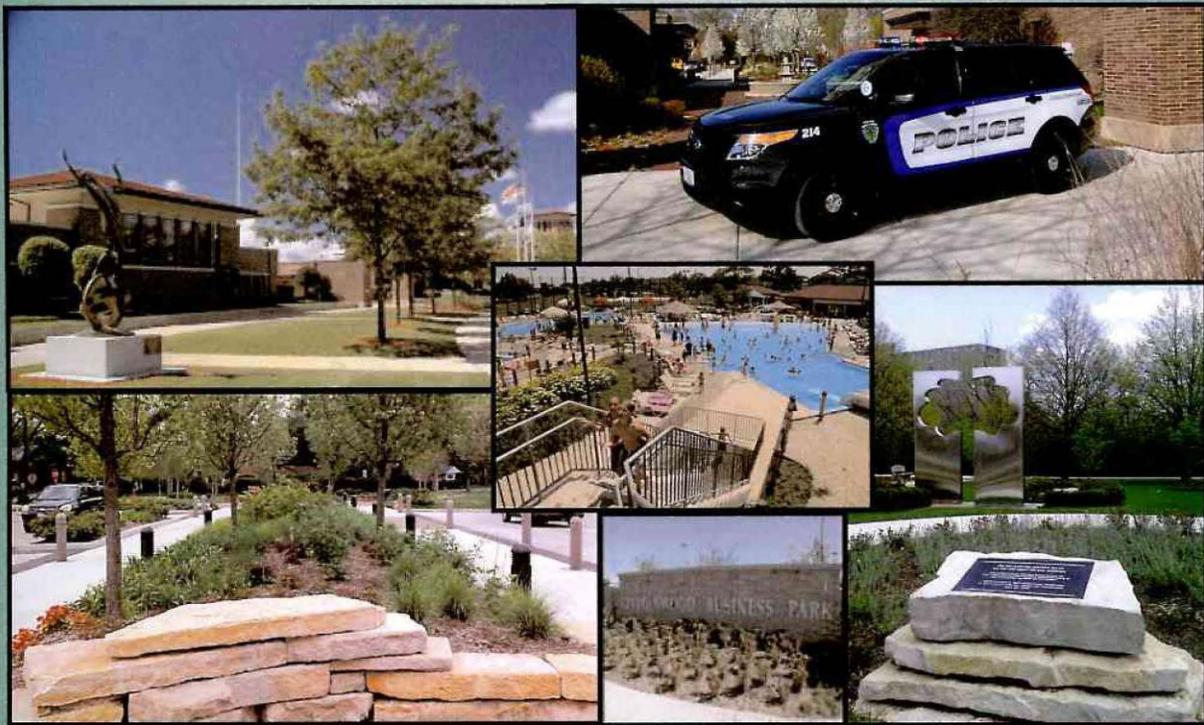


VILLAGE of LINCOLNWOOD, ILLINOIS

OPERATING BUDGET



FOR THE FISCAL YEAR
MAY 1, 2014 THROUGH APRIL 30, 2015



Village of Lincolnwood
Operating Budget FY 2014-2015

Village Board of Trustees

Gerald C. Turry, President

Ronald S. Cope

Lawrence A. Elster

Craig L. Klatzco

Nicholas Leftakes

Jesal B. Patel, Sr.

Renee Sprogis-Marohn

Timothy C. Wiberg, Village Manager

Robert J. Merkel, Finance Director

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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Village of Lincolnwood

Illinois

For the Fiscal Year Beginning

May 1, 2013

Jeffrey R. Emery

Executive Director

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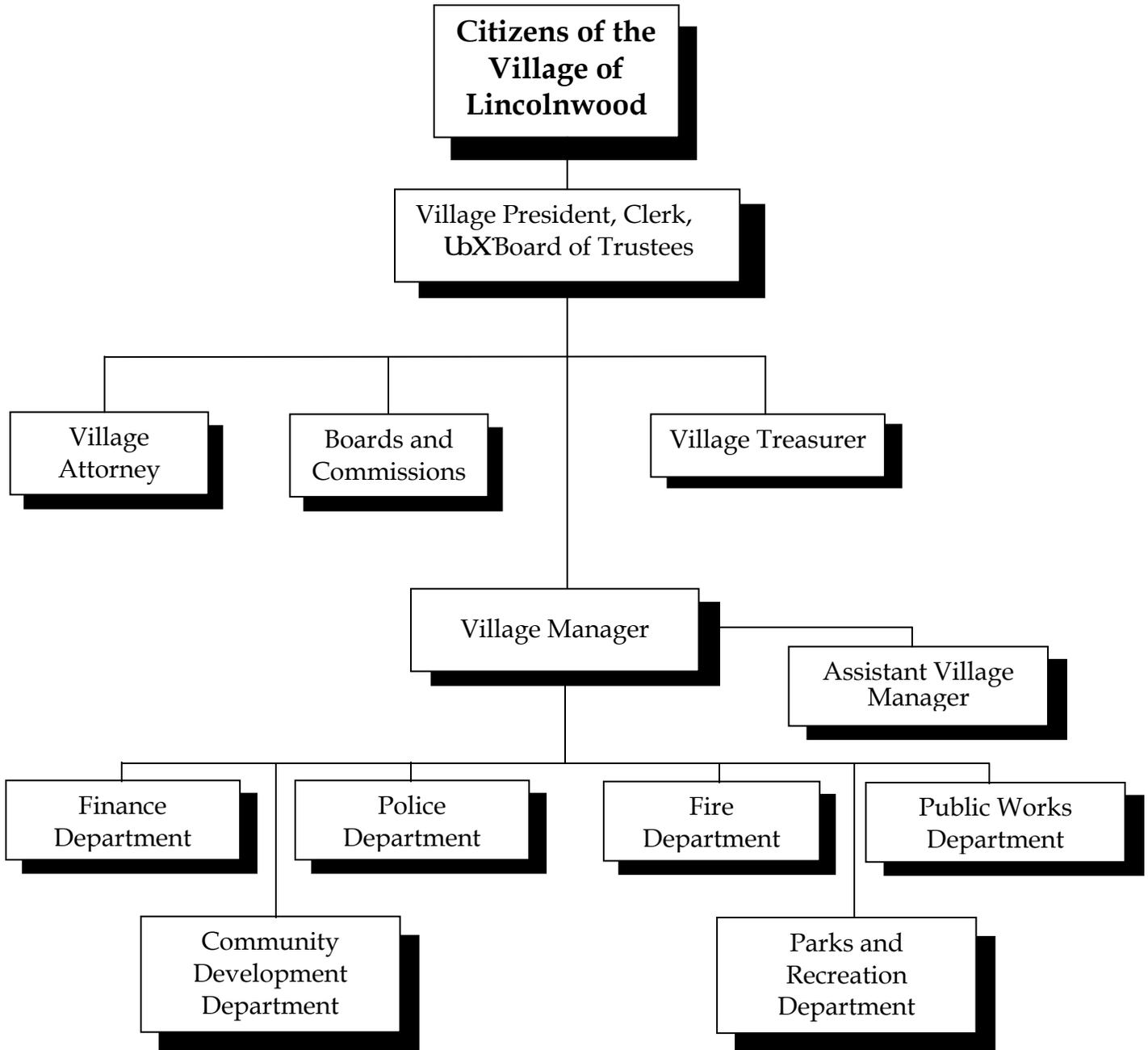
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VILLAGE OF LINCOLNWOOD
Fiscal Year 2014/15
Organizational Chart
Elected and Appointed Officers



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**VILLAGE OF LINCOLNWOOD
FY2014-15 BUDGET**

BUDGET OVERVIEW

The Fiscal 2015 Village budget strives to be a policy document which includes organizational financial policies and goals that address long-term concerns and issues; a financial plan that includes in detail all funds that are subject to appropriation; a communication device which provides summary information identifying budgetary issues; and an operations guide that describes all activities, services and functions in the organization.

A statement of financial policies approved by the Village Board was used as a guide to prepare the annual Village budget. The Fiscal 2015 budget meets all the operating budget procedures. The General Fund meets the unreserved fund balance policy which is to maintain a balance of 25% of current revenues. Capital budget policies have also been met, as funding for infrastructure equals annual funding requirements.

The Village's budget parameters are reviewed annually, prior to the initiation of the budget process. The ongoing economic recovery has seen slow revenue growth and this trend is expected to be maintained over the next few years. Village staff was again challenged to present departmental budgets with no increase in non-personnel expenditures and successfully met the challenge.

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 2015 budget message which provides an overview of Fiscal 2014 year-end results and an overview of the adopted Fiscal 2015 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, expense, transfers and estimated change in fund balance for all funds for the proposed Fiscal 2015 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 in all Village 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, prior year's goals status, current year goals and relevant funding sources.

Appendix

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

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.

Budget Message

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VILLAGE PRESIDENT
Gerald C. Turry

VILLAGE CLERK
Beryl Herman

VILLAGE MANAGER
Timothy C. Wiberg



TRUSTEES
Ronald S. Cope
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Jesal B. Patel, Sr.
Renee Sprogis-Marohn

May 1, 2014

TO: President Turry and Members of the Village Board

SUBJECT: Adopted Budget for Fiscal Year 2014/15 (Fiscal 2015)

On behalf of the entire staff, I am pleased to present the adopted Village of Lincolnwood Fiscal 2015 budget. The adopted budget maintains the quality of services our residents have come to expect and reflects the general priorities and policy direction provided by the Village Board at the February 20, 2014 Budget Workshop and furthers the initiatives in the 2014 – 2016 Strategic Planning Report which was developed by the Village Board on January 28, 2014. The Village Board's Finance Committee met on March 6, 2014 to review the budget document in detail and a public meeting presenting the final draft budget document to the Village Board was held on March 18, 2014.

The total budget adopted for Fiscal 2015 is \$33,351,676. This represents a decrease of 10% from last year's budget. A large part of this decrease is due to the anticipated purchase of the Union Pacific right-of-way during the current Fiscal Year from the Northeast Industrial Tax Increment Financing (TIF) District Fund, which will be converted into a bicycle path and passive open space. The General Fund operating budget is \$19,540,242, which amounts to an increase of 2.0% over last year's adopted budget. The financial condition of the Village remains strong despite the continued uneven economic recovery the United States and local economy is experiencing, and the General Fund budget, as presented, is balanced without the use of excess fund balance reserves. Infrastructure improvements, such as the continuation of the Streetlight Replacement Program and Water and Sewer Infrastructure Improvements will continue to proceed.

Fiscal 2014 Review

Last year's Budget Message suggested that Fiscal 2014 would be a year of uncertain economic conditions where the Village would need to closely monitor revenue estimates and adjust actual expenditures when necessary. While the local economy has not regained the business-generated revenue of six years ago other revenues continue to increase. Economic development has shown some improvement as evidenced by a continued increase of building permits and business licenses, and development plans have been submitted for the major redevelopment of the former Purple Hotel site into an ambitious mixed use development. The Village continued to carefully monitor revenues and hold expenditures at or below budgeted amounts.



TREE CITY USA



Other Items of Note in Fiscal 2014

- The Village again received the distinguished budget presentation and excellence in financial reporting awards from the Government Finance Officers Association.
- Due to the uncertainty of the economic recovery and subsequent negative impact on revenues, the Village continued the hiring freeze in effect for two full-time positions.
- The Village replaced the playground equipment at Drake Park as part of our Playground Replacement Program.
- The Village received technical assistance from the Urban Land Institute (ULI) to study the Devon Avenue corridor. The Village partnered with City of Chicago in this effort. The project was 100% funded by a grant from the Chicago Metropolitan Agency of Planning. The ULI reported their findings to the Village and developed a series of recommendations for the Village to improve the Devon Avenue corridor between Lincoln Avenue and McCormick Boulevard.
- The Village installed backup electric power generators for the Water Standpipe and Public Works Facility to prevent power outages at these two critical facilities.
- The Village repaired portions of the Sewer System completing the third year of this four-year improvement program. These repairs are the result of sewer televising that was performed in Fiscal 2011.
- Village staff worked with Cook County in planning for the major reconstruction of Crawford Avenue. The Village will take advantage of the County's project to complete critical infrastructure upgrades including the replacement of a 90 year-old water main, replace streetlights and fire hydrants and install new sidewalks.
- On March 4, 2014 North Capital Group, LLC received preliminary approval from the Village for a mixed-use, high-end hotel operation at 4500 Touhy Avenue, which is the site of the former Purple Hotel, which was demolished by North Capital Group in the fall of 2013.

During the continued economic recovery, the Village's property values remain strong and the community continues to attract new residents, businesses, and visitors. The Village's fiscal condition remains sound.

