

**VILLAGE OF LINCOLNWOOD  
PRESIDENT AND BOARD OF TRUSTEES  
COMMITTEE OF THE WHOLE WORKSHOP  
VILLAGE HALL COUNCIL CHAMBERS  
MEETING HELD VIA GOTO MEETING AND  
AVAILABLE LIVE AT WWW.LINCOLNWOODIL.ORG/LIVE-CABLE-CHANNEL/  
FEBRUARY 22, 2022**

Before the call to order the Village President read the following into the record: Pursuant to recently adopted amendments to the Illinois Open Meetings Act included in Public Act 101-640, public bodies may, in certain circumstances, hold entirely virtual public meetings without a quorum physically present in any one location.

On May 29, 2020, Governor Pritzker issued a Disaster Proclamation that declared in-person attendance at public meetings of more than ten people at the regular public meeting location to be infeasible, in accordance with the Open Meetings Act, as amended by Public Act 101-640.

On December 21, 2021, President Patel executed a written determination that given the on-going emergency associated with the COVID-19 pandemic, in-person meetings of the Village's Board of Trustees are not practical or prudent at this time and until further notice.

In accordance with the Governor's Disaster Proclamation and the Village President's Declaration of Emergency and Determination regarding meetings of the Villages Board of Trustees, I, Jesal Patel President of the Village board, do hereby determine that in-person meetings of the Village Board are not practical or prudent at this time and until further notice.

**Call to Order**

Village President Patel called the Budget Workshop of the Committee of the Whole of the Lincolnwood Board of Trustees via GoToMeeting to order at 5:33 P.M. Thursday, February 22, 2022, meeting held via GoToMeeting and available live at [WWW.LINCOLNWOODIL.ORG/LIVE-CABLE-CHANNEL/](http://WWW.LINCOLNWOODIL.ORG/LIVE-CABLE-CHANNEL/), County of Cook, and State of Illinois.

Before calling the roll the Village President read into the record the requirements for public comments for later in the meeting.

Upon roll call by Clerk Herman the following were:

Present: The following trustees were present, President Patel, Trustees Halevi, Martel, Saleem, Sargon, Herrera, Klatzco

Absent: None

A quorum was present.

Also present: Village Manager Anne Marie Gaura. The following were present via Go-To-Meeting Chuck Meyer, Assistant Village Manager; Nadim Badran, Public Works Director; Scott Mangum, Community Development Director; Jay Parrott, Police Chief; Karen Hawk, Director of Parks and Recreation; Doug Hammel, Development Manager; Anna Koperski-Walsh, Superintendent for Parks and Recreation; Matthew Pasquini, Management Analyst; Jake Litz, Management Analyst, Michael Hansen, Fire Chief, Brendon Mendoza, Assistant to the Public Works Director.

### **Adjournment to Closed Session**

At 5:34 P.M. Trustee Klatzco moved to adjourn the Village Board Meeting to proceed to closed session to discuss employment matters per section 2(C)(1), seconded by Trustee Sargon.

Upon Roll Call the results were:

Ayes: Trustees Halevi, Martel, Saleem, Sargon, Diaz Herrera, Klatzco

Nays: None

Motion Passed

The Village Board Meeting reopened at 6:04 P.M.

### **Regular Business**

#### **1. Review and Discussion of the Fiscal Year 2023 Draft Budget**

Finance Director Denise Joseph provided a background on the agenda for the evening and then overviewed the budget process as a whole.

The various considerations for the budget were reviewed and several action items were discussed. The General Fund was discussed with a description and draft budget. The Fund Balance of the General Fund was overviewed along with a 10 year history of the fund. The FY 2022 General Fund budget was \$23,982,867. The FY 2023 Draft Budget is \$26,069,511. Sales Tax, Income Tax, and other General Fund Revenue was reviewed by Director Joseph. Lengthy discussion on cannabis revenue occurred. The item was to be discussed at a future meeting.

