by IDOT)
213-000-561-5490	R&M Road Repairs	<b>110,000</b>	
		75,000	Contractural Patching Program (Year 3 of 5)
		25,000	Cold and Hot Patch for Street Repairs
		10,000	Thermoplastic Pavement Markings (Year 1 of 4)
213-000-561-6300	Street System Construction/Improvements	<b>250,000</b>	
		250,000	Village Campus Parking Lot Resurfacing



## NORTHEAST INDUSTRIAL DISTRICT TIF FUND

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### **Fund Description**

The Northeast Industrial District (NEID) TIF Fund accounts for tax increment revenues generated from properties within the boundaries of the Northeast Industrial Tax Increment Financing District. This TIF was closed in December 2020 and no tax revenue will be received in Fiscal Year 2022.

### **Fund Expenditure**

The NEID TIF Fund Fiscal Year 2021-2022 Budget includes \$1,500,000 in expenditures. The budget as presented is an overall increase of \$1,152,000 or 331.0% from the Fiscal Year 2020-2021 Budget. This large increase is mainly due to the pay out of the TIF surplus.

# NORTHEAST INDUSTRIAL DISTRICT TIF FUND



## BUDGET ANALYSIS - Fund 217

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Maintenance of TIF Improvement	12,236	-	14,515			-
Audit	1,320	1,290	1,320		1,400	-
Other professional services	1,230	900	843		4,748	-
<b>Contractual Services</b>	<b>14,786</b>	<b>2,190</b>	<b>16,678</b>	-	<b>6,148</b>	-
Community Development Grants	-	73,316	-	-	15,690	-
<b>Pay out of TIF Surplus</b>						<b>1,500,000</b>
<b>Revenue Sharing</b>	-	<b>73,316</b>	-	-	<b>15,690</b>	<b>1,500,000</b>
Fiscal Charges	188	-	-	-	-	-
Principal - 2002A G.O. bonds	307,500	-	-	-	-	-
Interest - 2002A G.O. bonds	6,150	-	-	-	-	-
<b>Debt Service</b>	<b>313,838</b>	-	-	-	-	-
Engineering	52,941	173,705	37,920	29,000	28,000	-
Land acquisition & improvement	663,098	1,677,885	1,930,510	319,000	448,000	-
<b>Capital Outlay</b>	<b>716,039</b>	<b>1,851,589</b>	<b>1,968,430</b>	<b>348,000</b>	<b>476,000</b>	-
<b>Totals</b>	<b>\$ 1,044,662</b>	<b>\$ 1,927,095</b>	<b>\$ 1,985,107</b>	<b>\$ 348,000</b>	<b>\$ 497,838</b>	<b>\$ 1,500,000</b>

**2021-2022 Operating Budget  
Budget Analysis**

**NEID TIF  
217**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
217-000-561-5340	Engineering	_____	
217-000-561-6100	Land Acquisition & Improvement	_____	



## DEVON/LINCOLN TIF FUND

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### Fund Description

The Devon/Lincoln TIF Fund accounts for tax increment revenues generated from properties within the boundaries of the Devon/Lincoln Tax Increment 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 Fiscal Year 2022, the Village estimates to receive \$1,700,000 in property tax revenue for this TIF district. This projection is based on the amount collected during the 2020 and 2021 Fiscal Year.

### Fund Expenditure

The Devon/Lincoln TIF Fund Fiscal Year 2021-2022 Budget includes \$491,000 in expenditures. The budget as presented is an overall increase of \$50,500 or 11.5% from the Fiscal Year 2020-2021 Budget.

### Major Highlights

- The Fiscal Year 2022 budget includes \$360,000 for the Devon Avenue Streetscape, Phase II Design and the streetlighting.
- Also included, is \$80,000 for Parkway Tree Planting and Sidewalk Installation and the Arthur Avenue paving.

# DEVON LINCOLN TAX INCREMENTAL FINANCING (TIF)



## BUDGET ANALYSIS - Fund 220

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Audit Fee	-	-	-	1,500	-	1,000
Community Development Grants			-	50,000	-	50,000
Engineering	39,530	21,079	6,600	359,000	5,000	360,000
Land Acq and Improvement	176,639	77,717	219,256	30,000	10,000	80,000
<b>Totals</b>	<b>\$ 216,169</b>	<b>\$ 98,795</b>	<b>\$ 225,856</b>	<b>\$ 440,500</b>	<b>\$ 15,000</b>	<b>\$ 491,000</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Devon/Lincoln TIF  
220**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
220-000-517-5310	Audit Fee	<u>1,000</u>	TIF audit
220-000-517-5520	Community Development Grants	<b>50,000</b>	PEP Grants
220-000-511-5340	Engineering	<u>360,000</u>	
		325,000	Devon Avenue Streetscape - Phase II Design
		35,000	Devon TIF Streetlighting
220-000-561-6310	Land Acq and Improvment	<u>80,000</u>	
		30,000	Parkway Tree Planting and Sidewalk Installation
		50,000	Arthur Avenue Paving

# NORTH LINCOLN TAX INCREMENTAL FINANCING FUND

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## **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 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 Fiscal Year 2022, the Village estimates to receive \$85,000 in property tax revenue for this TIF district. This projection is based on the amount collected during the 2020 and 2021 Fiscal Year.

## **Fund Expenditure**

The North Lincoln Fund Fiscal Year 2021-2022 Budget includes \$27,150,000 in expenditures. The budget as presented is an overall decrease of \$5,580,000 or -17.0% from the Fiscal Year 2020-2021 Budget.

## **Major Expenditure Highlights**

- The Fiscal Year 2022 budget includes \$35,000,000 for the issuance of TIF notes for the development in the District's boundaries. These notes are financed through the tax increment generated by this new development.
- Also budgeted is \$1,500,000 for Debt Service Payment for the notes in Fiscal Year 2022.

# NORTH LINCOLN TAX INCREMENTAL FINANCING FUND



## BUDGET ANALYSIS - Fund 221

Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted	Projected	Adopted
Note Payout	-	-	-	30,000,000	-	25,000,000
Professional Fees	-	-	-	600,000	-	600,000
Note Principal / Interest	-	-	-	2,100,000	-	1,500,000
Engineering/Other Contractual	-	-	-	30,000	21,000	50,000
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,730,000</b>	<b>\$ 21,000</b>	<b>\$ 27,150,000</b>

2021-2022 Operating Budget  
Budget Analysis

North/Lincoln TIF  
221

Account Number	Account Name	Amount	Comments
221-000-561-5340	Engineering/Other Contractual	<u>50,000</u>	
		50,000	Engineering Fees Associated with District 1860



## DEBT SERVICE FUND

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### 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

The Village anticipates to issue an additional \$10,015,000 this summer to refund an Illinois Environmental Protection Agency (IEPA) loan for savings and to pay for the following three projects:

- \$2.83 million for street resurfacing, which will be repaid from the Village's Motor Fuel Tax Fund
- \$2.36 million for stormwater improvements, which will be repaid from Sales Tax revenue
- \$2.50 million for water meter replacements, which will be repaid from the Village's Water Fund

### Fund Expenditure

The Debt Service Fund Fiscal Year 2021-2022 Budget includes \$403,973 in expenditures. The budget as presented is an overall increase of \$91,739 or 29.4% from the Fiscal Year 2020-2021 Budget.

### Major Expenditure Highlights

- The Village has an outstanding loan with the Illinois Finance Authority for the purchase of a fire truck. This is a twenty-year interest free loan totaling \$137,500 at May 1, 2019.
- The Village also has an outstanding low interest loan from the Illinois Environmental Protection Agency (IEPA) to fund certain watermain replacements, replace all new water meters, including install an automated meter reading system, and install safety improvements to the Village water pumping station. The loan, which totals \$3,196,982 at May 1, 2019, will be paid back over a period of twenty years. The debt service for this loan is included in the Water and Sewer Fund budget.

## SCHEDULE OF DEBT SERVICE PAYMENTS - PRINCIPAL



Fiscal Year	2010 250,000 Loan	2019 G.O. Bond	2020 G.O. Bond	Total Governmental Debt	2009 5.65 Mil IEPA Loan	2019 G.O. Bond	Total Enterprise Debt	Total Debt
2022	12,500	50,000	165,000	227,500	317,500	300,000	617,500	845,000
2023	12,500	55,000	175,000	242,500	325,486	310,000	635,486	877,986
2024	12,500	60,000	180,000	252,500	333,674	325,000	658,674	911,174
2025	12,500	60,000	185,000	257,500	342,068	345,000	687,068	944,568
2026	12,500	65,000	185,000	262,500	350,673	360,000	710,673	973,173
2027	12,500	65,000	190,000	267,500	359,495	380,000	739,495	1,006,995
2028	12,500	70,000	190,000	272,500	368,539	400,000	768,539	1,041,039
2029	12,500	75,000	195,000	282,500	187,731	420,000	607,731	890,231
2030	12,500	135,000	195,000	342,500	-	765,000	765,000	1,107,500
2031	-	140,000	200,000	340,000	-	800,000	800,000	800,000
2032-2040	-	1,485,000	820,000	2,305,000	-	8,520,000	8,520,000	10,825,000
<b>Total</b>	<b>\$ 112,500</b>	<b>\$ 2,260,000</b>	<b>\$ 2,680,000</b>	<b>\$ 5,052,500</b>	<b>\$ 2,585,166</b>	<b>\$ 12,925,000</b>	<b>\$ 15,510,166</b>	<b>\$ 20,562,666</b>

# SCHEDULE OF DEBT SERVICE PAYMENTS - INTEREST



Fiscal Year	2019 G.O. Bond	2020 G.O. Bond	Total Governmental Interest	2009 5.65 Mil IEPA Loan	2019 G.O. Bond	Total Enterprise Interest	Total Interest
2022	82,000	49,473	131,473	62,656	468,500	531,156	662,629
2023	79,500	35,713	115,213	54,670	453,500	508,170	623,383
2024	76,750	33,228	109,978	46,482	438,000	484,482	594,460
2025	73,750	30,672	104,422	38,088	421,750	459,838	564,260
2026	70,750	28,045	98,795	29,482	404,500	433,982	532,777
2027	67,500	25,418	92,918	20,661	386,500	407,161	500,079
2028	64,250	22,720	86,970	11,617	367,500	379,117	466,087
2029	60,750	20,022	80,772	2,347	347,500	349,847	430,619
2030	57,000	17,253	74,253	-	326,500	326,500	400,753
2031	51,600	14,484	66,084	-	263,900	263,900	329,984
2032-2040	233,200	29,323	262,523	-	1,370,050	1,370,050	1,632,573
<b>Total</b>	<b>\$ 917,050</b>	<b>\$ 306,351</b>	<b>\$ 1,223,401</b>	<b>\$ 266,003</b>	<b>\$ 5,248,200</b>	<b>\$ 5,514,203</b>	<b>\$ 6,737,604</b>



## SCHEDULE OF DEBT SERVICE PRINCIPAL & INTEREST PAYMENTS

Fiscal Year	2010 250,000 Loan	2019 G.O. Bond	2020 G.O. Bond	Total Governmental Debt	2009 5.65 Mil IEPA Loan	2019 G.O. Bond	Total Enterprise Debt	Total Debt
2022	12,500	132,000	214,473	358,973	380,156	768,500	1,148,656	1,507,629
2023	12,500	134,500	210,713	357,713	380,156	763,500	1,143,656	1,501,369
2024	12,500	136,750	213,228	362,478	380,156	763,000	1,143,156	1,505,634
2025	12,500	133,750	215,672	361,922	380,156	766,750	1,146,906	1,508,828
2026	12,500	135,750	213,045	361,295	380,155	764,500	1,144,655	1,505,950
2027	12,500	132,500	215,418	360,418	380,156	766,500	1,146,656	1,507,074
2028	12,500	134,250	212,720	359,470	380,156	767,500	1,147,656	1,507,126
2029	12,500	135,750	215,022	363,272	190,078	767,500	957,578	1,320,850
2030	12,500	192,000	212,253	416,753	-	1,091,500	1,091,500	1,508,253
2031	-	191,600	214,484	406,084	-	1,063,900	1,063,900	1,469,984
2032-2040	-	1,718,200	849,323	2,567,523	-	9,890,050	9,890,050	12,457,573
<b>Total</b>	<b>\$ 112,500</b>	<b>\$ 3,177,050</b>	<b>\$ 2,986,351</b>	<b>\$ 6,275,901</b>	<b>\$ 2,851,169</b>	<b>\$ 18,173,200</b>	<b>\$ 21,024,369</b>	<b>\$ 27,300,270</b>

# DEBT SERVICE FUND



## BUDGET ANALYSIS - Fund 330

Description	2018	2019	2020	2021	2021	2022
	Actual	Actual	Actual	Adopted	Projected	Proposed
Bond Issuance costs	313	-		65,000	29,423	45,000
Principal-Illinois Finance	12,500	12,500	12,500	12,500	12,500	12,500
Principal - 2011A GO Ref Bonds	102,500	-		-	-	-
Principal - 2011B GO Ref bonds	370,000	-		-	-	-
Principal- Cook County Loan	194,881	197,881		-	-	-
Interest - 2011A GO Ref bonds	2,050	-		-	-	-
Interest - 2011B GO Ref bonds	7,400	-		-	-	-
Interest - 2019 GO Bonds	-	-		94,734	94,734	82,000
Principal - 2019 GO Bonds		-		40,000	40,000	50,000
Interest - 2020 GO Bonds				40,000	-	49,473
Principal - 2020 GO Bonds				60,000	-	165,000
<b>Totals</b>	<b>\$ 689,644</b>	<b>\$ 210,381</b>	<b>\$ 12,500</b>	<b>\$ 312,234</b>	<b>\$ 176,657</b>	<b>\$ 403,973</b>



## PRIVATE SEWER LINE ASSISTANCE FUND

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### **Fund Description**

The Private Sewer Line Assistance Fund includes funds to assist the Village residents in replacing their private sewer lines due to damage caused by Village trees located in homeowner's parkways. Additionally, properties that install new flood control devices or overhead sewers are eligible for reimbursement. The maximum amount reimbursed to a homeowner will be \$2,000.

### **Fund Expenditure**

The Private Sewer Line Assistance Fund Fiscal Year 2021-2022 Budget includes \$40,000 in expenditures. The budget as presented is an overall increase of \$15,000 or 60.0% from the Fiscal Year 2020-2021 Budget.