Fiscal 2015 Key Issues

The Fiscal 2015 budget represents the Village's plan for expected expenditures over the coming year and identifies the means by which those expenditures will be funded. The budget has been prepared, as in past years, in conjunction with the goals that were established in the Village's Strategic Plan.

On February 21, 2012 the Strategic Planning Report for 2012 – 2014 was adopted by the Village Board. On January 28, 2014 the Village Board developed a new strategic plan thus creating new goals and objectives. The report identifies the strengths and weaknesses of the Village and opportunities to improve Village life for residents and businesses.

The following are the goals stated in the strategic plan and a summary of how the Fiscal 2015 budget will help achieve these goals:

- 1) Continue development of The Purple Hotel site – creating a positive community impression and implications

On March 4, 2014 North Capital Group, LLC received preliminary approval from the Village Board for a mixed-use, high-end hotel operation at 4500 Touhy Avenue. The proposed name for the development is the “Shoppes at Lincoln Pointe.” The Plan Commission, Economic Development Commission, and Village Board will oversee the final stages of this legislative review in Fiscal 2015. If approved it is estimated that this project will be complete within two years.

- 2) Continue development and implementation of the Capital Improvement Plan

The Village’s Capital Improvement Plan is included in the adopted budget and it contains the capital priorities identified by the Village Board.

- 3) Maintain the Village’s relatively low real-estate property tax rate

The adopted budget includes funds in the Tax Increment Financing District budgets and the General Fund to improve the Business Districts with the goal of creating a more conducive environment to attract private investment. In addition, the Village continues to operate a Parks and Recreation Department (while most area communities burden taxpayers with a separate Park District) that derives more than half of its operating revenue from program fees.

- 4) Continue the Village’s realistic fiscal policy

Staff estimates revenues conservatively and expenses for each year based on local, regional and global economic trends. Through continued careful financial planning the Village carries a very low debt load which will result in the Village’s General Fund being completely debt free by Fiscal Year 2018.

- 5) Reexamine and create a new Comprehensive Plan

Fiscal 2015 includes \$25,000 to secure a planning consultant to assist in revising the Village’s Comprehensive Plan. This plan was completed in 2001. Changes in Village zoning laws, regional economic shifts, and new land uses create the need to update the plan.

- 6) Study and establish a comprehensive transportation plan – (incorporate Devon Avenue transportation to Edgebrook and Jefferson Park)

Staff is discussing potential public transportation service enhancements on Devon Avenue with the Chicago Transit Authority and PACE representatives. As options become clearer, staff will identify funding strategies to implement the service enhancements.

7) Finalize the Village's Stormwater Management Plan

The adopted budget includes \$460,000 to engineer and construct berms and underground hanging traps in the southeast area of the Village ("pilot" area), which is the first step in evaluating the effectiveness of utilizing the public right-of-way as temporary stormwater detention.

8) Consider the creation of a new Tax Increment Financing District in the Devon/Lincoln area

A Public Hearing for the proposed Devon-Lincoln TIF District continues at the Village Board level. The adopted budget does not contemplate the creation of a TIF District for the Devon-Lincoln area as the Village has not yet approved such a district.

9) Develop a new potable water source

The Village continues to discuss the prospect of a new source of potable water with neighboring municipalities. The adopted budget includes \$75,000 to conduct a Water Distribution System Analysis Study and \$30,000 in engineering services to support this project.

10) Review the Lincoln Avenue taskforce plan and identify a Implementation Priorities

This goal will be pursued as a component of the Comprehensive Plan update as referenced above.

11) Work to Redevelop the former Dominick's site

In Fiscal 2014 Safeway closed all Dominick's locations in the Chicago market. The Lincolnwood Dominick's closed in December of 2013. Early in calendar year 2014 Cermak Fresh Market purchased the site and may request a subsidy from the Village to assist with its redevelopment plans. The Village's TIF Budgets have funds reserved for this purpose.

12) Develop the Bell and Howell Site

The Village received notice that this site may be reused as a medical office use and budgeted funds will be utilized to review the applicants plans if received.

Fiscal 2015 Adopted Budget Overview

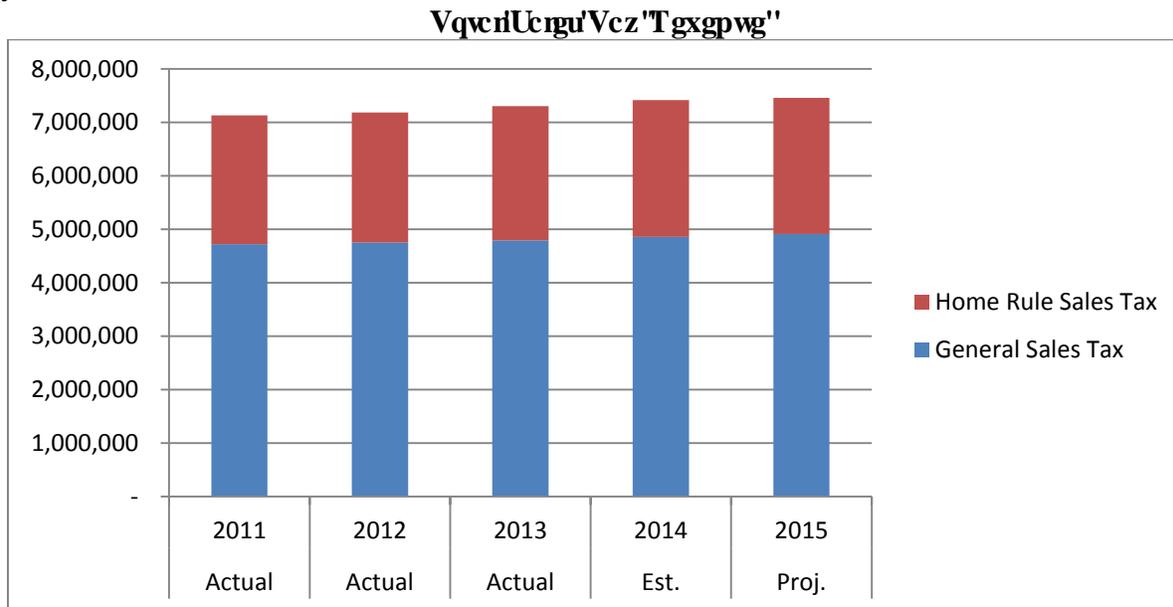
At the February 20, 2014 Budget Workshop staff presented a preliminary balanced budget that will not require the use of General Fund reserves. This has been achieved without the use of any new taxes or fees. As a result the fund balance remains in excess of the maximum required in the Village's Financial Policies. Major General Fund expenditures discussed at the Budget Workshop include an upgrade of the Springbrook system - the Village's financial enterprise software, renovation of the playground at Charles L. O'Brien Park, the replacement of public property trees which were removed due to the Emerald Ash Borer infestation, and the implementation of a new program to help residents replace private sewer lines which are damaged due to parkway tree root damage.

The adopted total budget is summarized below. Per accepted governmental financial standards, the Village's finances are divided into several funds. Each fund must be accounted for separately, meaning each has its own budgeted expenditures which are offset by corresponding revenues. In general, resources in one fund cannot be allocated to cover shortfalls in another fund. The General Fund is the largest fund and includes the expenditures necessary to support the general operations of the Village including Police and Fire protection, snow removal, refuse collection, etc. This fund supports virtually all personnel expenses.

"	H 36B7"	H 35B6"	' 'Ej cpi g'"
All Funds	\$33,351,676	\$37,030,226	(10%)
General Fund	\$19,540,242	\$19,158,234	2.0%

The total budget decrease is primarily the result of the anticipated purchase of the Union Pacific property in one of the Village's TIF districts which should be completed by the end of Fiscal 2014. The budget for the General Fund increased 2% from the previous year.

▪ Sales Tax – Total sales tax revenue, including State and Home Rule sales taxes is budgeted for \$7,458,065. This is a decrease of \$199,646 from the Fiscal 2014 budget and an increase of \$47,000 (0.6%) from the Fiscal 2014 year-end estimate. Sales tax receipts have remained generally flat. The chart below traces the trend in total sales tax revenue over the past five years:



	Actual 4/30/2011	Actual 4/30/2012	Actual 4/30/2013	Estimated 4/30/2014	Projected 4/30/2015
Home Rule Sales Tax	2,409,077	2,430,540	2,510,404	2,557,758	2,548,327
General Sales Tax	4,718,393	4,749,741	4,791,850	4,853,307	4,909,738
Total	7,127,470	7,180,281	7,302,254	7,411,065	7,458,065

▪ Water and Sewer Fund – Fiscal 2015 will see the final phase of the Village's four-year program to repair critical areas in the sewer system as determined from the sewer televising performed in 2011. The Fiscal 2015 budget includes \$460,000 to implement

recommendations from the Stormwater Management Plan to install berms and hanging traps in a “pilot” area of the Village. The Fiscal 2015 budget also includes a water rate increase of 15% to adjust for the increase for the purchase of potable water from the City of Chicago which went into effect on January 1, 2014. The Village’s financial policies state that the entire increase from the City of Chicago will be passed onto its water customers. In light of this and previous water rate increases from the City of Chicago, \$30,000 is budgeted to perform an engineering study to consider alternative water suppliers and \$75,000 is budgeted to perform Water Distribution System Analysis.

- Refuse – The Village expenditures relating to the solid waste, recycling, and yard waste collections are accounted for in the General Fund. The total budget for this expense is \$1,071,000. The funding for refuse collection is property taxes. Of the total amount, \$795,000 is paid to Groot Industries, Inc. for refuse collection and \$276,000 is paid to the Solid Waste Agency of Northern Cook County for landfill deposits. In Fiscal 2013 the Village started a new seven-year contract with Groot with a reduction in rates that will not exceed the current rate for single family collection until 2015.
- Personnel Costs – Personnel costs in Fiscal 2015 are budgeted to be \$12,010,830. The Village continues a hiring freeze for one full-time position in the Public Works Department. The Village will reinstate a Police Officer position that was frozen in 2009 and will be reassigned to provide greater attention to traffic enforcement. There is also a 2% cost of living wage increase for non-union employees included. Contractually obligated wage increases are 2% for the Communications Operators and Public Works Teamsters Unions. The Fraternal Order of Police Patrol Union contract is set to expire on April 30, 2014. The wage increase will be determined by contract negotiations that are expected to be complete in Fiscal 2015.

Capital Improvements

The Fiscal 2015 budget includes the following capital improvements projects:

- \$1,136,796 is budgeted in the Transportation Improvement Fund for the replacement of Village street lighting on Crawford Avenue. Through an intergovernmental agreement Cook County will be reconstructing the entire length of Crawford Avenue in Lincolnwood from Devon Avenue north to Jarvis Avenue. This project will be complete in Fiscal 2015 and continue through the Village of Skokie in Fiscal 2016.
- \$100,000 is budgeted for the replacement of the playground at Charles L. O’Brien Park. Reinstatement of the annual playground replacement program which ended in Fiscal 2010 due to the economic downturn was restarted in Fiscal 2013.
- \$170,000 is budgeted to design and install a fiber optic line that connects the Public Works Facility to the Municipal Center. The fiber optic line will consolidate the three wireless connections into an underground fiber optic line that will significantly enhance network speeds, improve the stability of security camera feeds, and improve the sound quality of telephone calls to customers.
- \$50,000 is budgeted in the Water and Sewer Fund for repairs to the Sewer System. These repairs are the result of televising that was performed in Fiscal 2011. This is the final year of this four-year program.

- \$460,000 is budgeted to implement recommendations from the Stormwater Management Plan to install berms and hanging traps in a “pilot” area of the Village. These efforts will be the first steps to achieving protection against a 10-year rain-event.

Adherence to Financial Policies

The budget complies with the Village’s Financial Policies. Please find below a summary of the significant policies governing the preparation of the annual budget:

- The budget is balanced.
- The General Fund (GF) unreserved fund balance is maintained between 25% and 35% of annual GF revenue, thus providing a significant cash flow in the event of an unforeseen emergency or unexpected revenue downturn. Any excess above the target amounts are available to fund various capital projects.
- There is a 1.7% property tax levy increase included in the Fiscal 2015 budget. This is in accordance with the financial policy to limit the property tax levy increase to the annual Cook County consumer price index (the same limit for Non-Home Rule communities).
- The GF budget is balanced without the use of excess fund balance or new taxes or fees.
- The GF’s support of the Parks and Recreation Department is limited to \$1,000,000, which represents approximately 50% of the total department budget. The remaining revenue for the department is derived from program fees.
- Debt Service - Per the Village’s Financial Policies, debt financing has been used only to fund major capital projects and not for operational expenses. The Village has not issued any new bond debt since Fiscal 2003 when the Village issued General Obligation bonds to fund the construction of the new aquatic facility and the a new street known as Northeast Parkway.