Proposed General Fund Expenditures for FY 2023 were reviewed. In FY 2022 the projected expenditures were \$23,906,065. In FY 2023, the draft budget stated \$26,628,394 in General Fund Expenditures. This figured includes general operations, capital and transfers as well as a pension obligation of \$2,566,215 actuarial determined. This figure also includes Service First recommendations. The following Service First recommendations were then discussed: 1) An additional Account Clerk in the Community Development Department, with a goal that this position would start on or after May 1, 2022, 2) An in-house Engineer in the Public Works Department, with a goal that this position would start on or after May 1, 2022, 3) A Fiscal Assistant position in the Finance Department, 4) \$175,000 for the replacement of building permits, contractor licenses land and license software for business licenses, and vehicle stickers, 5) \$8,500 for Leadership and Service First Training, 6) Providing services to our business community by salting alleys. Additional information on this topic will be presented at a future Committee of the Whole meeting, 7) HR Green Building Permit Process Improvement Study is in process. Any recommendations from the study that have a cost implication will be included in the April 5, 2022 recommended Fiscal Year 2023 budget presentation. Lengthy discussion regarding the need for a Fiscal Assistant position occurred. There was a consensus to table this

component of the discussion to a future meeting. The Operating Budget Expenditures by Department were then overviewed.

Community Development Director Scott Mangum provided an overview of the Community Development Department FY 2023 Budget. He stated the total budget for the upcoming Fiscal Year is \$1,443,674, an 11.9% increase from the previous year. Highlights included Inspection and Planning Services, Economic Initiatives, and Service First initiatives such as the addition of a building official and addition of another Account Clerk.

Finance Director Joseph provided an overview of the Finance Department FY 2023 Budget. She stated the total budget for the upcoming Fiscal Year is \$1,003,360, a 3.3% increase from the previous year. Highlights included Liability and property insurance, Professional Audit Services, Covid-19 Supplies, and Service First initiatives such as Increasing staffing levels from five to six full-time employees and Continued investment into staff engagement and education.

Fire Chief Mike Hansen provided an overview of the Fire Department FY 2023 Budget. He stated the total budget for the upcoming Fiscal Year is \$ 3,607,303, an 8.8% increase from the previous year. Highlights included Contractual Services to PSI, Personnel, SMET Expenses, and Capital Expenses.

Police Chief Jay Parrott provided an overview of the Police Department FY 2023 Budget. He stated the total budget for the upcoming Fiscal Year is \$9,188,568, a 0.15% increase from the previous year. Highlights included contractual expenses, police pension contribution, and capital expenses. Trustee Klatzco recommended raising fees associated with the Police Department. Further discussion related to Police Department revenues occurred.

Parks and Recreation Director Karen Hawk provided an overview of the Parks and Recreation Department FY 2023 Budget. She stated the total budget for the upcoming Fiscal Year is \$4,160,703. This figure reflects an 84.1% increase from the FY 2022 Budget. Highlights included the consolidation of several accounts to the Parks and Recreation budget, Renovation of Flowers Park, Master Plan, Lincolnwood Fest and 2023 Triathlon, Increase summer camp and pool staff to pre-pandemic levels, Maine Niles Association of Special Recreation, and Capital Expenses. Discussion on Parks and Recreation Revenue occurred as well. Events

Public Works Director Nadim Badran provided an overview of the Public Works Department FY 2023 Budget. He stated the total budget for the upcoming Fiscal Year is \$4,526,977. This figure represented an 11.72% decrease from the FY 2022 Budget. Highlights included the Village's Arborist's contract and Rat Reduction, Pilot Program, New transmission fluid machine, Refuse and Recycling Contract, Capital Expenses and Service First Initiatives. Discussion on salting alleys as well as previous years' salt usage occurred. Mr. Badran also overviewed the Engineering budget. He stated the total budget for the upcoming Fiscal Year is \$177,328. This figure represented an 18.6% increase from the FY 2022 Budget. Highlights included the Engineering services for private development and Service First initiatives such as hiring a full-time in-house Engineer.