# PRIVATE SEWER LINE ASSISTANCE FUND



## BUDGET ANALYSIS - Fund 460

Description	2018 Actual	2019 Actual	2020 Actual	2021 Proposed	2021 Projected	2022 Adopted
Assistance Fund	6,000	21,225	6,000	25,000	25,000	40,000
<b>Totals</b>	<b>\$ 6,000</b>	<b>\$ 21,225</b>	<b>\$ 6,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 40,000</b>

2021-2022 Operating Budget  
Budget Analysis

Private Sewer Line Assistance Fund  
460

Account Number	Account Name	Amount	Comments
460-000-561-6350	Assistance Fund	<u>40,000</u>	
		40,000	Private Sewer Line Assistance/Private Drainage/Flood Control



## STORM WATER MANAGEMENT FUND

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### **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 \$500,000 in home rule sales tax for Fiscal Year 2022 for the construction of Phase 2 of the Storm Water Management Program. These funds will be used to pay the Debt Service on General Obligation Bonds, Series 2021A used to fund this project.

### **Fund Expenditure**

The Storm Water Management Fund Fiscal Year 2021-2022 Budget includes \$3,000,000 in expenditures. The budget as presented is an overall increase of \$756,000 or 33.7% from the Fiscal Year 2020-2021 Budget. This increase is attributable to the construction of Phase 2 of the Street Storage project.

# STORM WATER MANAGEMENT FUND



## BUDGET ANALYSIS - Fund 461

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Consulting	-	-	31,580	-	-	-
Engineering	-	-	311,001	150,000	113,000	500,000
Facility Improvements	-	-	3,916,370	2,094,000	76,000	2,500,000
<b>Totals \$</b>	<b>- \$</b>	<b>- \$</b>	<b>\$ 4,258,951</b>	<b>\$ 2,244,000</b>	<b>\$ 189,000</b>	<b>\$ 3,000,000</b>

2021-2022 Operating Budget  
Budget Analysis

Stormwater Management Fund  
461

<u>Account Number</u>	<u>Account Name</u>	<u>Amount</u>	<u>Comments</u>
461-000-511-5340	Engineering	<u>500,000</u>	
		200,000	Stage II Construction Oversight
		300,000	Stage III - Phase II Design
461-000-561-6300	Facility Improvements	<u>2,500,000</u>	



## WATER AND SEWER FUND

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### Fund Description

The Water and Sewer Fund is an enterprise fund that provides resources for the water distribution system. This includes: performing service and maintenance 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, maintain records, perform water sampling and chlorination.

The Village produces water for 4200 customers, including residents and businesses. The Fiscal Year 2022 budget includes no increase to the water rate.

Combined sewer system work includes: perform service and maintenance of main lines, catch basins, and manholes, perform routine and emergency repairs, rod and flush, mains and curb inlets. The Fiscal Year 2022 budget includes no increase to sewer charges. Sewer charge remains at \$1.00 per unit of water.

The Water and Sewer Division is staffed by 7 full-time employees.

### Fund Expenditure

The Water and Sewer Fund Fiscal Year 2021-2022 Budget includes \$6,014,137 in expenditures. The budget as presented is an overall decrease of \$4,992,172 or -45.4% from the Fiscal Year 2020-2021 Budget.

### Major Expenditure Highlights

- The Fiscal Year 2022 budget includes \$2,450,000 for the replacement of the Village water mains.
- In addition, \$2,500,000 is budgeted for Year 2 of the Storm Water Management Program in the Storm Water Infrastructure Fund.
- The Village receives an interest free loan from the Illinois Finance Authority to finance the purchase of a fire truck. The Village has budgeted \$12,500 for the principal amount on this loan.
- Lastly, the Village has budgeted \$380,155 for the Illinois Environmental Protection Agency (IEPA) loan as a repayment of principal and interest for this loan.

# WATER AND SEWER FUND



## BUDGET ANALYSIS - Fund 660

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Wages - full time hourly	574,453	513,244	476,694	520,550	495,000	519,870
Wages - seasonal hourly	21,200	13,000	10,979	26,000	-	26,000
Wages - overtime 1.5X	23,385	19,361	16,239	25,322	25,322	25,490
Wages - overtime 2X	13,593	8,806	5,391	14,637	14,637	14,771
Educational Stipend	367	381	411	414	414	400
Opt Out Ins.	1,200	1,200	1,200	1,200	1,200	-
Phone Stipend	180	180	180	180	180	180
Uniform allowance	5,398	5,672	5,266	4,725	4,700	4,725
Longevity stipend	-	-	-	540	540	540
Employer FICA	36,249	33,224	31,253	36,716	35,000	36,691
Employer Medicare	8,478	7,771	7,309	8,587	8,000	8,581
Employer IMRF	62,532	48,741	36,901	50,674	45,000	51,584
Insurance - group life & AD&D	1,177	1,151	1,140	1,699	1,700	1,697
Insurance - group medical	111,550	106,269	109,403	116,325	108,415	129,593
Insurance - group dental	9,557	8,680	8,230	9,616	9,616	9,413
Insurance - workers compensation	18,221	19,060	18,110	17,766	17,766	17,607
<b>Personnel Services</b>	<b>887,540</b>	<b>786,739</b>	<b>728,705</b>	<b>834,951</b>	<b>767,490</b>	<b>847,142</b>
Liability Insurance	38,549	47,040	26,987	42,000	40,000	40,000
Data processing	43,942	42,803	44,458	44,000	45,000	44,000
Maintenance Agreement Expense	49,210	54,202	44,563	48,148	48,000	63,100
Professional associations	211	218	224	200	230	200
Data	7,950	5,118	5,587	8,204	5,800	8,239
Training	175	-	-	650	650	650
Books & publications	-	-	-	100	-	100
Office supplies	1,224	941	1,573	1,000	1,600	1,000
Postage	20,511	13,244	13,189	18,000	13,500	18,000
<b>Commodities</b>	<b>161,772</b>	<b>163,565</b>	<b>136,580</b>	<b>162,302</b>	<b>154,780</b>	<b>175,289</b>
Consulting	119,752	638,803	513,517	686,150	532,000	506,100
Other professional services	59,720	59,159	61,373	60,200	60,200	60,200
<b>Contractual Services</b>	<b>179,472</b>	<b>697,962</b>	<b>574,890</b>	<b>746,350</b>	<b>592,200</b>	<b>566,300</b>
R&M - buildings	3,580	35,508	18,257	8,000	8,000	165,000
R&M - vehicles	21,253	25,619	13,759	25,000	22,000	25,000
R&M - water system equipment	10,025	130,627	20,964	15,200	14,500	14,200
Training	2,348	969	926	1,200	1,000	1,400
Other contractual	41,788	51,208	49,880	148,450	83,000	43,550
Chemicals - water system	2,700	1,780	1,458	3,000	2,620	3,000
Fuel	16,921	16,563	19,261	20,600	18,000	21,400
Lubricants & fluids	1,373	1,563	1,505	2,000	1,600	2,000
Landscaping supplies	739	724	186	1,000	700	1,000
Program supplies	19,645	16,396	19,902	10,000	18,000	10,500
Small tools	20,537	17,261	1,563	17,000	8,000	14,300
Street materials - Aggregate	6,382	13,445	14,904	16,000	15,500	16,000

<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
Street materials - Other	2,685	2,068	194	5,000	2,500	5,000
Utilities - government building	2,631	3,229	4,433	2,600	4,400	4,400
Utilities - public way	3,774	1,320	3,824	4,000	5,200	5,500
Water purchases	2,089,742	2,189,954	1,929,279	1,213,000	1,190,000	800,000
Water system supplies	13,237	1,320	1,206	8,500	6,500	7,000
Water system repair parts	54,865	64,654	42,818	72,000	72,000	72,000
<b>Commodities</b>	<b>2,314,224</b>	<b>2,574,206</b>	<b>2,144,318</b>	<b>1,572,550</b>	<b>1,473,520</b>	<b>1,211,250</b>
Loan Principal Payments	589,582	640,657	-	309,708	309,708	317,499
Loan Interest Payments	92,693	85,462	78,048	70,448	70,448	62,657
<b>Debt Service</b>	<b>682,275</b>	<b>726,119</b>	<b>78,048</b>	<b>380,156</b>	<b>380,156</b>	<b>380,156</b>
Water Transmission Improvements	-	-	-	7,030,000	5,400,000	2,550,000
Equipment - Vehicles	235,884	-	-	280,000	-	284,000
<b>Capital Outlay</b>	<b>235,884</b>	<b>-</b>	<b>-</b>	<b>7,310,000</b>	<b>5,400,000</b>	<b>2,834,000</b>
<b>Totals</b>	<b>\$ 4,461,168</b>	<b>\$ 4,948,591</b>	<b>\$ 3,662,542</b>	<b>\$ 11,006,309</b>	<b>\$ 8,768,146</b>	<b>\$ 6,014,137</b>

**2021-2022 Operating Budget  
Budget Analysis**

**Water and Sewer Fund  
660**

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
660-610-519-5260	Liability Insurance	40,000	IRMA Liability Insurance
660-610-519-5330	Data Processing	44,000	Credit Card Processing Fees For Water Billing
660-610-519-5340	Maintenance Agreement Expense	<b>63,100</b>	
		10,000	Springbrook Maintenance (Split with IT Budget)
		17,000	Aclara One Maintenance Agreement -Automated Water Meter System
		15,000	Aclara One Implementation Fee
		2,000	ShoreTel Maintenance - (Split with IT Budget)
		10,000	Quinlan Video Security System Maintenance (Split with IT Budget)
		3,400	Portion of Copier Lease for Public Works and Finance
		1,500	GIS ESRI User Licenses - ArcGIS Desktop Basic, ArcGIS Desktop Standard, ArcGIS Online Subscription (Administration - Split with General Fund, Water Fund, Building Tech Fund)
		1,500	GIS Layer Development
		1,600	Laserfiche Software License (Split with IT Budget)
		1,100	Online Vehicle Repair Manual (Split with IT Budget)
660-610-519-5570	Professional Associations	<b>200</b>	American Water Works Association
660-610-519-5580	Data	<b>8,239</b>	
		3,429	PW Main Facility Circuit - Call One
		1,440	Aclara Wireless Network Annual Fee
		1,200	Pumphouse Comcast Internet Connection
		920	iPad and Laptop Verizon Connection for Water Division
		850	Public Works Comcast Internet Connection (Backup to Fiber Connection)
		250	Pump House Supervisory Control and Data Acquisition (SCADA)/911 Backup Phone Line - Call One
		150	Water Division Cell Phones
660-610-519-5590	Training	<b>650</b>	Safety Training at Northern Illinois Public Safety Training Association (NIPSTA) and Intergovernmental Risk Management Association (IRMA) for Water Operators
660-610-519-5620	Books and Publications	<b>100</b>	Various Booke Magazines
660-610-519-5700	Office Supplies	<b>1,000</b>	General Office Supplies
660-610-519-5720	Postage	<b>18,000</b>	Utility Billing Costs

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
660-620-519-5320	Consulting	<b>506,100</b>	
		199,000	Phase II Design - Water Main replacements
		245,000	Phase III Engineering - Water Main Replacements
		35,000	Water Rate Analysis
		6,000	Illinois Environmental Protection Agency Water Testing Fees
		6,000	IT Support & IT Management (Split with General Fund)
			PC Replacements and new computer consulting time (Split with General Fund)
		15,100	Pump House Generator Oversight
660-620-519-5399	Other Professional Services	<b>60,200</b>	
		6,200	RPZ Program Management Contract
		54,000	Christopher Burke Retainer (\$108,000 total, 50% split with General Fund)
660-620-519-5405	R&M - Buildings	<b>165,000</b>	
		10,000	Unexpected pump House Repairs
		155,000	Pump House Generator Installation
660-620-519-5480	R&M - Vehicles	<b>25,000</b>	Repairs to Department Vehicles
660-620-519-5490	R&M - Water System Equipment	<b>14,200</b>	
		5,000	Pumping Station Pumps
		5,000	SCADA System Repairs
		2,200	Annual Generator Test (Standpipe)
		2,000	Annual Electrical Control Panel Maintenance
660-620-519-5590	Training	<b>1,400</b>	Safety Training at Northern Illinois Public Safety Training Association (NIPSTA) and Intergovernmental Risk Management Association (IRMA) for the Utilities Division. IPSI Supervisor Training
660-620-519-5599	Other Contractual	<b>43,550</b>	
		16,550	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
		3,000	Sewer Televising- Miscellaneous

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
		700	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
		3,200	Meter Testing
660-620-519-5635	Chemicals - Water System	<b>3,000</b>	Chlorine
660-620-519-5670	Fuel	<b>21,400</b>	Fuel for Division Vehicles
660-620-519-5675	Lubricants and Fluids	<b>2,000</b>	Oil and Grease for Trucks and Equipment
660-620-519-5680	Landscaping Supplies	<b>1,000</b>	Parkway Restoration
660-620-519-5730	Program Supplies	<b>10,500</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
660-620-519-5745	Small Tools	<b>14,300</b>	
		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
		1,200	Water Pump Replacement
660-620-519-5760	Street Materials - Aggregate	<b>16,000</b>	Trench Filling
660-620-519-5769	Street Materials - Other	<b>5,000</b>	Concrete
660-620-519-5780	Utilities - Government Building	<b>4,400</b>	Gas and Electric
660-620-519-5785	Utilities - Public Way	<b>5,500</b>	Electricity for Pumps and Standpipe
660-620-519-5790	Water Purchases	<b>800,000</b>	City of Evanston Water purchases
660-620-519-5793	Water System Supplies	<b>7,000</b>	
		3,000	Precast Vaults
		2,000	Sewer Pipes
		2,000	Alley French Drains
660-620-519-5796	Water System Repair Parts	<b>72,000</b>	

<b>Account Number</b>	<b>Account Name</b>	<b>Amount</b>	<b>Comments</b>
		45,000	Meters, Meter Transmission Units, Meter Covers
		2,000	Valves
		3,000	Piping
		15,000	Sleeves
		7,000	Connections
660-620-562-6580	Vehicles	<b><u>284,000</u></b>	
		204,000	Televising Equipment and Vehicle
		80,000	Truck 10 Replacement
660-000-573-7380	Loan Principal Payments	<b><u>317,499</u></b>	
		317,499	Illinois Environmental Protection Agency (IEPA) principal payments
660-000-574-7580	Loan Interest Payments	<b><u>62,657</u></b>	
		62,657	Illinois Environmental Protection Agency (IEPA) Interest Payment
660-620-562-6401	Water Transmission Improvements	<b><u>2,550,000</u></b>	
		100,000	Chicago Disconnection



## WATER AND SEWER DEBT SERVICE FUND

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### **Fund Description**

The Water and Sewer Debt Service Fund accounts for the debt service payments on the water main portion of the 2019 Series General Obligation Bond.

### **Fund Expenditure**

The Water and Sewer Debt Service Fund Fiscal Year 2021-2022 Budget includes \$768,500 in expenditures. The budget as presented is an overall increase of \$58,220 or 8.2% from the Fiscal Year 2020-2021 Budget.