Financial Condition of the Village

The Village continues to be in solid financial condition despite the uncertain economic times. Debt levels are low compared to national levels. In fact, the Village’s General Fund will be debt free by Fiscal 2018. As part of a bond refunding process in Fiscal 2012 the Village upgraded its bond rating from Aa3 to Aa1 as provided by Moodys. The Village also continues to make its annual required pension contributions, maintain Village facilities and equipment and make vehicle and equipment purchases on a scheduled basis.

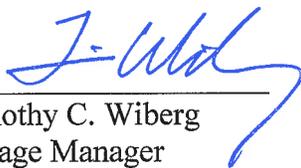
Conclusion

As the Village moves into the new Fiscal Year, staff will again be closely monitoring revenue estimates due to the uneven economic conditions and implement expenditure adjustments as necessary.

The preparation of the Fiscal 2015 budget could not have been achieved without the hard work and assistance of many throughout the organization. I would like to thank the

Department Directors for their diligent work to prepare departmental budgets that met the Village's financial goals while maintaining and improving its core service mission. The President and Village Board continue to provide stable and visionary leadership that have ultimately resulted in this year's accomplishments. Finally, particular thanks are extended to Finance Director Robert Merkel and the Finance Department. They are responsible for overseeing the budget preparation process and attending to the task of ensuring all the data is properly represented and accounted for.

Respectfully Submitted,



Timothy C. Wiberg
Village Manager

Strategic Planning Report
2016 – 2018

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STRATEGIC PLAN REPORT 2014 – 2016

MAY 2014



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VISION STATEMENT



The Village of Lincolnwood effectively blends the advantages of urban proximity with quality suburban amenities. Families are drawn to Lincolnwood in part because of superior schools, parks and convenience of commerce and transportation links. Lincolnwood is a stable community with long-term residents who stay here due to the consistently strong property values, variety of housing stock and the vitality of diverse neighborhoods. The Village government, through effective strategic planning and timely responsiveness to changing conditions, continues to offer excellent public services in a fiscally responsible manner, often with more attractive tax rates than surrounding communities.

The Village of Lincolnwood's vision includes a commitment to an even more business friendly environment. Attracting destination developments on several key Village sites is a focus for the community. Additional restaurants in the Village would be considered a plus. The development of a new community recreational center is also desired to enhance the parks programming opportunities.

The Village continues to look for ways to improve the effectiveness of its services and the efficiency of the process to deliver them.

VILLAGE OF LINCOLNWOOD CORE VALUES



- Education
- Diversity
- Business development
- Integration of neighborhoods
- Parks and open space
- Sound/professional government
- Customer service

SWOT ANALYSIS – WHERE WE ARE TODAY

(Strengths, Weaknesses, Opportunities, Threats)



STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Schools • Improved maintenance and replacement of infrastructure cycle • Fiscally sound • Location • Major development opportunities • Solid employee management structure/veteran staff • Educated constituents • Diverse population • Village Board working relationship • Home rule community • Essential public services • Staff and Board relationship • \$ value for parks programs • Agile - government 	<ul style="list-style-type: none"> • Need more planning • Managing Lincolnwood's borders • Reliance on car dealerships' sales tax revenue • Traffic as a result of border communities • State of IL – fiscal condition • Aging population • Fully developed community • Aging housing stock • Parking issues with development • Discord between taxing bodies • Overall size of community • Increasing cost of water supply (Chicago) • Unknown storm water costs and needs • Public apathy • Lack of public transportation • Attracting new businesses • Aging business property stock
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Polling the public • Property value increases • Purple Hotel site • Coordination with other government bodies – shared services • Bell & Howell site • Making friends in Springfield • Promotion of green space • New and expanded TIFs • Alternative water sources • Comprehensive plan • Touhy retail overlay • Coordinated effort with planning • Vacant sites • Devon Avenue • Continuation of grant funding • Bonds maturation • Dominick's location redevelopment • Commission openings and new talent 	<ul style="list-style-type: none"> • Springfield/Chicago/Cook County • Bonds maturity • Possible decline in Lowe's • Possible downturn in economy • If Washington stops municipal bonding • If something happens to fire department and/or unionization • Pension obligations • State of IL insolvency • Disproportionate decrease in property values • Wal-Mart/Mariano's outside Lincolnwood • Devon stagnation without a TIF • Minimum wage • Unionization of FD • Lack of availability of part-time staff • Internet sales – loss of tax revenue

DESIRED VISIONARY OUTCOMES BY ELEMENT – 3 TO 5 YEARS



What we want to look like five years from now

DEVELOPMENT

- Shoppes at Lincoln Pointe
- Lincoln Avenue at Devon renewed
- Bell & Howell site redeveloped
- Dominick's site reused
- Retail in Touhy Avenue overlay district considered
- Outlot at Lowe's developed
- Jaffa Bakery open
- Town Center warehouse building redeveloped
- Devon Avenue Center (Smart Jewelers) reoccupied
- A plan in place for infrastructure renewal

RESIDENTIAL

- Foreclosure stock diminished
- Reinvestment and rehab of residential properties happening

ECONOMICS

- Tax base diversified
- Auto/sales tax/property tax improved
- Not reliant on Chicago water
- Storm water management plan in place
- Waste management program in place (recycling opportunity)
- Municipal share of state income tax maintained
- State income tax rollback ?

LEADERSHIP/GOVERNANCE

- Shared services with other taxing bodies
- Lincolnwood with a voice in Springfield
- Strengthening of overall municipal power with State
- Involvement with NW Municipal Conference continues

COMMUNITY PLANNING

- Improved public transportation
- Comprehensive planning reviewed
- Commissions and Boards realigned
- Relations with other taxing bodies improved
- Lincolnwood is a destination
- Traffic planning with new development in/out of Lincolnwood
- Storm water plan in place

COMMUNICATION/COMMUNITY IMAGE

- Communicate information about Lincolnwood to those seeking housing in the community
- Collaboration with the Chamber of Commerce
- Parks programs are effectively promoted
- Sending clear, positive messages to the business community

VILLAGE SERVICES

- Improved perception and communication of Village services
- React quickly to business opportunities
- More open to various business opportunities
- Focused on solutions, not obstruction of business opportunities

GOALS - 2014 - 2016



1. Continue development of Shoppes at Lincoln Pointe – creating a positive community impression and implications
2. Continue development and implementation of a Capital Plan
3. Maintain low residential property tax
4. Continue the Village's realistic fiscal policy
5. Reexamine and update the Comprehensive Plan
6. Study and establish a Comprehensive Transportation Plan – (incorporate Devon Avenue transportation to Edgebrook and Jefferson Park)
7. Finalize Storm Water Plan
8. Review and determine opportunities to support Devon/Lincoln district
9. Develop a new competitively priced source of water
10. Review the Lincoln Avenue Taskforce Plan and determine actions
11. Reuse of Dominick's site
12. Redevelop Bell & Howell site

GOALS/OBJECTIVES - 2014 – 2016



GOALS	OBJECTIVES	RESPONSIBLE DEPARTMENTS
Continue development of Shoppes at Lincoln Pointe – creating a positive community impression and implications	<ul style="list-style-type: none"> Facilitate review process Negotiate tax incentive package Bring project forward to plan commission, EDC, Village Board Maintain Village's interests throughout the process 	Community development Finance Office of Village Manager
Continue development and implementation of a Capital Plan	<ul style="list-style-type: none"> Hire new Village Engineer Prioritize infrastructure needs: street, water, storm sewers, trees, parks, municipal building, sidewalks, lighting, equipment Evaluate current infrastructure Look for alternate funding sources Lay out Capital Business Plan for Board direction 	Finance Public works Parks Other departments as appropriate
Maintain low residential property tax	<ul style="list-style-type: none"> Work on filling at least 25% of the challenged properties Identify ways to diversity revenue (less reliance on property tax) Create resource sharing with other government entities 	Community development Finance Office of Village Manager
Continue the Village's realistic fiscal policy	<ul style="list-style-type: none"> Continue to develop a conservative/balanced budget Department head – develop balanced budget, manage to balanced budget, continue high-quality customer service 	Finance Office of Village Manager All departments
Reexamine and update the Comprehensive Plan	<ul style="list-style-type: none"> Identify recommended body to review Comprehensive Plan Secure consultant to assist in preparation of Comprehensive Plan Develop future population projections and factor into planning process Obtain community input 	Community development Office of Village Manager

GOALS/OBJECTIVES - 2014 – 2016 (continued)



GOALS	OBJECTIVES	RESPONSIBLE DEPARTMENTS
Study and establish a Comprehensive Transportation Plan – (incorporate Devon Avenue transportation to Edgebrook and Jefferson Park)	<ul style="list-style-type: none"> • Begin conversations with CTA/Pace Bus line regarding Edgebrook/Jefferson Park connection • Promote non-vehicular transportation opportunities • Assess and review opportunities for senior transportation • Review traffic studies with new Village Engineer 	Police department Public works Parks
Finalize Storm Water Plan	<ul style="list-style-type: none"> • Review and approve storm water engineering with Board • Engage community in understanding the engineering • Implement pilot design site • Develop alternative revenue sources • Make recommendation to Village Board on plan and implementation process 	Public works Office of Village Manager Finance
Review and determine opportunities to support Devon/Lincoln district	<ul style="list-style-type: none"> • Create business case and implementation plan • Identify development priorities • Develop a street scape plan • Establish TIF or seek additional funding sources • Collaborate with other taxing bodies • Begin execution process 	Community development Office of Village Manager
Develop a new competitively priced source of water	<ul style="list-style-type: none"> • Follow up with Skokie/Evanston options • Evaluate options and develop business case • Meet with fire and water committees • Make recommendation to the Village Board 	Public works Office of Village Manager Finance
Review the Lincoln Avenue Taskforce Plan and determine actions	<ul style="list-style-type: none"> • Review as a part of comprehensive plan update • Initiate review by Plan Commission • Make recommendation to Village Board incorporating taskforce changes 	Community development Office of Village Manager

GOALS/OBJECTIVES - 2014 – 2016 (continued)



GOALS	OBJECTIVES	RESPONSIBLE DEPARTMENTS
Reuse of Dominick's site	<ul style="list-style-type: none">• Work with potential purchase user• Negotiate incentive requests to Village• Facilitate alternate use, if appropriate	Community development Office of Village Manager
Redevelop Bell & Howell site	<ul style="list-style-type: none">• Determine the priority level of this site• As a part of the comprehensive plan, identify vision and options for this property• Present options to the Village Board	Community development Office of Village Manager

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Financial Policies

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VILLAGE OF LINCOLNWOOD

FINANCIAL POLICIES

Introduction

Financial policies are the key elements of sound fiscal administration and responsibility. The Village Board should establish and follow financial policies when making financial decisions about the future of 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

Financial policies allow the Village Board to view their current approach to financial management from an overall and long-range vantage point. 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 polices.** 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 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 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.

Adopted January, 2006
Updated March, 2013

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Investment Policy

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Village of Lincolnwood

Investment Policy

Investment Policy:

It is the policy of the Village of Lincolnwood to invest public funds in a manner which will provide the maximum security (safety), meeting the daily cash flow needs of the village (liquidity) and provide the highest investment return (yield) while conforming to all State of Illinois laws governing the investment of public funds.

Prudence:

All investments shall be made with sound judgment and extraordinary care by persons of prudence, discretion and intelligence.

Objective:

The primary objectives of the investment policy shall be 1) Safety, 2) Liquidity and 3) Return on Investment (Yield).

Authority:

Management responsibility for the investment program rests with the Village's Finance Committee which shall establish procedures for the operation of the investment program consistent with the investment policy.

Ethics and Conflicts of Interest:

Elected Officials and employees involved in the investment process shall refrain from any personal business activity that could conflict with or impair their ability to properly execute the investment policy. Any party of interest that has any material financial interest in any financial institution that conducts business within this village must disclose said interest to the Finance Committee.

Authorized Investments:

The Village of Lincolnwood is empowered by statute to only invest in those investments authorized by the Illinois Public Funds Investment Act.

Internal Control:

The Finance Committee shall establish an annual process of independent review as part of the Village's annual audit of its financial statements. This annual review will provide internal control by assuring compliance with policies and procedures of the investment policy.