Assistant Village Manager Charles Meyer provided an overview of the Village Manager's Office FY 2023 Budget. He stated the total budget for the upcoming Fiscal Year is \$990,082. This figure represented a 15.1% decrease from the FY 2022 Budget. Highlights included Pre-employment Drug Screen and Physical Exams for any hiring of full-time or IMRF part-time positions, Contractual Services related to restaurants and food establishments, Coordinated IT and Legal Services, Lobbying Services, and Service First initiatives. He also overviewed the Information Technology budget. The total budget for FY 2023 was \$938,231, a 32.6% increase from the FY 2022 budget. Highlights included Contractual Services, Replacement of computers, tablets, wireless access points, and networking switching equipment, Maintenance agreements, and Service First initiatives. He also briefly overviewed other department budgets including Village President and Board of Trustees, Village Clerk, and Legal Department.

Projected Grant Funding for FY 2023 was discussed. The American Rescue Plan Act (ARPA) package includes \$65.1 billion in financial assistance for municipalities, nationwide. Lincolnwood's portion is \$1,664,636. Funds must be obligated by December 31, 2024, and expended by December 31, 2026. ARPA Eligible and Ineligible uses were discussed.

Proposed Revenue Enhancements for FY 2023 were overviewed by Director Joseph. A new Amusement Tax was discussed. Amusement Tax is locally administered and established by ordinance. Categories that can be taxable include live performances (movies, theater, concerts), Craft shows and festivals (carnivals, art shows, and amusement parks), Spectator sporting events (football games, racing, boxing matches), First person participation activities (health clubs, bowling alleys, billiards, and golf), video streaming, audio streaming and online games. Finance Committee was interested in live performances category. The tax structure was discussed. Staff's recommendation was as recommended by the Finance Committee, a potential motion is to request that staff work with the Village Attorney to draft an ordinance allowing for a 5% Amusement Tax on future movie theaters, craft shows and first-person participation activities. The Finance Committee will discuss this matter and make a final recommendation on this topic.

Mr. Meyer discussed the self-storage tax as a potential revenue source. He stated the Village has three such facilities in the Village. As recommended by the Finance Committee, a potential motion is to request that staff work with the Village Attorney to draft an ordinance allowing for a 5% tax for self-storage facility users and present this tax for consideration as early as the March 15 Village Board meeting. This will allow staff time to coordinate the new revenue with the businesses prior to May 1. The Board concurred with the recommendation.

Director Joseph provided an overview on a Personnel Summary, the Water and Sewer Fund, Fiscal Year 2023 General Fund Capital Improvement Plan, Stormwater Management Fund, MFT Fund Summary, Transportation Improvement Fund Summary, Devon/Lincoln TIF Fund Summary, and North Lincoln TIF Fund Summary. Proposed Financial Policy Updates were overviewed. Building Permit Revenue were proposed to allow one-time increases in building permit revenue to be dedicated to pay for costs incurred from larger scale private projects. Village Legal Appropriations and Budget Amendments were recommended to formalize the existing Legal Appropriations and Budget Amendment process. Regarding the Fixed Asset Capitalization Policy, staff recommended a potential motion to recommend

increasing the capital thresholds as follows to reduce the administrative burden associated with small dollar amounts: 1) \$20,000 for Parks and Improvements, Equipment/Furniture and Vehicles/Heavy Equipment and 2) \$100,000 for Buildings/Structures, Streets, Sidewalks, Alleys, and Waterworks System. The Village Board concurred with these items. Next steps for the budget process were then discussed.

**Public Forum**

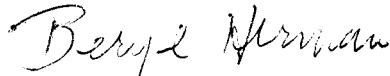
None

**Adjournment**

At 9:44 P.M. Trustee Herrera moved to adjourn Committee of the Whole, seconded by Trustee Klatzco.

The motion passed by Voice Vote.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Beryl Herman".

Beryl Herman  
Village Clerk