# WATER DEBT SERVICE FUND



## BUDGET ANALYSIS - Fund 661

Description	2018 Actual	2019 Actual	2020 Actual	2021 Adopted	2021 Projected	2022 Adopted
Principal Payments	-			225,000	225,000	300,000
Interest Payments				485,280	485,280	468,500
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 710,280</b>	<b>\$ 710,280</b>	<b>\$ 768,500</b>



## POLICE PENSION FUND FUND

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### 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. Over the past six years, the Village has contributed \$2,115,947 in excess of the actuarially determined contribution.

All sworn police personnel are required to contribute 9.91% of their base salary to the pension fund. Total contributions from both the Village and employee total \$2,640,000 for the Fiscal year 2022 budget. Also budgeted is \$1,200,000 in investment income from the Police Pension investment portfolio.

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 Expenditure

The Police Pension Fund Fiscal Year 2021-2022 Budget includes \$3,377,363 in expenditures. The budget as presented is an overall increase of \$216,361 or 6.8% from the Fiscal Year 2020-2021 Budget.

### Major Expenditure Highlights

- The Fiscal Year 2022 budget includes \$3,254,913 for pension payments to retired and/or disabled police personnel.
- The budget also includes \$122,450 for administrative expenses, which includes investment consulting fees and other operating expenses.

# POLICE PENSION FUND



## BUDGET ANALYSIS - Fund 801

Description	2018	2019	2020	2021	2020	2022
	Actual	Actual	Actual	Adopted	Projected	Adopted
Investment Consulting	47,028	47,975	72,000	72,000	72,000	72,000
Other Consulting	3,756	9,387	15,000	15,000	15,000	19,000
Other Professional Services	17,350	19,403	20,000	20,000	20,000	20,000
Printing & copying services	-	-	150	150	-	150
Professional associations	1,295	795	1,300	800	800	800
Insurance	5,400	-	5,400	5,400	5,400	5,400
Training	600	1,000	2,000	2,500	2,500	3,500
Office supplies	-	-	500	500	500	500
Postage	-	-	100	100	100	100
Bank Fees	982	1,063	1,000	1,000	1,000	1,000
<b>Commodities</b>	<b>76,411</b>	<b>79,622</b>	<b>117,450</b>	<b>117,450</b>	<b>117,300</b>	<b>122,450</b>
Pension - regular	2,201,674	2,304,501	2,548,729	2,625,190	2,625,190	2,824,000
Pension - spouse/dependent	270,014	384,059	270,014	278,114	278,114	286,458
Pension - disability	136,163	109,997	136,163	140,248	140,248	144,455
<b>Pension Payments</b>	<b>2,607,852</b>	<b>2,798,557</b>	<b>2,954,906</b>	<b>3,043,552</b>	<b>3,043,552</b>	<b>3,254,913</b>
<b>Totals</b>	<b>\$ 2,684,263</b>	<b>\$ 2,878,180</b>	<b>\$ 3,072,356</b>	<b>\$ 3,161,002</b>	<b>\$ 3,160,852</b>	<b>\$ 3,377,363</b>

# CAPITAL IMPROVEMENT PROGRAM



**Lincolnwood is committed to investing in and replacing aging public infrastructure**



# CAPITAL IMPROVEMENT PROGRAM

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## Introduction

A Capital Improvement Program (CIP) is a multi-year plan identifying capital projects to be funded during the planning period. It identifies each proposed project to be undertaken, the year in which the project will be initiated, the amount expected to be expended on the project each year, and the proposed amount of financing for these expenditures. The CIP is a tool that can help elected officials ensure that decisions on capital projects are made wisely and are well planned.

## Purpose of Capital Improvement Program

The basic reasons for developing a Capital Improvement Program include providing a financial management tool for elected and appointed officials, linking the comprehensive planning process with the fiscal planning process, providing elected officials with a formal method for decision making, and providing a public relations document for reporting the intentions of the elected officials to community residents and business leaders.

- **Financial Management Tool-** An overriding consideration in developing a Capital Improvement Program is to prioritize current and future needs of the community. Capital Improvement Programs consider not only what the community needs, but, equally important, what it can afford. By explicitly recognizing the jurisdiction's financial outlook and the revenues and financing mechanisms that are anticipated to be available for the Capital Improvement Program, projects can be prioritized to ensure that the most important needs and goals of the community are achieved. Developing a fiscally constrained Capital Improvement Program based on realistic estimates of revenues, enhances the ability of the Capital Improvement Program to serve as a planning and management tool rather than as a wish list of projects that cannot be fully implemented.
- **Link to Comprehensive Plan-** The preparation of the Capital Improvement Program considers not only repair and replacement of existing utilities and other public improvements, but also identifies facilities expected to be needed in the future. Changing population characteristics and land uses may require additional improvements to the water and sewer systems, public buildings, and other public services and facilities. In developing the Capital Improvement Program, these new demands must be weighed against the need to maintain existing infrastructure with the final financing decision based upon the goals and objectives established through the comprehensive planning process.
- **Formal Mechanism for Decision Making-** The Capital Improvement Program provides Village officials with an orderly process for planning and budgeting for capital needs. During the process of developing and implementing the Capital Improvement Program a wide range of issues must be addressed, including agreeing on policies which will shape the program, estimating and prioritizing the capital needs, identifying funding sources, and implementing and monitoring the project delivery.
- **Public Information Document-** The Capital Improvement Program report presents a description of the projects proposed to be undertaken during the program period. This document can be

used to communicate to residents, business owners and operators, and other stakeholders in the community the Village’s public improvement priorities and implementation schedule. By using this process the community is given a better understanding of the Village needs and the means for addressing them.

There are significant benefits to be derived by the preparation of a Capital Improvement Program; it is this promise that makes the staff time and effort necessary to participating in the development of the program worthwhile.

### **Capital Improvement Project Definition**

A capital improvement project is a major, non-recurring expenditure that meets the criteria identified in one of the categories described below:

1. **Site Acquisition-** Acquisition of land for a public purpose.
2. **Facility Construction or Repair-** Construction of a new facility or an addition to or extension of an existing facility; a non-recurring major repair of all or part of the building, its grounds, or its equipment. The cost of the project must be at least \$10,000; and the improvement must have an estimated useful life of at least ten (10) years.
3. **Equipment Purchase-** Purchase of a piece of equipment or a number of pieces of the same equipment whose total cost is at least \$10,000 and whose estimated useful life is at least five (5) years, (three [3] years for computer equipment).
4. **Planning or Design-** Planning feasibility, engineering, or design studies related to an individual capital improvement project or to a program that is implemented through an individual capital improvement project.
5. **Software-** Purchase of new software or version upgrades needed to maintain the network at optimal levels.

### **Capital Improvement Program Development**

Each project included in the Capital Improvement Program is described on the “Project Description” and the “Project Cost Summary” forms. An assessment of project/expenditure priority should be determined in light of anticipated fiscal constraints and Village needs. Each set of Village Department project descriptions is organized by the fiscal year in which the project is expected to begin.

### **Summary Tables**

The tables entitled “Fiscal Year 2022 - Fiscal Year 2026 Capital Improvement Program and Capital Vehicles/Equipment Summary by Department” lists all projects/expenditures submitted for funding consideration during the next five (5) fiscal years. It identifies those expenditures for which funding were determined by the Department Head submitting the project to be most critical in Fiscal Year 2022-2026. The total Capital Improvement Program proposed for Fiscal Year 2021-2022 is \$12,329,812 with projected grants, donations and other funding totaling \$548,250 leaving the Village of Lincolnwood with a total projected cost of \$11,781,562.

## Evaluation Criteria

As each project description was being developed, the submitting department was asked to identify the benefits derived from the project and to indicate all of the "Evaluation Criteria" which would be satisfied by the project's implementation. The evaluation criteria were developed to assist both administrative staff and elected officials in judging the importance of the project.

The "Evaluation Criteria" which were to be used in completing the "Project Description" form are listed below:

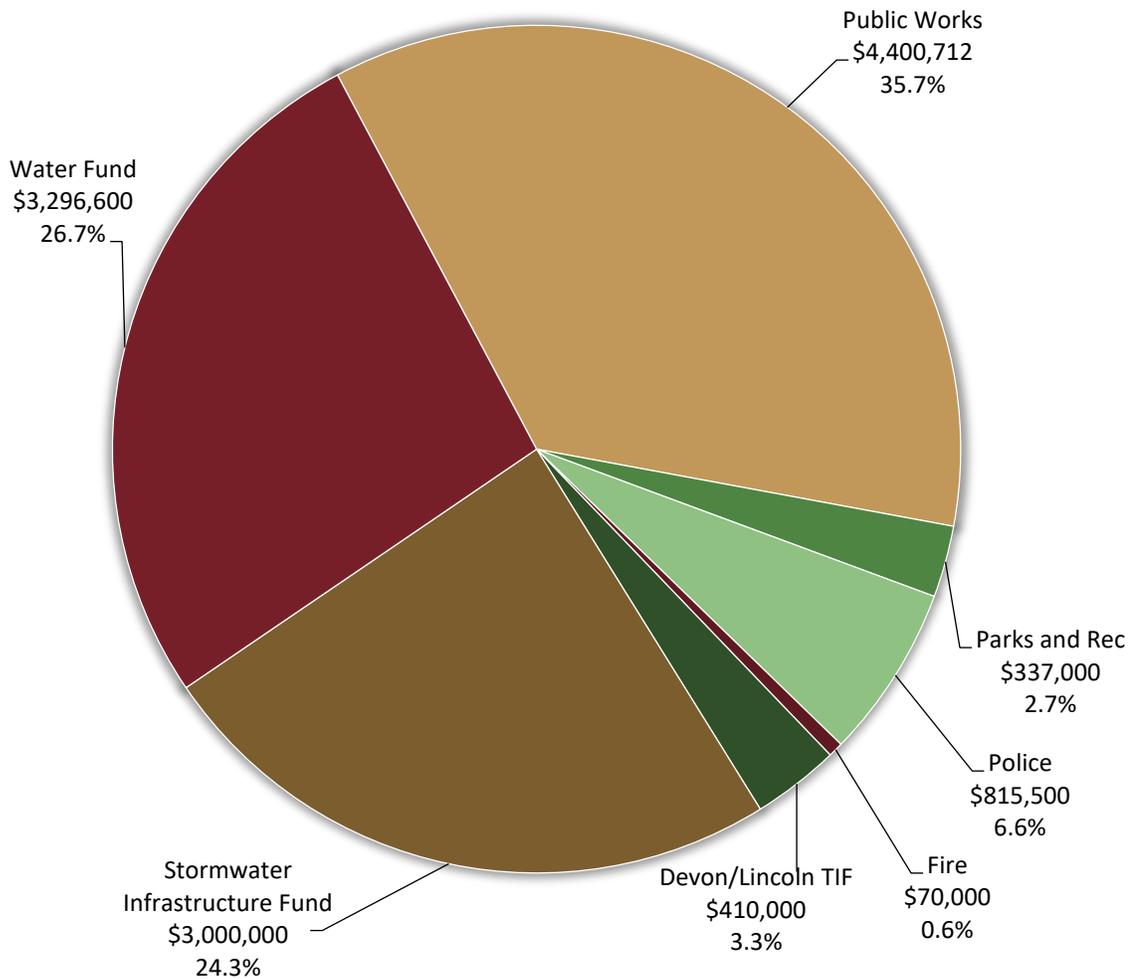
1. **New or Substantially Expanded Facility-** Construction or acquisition of a new facility (including land), acquisition of new equipment, or major expansion of an existing facility that provides a new service or a level of service not now available.
2. **Rehabilitate Deteriorated Facility-** Reconstruction or extensive rehabilitation to extend a facility's useful life which will avoid or postpone replacing the facility with one which is new and/or more costly; if rehabilitation or reconstruction is not feasible, replacement of the facility with one which will provide the same level of service.
3. **Systemic Replacement-** Replacement or upgrade of a facility or piece of equipment as part of a scheduled replacement program. This investment assumes the facility or equipment will be replaced to provide approximately the same level of service that is currently being provided.
4. **Protection and Conservation of Resources or Existing Investment-** A project that protects natural resources that are at risk of being reduced in amount or quality, or an investment in existing infrastructure which protect against excessive demand or overload that threatens the capacity or useful life of an existing facility or piece of equipment.
5. **Coordination-** A project which must be undertaken to insure proper sequencing or scheduling with another project (e.g., scheduling a sewer project to coincide with a street reconstruction project so that the newly resurfaced street is not disturbed some year after it is completed); or a project that is necessary to comply with requirements imposed by another jurisdiction (e.g., a court order, a change in federal or state law or administrative ruling, an agreement with another village or governmental agency).
6. **Reduce Risk to Public Safety or Health-** A project which protects against a clear and immediate risk to public safety or public health.
7. **Improvement of Operating Efficiency-** A project that substantially and significantly improves the operating efficiency of a department; or one which has a very favorable return on investment with the promise of reducing existing or future increases in operating expenses.
8. **Equitable Provision of Services or Facilities-** A project that serves the special needs of a segment of the Village's population identified by public policy as deserving of special attention (e.g., the handicapped, the elderly, or low- and moderate-income persons); or a project that, considering existing services or facilities, makes equivalent facilities or services available to neighborhoods or population groups that could be considered to be underserved.

- 9. **Maintenance or Increase of Property Value-** A project which benefits the adjacent properties to the extent that property values will either stabilize or increase (e.g., street resurfacing or alley paving directly benefit the properties adjacent).

**Capital Improvement Program Project Detail**

A detailed description of each project shown on the preceding tables is included below. The project descriptions are presented in the order in which they appear on the table “Fiscal Year 2022 – Fiscal year 2026 Capital Improvement Program Summary by Department.” Projects, which are proposed for funding in Fiscal Year 2021 - 2022, are followed in order by projects proposed for each of the remaining fiscal years.