Investment Policy Adoption:

The Village of Lincolnwood investment policy shall be adopted by resolution of the Board of Trustees. The policy shall be reviewed annually by the Finance Committee and any modifications made must be approved by the Board of Trustees.

Adopted January, 2006

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Budget Structure and Process

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Budget Structure

This section describes the various types of funds the Village employs. A fund is a separate fiscal entity with revenues and expenses that are separated for the purpose of carrying out a specific purpose or activity. The Village's budget is divided into several different funds. Each fund is considered a separate accounting entity. Major funds represent the significant activities of the Village and include any fund whose revenues or expenditures, (excluding other financing sources and uses), constitute more than 10% of the revenues or expenditures of the appropriated budget are shown separately. The breakdown of the Village fund structure is as follows:

Major Governmental Funds

General Fund – The main operating fund for the Village, the General Fund, is used to account for the resources devoted to funding services traditionally associated with local government (i.e.) public safety, street maintenance, etc.

Major Special Revenue Fund – 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 major funds of this type: the Northeast Industrial District TIF Fund and the Motor Fuel Tax Fund.

Debt Service Funds – A Debt Service Fund accounts for the accumulation of resources for, and the repayment of long-term debt, interest and related costs.

Major Proprietary Fund

Enterprise Fund – Enterprise Funds are proprietary funds established to account for the financing of self-supporting activities of governmental units that render services on a user basis to the general public. The significant attribute of Enterprise Funds is that they are financed primarily by charges to consumers and that the accounting for them makes it possible to show they are operated at a profit or loss similar to comparable private enterprises. The Village has one major fund of this type: the Sewer and Water Fund. Depreciation expenses are recorded in Enterprises Funds, but the Village excludes this non-cash expense from its budget.

Non Major Governmental Funds

Special Revenue Funds- 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 budgets for four Special Revenue Funds:

Transportation Improvement Fund, E-911 Fund, Touhy/Lawndale TIF Fund and the Lincoln/Touhy TIF Fund.

Capital Projects Funds- 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.

Police Pension Fund- The Village is in a fiduciary capacity for assets held in the Police Pension Trust on behalf of the Village Police Force. The pension fund has its own Board of Trustees who monitors the investments of the fund. The Police Pension Fund may also be referred to as a Pension Trust Fund.

Budget by Fund Structure

<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Enterprise</u>	<u>Capital Projects</u>	<u>Pension Trust</u>
Departments:	Motor Fuel Tax	All Debt	Water and Sewer	ROW Bike Path	Police Pension
Administration	Transportation Improv.			Property Enhancement	
Finance	E-911			Program	
Development	NEID TIF			Private Sewer Line	
Police	Touhy/Lawndale TIF			Assistance	
Fire	Lincoln/Touhy TIF				
Public Works					
Parks and Recreation					

Budget Process

The budget is the working plan for the operation of the Village during the May 1–April 30 fiscal year. Residents, elected officials and staff all play a vital role in preparing the many components of the budget. Although the Village Manager is responsible for preparing and recommending a balanced budget, the Village Board determines the final budget document and the allocation of resources it represents. Preparation, review and adoption of the budget spans at least six months, beginning in October and ending in April. The budget document is the result of the completion of a complex set of tasks, including assessing the Village’s financial condition, projecting assumptions to fund the Village’s assessments, developing goals and objectives which will meet these needs, and estimating the cost of providing these services.

Long-Term Non-Financial Goals and Objectives

It is recommended by the Government Finance Officer’s Association (GFOA) that governmental entities utilize strategic planning to develop and coordinate long-term goals and objectives for service delivery and budgeting. Doing so will provide a direct link between the wide-ranging organizational goals and annual spending plans.

During 2014, 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.

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. Prior to the 2015 budget workshop, the 2015-2019 CIP was prepared.

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 Department 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 Department compiles the information, the Village Manager and Finance Director meet with each department for the purpose of conducting an administrative review and clarify any project particulars. 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 2013	Evaluate fiscal year financial forecasts and develop FY 2014/15 budgetary assumptions.
November	Village Manager (VM) discusses budgetary guidelines with department heads.
December	Department heads meet with Finance Director to discuss CIP. Staff prepares preliminary revenue estimates along with departmental expenditure targets.
December	Public hearing to approve 2013 Property Tax Levy.
January 2014	VM meets with each department head to discuss proposed budgets. Budgets revised following VM's approval.
February	Village Board workshop. Staff presents policy issues and CIP Funding requests. Budget is revised to incorporate Village Board direction.
March	Village Board Finance Committee meets to review draft budget. FY 2014/15 public meeting. 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	FY 2014/15 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 (VM) 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	FY2015 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, 2013. 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 2015 budget conforms to program requirements and we are submitting it to the GFOA to determine its eligibility for another award.

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Total Budget Comparison

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Financial Summary - All Funds

The following is a summary of revenues and expenses for the Village from FY2011/12 through FY2014/15 by Fund type.

	2011/12 Actual	2012/13 Actual	2013/14 Projected	2014/15 Adopted
Revenues by Fund				
General	18,119,958	18,601,602	19,030,801	19,736,489
Motor Fuel	371,004	361,596	380,000	406,100
Transportation Improvement E911	346,702	367,775	313,809	311,000
NEID TIF	174,120	191,200	174,000	173,050
Touhy/Lawndale TIF	1,962,875	1,096,725	2,410,000	1,031,000
Lincoln/Touhy TIF	518,569	485,679	510,000	520,000
Debt Service	-	43,010	-	-
Capital Projects	1,216,044	1,216,044	1,190,000	1,187,065
Water and Sewer-Enterprise	19,846	438,071	25,000	194,000
Police Pension	3,461,921	4,039,565	4,050,000	4,550,000
	2,101,854	2,480,212	2,550,000	2,283,000
Total	28,292,893	29,321,479	30,633,610	30,391,704
Expenses by Fund				
General	18,022,110	18,316,135	18,880,285	19,540,242
Motor Fuel	42,075	23,037	80,000	205,000
Transportation Improvement E911	59,064	188,738	732,727	1,231,796
NEID TIF	222,510	227,942	248,056	246,409
Touhy/Lawndale TIF	597,148	357,837	2,802,588	2,576,900
Lincoln/Touhy TIF	464,933	502,056	510,000	520,000
Debt Service	64,928	(760)	5,000	5,000
Capital Projects	1,353,785	1,273,823	1,311,287	1,499,839
Water and Sewer-Enterprise	1,324,806	799,786	124,000	542,000
Police Pension	3,290,392	3,719,065	3,950,260	4,688,465
	1,722,317	1,803,304	2,031,375	2,296,025
Total	27,164,068	27,210,963	30,675,578	33,351,676
Excess (Deficit) of Revenues over Expenses	1,128,825	2,110,516	(41,968)	(2,959,972)
Other financing - loan proceeds	159,106	-	-	936,796
Pay-out of surplus TIF Funds	-	-	-	(2,000,000)
Use of fund balance reserves	-	-	-	4,023,176
Excess(Deficiency) of Revenues over Expenses after Other Financing	1,287,931	2,110,516	(41,968)	-

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FY2014/2015 Budget Summary
Total Village Budget

The following is a summary of revenues and expenses for the Village from FY2011/12 through FY2014/15.

	2011/12 Actual	2012/13 Actual	2013/14 Projected	2014/15 Adopted
Revenues				
Local Taxes	16,515,203	15,722,916	15,975,609	16,496,065
Intergovernmental Taxes	2,569,305	2,691,936	2,714,400	2,631,000
Licenses and Permits	1,009,122	1,074,728	1,058,187	1,308,200
Charges for Services	5,220,843	5,975,409	5,943,885	6,507,812
Fines and Forfeitures	359,731	358,848	341,400	398,000
Rent	98,561	114,043	101,500	101,500
Grants	125,379	446,796	1,758,529	303,265
Investment Income	202,011	156,711	128,800	103,150
Reimbursements	49,188	97,711	40,300	116,000
Police Pension	2,101,854	2,480,212	2,550,000	2,283,000
Other	41,696	202,169	21,000	143,712
Total	28,292,893	29,321,479	30,633,610	30,391,704
Expenses				
Personnel	11,048,918	11,311,103	11,580,371	12,010,830
Contractual	5,137,272	5,648,049	4,975,420	5,462,038
Commodities	3,738,496	3,105,447	4,745,155	5,059,720
Economic Development	990,875	1,031,611	1,089,063	1,079,000
Debt Service	2,062,401	1,965,698	2,057,467	2,510,014
Capital Outlay	2,463,789	2,345,751	4,196,727	4,934,049
Police Pension Expenses	1,722,317	1,803,304	2,031,375	2,296,025
Total	27,164,068	27,210,963	30,675,578	33,351,676
Excess (Deficit) of Revenues over Expenses	1,128,825	2,110,516	(41,968)	(2,959,972)
Other financing - loan proceeds/Debt premium	159,106	-	-	936,796
Pay-out of surplus funds				(2,000,000)
Excess (Deficit) of Revenues over Expenses after Other Financing	1,287,931	2,110,516	(41,968)	(4,023,176)
Fund Balances				
Start of Budget Year	44,351,852	45,639,783	47,750,299	47,708,331
End of Budget Year	45,639,783	47,750,299	47,708,331	43,685,155
Less: Pension Fund Balance (a)	(16,417,077)	(17,093,985)	(17,612,610)	(17,599,585)
Available Fund Balances	29,222,706	30,656,314	30,095,721	26,085,570

(a) Pension Fund Balance is reserved for pension benefits and not available for appropriation.

Budget Notes:

FY2011/12 - Revenues and other financing sources exceeded expenses by \$1,287,931.

The General Fund finished the fiscal year with a decrease of \$396,807. This amount was less than the budgeted deficit of \$941,097 and was mainly due to an increase in revenues as the economic recovery continued. The Transportation Improvement Fund experienced an increase of \$287,638. This Fund was budgeted to have a decrease of \$858,083 but year 2 of the streetlight replacement program was deferred to FY 2014. Other capital projects included the replacement of the Village promenade and the replacement of the HVAC system in the Police and Fire building. Also, the construction of Centennial park was started in FY2012 and continued work on the new bike path was ongoing. The Village also resurfaced a portion of Pratt Ave. during FY2012. This project was 100 percent funded by a grant. The total for all of these capital improvements totaled \$ 1,324,806 in FY2012.

FY2012/13 - Revenues and other financing sources exceeded expenses by \$2,110,516.

The General Fund finished the year with an increase of \$219,998. This amount was less than the budgeted deficit of \$572,595 and was mainly due to a decrease in expenses. The Transportation Improvement Fund experienced an increase of \$179,037. This fund was budgeted to have a decrease of \$907,083. Year 2 of the streetlight program was deferred until Fiscal 2014. Also, the construction of Centennial Park and various Village Campus projects were completed in Fiscal 2013. The costs to complete these projects totaled \$766,862.

FY2013/2014 - Expenses are projected to exceed revenues by \$41,968. The General Fund is budgeted to have an increase of \$302,269 for Fiscal 2014 as expenses will be less than budget.

The major TIF Fund will acquire the abandoned UP railroad land and the cost is much lower than budgeted. The acquisition is funded by a grant which will cover 80% of the costs.

FY2014/2015 - Expenses are budgeted to exceed revenues by \$2,959,972. The General Fund is balanced without the use of fund reserves. The Transportation Improvement Fund is projecting a deficit of \$920,796 as year three of the streetlight replacement program continues. The NEID TIF is projecting a deficit of \$1,545,900 as construction of the bike path and the improvement of the Public Work's yard are scheduled. Also, the Village is starting construction of the bike path located in the ComEd right-of-way.