**FISCAL YEAR 2022-2023 Capital Expenditures \$12,329,812**



# Capital Improvement Detail

**CIP - CAPITAL IMPROVEMENT PROJECT - EXPENDITURES**

For The Periods as Shown

DEPARTMENT	PROJECT NAME	FY 22	FY 23	FY 24	FY 25	FY 26	TOTAL COST
<b>Public Works</b>							
	Facility Security and Space Improvements	-	-	-	-	-	0
	Street Light Replacement Program	-	57,000	922,000	-	-	979,000
	Village Hall Parking Lot and Service Road Improvements	275,000	-	-	-	-	275,000
	Facility Improvements	204,187	148,456	188,577	60,120	13,000	614,340
	Roadway Resurfacing	3,022,000	5,154,000	3,833,000	4,009,000	4,961,000	20,979,000
	Roof Replacements	523,000	7,000	246,000	-	-	776,000
	Touhy/Cicero Intersection Improvements	160,000	2,630,000	-	-	-	2,790,000
	Village Hall Generator Project	25,000	365,000	-	-	-	390,000
	Pratt Avenue Bike Lane	60,000	51,400	564,800	-	-	676,200
	Devon Avenue Bridge Enhancements	3,025	6,000	55,000	-	-	64,025
	*Vehicle Replacements	128,500	274,400	118,900	176,700	117,400	815,900
<b>Parks and Recreation</b>							
	Flowers Park Playground Renovation	-	-	130,000	-	-	130,000
	Aquatic Center - Locker Room Renovation	-	-	-	1,500,000	-	1,500,000
	Main and Activity Pool Sandblasting and Painting	100,000	-	-	-	-	100,000
	Activity Pool Feature	-	-	-	-	100,000	100,000
	Pool Painting (All - Ongoing 3 Year Cycle)	-	-	-	50,000	-	50,000
	Flowers Park - Reconstruction and Resurfacing	200,000	-	-	-	-	200,000
	Central Park - Resurfacing	-	200,000	-	-	-	200,000
	Proesel Park - Resurfacing	-	-	300,000	-	-	300,000
	Centennial Park Erosion & Partial Path Resurfacing	22,000	445,000	-	-	-	467,000
	Public Input Process and Planning - Dog Park	15,000	-	-	-	-	15,000
	Proesel Park Signs	-	20,000	-	-	-	20,000
	Centennial Park Sign	-	10,000	-	-	-	10,000
	Community Center HVAC Replacement	-	72,000	-	-	-	72,000
<b>Police Department</b>							
	Shooting Range Renovation	650,000	-	-	-	-	650,000
	*Vehicle Replacements	145,500	145,500	145,500	175,000	195,000	806,500
	Police Lockup Facility Repair	-	-	100,000	-	-	100,000
	Public Safety Intersection Cameras/LPR & Maintenance	-	24,000	18,000	12,000	10,000	64,000
	Firearms Replacement / Taser Replacement	20,000	40,000	5,000	5,000	5,000	55,000
	Police Body Worn Cameras	-	-	50,000	50,000	50,000	150,000
<b>Fire Department</b>							
	Fire Hydrant Markers	20,000	-	-	-	-	-
	*Vehicle/Equipment Replacements	50,000	296,122	220,000	312,178	120,000	998,300
<b>Devon Lincoln TIF Fund</b>							
	Devon Avenue Streetscape	325,000	4,000,000	-	-	-	4,325,000
	Devon/Lincoln TIF Street Lighting	35,000	385,000	-	-	-	420,000
	Arthur Avenue Paving	50,000	-	-	-	-	50,000
<b>North Lincoln TIF Fund</b>							
	North Lincoln Medians	-	594,000	-	-	-	594,000
<b>Stormwater Infrastructure Fund</b>							
	Street Storage Program	3,000,000	3,330,000	-	-	-	6,330,000
	Stormwater Master Plan Update	-	-	100,000	-	-	100,000
<b>Water Fund</b>							
	Water Main Improvements- Various Locations	2,811,500	4,516,000	3,547,000	3,483,000	2,579,000	16,936,500
	Water Rate Study	35,000	-	-	-	-	35,000
	Pump House Improvements	-	200,000	190,700	50,000	-	440,700
	Pump House Generator	166,100	-	-	-	-	166,100
	Leak Detection System	-	80,000	783,000	-	-	863,000
	Water Meter Upgrades	-	240,000	240,000	240,000	240,000	960,000
	*Vehicle Replacements	284,000	168,200	71,300	69,400	74,900	667,800
<b>Total Capital Improvement Project Costs</b>		<b>12,329,812</b>	<b>23,459,078</b>	<b>11,828,777</b>	<b>10,192,398</b>	<b>8,465,300</b>	<b>66,235,365</b>
<b>Projected Grants, Donations and Other Funding</b>							
	Tennis Court Resurfacing	20,000	20,000	-	-	-	40,000
	Flowers Park Playground Renovation	-	-	20,000	-	-	20,000
	Touhy/Cicero Intersection Improvements	210,000	2,630,000	-	-	-	2,840,000
	Devon Avenue Streetscape	276,250	3,400,000	-	-	-	3,676,250
	Roadway Resurfacing	-	380,343	-	-	-	380,343
	Pratt Avenue Bike Lane	42,000	41,120	451,840	-	-	534,960
<b>Total Projected Grants, Donations and Other Funding</b>		<b>548,250</b>	<b>6,471,463</b>	<b>471,840</b>	<b>-</b>	<b>-</b>	<b>7,491,553</b>
<b>Net Costs Incurred by Village After Projected Funding</b>		<b>11,781,562</b>	<b>16,987,615</b>	<b>11,356,937</b>	<b>10,192,398</b>	<b>8,465,300</b>	<b>58,743,812</b>

\*Detailed vehicle/equipment costs can be found on the following page

**CIP - CAPITAL IMPROVEMENT PROJECT - DEPARTMENT SUMMARY**

For The Periods as Shown

**Department**

	<b>F/Y 2022</b>	<b>F/Y 2023</b>	<b>F/Y 2024</b>	<b>F/Y 2025</b>	<b>F/Y 2026</b>	<b>Total</b>
<b>Fire Department</b>						
Air Pack compressor, Fill Station 4 bottles	50,000					50,000
Replacement Ambulance (A6)		296,122				296,122
Replacement Ambulance (A7)				312,178		312,178
Command Vehicle			80,000			80,000
EKG Monitors (3)					120,000	120,000
Replacement Airpacks			140,000			140,000
<b>Police Department</b>						
Replacement of Police Vehicles 210, 215 & 2	145,500					145,500
Replacement of Police Vehicles 211, 21, & 34		145,500				145,500
Replacement of Police Vehicles 214, 216, & 9			145,500			145,500
Replacement of Police Vehicles 212, 215, 217 & 7				175,000		175,000
Replacement of Police Vehicles 210, 213, 218, & 21					195,000	195,000
<b>Public Works Department</b>						
Sewer Televising Equipment (Water and Sewer Fund)	204,000					204,000
Truck #25 (Streets)	65,000					65,000
Truck #1 (Streets)		206,000				206,000
Truck #29 (Parks)	28,500					28,500
Truck #10 (Water and Sewer Fund)	80,000					80,000
Sidewalk Cleaning Vehicle for Overpass/Paths	35,000					35,000
Truck #3 (Water and Sewer Fund)		168,200				168,200
Tractor #1 (Parks)		29,000				29,000
Truck #8 (Parks)		39,400				39,400
Tractor #2 (Parks)			89,200			89,200
Tractor #8 (Parks)			29,700			29,700
Truck #4 (Water and Sewer Fund)			71,300			71,300
Truck #15 (Streets)				176,700		176,700
Skidsteer Loader (Water and Sewer Fund)				69,400		69,400
Truck #7 (Water and Sewer Fund)					74,900	74,900
Truck #23 (Parks)					74,900	74,900
Truck #9 (Vehicle Maintenance)					42,500	42,500
<b>Totals</b>	<b>608,000</b>	<b>884,222</b>	<b>555,700</b>	<b>733,278</b>	<b>507,300</b>	<b>3,608,700</b>
General Fund Total	324,000	716,022	484,400	663,878	432,400	2,940,900
Water/Sewer Fund Total	284,000	168,200	71,300	69,400	74,900	667,800
PW GF	128,500	274,400	118,900	176,700	117,400	3,608,700

**CIP - CAPITAL IMPROVEMENT PROJECT - DEPARTMENT SUMMARY**  
For The Periods as Shown

Department: Public Works

<u>Project</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
Facility Security and Space Improvements	-	-	-	-	-
Street Light Installation Program Funded by: Motor Fuel Tax Funds	-	57,000	922,000	-	-
Village Hall Parking Lot Funded by: Transportation Improvement Funds	275,000	-	-	-	-
Facility Improvements	204,187	148,456	188,577	60,120	13,000
Roadway Resurfacing Funded by: Transportation Improvement Funds and MFT Funds, STP Grant	3,022,000	5,154,000 (380,343)	3,833,000	4,009,000	4,961,000
Roof Replacements	523,000	7,000	246,000	-	-
Touhy/Cicero Intersection Improvements Grant Funded	160,000 (160,000)	2,630,000 (2,630,000)	-	-	-
Village Hall Campus Generator Replacement	25,000	365,000	-	-	-
Pratt Avenue Bike Lane Grant Funded	60,000 (42,000)	51,400 (41,120)	564,800 (451,840)	-	-
Devon Avenue Bridge Enhancements Funded by: Transportation Improvement Funds	3,025	6,000	55,000	-	-
<b>Totals</b>	<b>4,070,212</b>	<b>5,367,393</b>	<b>5,357,537</b>	<b>4,069,120</b>	<b>4,974,000</b>

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 12/16/2020 Department: Public Works Department

Project Name and Location: Street Lighting

Name of Contractor: Undetermined- project will be bid.

Type of Project: \_\_\_\_\_ Facility Construction [ x ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [ x ]

#### Description of Project

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 their corporate limits.

#### Project Benefits

Will provide light for pedestrians and motorists along a street that currently is not lit.

#### Implementation Schedule

Dates \_\_\_\_\_ Explanation \_\_\_\_\_

FY 23 \_\_\_\_\_ Design - Touhy Avenue (Hamlin to McCormick, coordinate with Skokie)

FY 24 \_\_\_\_\_ Construction - Touhy Avenue (Hamlin to McCormick, coordinate with Skokie)

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/16/2020

Department: Public Works Department

Project Name and Location Street Lighting

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2025
Planning/ Design			57,000			
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair				865,000		
Other Costs				57,000		
Total Project Cost	-	-	57,000	922,000	-	-
<b>Funding</b>						
Cost to Village	-	-	57,000	922,000		
Grant/Donation				-		
Total Funding	-	-	57,000	922,000		

**Basis of Project Costs:**

Bids Received

X Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Estimated project costs are based on engineer estimates following several years of completed lighting projects.

Financing Other than Current Revenue Sources and Other Information:

Funded by the Villag Motor Fuel Tax Fund

Impact on Operating Costs:

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

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/16/2020 Department: Public Works Department

Project Name and Location: Village Hall Parking Lot and Service Road Improvements

Name of Contractor: Unknown

Type of Project: Facility Construction

Site Acquisition  Facility Repair

Vehicle/Equipment Purchase  Planning/Design

### Description of Project

Resurface of the Village Hall parking lot and service road off of Lincoln Avenue. This will involve inch milling of surface, resurface and thermoplastic.

### Project Benefits

The parking lot and road are 30 years old, there are several areas that have been patched. In addition, engineering guidelines for resurfacing are every 15-20 years.

### Implementation Schedule

Dates Explanation

FY 22 Construction

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/16/2020

Department: Public Works Department

Project Name and Location Village Hall Parking Lot and Service Road Improvements

Cost Elements	Cost to Date	Y/E 2021	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025
Planning/ Design	30,000					
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair			250,000			
Other Costs			25,000			
Total Project Cost		-	275,000			
<b>Funding</b>						
Cost to Village Grant/Donation		-	275,000			
Total Funding		-	275,000			

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Resurface the 30+ year old parking lot and service road at the Village Hall.

Financing Other than Current Revenue Sources and Other Information:

Transportation Improvement Fund

Impact on Operating Costs:

Resurfacing the parking lot reduces the need for patching in the future.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/14/2020

Department: Public Works Department

Project Name and Location: Facility Improvements

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ x ]

Vehicle/Equipment Purchase [ ] Planning/Design [ ]

### Description of Project

Various projects based on five year facility improvement plan

In FY 21/22 projects include replacement of the Village Hall domestic boiler, various flooring, overhead doors, and replacement of the Police Department secure parking lot fence and gate. The project also includes upgrades to the Council Chambers/EOC and the Police/Fire Training Room conversion to office space (this project to be split over two fiscal years).

### Project Benefits

Replacement of existing deteriorating facility infrastructure including flooring, doors, windows, and HVAC equipment

### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>FY 21/22 - 25/26</u>	<u>Construction</u>

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/14/2020

Department: Public Works Department

Project Name and Location Facility Improvements

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		204,187	148,456	188,577	60,120	13,000
Other Costs						
<b>Total Project Cost</b>		204,187	148,456	188,577	60,120	13,000
<b>Funding</b>						
Cost to Village		204,187	148,456	188,577	60,120	13,000
Grant/Donation						
<b>Total Funding</b>		204,187	148,456	188,577	60,120	13,000

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Costs are based on contractor and/or engineer estimates

Financing Other than Current Revenue Sources and Other Information:

General Fund

Impact on Operating Costs:

Replacement of aging equipment reduces repair costs and down time

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 12/17/2020 Department: Public Works Department

Project Name and Location: Roadway Resurfacing

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ x ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [ x ]

#### Description of Project

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 Benefits

Resurfacing of roadways is a maintenance process that prolongs the useful life of the street.

Best engineering practices recommend resurfacing of asphalt roadways every 15 to 20 years

in northern climates. Degredation of the roadway's surface can allow for water infiltration

which can eventually damage the base of the roadway, requiring complete reconstruction.

#### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
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FY 22	Construction
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FY 23	Construction
-------	--------------

FY 24	Construction
-------	--------------

FY 25	Construction
-------	--------------

FY 26	Construction
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# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: 12/16/2020

Department: Public Works Department

Project Name and Location Roadway Resurfacing

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design		200,500	167,000	173,000	217,000	204,000
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		2,565,000	4,533,000	3,327,000	3,447,000	4,324,000
Other Costs		256,500	454,000	333,000	345,000	433,000
<b>Total Project Cost</b>		<b>3,022,000</b>	<b>5,154,000</b>	<b>3,833,000</b>	<b>4,009,000</b>	<b>4,961,000</b>
<b>Funding</b>						
Cost to Village		3,022,000	4,773,657	3,833,000	4,009,000	4,961,000
Grant/Donation			380,343			
<b>Total Funding</b>		<b>3,022,000</b>	<b>5,154,000</b>	<b>3,833,000</b>	<b>4,009,000</b>	<b>4,961,000</b>

**Basis of Project Costs:**

Bids Received

X Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Engineer estimates based on historical costs and the scope of work

Financing Other than Current Revenue Sources and Other Information:

Projects to be financed by bonds, to be funded by revenue enhancement as outlined in the 2018

Infrastructure Report developed by the Ad-Hoc Infrastructure Committee

Y/E 2022 includes the resurfacing of Northeast Parking using Federal STP funds covering 80% of the project costs.

Impact on Operating Costs:

Resurfacing roadways reduces short-term maintenance costs associated with patching and pothole repairs.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/16/2020

Department: Public Works Department

Project Name and Location: Roof Replacements

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ x ]

Vehicle/Equipment Purchase [ ] Planning/Design [ ]

### Description of Project

The Village Hall, and Police/Fire Building were constructed in 1989/1990. The roofs on each of these facilities have only received minor repairs, and each has shown signs of deterioration. The roofs were evaluated in 2017 and have received recommendation for replacement.

### Project Benefits

Periodic replacement of roofing systems extends the longevity of facilities by preventing water from leaking into the building and ensures structural stability of the building.