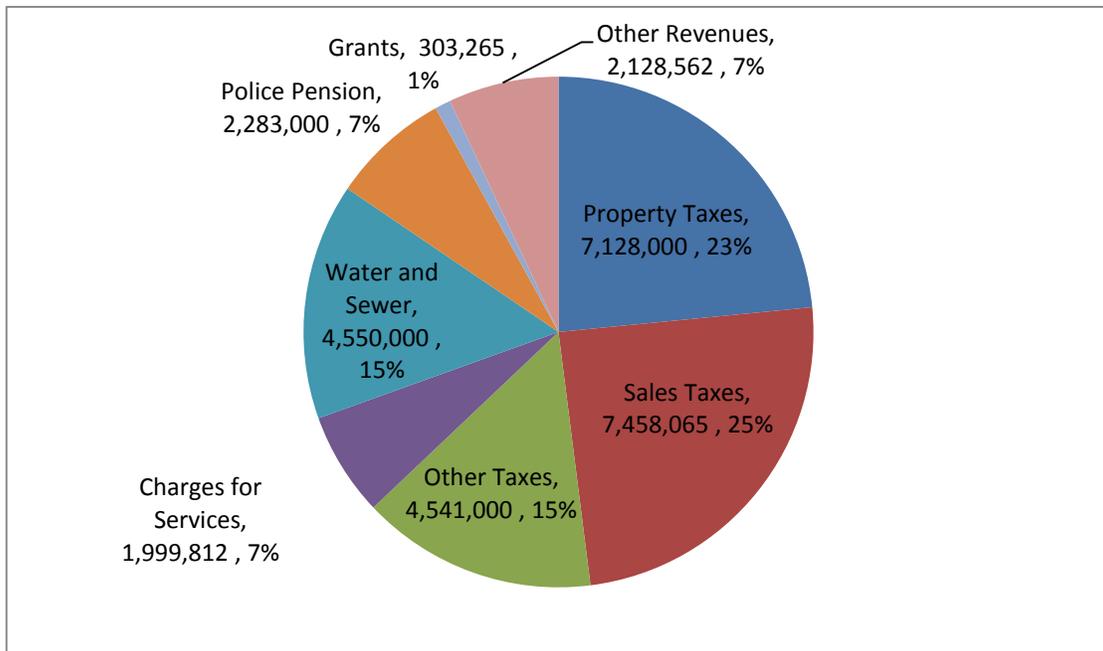
Fund Type Summary

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Fiscal 2015 Revenues

The total revenue budget for the Village of Lincolnwood for the year beginning May 1, 2014 and ending April 30, 2015 is \$30,391,704. Total revenues have decreased \$3,525,327 (10%) from the prior year's budget. This is due mainly to a grant the Village received in Fiscal 2014 to purchase land for a bike path.

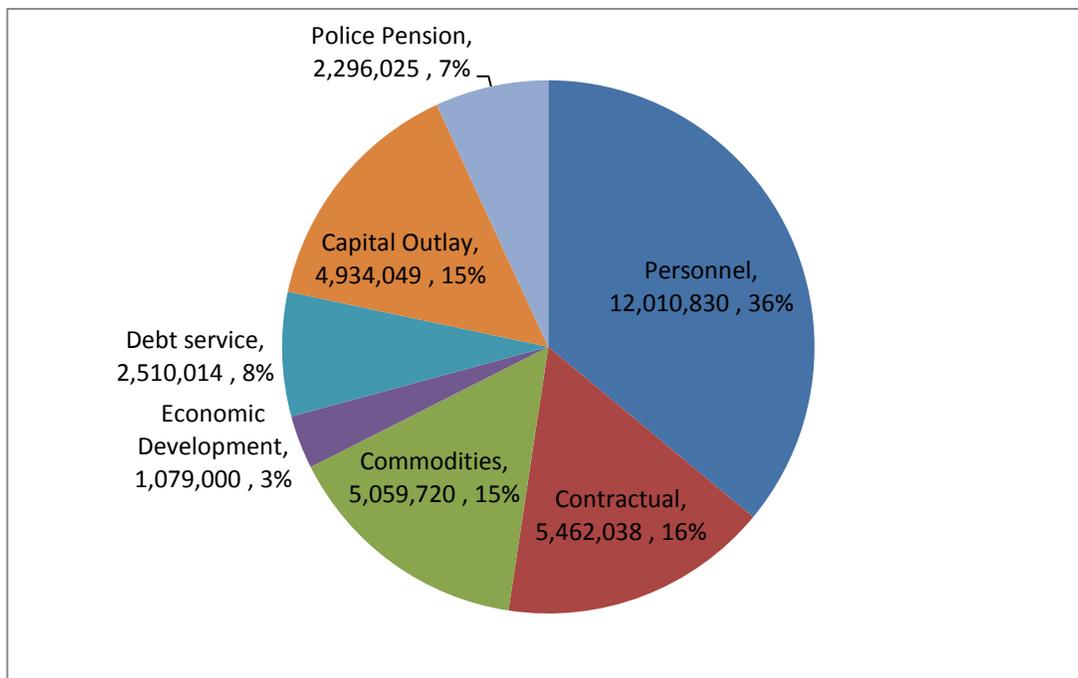
FY2014/15 Budgeted Revenues - All Funds - \$30,391,704



Fiscal 2015 Budgeted Expenditures

The total expenditure budget for the Village of Lincolnwood for the year beginning May 1, 2014 and ending April 30, 2015 is \$33,351,676. This is a decrease of \$3,678,550 (10%) from the previous year's budget. The budget consists of \$25,907,613 of operating expenses, \$2,510,014 of debt service and \$4,934,049 of capital improvements and equipment purchases. Operating expenses are budgeted to remain at prior year's levels while capital improvements will decrease 41% from the prior year's budget.

FY2014/15 Budgeted Expenditures – All Funds - \$33,351,676



The schedule on the following page summarizes the various revenues and expenditures and changes in fund equity for the various funds of the Village for the Fiscal 2015 budget.

Village of Lincolnwood, Illinois
 Operating Budget
 Fiscal Year May 1, 2014 to April 30, 2015

	General Fund	Motor Fuel Tax Fund	Transportation Improvement Fund	E-911 Fund	Northeast Industrial Dist TIF Fund	Touhy / Lawndale TIF Fund	Lincoln-Touhy TIF Fund	Total - Special Revenue Funds	Debt Service Fund	Property Enhancement Program Fund	Com.Ed. ROW Bike Path Fund	Private Sewer Line Assistance fund	Total-Capital Projects Fund	Total-Governmental Funds	Water and Sewer Fund	Police Pension Fund	Budget Total - All Funds 2014-2015	Budget Total - All Funds 2013-2014	Increase (Decrease)
Revenue																			
Local Taxes	\$ 13,479,000	0	310,000	0	1,000,000	520,000	0	1,830,000	1,187,065	0	0	0	0	16,496,065	0	0	\$ 16,496,065	16,797,711	(301,646)
Intergovernmental Taxes	2,158,000	300,000	0	173,000	0	0	0	473,000	0	0	0	0	0	2,631,000	0	0	2,631,000	2,903,000	(272,000)
Licenses and Permits	1,308,200	0	0	0	0	0	0	0	0	0	0	0	0	1,308,200	0	0	1,308,200	1,048,905	259,295
Charges for Services	538,125	0	0	0	0	0	0	0	0	0	0	0	0	538,125	4,508,000	0	5,046,125	4,739,490	306,635
Charges for Services-Culture and Recreation	1,461,687	0	0	0	0	0	0	0	0	0	0	0	0	1,461,687	0	0	1,461,687	1,458,425	3,262
Fines and Forfeitures	358,000	0	0	0	0	0	0	0	0	0	0	0	0	358,000	40,000	0	398,000	399,000	(1,000)
Rent	101,500	0	0	0	0	0	0	0	0	0	0	0	0	101,500	0	0	101,500	101,500	0
Grants	89,265	0	0	0	20,000	0	0	20,000	0	0	194,000	0	194,000	303,265	0	0	303,265	4,220,000	(3,916,735)
Investment Income	88,000	1,100	1,000	50	11,000	0	0	13,150	0	0	0	0	0	101,150	2,000	600,000	703,150	517,000	186,150
Reimbursements	116,000	0	0	0	0	0	0	0	0	0	0	0	0	116,000	0	0	116,000	16,000	100,000
Pension Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,683,000	0	1,683,000	1,681,000	2,000
Other Revenue	38,712	105,000	0	0	0	0	0	105,000	0	0	0	0	0	143,712	0	0	143,712	35,000	108,712
Total Revenues	19,736,489	406,100	311,000	173,050	1,031,000	520,000	0	2,441,150	1,187,065	0	194,000	0	194,000	23,558,704	4,550,000	2,283,000	30,391,704	33,917,031	(3,525,327)
Expenditures																			
Current Operating Expenditures																			
General Government	4,698,191	0	0	0	15,000	0	0	20,000	0	0	0	0	0	4,718,191	0	0	4,718,191	5,466,202	(748,011)
Public Safety	9,839,934	0	0	246,409	0	0	0	246,409	0	0	0	0	0	10,086,343	0	0	10,086,343	9,858,744	227,599
Highway and Streets	1,336,383	205,000	35,000	0	0	0	0	240,000	0	0	0	0	0	1,576,383	0	0	1,576,383	1,407,295	169,088
Sanitation	1,071,000	0	0	0	0	0	0	0	0	0	0	0	0	1,071,000	0	0	1,071,000	1,069,000	2,000
Culture and Recreation	2,435,734	0	0	0	0	0	0	0	0	0	0	0	0	2,435,734	0	0	2,435,734	2,482,963	(47,229)
Economic Development and Assistance	159,000	0	0	0	300,000	520,000	0	820,000	0	50,000	0	50,000	100,000	1,079,000	0	0	1,079,000	1,415,000	(336,000)
Water and Sewer	0	0	0	0	0	0	0	0	0	0	0	0	0	3,511,190	0	0	3,511,190	3,470,638	40,552
Capital Outlay Expenditures	0	0	1,196,796	0	1,934,000	0	0	3,130,796	0	0	442,000	0	442,000	3,572,796	495,000	0	4,067,796	7,863,583	(3,795,787)
Debt Service Expenditures	0	0	0	0	327,900	0	0	327,900	1,499,839	0	0	0	0	1,827,739	682,275	0	2,510,014	2,041,567	468,447
Police Pensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,296,025	0	2,296,025	1,955,234	340,791
Total Expenditures	19,540,242	205,000	1,231,796	246,409	2,576,900	520,000	5,000	4,785,105	1,499,839	50,000	442,000	50,000	542,000	26,367,186	4,688,465	2,296,025	33,351,676	37,030,226	(3,678,550)
Excess revenues over expenditures	196,247	201,100	(920,796)	(73,359)	(1,545,900)	0	(5,000)	(2,343,955)	(312,774)	(50,000)	(248,000)	(50,000)	(348,000)	(2,808,482)	(138,465)	(13,025)	(2,959,972)	(3,113,195)	153,223
Other Financing Sources and Uses																			
Transfers In	335,000	0	0	60,000	0	0	0	60,000	310,606	50,000	248,000	50,000	348,000	1,053,606	0	0	1,053,606	558,247	495,359
Transfers Out	(531,247)	0	(187,359)	0	(130,000)	(5,000)	0	(322,359)	0	0	0	0	0	(853,606)	(200,000)	0	(1,053,606)	(558,247)	(495,359)
Pay out of surplus	0	0	0	0	(2,000,000)	0	0	(2,000,000)	0	0	0	0	0	(2,000,000)	0	0	(2,000,000)	0	0
Loan Proceeds	0	0	936,796	0	0	0	0	936,796	0	0	0	0	0	936,796	0	0	936,796	1,200,000	(263,204)
Total Other Financing Sources and Uses	(196,247)	0	749,437	60,000	(2,130,000)	(5,000)	0	(1,325,563)	310,606	50,000	248,000	50,000	348,000	(863,204)	(200,000)	0	(1,063,204)	1,200,000	(2,263,204)
Net change to fund equity	0	201,100	(171,359)	(13,359)	(3,675,900)	(5,000)	(5,000)	(3,669,518)	(2,168)	0	0	0	0	(3,671,686)	(338,465)	(13,025)	\$ (4,023,176)	(1,913,195)	(2,109,981)
Estimated Fund Balances May 1	10,108,131	3,336,841	1,740,791	13,359	6,398,799	247,006	(59,987)	11,676,809	9,762	0	0	0	0	21,794,702	8,301,019	17,612,610	47,708,331	49,621,526	(1,913,195)
Projected Fund Balances April 30	10,108,131	3,537,941	1,569,432	0	2,722,899	242,006	(64,987)	8,007,291	7,594	0	0	0	0	18,123,016	7,962,554	17,599,585	43,685,155	47,708,331	(4,023,176)

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Summary of Transfers

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Village of Lincolnwood
Schedule of Operating Transfers
Fiscal Year May 1, 2014 to April 30, 2015

Adopted Fiscal Year 2014-2015:

Transfer From	General Fund	Property Enhancement Fund	E-911 Fund	ROW Com Bike Path Fund	Private Sewer Line Replacement Fund	Debt Service Fund	Total
NEID TIF Fund	\$ 130,000						130,000
Touh/Lawndale TIF Fund	5,000						5,000
Water & Sewer Fund	200,000						200,000
Transportation Improvement Fund						187,359	187,359
General Fund		50,000	60,000	248,000	50,000	123,247	531,247
Total	\$ 335,000	50,000	60,000	248,000	50,000	310,606	\$ 1,053,606