### Implementation Schedule

Dates \_\_\_\_\_ Explanation \_\_\_\_\_

FY 22 \_\_\_\_\_ Police/Fire

FY 24 \_\_\_\_\_ Village Hall

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/16/2020

Department: Public Works Department

Project Name and Location Roof Replacements

<b>Cost Elements</b>	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design			7,000			
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		497,000		234,000		
Other Costs		26,000		12,000		
<b>Total Project Cost</b>		<b>523,000</b>	<b>7,000</b>	<b>246,000</b>	<b>-</b>	<b>-</b>
<b>Funding</b>						
Cost to Village		523,000	7,000	246,000	-	-
Grant/Donation						
<b>Total Funding</b>		<b>523,000</b>	<b>7,000</b>	<b>246,000</b>	<b>-</b>	<b>-</b>

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Costs are based on contractor and/or engineer estimates

Financing Other than Current Revenue Sources and Other Information:

General Fund

Impact on Operating Costs:

Replacement of aging roofs reduces the likelihood of future leaks that would require contractual repair

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 12/16/2020 Department: Public Works Department

Project Name and Location: Touhy/Cicero Intersection Improvements

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [x]

#### Description of Project

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 Benefits

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.

#### Implementation Schedule

Dates \_\_\_\_\_ Explanation \_\_\_\_\_

FY 22 Design/Land Acquisition

FY 23 Construction

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: 12/17/2020

Department: Public Works Department

Project Name and Location: Touhy/Cicero Intersection Improvements

Cost Elements	Cost to Date	Y/E 2021	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025
Planning/ Design		50,000	160,000			
Site, etc. Acquisition				410,000		
Vehicle/ Equipment						
Construction/ Repair				2,000,000		
Other Costs				220,000		
<b>Total Project Cost</b>		-	160,000	2,630,000	-	-
<b>Funding</b>						
Cost to Village	-	-		-	-	-
Grant/Donation	-	50,000	160,000	2,630,000		
<b>Total Funding</b>			160,000	2,630,000	-	-

**Basis of Project Costs:**

Bids Received

X Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Project cost includes addition of a dedicated right turn lane and potential widening of the off ramp.

Financing Other than Current Revenue Sources and Other Information:

Transportation Improvement Fund, Grant funds, and cost sharing from the State has been sought to defray local costs.

Federal CMAQ funds have been awarded for this project and will cover 80% of the total cost.

Impact on Operating Costs:

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

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/17/2020 Department: Public Works Department

Project Name and Location: Village Hall Campus Generator Replacement

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ x ]

Vehicle/Equipment Purchase [ ] Planning/Design [ x ]

### Description of Project

The Village Hall Campus generator is original to the facilities, having been installed in 1990. In recent years, it has experienced a number of issues including a failed fuel tank, failing radiator, and overall wear and tear. The generator is critical during emergency situations to ensure that the Police, Fire, and Village Hall facilities have a reliable source of power.

### Project Benefits

A replacement generator will provide a reliable backup power supply in the event of a power failure during an emergency situation.

### Implementation Schedule

Dates \_\_\_\_\_ Explanation \_\_\_\_\_

FY 22 Phase II Design

FY 23 Construction

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: 12/17/2020

Department: Public Works Department

Project Name and Location: Village Hall Campus Generator Replacement

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design		25,000				
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair			350,000			
Other Costs			15,000			
<b>Total Project Cost</b>	-	25,000	365,000	-	-	-
<b>Funding</b>						
Cost to Village	-	25,000	365,000	-	-	-
Grant/Donation						
<b>Total Funding</b>	-	25,000	365,000	-	-	-

**Basis of Project Costs:**

Bids Received

X Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Engineer estimate

Financing Other than Current Revenue Sources and Other Information:

General Fund

Impact on Operating Costs:

Replacement of the existing generator will reduce annual maintenance costs as parts will be newer and less likely to fail

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/16/2020 Department: Public Works Department

Project Name and Location: Pratt Avenue Bike Lane

Name of Contractor: To be determined.

Type of Project:		Facility Construction	[ ]
Site Acquisition	[ ]	Facility Repair	[ ]
Vehicle/Equipment Purchase	[ ]	Planning/Design	[ X ]

### Description of Project

Installation of a separate bike lane on Pratt Avenue between Cicero Avenue and the UP Path.

### Project Benefits

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

### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>FY 22</u>	<u>Phase I</u>
<u>FY 23</u>	<u>Phase II</u>
<u>FY 24</u>	<u>Construction</u>

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: 12/16/20 \_\_\_\_\_

Department: \_\_\_\_\_ Public Works Department

Project Name and Location \_\_\_\_\_ Pratt Avenue Bike Lane

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design		60,000	51,400			
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair				564,800		
Other Costs						
<b>Total Project Cost</b>		<b>60,000</b>	<b>51,400</b>	<b>564,800</b>		
<b>Funding</b>						
Cost to Village		18,000	10,280	112,960		
Grant/Donation		42,000	41,120	451,840		
<b>Total Funding</b>		<b>60,000</b>	<b>51,400</b>	<b>564,800</b>		

**Basis of Project Costs:**

Bids Received

X Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Engineer's estimate. Project costs will be further developed during the Phase I study.

Financing Other than Current Revenue Sources and Other Information:

The project may be eligible for grant funds through the CMAQ, ITEP, or STP programs

Phase I will be funded in part through an Invest in Cook grant.

Impact on Operating Costs:

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

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/16/2020 Department: Public Works Department

Project Name and Location: Devon Avenue Bridge Enhancements

Name of Contractor: To be determined.

Type of Project: \_\_\_\_\_ Facility Construction [  ]

Site Acquisition [  ] Facility Repair [  ]

Vehicle/Equipment Purchase [  ] Planning/Design [  ]

### Description of Project

Installation of architectural enhancements to the Devon Avenue bridge over I-94 in conjunction with a planned IDOT project.

### Project Benefits

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

### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
FY 22	Design
FY 23	Design
FY 24	Construction

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: 12/16/20 \_\_\_\_\_

Department: \_\_\_\_\_ Public Works Department

Project Name and Location \_\_\_\_\_ Devon Avenue Bridge Enhancement

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design		3,025	6,000			
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair				50,000		
Other Costs				5,000		
Total Project Cost		3,025	6,000	55,000		
<b>Funding</b>						
Cost to Village		3,025	6,000	55,000		
Grant/Donation						
Total Funding		3,025	6,000	55,000		

**Basis of Project Costs:**

Bids Received

X Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Engineer's estimate. Project costs will be further developed during the Phase I study.

Financing Other than Current Revenue Sources and Other Information:

This project will be funded through existing revenue in the Transportation Improvement Fund.

Impact on Operating Costs:

The Village will be responsible for maintenance of any improvements. As such, the impact on operating costs can only be evaluated after specific improvements have been selected.

**CIP - CAPITAL IMPROVEMENT PROJECT - DEPARTMENT SUMMARY**

For The Periods as Shown

Department: Parks and Recreation

<b><u>Project</u></b>	<b><u>FY 22</u></b>	<b><u>FY 23</u></b>	<b><u>FY 24</u></b>	<b><u>FY 25</u></b>	<b><u>FY 26</u></b>
<b>Playground Replacement Program</b>					
Flowers Park (last park to renovate)			130,000		
Possible Donation-friends of CC			(20,000)		
<b>Aquatic Center</b>					
Locker Room Renovation				1,500,000	
Main and Activity Pool Sandblasting and Painting	100,000				
Activity Pool Feature					100,000
Pool Painting (All - Ongoing 3 Year Cycle)				50,000	
<b>Tennis &amp; Basketball Courts</b>					
Flowers Park - Reconstruction and Resurfacing	200,000				
Central Park - Resurfacing		200,000			
(Possible 20,000 Donation-Friends of CC)		(20,000)			
Proesel Park - Resurfacing			300,000		
<b>Centennial Park Erosion &amp; Partial Path Resurfacing</b>					
Detailed Design	22,000				
Resurfacing and Addressing Erosion		445,000			
<b>Potential Dog Park</b>					
Public Input Process and Planning	15,000				
<b>Park Sign Repair &amp; Replacement</b>					
Proesel Park Signs		20,000			
Centennial Park Sign		10,000			
<b>Community Center HVAC Replacement</b>					
		72,000			
	<b>337,000</b>	<b>645,000</b>	<b>410,000</b>	<b>1,550,000</b>	<b>100,000</b>

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 12/1/2020 Department: Parks and Recreation

Project Name and Location: Flowers Park Playground Renovation

Name of Contractor: \_\_\_\_\_

Type of Project: \_\_\_\_\_ Facility Construction [  ]

Site Acquisition [  ] Facility Repair [  ]

Vehicle/Equipment Purchase [  ] Planning/Design [  ]

Description of Project \_\_\_\_\_

This project is part of the Playground Replacement Plan that was established in 2005-2006.  
Flowers Park playground is the final playground that is in need of replacement as part of this  
project. The purpose of the equipment replacement is to ensure that the playground is safe,  
up to ADA Standards, and continues to provide play value for the community.

Project Benefits \_\_\_\_\_

The park will be updated with new equipment to meet national playground safety standards and to  
comply with ADA regulations.

Implementation Schedule \_\_\_\_\_

Dates	Explanation
2023	RFP, bid process
2023/2024	Park Installation

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: 12/1/2020

Department: Parks and Recreation

Project Name and Location Flowers Park Playground Renovation

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair				130,000		
Other Costs						
Total Project Cost				130,000		
<b>Funding</b>						
Cost to Village				130,000		
Grant/Donation						
Total Funding		-		130,000		

**Basis of Project Costs:** Bids Received      Engineer, Architect, Etc.  
Comparable Costs      Contractor/Vendor Estimate      Other Basis

Discuss Basis of Project Costs:  
 This project is part of the Playground Replacement Plan that was established in 2005-2006. Flowers Park playground is the final playground that is in need of replacement as part of this project. The purpose of the equipment replacement is to ensure that the playground is safe, up to ADA Standards, and continues to provide play value for the community.

Financing Other than Current Revenue Sources and Other Information:

Impact on Operating Costs:  
 This is a drop-in facility, so no revenue is generated.

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 12/1/2020 Department: Parks and Recreation

Project Name and Location: Proesel Park Aquatic Center Locker Room Renovation

Name of Contractor: TBD

Type of Project: Facility Construction [ **X** ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [ **X** ]

#### Description of Project

While the pool was renovated in 2004, the bathhouse was not. This has resulted in an outdated facility and inefficient use of space, as well as outdated plumbing. Updates, repairs, and added features have been planned to keep the facility viable, safe, ADA compliant, and appealing to residents and patrons.

A front entrance/family changing room renovation study was conducted in 2018; an updated plan is recommended to be developed prior to advancing this project.

#### Project Benefits

Updates and renovations will keep the pool safe, appealing, and up to ADA standards. This is one of the most valuable assets in the Parks and Recreation Department and by planning for the future it will remain a viable facility. The pool was renovated in 2004 and the estimated life of a pool is approximately 30 years, which means the pool is half way through its useful life.

#### Implementation Schedule

Dates Explanation

2023 Conduct front entrance/family changing room study/locker room update study

2023 Search for grant funding for family changing room project

2024 Begin Renovations

2025 Complete renovations

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Prosel Park Family Aquatic Center Locker Room Renovation

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair					1,500,000	
Other Costs						
Total Project Cost		-	-	-	1,500,000	-
<b>Funding</b>						
Cost to Village Grant/Donation		-		-	1,500,000	-
Total Funding		-	-	-	1,500,000	-

**Basis of Project Costs:**

Comparable Costs                      Bids Received                      Contractor/Vendor Estimate                      Engineer, Architect, Etc.                      Other Basis

Discuss Basis of Project Costs:

Included in the Master Plan that was developed for the Aquatic Center in 2015 was a goal to add family restrooms/changing areas. The locker rooms are also in need of renovation because the plumbing is in poor condition and the locker rooms were not renovated in 2004 when the aquatic center was last renovated. Finally, the front entrance area needs to be reconfigured to provide customer service and control.

Financing Other than Current Revenue Sources and Other Information:

Staff will pursue grant funding, if available given the scope of this project.

Impact on Operating Costs:

Revenue is generated through season pass, daily fees and swim lessons. This project is not anticipated to generate new revenue, but may assist in gaining membership.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Main and Activity Pool Sandblasting and Painting Project

Name of Contractor:

Type of Project: Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ X ]

Vehicle/Equipment Purchase [ ] Planning/Design [ ]

Description of Project

The main pool and activity pool are repainted every three years; approximately four times since the pool was constructed in 2004. The paint surface is chipping through multiple layers of paint at varying levels throughout the facility. It is recommended that all layers of paint be removed and the pools be repainted with a new, base layer of paint instead of adding another layer on top of the existing paint.

Project Benefits

The purpose of this project is to protect and maintain the Village's equipment.

Implementation Schedule

Dates

Explanation

2021/2022 Gather quotes and complete the project.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Main and Activity Pool Sandblasting and Painting Project

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		100,000				
Other Costs						
Total Project Cost		100,000				
<b>Funding</b>						
Cost to Village		100,000				
Grant/Donation						
Total Funding		100,000				

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

The main pool and activity pool are repainted every three years; approximately four times since the pool was constructed in 2004. The paint surface is chipping through multiple layers of paint at varying levels throughout the facility. It is recommended that all layers of paint be removed and the pools be repainted with a new, base layer of paint instead of adding another layer on top of the existing paint.

Financing Other than Current Revenue Sources and Other Information:

This project maintains the Village's equipment and investment, and is not associated with an opportunity for increased revenue through programming or facility fees.

Impact on Operating Costs:

This project involves a one-time expense. Annual inspections and/or maintenance will continue to be conducted as needed.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Aquatic Center Activity Pool Water Play Feature

Name of Contractor:

Type of Project: Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ X ] Planning/Design [ ]

Description of Project

Update the activity pool with the purchase of a new water play feature that would be placed/installed in pool.

Project Benefits

The Proesel Park Family Aquatic Center is a premeir destination in Lincolnwood. To continue to provide a quality and updated facility to the community it's important to continue implement facility updates/new additions to keep things fresh in an effort to increase retention.

Implementation Schedule

Dates Explanation

2025/2026 Purchase and install new water play feature.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: December 2020

Department: Parks and Recreation

Project Name and Location Aquatic Center Activity Pool Feature

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						100,000
Construction/ Repair						
Other Costs						
Total Project Cost		-				100,000
<b>Funding</b>						
Cost to Village						100,000
Grant/Donation						
Total Funding		-				100,000

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

It's important to continue to add new features within the aquatic center to keep the aquatic center fresh and current and to add value to the season pass in an effort to increase pass holder retention.

Financing Other than Current Revenue Sources and Other Information:

Impact on Operating Costs:

Revenue is generated through daily fees, season passes and swim lessons.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Aquatic Center Pool Painting (All - Ongoing 3 Year Cycle)

Name of Contractor:

Type of Project: Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ X ]

Vehicle/Equipment Purchase [ ] Planning/Design [ ]

Description of Project

The pools are painted every three years. Minor patching and repairs are conducted annually.

Project Benefits

The purpose of this project is to protect and maintain the Village's equipment.

Implementation Schedule

Dates Explanation

2021/2022 Gather quotes and complete the project.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Aquatic Center Pool Painting (All - Ongoing 3 Year Cycle)

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair					50,000	
Other Costs						
Total Project Cost					50,000	
<b>Funding</b>						
Cost to Village					50,000	
Grant/Donation						
Total Funding					50,000	

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

The pools are painted every three years. Due to the exposure of the outdoor facility to weather elements the condition of the surface may vary, which will have an impact on repair and surface prep needs.

Financing Other than Current Revenue Sources and Other Information:

This project maintains the Village's equipment and investment, and is not associated with an opportunity for increased revenue through programming or facility fees.

Impact on Operating Costs:

This project involves a cyclical expense. Annual inspections and/or maintenance will continue to be conducted as needed.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Flowers Park Tennis and Basketball Court Resurfacing Project

Name of Contractor:

Type of Project: Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ X ]

Vehicle/Equipment Purchase [ ] Planning/Design [ ]

### Description of Project

The Flowers Park tennis courts are cracked and are showing signs of needing to be reconstructed and the basketball courts are in need of resurfacing. Sport courts should be resurfaced every 8-10 years depending on wear and tear. The Flowers Park courts are used mainly for open recreational play on a daily basis and resurfacing would result in an improved and safer playing surface.

The bid process for this project started in fiscal year 2020/2021; it was put on hold due to the COVID-19 pandemic.

### Project Benefits

The benefit of resurfacing is to provide an improved and safer playing surface.

### Implementation Schedule

Dates	Explanation
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2021/2022	Start and complete project
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## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Cost Summary

Date: December 2020

Department: Parks and Recreation

Project Name and Location Flowers Park Tennis and Basketball Court Resurfacing Project

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design	10,000					
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		200,000				
Other Costs	2,875					
Total Project Cost		200,000	-			
<b>Funding</b>						
Cost to Village	12,875	200,000				
Grant/Donation						
Total Funding	12,875	200,000	-			

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

The Flowers Park tennis courts are cracked and are showing signs of needing to be reconstructed and the basketball courts are in need of resurfacing. Sport courts should be resurfaced every 8-10 years depending on wear and tear. The Flowers Park courts are used mainly for open recreational play on a daily basis and resurfacing would result in an improved and safer playing surface.

Financing Other than Current Revenue Sources and Other Information:

Impact on Operating Costs:

A small amount of revenue is generated through the Parks and Recreation Department tennis program, but most of the time tennis courts are used for open recreational play.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Central Park Tennis Court Resurface

Name of Contractor:

Type of Project: Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ X ]

Vehicle/Equipment Purchase [ ] Planning/Design [ ]

### Description of Project

This project is part of the effort to maintain the tennis courts and basketball courts in Central Park. The tennis courts and basketball courts would be resurfaced to provide an improved playing surface and to maintain the structure.

### Project Benefits

The benefit of resurfacing is to provide an improved and safer playing surface.

### Implementation Schedule

Dates Explanation

2022/2023 Start and complete resurface

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: December 2020 \_\_\_\_\_

Department: Parks and Recreation \_\_\_\_\_

Project Name and Location Central Park Tennis and Basketball Court Resurfacing Project

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Repair			200,000			
Other Costs						
Total Project Cost			200,000	-		
<b>Funding</b>						
Cost to Village			180,000			
Grant/Donation			20,000			
Total Funding			200,000	-		

**Basis of Project Costs:** \_\_\_\_\_

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

The Central Park tennis and basketball courts are showing signs of needing to be resurfaced.

Sport courts should be resurfaced every 8-10 years depending the amount of wear and tear. The

Central Park courts are used mainly for open recreation play on a daily basis and resurfacing

would result in an improved and safer playing surface.

Financing Other than Current Revenue Sources and Other Information:

Impact on Operating Costs:

A small amount of revenue is generated through tennis lessons. The tennis courts and basketball courts are available for open recreational play the majority of the time.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Proesel Park Tennis and Basketball Court Resurfacing Project

Name of Contractor:

Type of Project: Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ X ]

Vehicle/Equipment Purchase [ ] Planning/Design [ ]

### Description of Project

This project is part of the effort to maintain the tennis courts and basketball courts in Proesel Park. The tennis courts and basketball courts would be resurfaced to provide an improved playing surface and to maintain the structure.

### Project Benefits

The benefit of resurfacing is to provide an improved and safer playing surface.

### Implementation Schedule

Dates Explanation

2023/2024 Start and complete resurface

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Proesel Park Tennis and Basketball Court Resurfacing

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair				300,000		
Other Costs						
Total Project Cost				300,000		
<b>Funding</b>						
Cost to Village				280,000		
Grant/Donation				20,000		
Total Funding		-		300,000		

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

The Proesel Park tennis courts are cracked and are showing signs of needing to be resurfaced. Sport courts should be resurfaced every 8-10 years depending the amount of wear and tear. The Proesel Park courts are used mainly for open recreation play on a daily basis and resurfacing would result in an improved and safer playing surface.

Financing Other than Current Revenue Sources and Other Information:

Impact on Operating Costs:

A small amount of revenue is generated through tennis lessons. The tennis courts and basketball courts are available for open recreational play the majority of the time.

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 12/1/2020 Department: Parks and Recreation

Project Name and Location: Centennial Park Erosion Control and Partial Path Resurfacing

Name of Contractor: \_\_\_\_\_

Type of Project: \_\_\_\_\_ Facility Construction [  ]

Site Acquisition [  ] Facility Repair [  ]

Vehicle/Equipment Purchase [  ] Planning/Design [  ]

Description of Project \_\_\_\_\_

The purpose of this project is to address erosion issues along the North Shore Channel, as well as issues with the surfacing of the bike path in Centennial Park. The scope of this project represents a partial resurfacing of the path in areas of concern, not a complete resurfacing of the entire path. This project is intended to ensure a safe recreational path for users and to ensure the erosion is addressed before it has an impact on the existing bike path or more significant impact on the park land.

Project Benefits \_\_\_\_\_

This project is intended to ensure a safe recreational path for users and to ensure the erosion is addressed before it has an impact on the existing bike path or more significant impact on the park land.

Implementation Schedule \_\_\_\_\_

Dates	Explanation
2022	Detailed Design Process
2022/2023	Resurfacing and Addressing Erosion

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: 12/1/2020

Department: Parks and Recreation

Project Name and Location Centennial Park Erosion Control and Partial Path Resurfacing

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design		22,000				
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair						
Other Costs						
Total Project Cost			445,000			
<b>Funding</b>						
Cost to Village		22,000	445,000			
Grant/Donation						
Total Funding		22,000	445,000			

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

The purpose of this project is to address erosion issues along the North Shore Channel, as well as issues with the surfacing of the bike path in Centennial Park. The scope of this project represents a partial resurfacing of the path in areas of concern, not a complete resurfacing of the entire path. The cost estimates were developed based on the current condition of the erosion and path surface.

Financing Other than Current Revenue Sources and Other Information:

Impact on Operating Costs:

This is a drop-in facility, so no revenue is generated.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Potential Dog Park Public Input Process and Planning

Name of Contractor:

Type of Project: Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [ X ]

Description of Project

The Parks and Recreation Board has recommended the Village proceed in exploring the possibility of incorporating a dog park into Lincolnwood's park system. This will be done with the assistance of a consulting firm that will manage an interactive public input process, determine a location, and develop plans and cost estimates that will be utilized to determine feasibility.

Project Benefits

This planning process is intended to gather community feedback and determine the feasibility of a future dog park project.

Implementation Schedule

Dates

Explanation

2022/2023 Conduct public input and planning process

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Potential Dog Park Public Input Process and Planning

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design		15,000				
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair						
Other Costs						
Total Project Cost		15,000				
<b>Funding</b>						
Cost to Village		15,000				
Grant/Donation						
Total Funding		15,000				

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

**Comparable Costs**

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

The Parks and Recreation Board has recommended the Village proceed in exploring the possibility of incorporating a dog park into Lincolnwood's park system. This will be done with the assistance of a consulting firm that will manage an interactive public input process, determine a location, and develop plans and cost estimates that will be utilized to determine feasibility.

Financing Other than Current Revenue Sources and Other Information:

Impact on Operating Costs:

This planning process is intended to gather community feedback and determine the feasibility of a future dog park project. This aspect of the project represents a one-time cost.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Proesel Park Signs

Name of Contractor:

Type of Project: Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ X ]

Vehicle/Equipment Purchase [ ] Planning/Design [ ]

### Description of Project

The Proesel Park signs are showing significant weathering and are in need of repair or replacement.

### Project Benefits

The purpose of this project is to protect and maintain the Village's equipment.

### Implementation Schedule

Dates Explanation

2022/2023 Gather quotes and complete the project.

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: December 2020 \_\_\_\_\_

Department: Parks and Recreation \_\_\_\_\_

Project Name and Location: Proesel Park Signs \_\_\_\_\_

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair			20,000			
Other Costs						
Total Project Cost			20,000			
<b>Funding</b>						
Cost to Village			20,000			
Grant/Donation						
Total Funding			20,000			

**Basis of Project Costs:** \_\_\_\_\_ Bids Received \_\_\_\_\_ Engineer, Architect, Etc. \_\_\_\_\_  
 \_\_\_\_\_ Comparable Costs \_\_\_\_\_ **Contractor/Vendor Estimate** \_\_\_\_\_ Other Basis \_\_\_\_\_

Discuss Basis of Project Costs:  
 The Proesel Park signs are showing significant weathering and are in need of repair or replacement.  
 The scope of the project will likely involve partial replacement and partial refurbishment of materials.  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Financing Other than Current Revenue Sources and Other Information:  
 This project maintains the Village's equipment and investment, and is not associated with  
 an opportunity for increased revenue through programming or facility fees.  
 \_\_\_\_\_  
 \_\_\_\_\_

Impact on Operating Costs:  
 This project involves a one-time expense. Annual inspections and/or maintenance will continue to  
 be conducted as needed.  
 \_\_\_\_\_  
 \_\_\_\_\_

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: December 2020

Department: Parks and Recreation

Project Name and Location: Centennial Park Sign

Name of Contractor:

Type of Project: Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ X ]

Vehicle/Equipment Purchase [ ] Planning/Design [ ]

Description of Project

The Centennial Park sign is showing significant weathering and is in need of repair or replacement.

Project Benefits

The purpose of this project is to protect and maintain the Village's equipment.

Implementation Schedule

Dates Explanation

2022/2023 Gather quotes and complete the project.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: December 2020 \_\_\_\_\_

Department: Parks and Recreation \_\_\_\_\_

Project Name and Location: Centennial Park Sign \_\_\_\_\_

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair			10,000			
Other Costs						
Total Project Cost			10,000			
<b>Funding</b>						
Cost to Village			10,000			
Grant/Donation						
Total Funding			10,000			

**Basis of Project Costs:** \_\_\_\_\_

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

The Centennial Park is showing significant weathering and is in need of repair or replacement.

The scope of the project will likely involve partial replacement and partial refurbishment of materials.

Financing Other than Current Revenue Sources and Other Information:

This project maintains the Village's equipment and investment, and is not associated with an opportunity for increased revenue through programming or facility fees.

Impact on Operating Costs:

This project involves a one-time expense. Annual inspections and/or maintenance will continue to be conducted as needed.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/1/2020 Department: Parks and Recreation

Project Name and Location: Community Center HVAC Replacement

Name of Contractor: TBD

Type of Project: Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ X ]

Vehicle/Equipment Purchase [ ] Planning/Design [ ]

### Description of Project

This project is included as part of the Public Works Facility Plan.

### Project Benefits

This project will ensure an operational and efficient HVAC system in the Community Center.

### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>2022/2023</u>	<u>Conduct bid process and installation of equipment</u>

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: December 2020

Department: Parks and Recreation

Project Name and Location

Community Center HVAC Replacement

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair			72,000			
Other Costs						
Total Project Cost		-	72,000	-		-
<b>Funding</b>						
Cost to Village		-	72,000	-		-
Grant/Donation						
Total Funding		-	72,000	-		-

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

This project is part of the Public Works Facility Plan.

Financing Other than Current Revenue Sources and Other Information:

This facility maintenance budget is not tied to an opportunity for new sources of revenue.

Impact on Operating Costs:

This project is not anticipated to generate new revenue.

**CIP - CAPITAL IMPROVEMENT PROJECT - DEPARTMENT SUMMARY**  
 For The Periods as Shown

Department: Police

<b><u>Project</u></b>	<b><u>FY 22</u></b>	<b><u>FY 23</u></b>	<b><u>FY 24</u></b>	<b><u>FY 25</u></b>	<b><u>FY 26</u></b>
Shooting Range Renovation	650,000	-	-	-	-
Vehicles (3)	145,500	145,500	145,500	175,000	195,000
Police Lock up Facility Repair	-	-	100,000	-	-
Public Safety Intersection Cameras/LPR & Maintenance	-	24,000	18,000	12,000	10,000
Firearms Replacement / Taser Replacement	20,000	40,000	5,000	5,000	5,000
Police Body Worn Cameras	-	-	50,000	50,000	50,000
	<b><u>815,500</u></b>	<b><u>209,500</u></b>	<b><u>318,500</u></b>	<b><u>242,000</u></b>	<b><u>260,000</u></b>

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 2/11/2021

Department: Police

Project Name and Location: Shooting Range Renovation

Located at the police station (basement)

Name of Contractor: Not Determined

Type of Project: \_\_\_\_\_ Facility Construction [ X ]

Site Acquisition [ ] Facility Repair [ X ]

Vehicle/Equipment Purchase [ ] Planning/Design [ ]

#### Description of Project

Complete renovation of existing shooting range due to age and outdated system. Inadequate ventilation, ballistic protection and audio precaution are necessary. The firearms range is currently 29 years old and has not had an upgrades since inception. Upgrade of range will include, a new bullet trap, ceiling ballistic panels, combat walls, 360 degree turning targets & firing line acoustic upgrade and ventilation system upgrade.

#### Project Benefits

Ensure compliance with OSHA regualtions for ventilation and use of firearms range. Allow for dynamic/tactical training that will reduce risk of officer error, better target acquisition, and potnetial active shooter situations. This will allow sworn personnel to train with the patrol rifle which is of caliber .223 which the current range does not support. This training is now considered best practice in law enforcement.

#### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>FY 20/21</u>	<u>Selection of Engineering &amp; Architecture Firm</u>
<u>FY 21/22</u>	<u>Replace Ventilation and Range Renovation</u>

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/15/2020

Department: Police

Project Name and Location Shooting Range Upgrade

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design	47,000*					
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		622,000				
Construction Administration		28,000				
Total Project Cost	47,000	650,000			-	-
<b>Funding</b>						
Cost to Village	47,000	650,000			-	-
Grant/Donation						
Total Funding	47,000	650,000	-		-	-

**Basis of Project Costs:**

Bids Received

X Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Costs are based on contractor and/or engineer estimates with increases built in for current year costs.  
 The figure was updated in January 2021 after FGM architecture located more ventilation work needed.