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Summary of Personnel Services Cost – All funds

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Village of Lincolnwood, Illinois
 Personnel Services Worksheet
 Fiscal Year May 1, 2014-April 30, 2015
 Expected Payroll

Number	Fund / Department	2014-2015 Total Personnel Services	2013-2014 Total Personnel Services	Increase/ Decrease
101	<u>General Fund Departments</u>			
100	Village President and Board of Trustees	\$ 64,904	64,385	\$ 519
110	Village Clerk	8,852	8,852	0
200	Village Manager	628,040	614,612	13,428
210	Finance Department	455,824	456,897	(1,073)
240	Community Development Department	425,444	418,735	6,709
250	Information Technology	8,852	8,852	0
300	Police Department	4,695,058	4,538,533	156,525
350	Fire Department	78,989	78,692	297
400	Public Works Department	331,445	331,094	351
410	Vehicle Maintenance Division	248,571	226,339	22,232
420	Building Maintenance Division	116,554	114,011	2,543
440	Street Maintenance Division	755,197	686,695	68,502
	Total General Fund Departments	\$ 7,817,730	7,547,697	270,033
205	<u>Parks and Recreation Department</u>			
430	Park Maintenance Division	\$ 404,330	475,748	(71,418)
500	Parks and Recreation Department	341,611	341,386	225
502	Youth/Tot	8,023	8,023	0
503	Adult Fitness	1,799	1,799	0
504	Special Events	2,213	2,213	0
505	Athletic	2,766	2,766	0
506	Birthday Parties	1,107	330	777
507	Outdoor Recreation	218	218	0
508	Park Patrol	61,051	56,432	4,619
509	Turkey Trot	11,736	12,594	(858)
520	Club Kid Program	36,515	35,408	1,107
530	Day Camp Program	248,483	242,266	6,217
560	Pool Program	311,630	305,323	6,307
561	Swim Lessons	23,130	18,590	4,540
562	Swim Team	13,831	14,385	(554)
563	Concessions	33,195	36,294	(3,099)
571	Community Center	11,065	7,192	3,873
570	Seniors Program	7,192	9,963	(2,771)
	Total Parks and Recreation Department	\$ 1,519,895	1,570,930	(51,035)
215	E911 Fund	\$ 170,840	176,223	(5,383)
660	Water and Sewer Fund	\$ 814,313	796,246	18,067
801	Police Pension Fund	\$ 2,180,400	1,850,759	329,641
	Total - All Funds	\$ 12,503,178	11,941,855	561,323

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Staffing Schedule

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Staffing Schedule
Full Time Equivalents - Departmental Breakdown

Village Manager's Office	FY 09/10	FY10/11	FY11/12	FY12/13	FY 13/14	Budget FY 14/15
Village Manager	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Village Manager	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	-	-	-	-	-	-
Assistant to the Village Manager	1.00	1.00	1.00	1.00	1.00	1.00
Management Analyst	-	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	-	-	-	-	-
Executive Secretary*	1.00	1.00	1.00	1.00	1.00	1.00
Clerk/Receptionist	-	-	-	-	-	-
Intern	0.50	-	-	-	-	-
Total - Village Manager's Office	5.50	5.00	5.00	5.00	5.00	5.00

***Shares with Village President and Board**

Finance Dept

Director	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	1.00	-	-	-	-	-
Accountant	-	1.00	1.00	1.00	1.00	1.00
Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk II	-	-	-	-	-	-
Account Clerk	1.00	1.00	1.00	1.00	2.00	2.00
Clerk/Receptionist	1.00	1.00	1.00	1.00	-	-
Total - Finance Department	5.00	5.00	5.00	5.00	5.00	5.00

Community Development Department

Director	1.00	1.00	1.00	1.00	1.00	1.00
Building Commissioner	-	-	-	-	-	-
Development Manager	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspector	2.00	-	-	-	-	-
Plumbing Inspector	0.25	-	-	-	-	-
Electrical Inspector	0.25	-	-	-	-	-
Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Clerk/Scheduler	-	-	-	-	-	-
Intern	-	-	0.50	0.50	0.50	0.50
Total - Community Development Department	6.50	4.00	4.50	4.50	4.50	4.50

Police Department	FY 09/10	FY10/11	FY11/12	FY12/13	FY 13/14	Budget FY 14/15
Chief	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	4.00	4.00	4.00	4.00	4.00	4.00
Sergeant	3.00	3.00	3.00	3.00	3.00	3.00
Patrol Officer	23.00	23.00	23.00	23.00	23.00	24.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Communications Operator	7.50	7.50	7.50	7.00	7.00	7.00
PIMS Clerk	-	-	-	-	-	-
Records Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officer	1.50	1.50	1.50	1.50	1.50	1.50
Social Worker	0.50	0.50	0.50	0.50	0.50	0.50
Total - Police Department	44.50	44.50	44.50	44.00	44.00	45.00

Fire Department	FY 09/10	FY10/11	FY11/12	FY12/13	FY 13/14	Budget FY 14/15
Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Total - Fire Department	1.00	1.00	1.00	1.00	1.00	1.00

Public Works Department	FY 09/10	FY10/11	FY11/12	FY12/13	FY 13/14	Budget FY 14/15
Director	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the Public Works Director	-	-	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	-	-	-	-
Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Clerk/Receptionist	0.50	0.50	0.50	0.50	0.50	0.50
<i>Vehicle Maintenance Division:</i>						
Chief Mechanic	1.00	1.00	1.00	1.00	1.00	1.00
Equipment Operator	0.25	0.25	-	-	-	-
Laborer	1.00	1.00	1.25	1.25	1.25	1.75
<i>Building Maintenance Division:</i>						
Foreman	0.25	0.25	0.25	0.25	0.25	0.25
Equipment Operator	-	-	0.50	0.50	0.50	0.50
Laborer	1.25	1.25	1.00	1.00	1.00	1.50
<i>Street Maintenance Division:</i>						
Foreman	1.50	1.50	1.50	1.50	1.50	1.50
Supervisor	-	-	0.50	0.50	0.50	0.50
Equipment Operator	5.25	5.25	3.00	3.00	3.00	3.00
Laborer	1.50	1.50	1.75	1.75	1.75	1.75
<i>Water and Sewer Division:</i>						
Foreman	0.50	0.50	0.50	0.50	0.50	0.50
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50
Water System Operator	2.00	2.00	2.00	2.00	2.00	2.00

Equipment Operator	1.50	1.50	2.00	2.00	2.00	2.00
Laborer	2.50	2.50	3.00	3.00	3.00	3.00
Total - Public Works Department	22.50	22.50	22.25	22.25	22.25	23.25

Parks And Recreation Department	FY 09/10	FY10/11	FY11/12	FY12/13	FY 13/14	Budget FY 14/15
Director	1.00	1.00	1.00	1.00	1.00	1.00
Superintendents - Recreation, Facilities	-	2.00	2.00	2.00	2.00	2.00
Supervisor - Recreation	3.00	-	-	-	-	-
Communications Manager	-	1.00	-	-	-	-
Community Center Program Supervisor	-	-	1.00	1.00	1.00	1.00
Youth Program Coordinator	-	-	0.50	0.50	0.50	0.50
Community Outreach Coordinator	-	-	0.50	0.50	0.50	0.50
Recreation Coordinator	1.00	-	-	-	-	-
Clerk/Receptionist	1.50	1.50	1.00	1.00	1.00	1.00
<i>Maintenance Division:</i>						
Foreman	0.75	0.75	0.75	0.75	0.75	0.75
Equipment Operator	-	-	0.50	0.50	0.50	0.50
Laborer	4.25	4.25	3.00	3.00	3.00	3.00
Total - Parks and Recreation Department	11.50	10.50	10.25	10.25	10.25	10.25
Total - All Departments	96.50	92.50	92.50	92.00	92.00	94.00

For Fiscal Year 2014/2015, the Village increased two seasonal positions in the Public Works Department to Part-time status.
The Village also reinstated a police officer position which was a previously frozen position since 2009.

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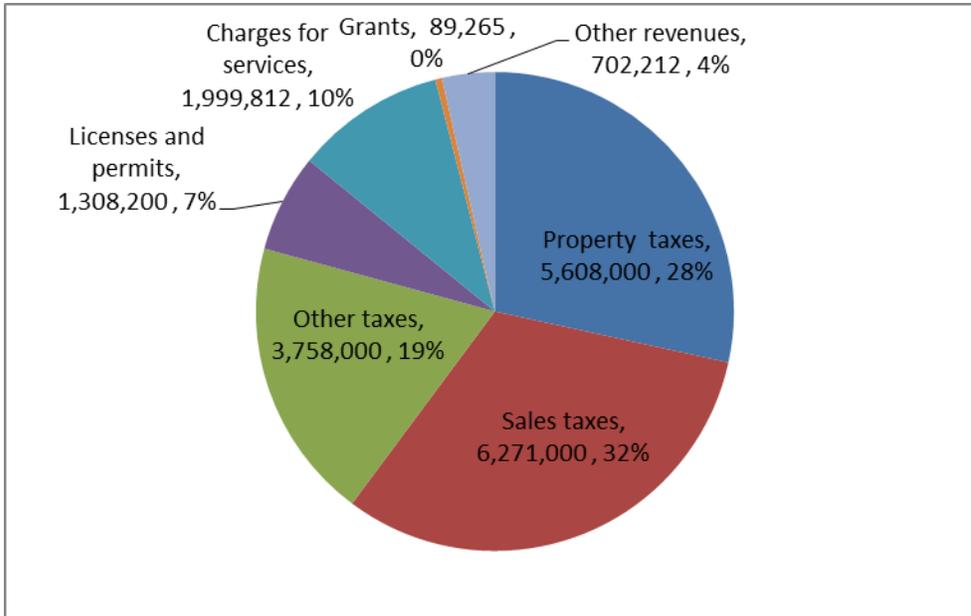
Major Revenue Descriptions – All Funds

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Fiscal 2015 Budget- Revenues

General Fund Revenues

FY2014/15 Budgeted General Fund Revenues - \$19,736,489



Revenue Overview

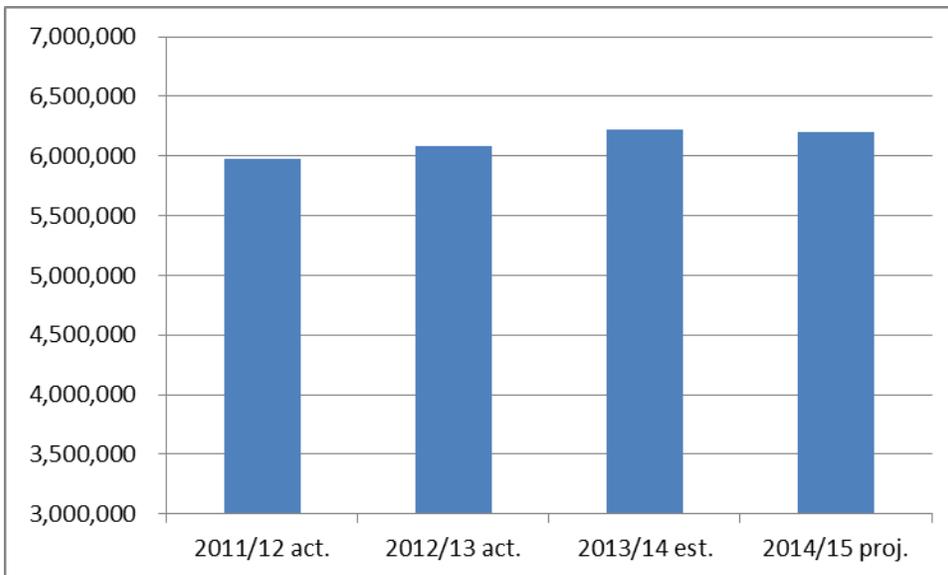
	FY2011/12 Actual	FY2012/13 Actual	FY2013/14 Projected	FY2014/15 Adopted
Property Taxes	5,169,726	4,983,221	5,345,000	5,608,000
Sales Taxes	5,974,237	6,086,210	6,224,000	6,271,000
Charges for Services	1,764,893	1,940,107	1,894,885	1,999,812
Licenses and Permits	1,009,122	1,074,728	1,058,187	1,308,200
Intergovernmental and other Taxes	3,397,779	3,725,930	3,763,000	3,758,000
Grants	95,513	37,518	133,529	89,265
Other Revenues	708,688	753,888	612,200	702,212
Total	18,119,958	18,601,602	19,030,801	19,736,489

Revenue Comments

The total General Fund revenue increased from \$19,098,066 to \$19,737,319, an increase of \$639,253 or 3 % from last year’s budget. This increase is mainly due to the increase in building permit fees as a new development will be started in one of the Village’s TIF districts and a surplus property tax distribution from another TIF district.