\*Planned for the Village Board Approval January 2021

Financing Other than Current Revenue Sources and Other Information:  
 General Fund

Impact on Operating Costs:

Design & Engineering will be brought to the Village Board for FY20-21 and Construction will then take place in FY21-22

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 2/11/2021 Department: Police

Project Name and Location: Police Vehicle Replacement

Name of Contractor: Currie Motors - Approved State Bid - NWMC

Type of Project:		Facility Construction	[ ]
Site Acquisition	[ ]	Facility Repair	[ ]
Vehicle/Equipment Purchase	[ X ]	Planning/Design	[ ]

#### Description of Project

Police vehicle replacement plan is based on mileage and repair costs. Replacment for FY2021-22 are marked police vehicles

All vehicles will be replaced with all wheel drive Ford Police Interceptor SUV.

202

210

215

#### Project Benefits

Vehicles that operate for law enforcement purposes have long running hours, wear and tear beyond normal vehicle use such as emergency response to calls, potential for police pursuits, driving in all climates and conditions and the requirement to provide a safe environment for the personnel that operate the vehicles.

Proper vehicle rotation is essential to optimal performance for law enforcement in the field and adequate response times in emergency situations.

#### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>FY2021-22</u>	<u>Vehicle replacement should occur as soon as purchase is approved by Village Board. Delivery usually takes 12-16 weeks for delivery.</u>

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 2/11/2021

Department: Police

Project Name and Location Police Vehicle Replacement Costs

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment		145,500	145,500	145,500	175,000	195,000
Construction/ Repair						
Other Costs						
Total Project Cost		145,500	175,000	145,500	175,000	195,000
<b>Funding</b>						
Cost to Village		145,500	175,000	145,500	175,000	195,000
Grant/Donation						
Total Funding		145,500	175,000	145,500	175,000	195,000

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Costs are based on the vehicle replacement plan over (5) years and the contract pricing through the Northwest Municipal Conference for the Ford Police SUV Interceptor. Budget year FY2021-22 has a planned replacement of (3) vehicles. Vehicle 218 was replaced in FY20-21 due to a vehicle crash. Any equipment that can be retrofitted or used in the new vehicles will be utilized

Financing Other than Current Revenue Sources and Other Information:

General Fund

Impact on Operating Costs:

FY 2021-2022 from Police Budget for CIP

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 2/11/2021 Department: Police

Project Name and Location: Police Lock-up Facility Repair

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ X ]

Vehicle/Equipment Purchase [ ] Planning/Design [ ]

#### Description of Project

Electronic locking mechanism for the police lock-up has failed and has been out of service for several years. Personnel must use a manual key system which is inefficient and designed as a back-up. Electronic locking mechanisms allows for enhanced officer safety and safety precautions for dealing with prisoner processing and multiple prisoners.

#### Project Benefits

Automated lock--up and booking facility to allow for more efficient and safe prisoner processing. Original installation took place when building was constructed and system failed. Having electronic usage prides for a higher level of security and officer safety whil handling individuals in custody.

#### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>FY 23-24</u>	<u>Prioritized CIP initiative after other more essential projects within the Department.</u>

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/20/2020

Department: Police

Project Name and Location Police Lock-up Facility Repair

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair				100,000		
Other Costs						
Total Project Cost				100,000	-	-
<b>Funding</b>						
Cost to Village				100,000	-	-
Grant/Donation						
Total Funding				100,000	-	-

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Project costs are based on replacing the circuit board that operates the police lock-up prisoner cells, processing area and entrance from the sally port to the lock-up facility. Currently, system is not operational as originally designed and must be operated manually with cell keys.

Financing Other than Current Revenue Sources and Other Information:

General Fund

Impact on Operating Costs:

FY 2023-2024 from police budget for CIP

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 2/11/2021 Department: Police

Project Name and Location: Public Safety Camera System

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ XX ] Planning/Design [ ]

#### Description of Project

The acquisition of a public safety mobile trailer camera system with the ability to deploy and send live video and recorded video to the Village's camera server. This can be used in conjunction with establishing police cameras at primary and secondary intersections that are commonly used by vehicles that commit criminal offenses within the Village.

This project is a multi-year and layered approach to utilizing camera technology to assist in solving crime and reducing crime. License plate reader (LPR) technology is being pursued at strategic locations.

#### Project Benefits

This will assist in maintaining a low level of crime within the community and also ensure that police are utilizing the best ability of technological efforts to keep the Village safe.

#### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>FY 22-23</u>	<u>Prioritized CIP initiative after other more essential projects within the Department.</u>

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 2/11/2021

Department: Police

Project Name and Location Public Safety Camera System

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair						
Other Costs			24,000	18,000	12,000	10,000
Total Project Cost			24,000	18,000	12,000	10,000
<b>Funding</b>						
Cost to Village			24,000	18,000	12,000	10,000
Grant/Donation						
Total Funding			24,000	18,000	12,000	10,000

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Costs are associated with utilizing a public safety mobile camera trailer with multiple cameras.

This system can remotely accessed through the Village's camera server and can be deployed to areas of concern and for special events.

This is multi-year plan to expand to primary and secondary intersections in the Village.

Financing Other than Current Revenue Sources and Other Information:

General Fund

Impact on Operating Costs:

FY 2022-2023 from Police Budget for CIP

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 2/11/2020 Department: Police

Project Name and Location: Firearm and Taser Replacement Program

Name of Contractor: Unknown

Type of Project: Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ XX ] Planning/Design [ ]

#### Description of Project

Costs are based on estimates from direct vendors for replacing the department side arms that have been issued 10 years ago and are in need of repairs and are costly due to .357 ammunition  
Taser replacement is necessary due to malfunctions and end of warranty by the manufacturer, Axc  
This is multi-year plan to replace the department firearms issued to officers in FY22-23 and begin replacing expired and malfunctioning Taser (Less than Lethal) in FY21-22.

#### Project Benefits

Reducing costs overall due to sidearms becoming older and the current issues Sig Sauer needing repairs and the excessive cost of .357 ammunition to the department. The department has done testing and Glock is the recommended firearm and is the most cost effective for the reliability.  
Taser replacement is needed to maintain adequate coverage of less than lethal force. Devices are expiring from their warranty period and have been malfunctioning. A staggered replacement is needed for devices that are out of warranty.

#### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>FY 22-23</u>	<u>Prioritized CIP initiative after other more essential projects within the Department.</u>

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 2/11/2021

Department: Police

Project Name and Location Firearm & Taser Replacement Program

Cost Elements	Cost to Date	Y/E 2022	Y/E 2022	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair						
Other Costs		20,000	40,000	5,000	5,000	5,000
Total Project Cost						5,000
<b>Funding</b>						
Cost to Village			-	-		5,000
Grant/Donation						
Total Funding		20,000	40,000	5,000	5,000	5,000

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Costs are based on estimates from direct vendors for replacing the department side arms that have been issued 10 years ago and are in need of repairs and are costly to use due to .357 ammunition.

Taser replacement is necessary due to malfunctions and end of warranty by the manufacturer, Axon.

This is multi-year plan to replace the department firearms issued to officers in FY22-23 and begin replacing expired and malfunctioning Taser (Less than Lethal) in FY21-22.

Financing Other than Current Revenue Sources and Other Information:

General Fund

Impact on Operating Costs:

FY 2022-2023 from Police Budget for CIP

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 2/11/2021 Department: Police

Project Name and Location: Body Worn Camera Program

Name of Contractor: \_\_\_\_\_

Type of Project: \_\_\_\_\_ Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ X ] Planning/Design [ ]

#### Description of Project

Body Worn Cameras are being mandated through recently passed legislation for all officers.

Vendors will be sought out to help with the implementaion of this program

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

#### Project Benefits

This will help to provide a perspective of day to day interactions that the officers encounter.

These videos can be used to build cases and charge indivuals with crimes they commit within the Villag

These videos can stop friviously claims of police misconduct or use of force.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Dates Explanation

FY2023-24 The most expensive piece of this item is the storage of the media not the actual

device itself. Cloud storage could be the most cost effective method for this

product

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**CIP - CAPITAL IMPROVEMENT PROJECT - DEPARTMENT SUMMARY**  
 For The Periods as Shown

Department: Fire

<b><u>Project</u></b>	<b><u>FY 22</u></b>	<b><u>FY 23</u></b>	<b><u>FY 24</u></b>	<b><u>FY 25</u></b>	<b><u>FY 26</u></b>
Fire Hydrant Markers	20,000	-	-	-	-
Vehicle/Equipment Replacement*	50,000	296,122	220,000	312,178	120,000
	<b><u>70,000</u></b>	<b><u>296,122</u></b>	<b><u>220,000</u></b>	<b><u>312,178</u></b>	<b><u>120,000</u></b>

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 2/16/2021

Department: Fire Department

Project Name and Location: Fire Hydrant Markers

Located at each fire hydrant

Name of Contractor: TBD

Type of Project: \_\_\_\_\_ Facility Construction [  ]

Site Acquisition [  ] Facility Repair [  ]

Vehicle/Equipment Purchase [  ] Planning/Design [  ]

### Description of Project

The Village currently has roughly 680 fire hydrants. Currently, the fire hydrant locations are marked on the street. However, during a snow event, these markers tend to become covered. The addition of hydrant markers on each fire hydrant in the Village will enhance fire safety.

### Project Benefits

During a snow event in which snow accumulates to a height that exceeds the height of fire hydrants, it can become difficult to identify where certain hydrants exist. In the event of an emergency in these conditions, this could result in Fire Department staff struggling to identify where a fire hydrant is. The addition of these markers will make identifying fire hydrants significantly easier and could potentially assist in extinguishing a fire.

### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>FY 2022</u>	<u>Purchase of 680 Fire Hydrant Markers</u>



**CIP - CAPITAL IMPROVEMENT PROJECT - DEPARTMENT SUMMARY**  
 For The Periods as Shown

Department: Public Works / Devon - Lincoln

<u>Project</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
Devon Avenue Enhancement	325,000	4,000,000	-	-	-
Funded by: Grant	(276,250)	(3,400,000)			
Devon/Lincoln TIF Street Lighting	35,000	385,000	-	-	-
Arthur Avenue Paving	50,000	-	-	-	-
<b>Totals</b>	<b>133,750</b>	<b>985,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/17/2020 Department: Public Works Department

Project Name and Location: Devon Avenue Streetscape

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [X]

### Description of Project

The project will consist of landscaped medians, possible lane reductions, enlarged parkways, ornamental lighting and decorative refuse containers.

### Project Benefits

To improve pedestrian and motorist safety, calm traffic, and install streetscape beautification.

### Implementation Schedule

Dates \_\_\_\_\_ Explanation \_\_\_\_\_

FY 22 Design

FY 23 Construction

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Cost Summary

Date: 12/5/2020

Department: Public Works Department

Project Name and Location Devon Avenue Streetscape

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design		325,000				
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair			3,600,000			
Other Costs			400,000			
<b>Total Project Cost</b>		<b>325,000</b>	<b>4,000,000</b>			
<b>Funding</b>						
Cost to Village		48,750	600,000			
Grant/Donation		276,250	3,400,000			
<b>Total Funding</b>		<b>325,000</b>	<b>4,000,000</b>			

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

To improve pedestrian and motorist safety, traffic calming, and install streetscape beautification.

Financing Other than Current Revenue Sources and Other Information:

As the lead agency, the Village will be responsible for much of the upfront costs. Construction will be reimbursed at a 70% rate from STP funding and the local match will be split between the Village and the City of Chicago.

The Village paid up front for Phase I engineering, Chicago has agreed to reimburse the Village in later phases of the project (i.e. Phase II and construction).

Impact on Operating Costs:

Landscaping maintenance contract will need to be expanded to include the new landscape medians.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/16/2020 Department: Public Works

Project Name and Location: Devon/Lincoln TIF Street Lighting

Hamlin Avenue, Arthur Avenue, Ridgeway Avenue

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ X ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [ X ]

### Description of Project

Installation of street lighting on the streets within the MB Zoning District between Lincoln Avenue, Devon Avenue, and the UP Path (Ridgeway, Arthur, Hamlin).

### Project Benefits

Installation of new street lighting enhances the aesthetic and safety of the manufacturing district.

### Implementation Schedule

Dates \_\_\_\_\_ Explanation \_\_\_\_\_

FY 22 \_\_\_\_\_ Design

FY 23 \_\_\_\_\_ Construction



# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/16/2020 Department: Public Works

Project Name and Location: Arthur Avenue Paving

Name of Contractor: Unknown

Type of Project:		Facility Construction	[ X ]
Site Acquisition	[ ]	Facility Repair	[ ]
Vehicle/Equipment Purchase	[ ]	Planning/Design	[ X ]

### Description of Project

Paving of the underimproved area along Arthur Avenue west of Hamlin Avenue.

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### Project Benefits

Improves public safety and the appearance of the area.

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### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>FY 22</u>	<u>Construction</u>



**CIP - CAPITAL IMPROVEMENT PROJECT - DEPARTMENT SUMMARY**  
For The Periods as Shown

Department: Public Works / North Lincoln

<u>Project</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
North Lincoln Ave Medians	-	594,000	-	-	-
<b>Totals</b>	<b>0</b>	<b>594,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/17/2020

Department: Public Works

Project Name and Location: North Lincoln Medians

Lincoln Avenue medians, between Touhy and Jarvis

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ X ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [ X ]

### Description of Project

Reconstruction of existing medians to match the streetscape pallate that was installed south of Kostner Avenue.

### Project Benefits

Improves aesthetics of Village

### Implementation Schedule

Dates \_\_\_\_\_ Explanation \_\_\_\_\_

FY 23 \_\_\_\_\_ Construction \_\_\_\_\_



**CIP - CAPITAL IMPROVEMENT PROJECT - DEPARTMENT SUMMARY**  
 For The Periods as Shown

Department: Stormwater Infrastructure

<u>Project</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
Street Storage Program	3,000,000	3,330,000		-	-
Stormwater Master Plan Update			100,000		
<b>Totals</b>	<b>3,000,000</b>	<b>3,330,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 12/17/2020 Department: Public Works

Project Name and Location: Street Storage Program

Varios Locations

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ X ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [ X ]

#### Description of Project

Installation of underground restrictors and on street berms to control the rate at which stormwater enters into the combined sewer system.