Local Taxes

Sales Tax



The above chart shows the results of the economic recovery that has affected the amount of sales tax revenue the Village receives. Sales tax revenue has been estimated to remain mainly flat as compared to the Fiscal 2014 budget. A large grocery store closed in 2013 and this location is still vacant. The loss of sales from this location is the main reason for the Village to keep sales tax revenue at last year’s estimates.

The Village largest source of sales tax revenue is still derived from the various auto dealerships located in the Village boundaries. Sales tax from these dealerships is expected to show a modest growth form last year’s estimates.

Revenue Comments

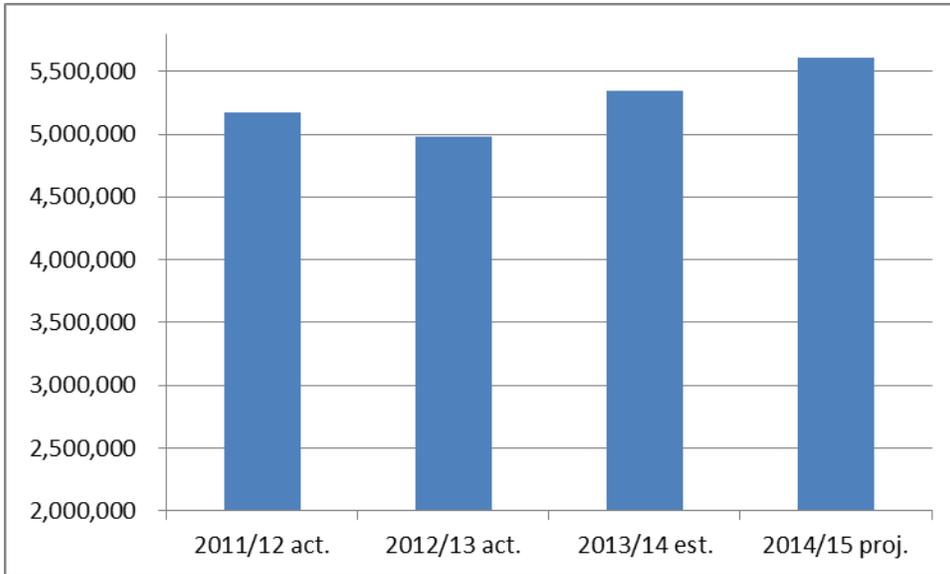
Sales tax is the largest revenue source in the General Fund. The Village receives 1% of all retail sales within its boundaries as provided by State Law. In addition, the home rule sales tax of 1% provides additional revenue on all retail sales, except food to be consumed off premise (grocery stores), prescription and non-prescription drugs and titled items (motor vehicles, etc.).

A portion of both the sales and home rule sales taxes have been earmarked for debt service payments. Both sales and home rule taxes are estimated to remain flat as compared to the Fiscal 2014 budget. The Fiscal 2015 estimate of sales tax receipts takes into account that growth over the next year will be continue on a slow but steady pace as the U.S. economy continues to deal with lingering unemployment rates declines.

1% regular share of retail sales	\$ 4,909,738	
1% home rule sales tax	<u>2,548,327</u>	
Total budgeted		\$ 7,458,065
Total transferred to debt service fund		<u>(1,187,065)</u>
Net sales taxes available to the General Fund		\$ 6,271,000

Revenue Comments

Property Taxes

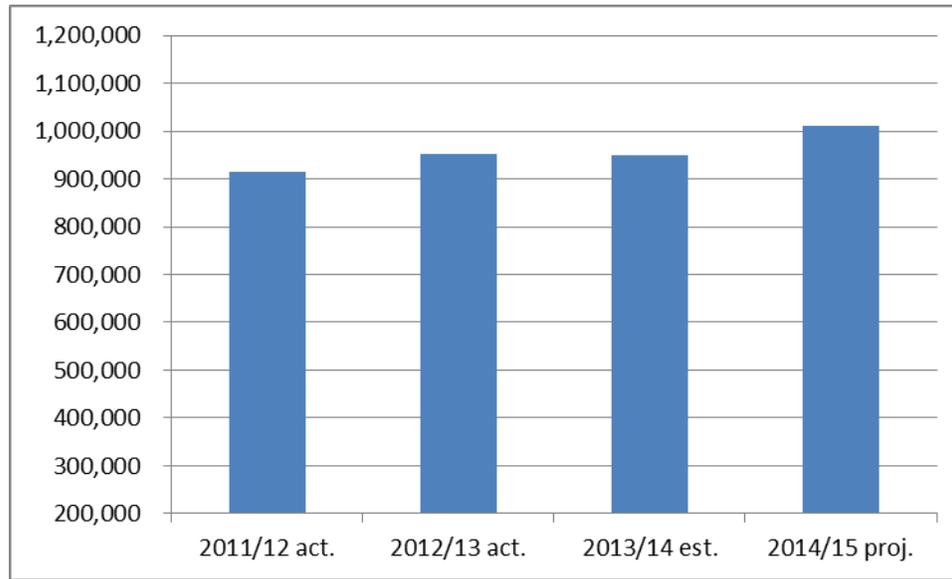


Property taxes are the next largest revenue source in the General Fund. Lincolnwood is a home rule municipality, and as such, has no limit on the amount it could levy for property taxes. The Village’s collection rate on its property tax levy has averaged 98.6% over the last five years. The Village Board 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 9.2% of a property owner’s total property tax bill. The levy that corresponds to the Fiscal 2015 budget was levied prior to December 31, 2013 and contained a 1.7% increase. Property tax revenue also includes a surplus distribution of approximately \$188,00 from one of the Village TIF’s for Fiscal 2015

Total budgeted \$5,608,000

Revenue Comments

Utility Taxes

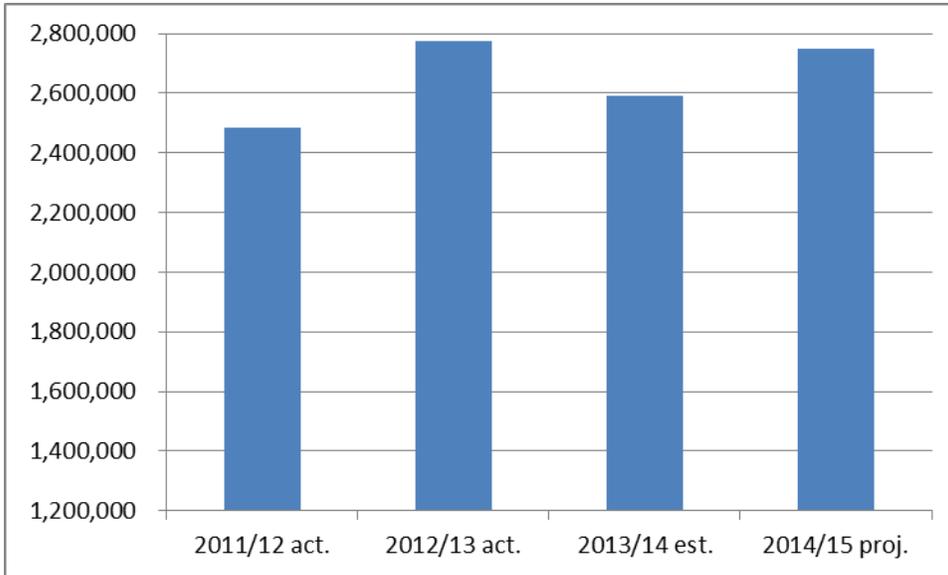


The Village collects a 5% tax on all electric and gas consumed by both commercial and residential users within the corporate limits. This revenue is weather dependent with the bulk of the income received during the winter months. Weather conditions may also be changing where both winters and summers may be milder. This will affect utility tax receipts. Due to the complex utility industry, legislative changes, and changing weather conditions, accurately predicting this revenue source is difficult. The Fiscal 2015 budget reflects a 1% decrease over the prior year’s budget.

Electric Use	\$600,000	
Gas Utility Tax	<u>410,000</u>	
Total budgeted		\$1,010,000

Revenue Comments

Intergovernmental Taxes



The Village collects various taxes from the State of Illinois. The major item is the state income tax. Income taxes are distributed by the State on a per capita basis. This revenue source had increased in the last few years and is still projected to increase 9% in Fiscal 2015 due to recovery in the economy.

The second largest item in this category is the telecommunication tax. There is a 6% tax on local, intra-state and interstate telecommunication services which either originate or are received within the corporate limits of the Village. The revenue from this tax has decreased over the last few years and we have projected a 7% decrease for Fiscal 2015.

The Use tax applies to the privilege of using tangible personal property purchased at retail from a retailer outside of the state of Illinois and this revenue has continued to grow in the last few years. With the increase in spending as the U.S. economy recovers, we estimate that this tax will increase by 10% in Fiscal 2015.

Revenue Comments

Many years ago, there was a personal property tax in Illinois. This tax was abolished for individuals by the 1970 Illinois Constitution and phased out for corporations in 1979. The personal property replacement tax “replaced” the original tax. This tax has fluctuated over the last few years. The budgeted amounts for Fiscal 2015 remains unchanged from the prior budget.

Below is a break-down of revenue from the State on a per capita basis:

State income tax	\$1,200,000	
Telecommunication tax	580,000	
Local use tax	200,000	
Personal property replacement tax	140,000	
Other	<u>38,000</u>	
Total budgeted		<u>\$2,158,000</u>

The Village enacted a food and beverage tax for the Fiscal 2009. This tax of 1% is assessed on all businesses which prepare food and alcohol on their premise. This amount has been budgeted to increase in Fiscal 2015 as new businesses have opened in the Village. The Village adjusted the Motor Fuel Tax by one cent (\$0.01) effective May 1, 2012. These additional funds estimated to generate \$140,000 will be used to fund General Fund operating costs.

Food and beverage tax	\$450,000	
Motor Fuel tax	<u>140,000</u>	
Total budgeted		<u>\$590,000</u>
Total budgeted utility and intergovernmental taxes		\$3,758,000

Licenses and Permits

The Village collects various fees for the following:

The Village collects a fee for registration of all motor vehicles within its boundaries and the charge for most vehicles is \$40.

The Village collects licensing fees from any establishment selling alcoholic beverages within the Village limits. This is based on the issuance of approximately 23 liquor licenses and revenue has remained the same amount for the prior two years.

Revenue Comments

The Village collects licensing fees for various business registrations within its boundaries. In addition, the Village requires contractors performing work at private locations to obtain licenses. Business licenses are issued annually and are valid from May 1 through April 30.

The Village collects various fees for construction or rehabilitation of commercial and residential units throughout the Village. This revenue source is subject to the amount of building activity that occurs in the Village and is estimated to increase by a substantial amount for the Fiscal 2015 budget as a new business development will break ground in one of the Village’s TIF districts.

The Village collects a fee for the operation and maintenance of its cable system. The Village has two cable providers (Comcast of Illinois and AT&T). The budget consists of four quarterly installments from both providers.