#### Project Benefits

Improves the overall quality of life for Village residents by increasing the Village's stormwater protection during heavy rain events and takes the Village closer to meeting the stated goal of reaching a 10 year level of protection

#### Implementation Schedule

Dates \_\_\_\_\_ Explanation \_\_\_\_\_

FY 22 \_\_\_\_\_ Construction of Stage II (\$2.7M), Design of Stage III (\$300K)

FY 23 \_\_\_\_\_ Construction of Stage III (\$3.33M)

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/16/2020

Department: Public Works Department

Project Name and Location Street Storage Program

<b>Cost Elements</b>	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design		300,000				
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		2,500,000	3,030,000			
Other Costs		200,000	300,000			
<b>Total Project Cost</b>	-	3,000,000	3,330,000	-	-	-
<b>Funding</b>						
Cost to Village	-	3,000,000	3,330,000	-	-	-
Grant/Donation						
<b>Total Funding</b>	-	3,000,000	3,330,000	-	-	-

**Basis of Project Costs:**

Bids Received

X Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Engineer estimate

Financing Other than Current Revenue Sources and Other Information:

0.25% home rule sales tax

Impact on Operating Costs:

Submerged restrictors require less maintenance during rain events due to the fact that they are less likely to clog; thereby reducing the possibility of overtime during rain events.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/17/2020 Department: Public Works

Project Name and Location: Stormwater Master Plan Update

Varios Locations

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [  ]

Site Acquisition [  ] Facility Repair [  ]

Vehicle/Equipment Purchase [  ] Planning/Design [  ]

### Description of Project

The Stormwater Master Plan was accepted by the Village Board in 2012 and seeks to bring the Village's sewer system to a 10-year level of protection. Since the completion of the plan, there have been changes that may impact the scope or feasibility of some of the projects. As such, an update of the plan is appropriate and will ensure that the goals will continue to be met.

### Project Benefits

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.

### Implementation Schedule

Dates \_\_\_\_\_ Explanation \_\_\_\_\_

FY 23 \_\_\_\_\_ Plan Update

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/16/2020

Department: Public Works Department

Project Name and Location Stormwater Master Plan Update

<b>Cost Elements</b>	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design				100,000		
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair						
Other Costs						
<b>Total Project Cost</b>	-	-	-	100,000	-	-
<b>Funding</b>						
Cost to Village	-	-	-	100,000	-	-
Grant/Donation						
<b>Total Funding</b>	-	-	-	100,000	-	-

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Engineer estimate

Financing Other than Current Revenue Sources and Other Information:

0.25% home rule sales tax

Impact on Operating Costs:

n/a

**CIP - CAPITAL IMPROVEMENT PROJECT - DEPARTMENT SUMMARY**  
 For The Periods as Shown

Department: Water Fund

<u>Project</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
Water Main Repairs and Upgrades - Various Locations	2,811,500	4,516,000	3,547,000	3,483,000	2,579,000
Water Rate Study	35,000				
Pump House Improvements	-	200,000	190,700	50,000	-
Pump House Generator	166,100	-	-	-	-
Leak Detection System	-	80,000	783,000	-	-
MTU Replacements		240,000	240,000	240,000	240,000
<b>Totals</b>	<b>3,012,600</b>	<b>5,036,000</b>	<b>4,760,700</b>	<b>3,773,000</b>	<b>2,819,000</b>

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/17/2020 Department: Public Works Department

Project Name and Location: Water Main Repairs and Upgrades- Various Locations

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [ X ]

### Description of Project

Water main improvements in various locations. These improvements are a result of the Village's water distribution system analysis which was completed last year. The analysis will result 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 Benefits

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

### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
FY 22	Construction
FY 23	Construction
FY 24	Construction
FY 25	Construction
FY 26	Construction

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/17/2020

Department: Public Works Department

Project Name and Location Water Main Improvements- Various Locations

<b>Cost Elements</b>	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design		199,000	155,000	154,000	109,000	188,000
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		2,375,000	3,964,000	3,084,000	3,067,000	2,173,000
Other Costs		237,500	397,000	309,000	307,000	218,000
<b>Total Project Cost</b>		<b>2,811,500</b>	<b>4,516,000</b>	<b>3,547,000</b>	<b>3,483,000</b>	<b>2,579,000</b>
<b>Funding</b>						
Cost to Village		2,811,500	4,516,000	3,547,000	3,483,000	2,579,000
Grant/Donation						
<b>Total Funding</b>		<b>2,811,500</b>	<b>4,516,000</b>	<b>3,547,000</b>	<b>3,483,000</b>	<b>2,579,000</b>

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Design and construction of water main improvements based on the updated system analysis recommendations.

Financing Other than Current Revenue Sources and Other Information:

Water and Sewer Fund - Bonding

Impact on Operating Costs:

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

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/17/2020 Department: Public Works Department

Project Name and Location: Supply Water Rate Analysis Project - Various Locations

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [ X ]

### Description of Project

The Village will request RFQs to select a qualified firm to conduct a water rate analysis of the Village's water supply in order to determine if the Village is still accurately charging a correct water rate to Village residents. If the study identifies that the Village is not charging an accurate rate for its water supply, then firm conducting the study will recommend a new water rate that will charge residents appropriately and continue to help fund the Village's water fund accurately.

### Project Benefits

Results from a water rate analysis study will assure that the Village is charging a correct water rate and assure that the Village is properly funding its Water Fund.

### Implementation Schedule

Dates \_\_\_\_\_ Explanation \_\_\_\_\_

FY 22 \_\_\_\_\_ Water Rate Study \_\_\_\_\_

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/17/2020

Department: Public Works Department

Project Name and Location Water Rate Analysis Study - Various Locations

<b>Cost Elements</b>	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design		35,000				
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair						
Other Costs						
<b>Total Project Cost</b>		35,000	-	-	-	-
<b>Funding</b>						
Cost to Village		35,000	-	-	-	-
Grant/Donation						
<b>Total Funding</b>		35,000	-	-	-	-

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Project costs include costs associated with selected firm's cost to plan, execute study, and provide recommendations based on results.

Financing Other than Current Revenue Sources and Other Information:

Water and Sewer Fund - Bonding

Impact on Operating Costs:

Updating water rate charge will increase likelihood of accurately funding Water Fund.

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 12/17/2020 Department: Public Works Department

Project Name and Location: Pump House Improvements

Name of Contractor: Unknown

Type of Project: Facility Construction

Site Acquisition  Facility Repair

Vehicle/Equipment Purchase  Planning/Design

#### Description of Project

Projects include replacement of pumps, roof repairs, cleaning of underground reservoirs, and valve controllers.

#### Project Benefits

The Pump House is used to control the flow of water into the Village's distribution system. In 2019 a study was conducted to identify improvements to prevent failures at the Pump House. Suggested improvements include upgrades to the SCADA system, replacement of pump starters, and miscellaneous electrical improvements.

#### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
FY 23	Pump #2 Replacement, Boiler and Steam Pump Replacement, Pump Motor Upgrades
FY 24	Standpipe Pump Replacement, Control Improvements
FY 25	Pump House Evaluation and Resiliency Study Update

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/17/2020

Department: Public Works Department

Project Name and Location Pump House Improvements

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design			15,000		50,000	
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair			175,000	190,700		
Other Costs			10,000			
<b>Total Project Cost</b>		-	200,000	190,700	50,000	-
<b>Funding</b>						
Cost to Village		-	200,000	190,700	50,000	-
Grant/Donation						
<b>Total Funding</b>		-	200,000	190,700	50,000	-

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Project includes the replacement of various pumps, valve controllers, and boiler. Additionally, the reservoirs will be inspected and the roof will be replaced.

Financing Other than Current Revenue Sources and Other Information:

Funding for the project would come from the Water and Sewer Fund.

Impact on Operating Costs:

Replacement of aging pumps and mechanical equipment will reduce the likelihood of downtime and the need for emergency repairs

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/17/2020 Department: Public Works Department

Project Name and Location: Pump House Generator

Name of Contractor: Unknown

Type of Project: Facility Construction [ x ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [ x ]

### Description of Project

The project includes the installation of an emergency standby diesel generator at the Village's pumping station to provide redundant electrical service during times of emergency.

### Project Benefits

A standby emergency generator will provide a redundant electrical power supply during times of emergency when electricity is not being supplied by ComEd.

### Implementation Schedule

Dates Explanation

FY 22 Construction

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/17/2020

Department: Public Works Department

Project Name and Location Pump House Generator

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		151,000				
Other Costs		15,100				
Total Project Cost		166,100	-	-	-	-
<b>Funding</b>						
Cost to Village		166,100	-	-	-	-
Grant/Donation						
Total Funding		166,100	-	-	-	-

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Project includes the installation of a diesel generator at the Village's pumping station in accordance with the recommendations submitted by Baxter and Woodman.

Financing Other than Current Revenue Sources and Other Information:

Funding for the project would come from the Water and Sewer Fund.

Impact on Operating Costs:

Annual maintenance inspection and load testing is necessary in an amount of approximately \$10,000 per year.

## CAPITAL IMPROVEMENT PROGRAM (CIP)

### Project Description

Date: 12/17/2020 Department: Public Works Department

Project Name and Location: Automated Leak Detection System

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ x ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [ x ]

#### Description of Project

Installation of an automated leak detection system to identify ongoing water leaks in the distribution system. The initial phase of the project includes completion of a pilot project to identify a system that works best with the Village's water distribution system and ensure its success prior to full implementation.

#### Project Benefits

The Village currently has a water loss rate of greater than 14% of the water that was purchased from its wholesale supplier. The Illinois Department of Natural Resources (IDNR) has a requirement that the Village's water loss rate be less than 10% of the water that was purchased. The ability to identify water leaks in a timely basis will allow staff to reduce the water loss rate to comply with IDNR's requirements and reduce the overall wholesale water purchase cost.

#### Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>FY 23</u>	<u>Pilot Project</u>
<u>FY 24</u>	<u>Full Implementation</u>

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/17/2020

Department: Public Works Department

Project Name and Location Automated Leak Detection System

Cost Elements	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair			80,000	783,000		
Other Costs						
Total Project Cost		-	80,000	783,000	-	-
<b>Funding</b>						
Cost to Village		-	80,000	783,000	-	-
Grant/Donation						
Total Funding		-	80,000	783,000	-	-

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

An existing vendor was contacted to receive an estimate for a leak detection system.

Financing Other than Current Revenue Sources and Other Information:

Water and Sewer Fund

Impact on Operating Costs:

An automated leak detection system would reduce the Village's operating costs by reducing the amount of purchased water lost and by allowing staff to schedule repairs during regular business hours before they become emergencies.

# CAPITAL IMPROVEMENT PROGRAM (CIP)

## Project Description

Date: 12/17/2020 Department: Public Works Department

Project Name and Location: Water Meter Upgrades

Name of Contractor: Unknown

Type of Project: \_\_\_\_\_ Facility Construction [ X ]

Site Acquisition [ ] Facility Repair [ ]

Vehicle/Equipment Purchase [ ] Planning/Design [ ]

### Description of Project

The Village replaced the vast majority of its water meters in 2008. As part of that project the meters were equipped with meter transmission units (MTUs) that send water usage data to a centralized collection point. This improves the efficiency of billing by eliminating the need to have employees physically read each meter. The existing meters were installed with "pulse" registers, which is an obsolete product and is being phased out by Badger Meters. The existing MTUs are nearing their end of life and staff has seen an increase in failed units. As such, it is recommended that all of the MTUs and registers be replaced. The meter bodies will remain in good condition until 2033-2038.

### Project Benefits

The existing MTUs are exhibiting signs of failure with batteries dying, which has caused water bills to under represent the actual usage. Replacement of the MTUs and registers will reduce the amount of time that staff will need to spend in the field replacing failing MTUs and improve the accuracy of the Village's water billing.

### Implementation Schedule

Dates \_\_\_\_\_ Explanation \_\_\_\_\_

FY 23 Installation

FY 24 Installation

FY 25 Installation

**CAPITAL IMPROVEMENT PROGRAM (CIP)**  
**Project Cost Summary**

Date: 12/17/2020

Department: Public Works Department

Project Name and Location Water Meter Upgrades

<b>Cost Elements</b>	Cost to Date	Y/E 2022	Y/E 2023	Y/E 2024	Y/E 2025	Y/E 2026
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment			240,000	240,000	240,000	240,000
Construction/ Repair						
Other Costs						
<b>Total Project Cost</b>		-	240,000	240,000	240,000	240,000
<b>Funding</b>						
Cost to Village		-	240,000	240,000	240,000	240,000
Grant/Donation						
<b>Total Funding</b>		-	240,000	240,000	240,000	240,000

**Basis of Project Costs:**

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Vendor estimate based on the replacement of 4,262 water meter registers and transmission units

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Financing Other than Current Revenue Sources and Other Information:

Water and Sewer Fund

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Impact on Operating Costs:

Replacement of aging water meter registers and transmission units reduces downtime and metering inaccuracies

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# APPENDIX



**Lincolnwood is committed to helping residents understand the budget and our community**

# Statistics



## A CLOSER LOOK AT LINCOLNWOOD

Lincolnwood is governed as a home rule community under Illinois law and operates under the Village Board form of government with a full-time Manager. 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 President, with concurrence from the Board, appoints the Village Manager. 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.

### Government

Type of Government	Village Board with a full-time Manager Village President Six Trustees
Latest Comprehensive Plan	2016
Municipal Zoning in Effect	Yes
Planning Commission	Yes
Home Rule	Yes
Special Financing Techniques Available	Tax Increment Financing
Emergency E911	Yes
Police	33 full-time sworn
Fire/Rescue	29 full-time, 12 vehicles
Fire Insurance Class	4

### Major Employers

Employer	Number of Employees
Village of Lincolnwood	366
ATF	280
Lincolnwood Place	144
Loeber Motors	139
Trim Tex	125
Lowe's	119
Kohl's	115
Aperion Care Inc.	100
Olive Garden	104
Red Lobster	84

## STATISTICS AND DEMOGRAPHICS

### Land Area

2000	2.69 square miles
2011	2.69 square miles
Region	Northeast Illinois
County	Cook
Elevation	604 feet (mean)

### Transportation

#### Major Highways/Routes

I-90, I-94, I-90-95,  
I-290, I-294,  
US 50, US 14 and US 41

#### Airports

<u>Name</u>	<u>Location</u>	<u>Distance</u>
O'Hare	Chicago, IL	9 miles
Midway	Chicago, IL	23 miles
Mitchell Field	Milwaukee, WI	74 miles
Gary/Chicago	Gary, IN	39 miles

### Utilities

Water Supplier	City of Chicago
Source	Lake Michigan
Storage Capacity	2,250,000 gallons
Treatment Capacity	N/A
Avg. Daily Demand	1.427 mil gpd
Peak Daily Demand	3.049 mil gpd
Plant Capacity	11,520,000
Waste Water Treatment	N/A
Supplier	N/A
Design Avg. Flow	N/A
Design Max Avg.	N/A
Current Avg. Daily	N/A
Natural Gas Supplier	Nicor
Electric Supplier	ComEd

# Glossary of Terms



## GLOSSARY OF TERMS

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**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 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.