Below is a breakdown by category of these fees described above:

Motor Vehicles	\$339,500	
Liquor Licenses	35,850	
Business Licenses	137,141	
Permits	625,709	
Franchise fees-cable services	<u>170,000</u>	
Total budgeted		\$1,308,200

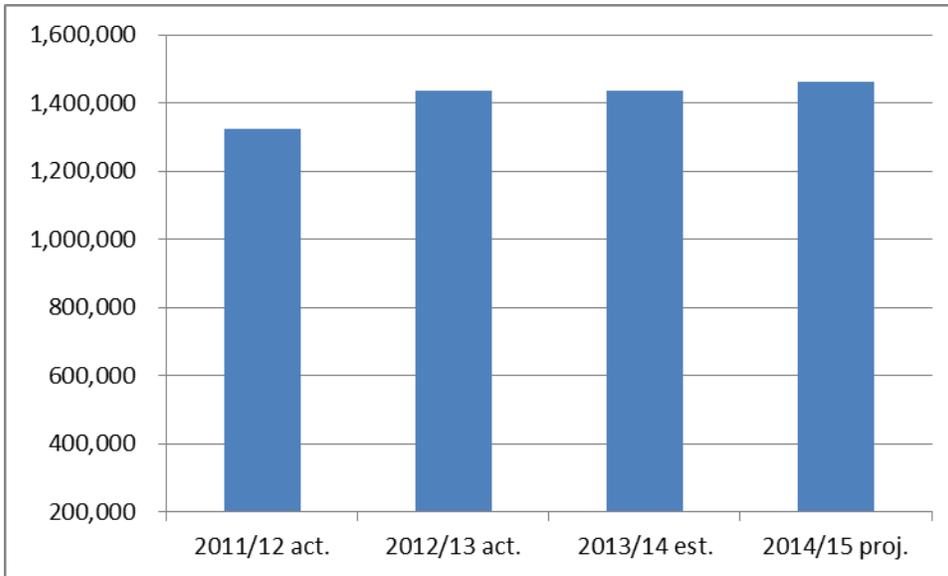
Charges for Services

The Village collects fees for various services that are provided such as burglar alarm servicing, sidewalk and tree replacement, property damage charges, and ambulance use. The major item is the ambulance user fee which is budgeted on a cash basis, rather than an accrual basis. The fee for the current budget includes resident invoicing and acceptance of insurance assignment as payment for resident ambulance user fees. The other fees listed have been very consistent with prior years and budgets remain the same as the previous year. Below is a breakdown by category of these charges:

Ambulance fees	\$400,000	
Alarm service fees	72,515	
Filing and variance	5,000	
Other	<u>60,610</u>	
Total budgeted		\$538,125

Revenue Comments

Park and Recreation Program Fees



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. Pool-pass fees have increased 2% for Fiscal 2015. Revenues for Fiscal 2015 are budgeted to reflect normal summer weather conditions. Below is a breakdown by category of these charges:

Camps	\$379,500	
Pool and concessions	740,887	
Community Center Rental	44,000	
Seniors	36,150	
Other	<u>261,150</u>	
Total budgeted		\$1,461,687

Revenue Comments

Fines and Forfeitures

The Village collects fines for traffic and other violations processed through the County Clerk’s Office or parking and other fines collected in-house. These fees have not fluctuated much in prior years. Below is a breakdown by category by of these revenues:

Red light camera fines	\$163,000	
Circuit court fines	65,000	
Parking and other fines	100,000	
False alarm fines	18,000	
Other	<u>12,000</u>	
Total budgeted		\$358,000

Grants

The Village receives many grants throughout the year from various organizations. These grants are used for the payment of services provided by the Village and are as follows:

<u>State Grant</u>		
Traffic grants	\$23,000	
AFG grant	<u>66,265</u>	
Total budgeted		\$89,265

Other Revenue

The Village receives other revenue not covered elsewhere. The major item is interest income which is earned from mainly collateralized Certificates of Deposits. Additionally, the Village earns interest on money held in checking accounts and the Illinois Funds Money Market Fund, reserve funds at IRMA, and the Illinois Metropolitan Investment Fund, which is an U.S. Treasury mutual fund intended for intermediate funds. This estimate is based on the assumption that interest rates will continue to stay at historically low rates. Other revenue is as follows:

Rent	\$101,500	
Investment income	88,000	
Reimbursements	116,000	
Miscellaneous	<u>38,712</u>	
Total budgeted		<u>\$344,212</u>

Total revenues from General Fund for Fiscal 2015 budget - \$19,736,489

Special Revenue Funds

Revenue Comments

	FY2011/12	FY2012/13	FY2013/14	FY2014/15
	Actual	Actual	Projected	Adopted
Local Taxes	2,784,392	1,854,356	1,633,809	1,830,000
Intergovernmental				
Taxes	542,300	549,091	554,000	473,000
Grant	10,020	22,617	1,600,000	20,000
Interest/Other	36,528	119,921		118,150
Total	3,373,240	2,545,985	3,787,809	2,441,150

The following are the major revenue sources budgeted for Fiscal 2015 for the six special revenue funds of the Village.

Motor Fuel Tax Fund:

Projected motor fuel tax allotment from the State of Illinois. Allotments are based on the municipal share of state-wide gasoline sales. The monies are distributed on a per-capita basis. Amounts are based on Illinois Municipal League projections. For Fiscal 2015, the Village estimates a per-capita amount of \$24 for a total of \$300,000. This revenue source has been very consistent over the prior years. The Village also estimates \$1,100 will be earned on the investments of the fund and \$105,000 will be received for expense reimbursements for Fiscal 2015.

Transportation Improvement Fund

The Village instituted a gas tax in July 2005. This revenue will be used to improve the transportation systems in the Village. The tax is currently set at 3 cents per gallon. Two cents of the gas tax is allocated to the Transportation Improvement Fund and 1 cent allocated to the General Fund. For Fiscal 2015, the Village estimates revenues will remain flat as problems in other Countries have affected the current price of oil which has a direct impact on the transportation habits of auto drivers. The Village estimates \$310,000 will be received from the gas tax and \$1,000 will be earned on the fund's investments for Fiscal 2015.

E- 911 Fund

E 911 Surcharge Fees of \$1.00 per month per line are assessed on telephone lines within the Village boundaries. Wireless fees provide for the utilization of 911 emergencies

responses for cellular phone users. The fee is also \$.75 per line. This amount has grown as the popularity of the cell phone still continues to be high.

Revenue Comments

For Fiscal 2015, the Village estimates revenue of \$173,000. This revenue has been decreasing over the past few years as less households are using landlines as their primary phone line. The Village also estimates \$50 will be earned on the investments of the fund for Fiscal 2015.

NEID TIF Fund, Touhy/ Lawndale TIF Fund and Lincoln/Touhy TIF

Property tax revenue for all three TIF districts is estimated based on the EAV of the property in the TIF districts as established by the County Clerk’s office. This projection is based upon the amount collected during the 2013 and 2014 fiscal years. For Fiscal 2015, the Village estimates \$1,000,000 and \$520,000 of property tax revenues for the NEID TIF and Touhy Lawndale TIF Funds, respectively. The Lincoln/Touhy TIF has not budgeted any property tax revenue for Fiscal 2015 as there is not any expected increase of the EAV of the property in the TIF. The Village also estimates \$11,000 of income will be earned on the NEID TIF Fund investments for Fiscal 2015.

Total revenue from all Special Revenue Funds for Fiscal 2015 budget - \$2,441,150
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Bond Debt Service Fund Revenues

The Village services the principal and interest payments on the various GOA bonds as listed in the Bond Debt Service Fund. The Village allocates both sales and home rule sales taxes to fund both principal and interest payments.

Total revenue Bond Debt Service Fund for Fiscal 2015 budget - \$1,187,065
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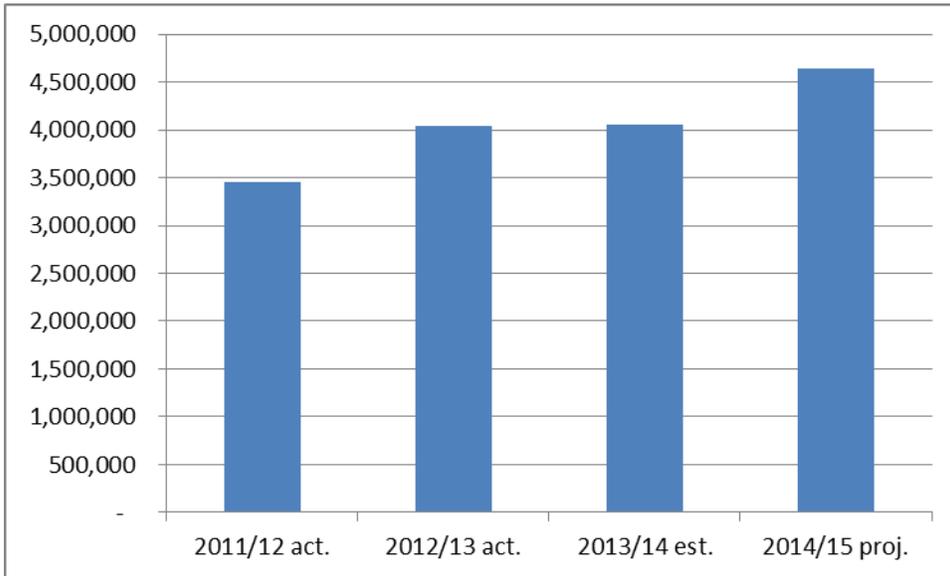
Capital Project Funds Revenues

The Village Budgeted \$194,000 for Fiscal 2015 for grant revenue for the engineering and construction of the Comm.Ed.ROW bike path.

Total revenue from all Capital Project Funds for Fiscal 2015 budget - \$194,000
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Revenue Comments

Water and Sewer Fund Revenues (Enterprise Fund)



The following are the major revenue sources budgeted for Fiscal 2015 for the Water and Sewer Fund.

	FY2011/12 Actual	FY2012/13 Actual	FY2013/14 Projected	FY2014/15 Projected
Water/Sewer Charges	3,455,950	4,035,302	4,048,500	4,548,000
Interest	5,971	4,263	1,500	2,000
Total	3,461,921	4,039,565	4,050,000	4,550,000

Revenue Comments

The Village produces water for 4200 customers who include both residents and businesses. The amount of rainfall during the summer months can impact the amount of water sales by as much as 10% of annual sales. The Village’s water provider did increase the cost of water purchases to the Village for next year’s budget by 15% and this increase has been passed on to the water users. An estimated decrease of \$40,000 is also factored for the sewer charge based on estimated usage for the prior budget year. The sewer charge of \$1 dollar per unit of water was instituted in Fiscal 2011. The Village estimates \$2,000 will be earned on the investments of the fund for Fiscal 2015.

Total revenue for the Water and Sewer Fund for Fiscal 2015 budget - \$4,550,000

Police Pension Fund Revenues

The Police Pension Fund provides monthly payments for retired and disabled police officers and widows.

This year’s pension outlay reflects the funding requirement as determined by the Illinois Department of Insurance actuarial study. Also, current officers contribute 9.91% of their base salary to the Fund. Total contributions from both the Village and employee contributions total \$1,683,000 for the Fiscal 2015 budget year. The fund also budgeted \$600,000 in investment income from the police pension investment portfolio.

Total revenue for the Police Pension Fund for Fiscal 2015 budget - \$2,283,000

Total Revenue - All Funds Fiscal 2015 budget - \$30,391,704

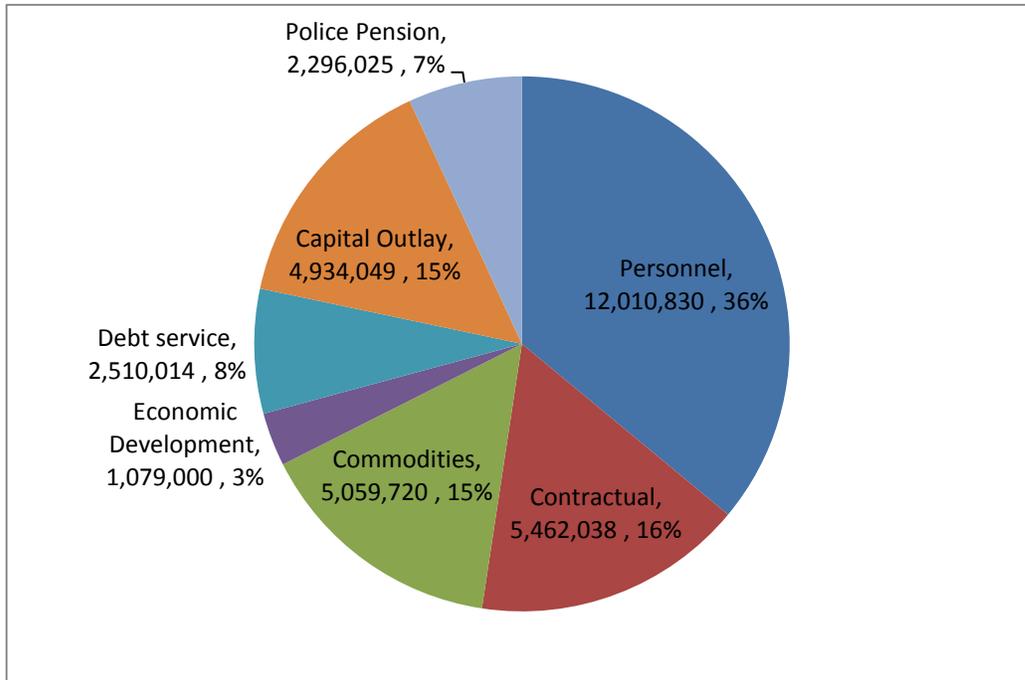
Expenditure Analysis and Overview

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Analysis of Expenditures

There are seven major classifications of expenses: Personnel Services, Contractual Services, Commodities, Economic Development and Assistance, Debt Service, Capital Outlay, and Police Pension. Each category represents a different percentage of total expenses.

FY2015 Total Budgeted Expenditures



Expenditures by Type

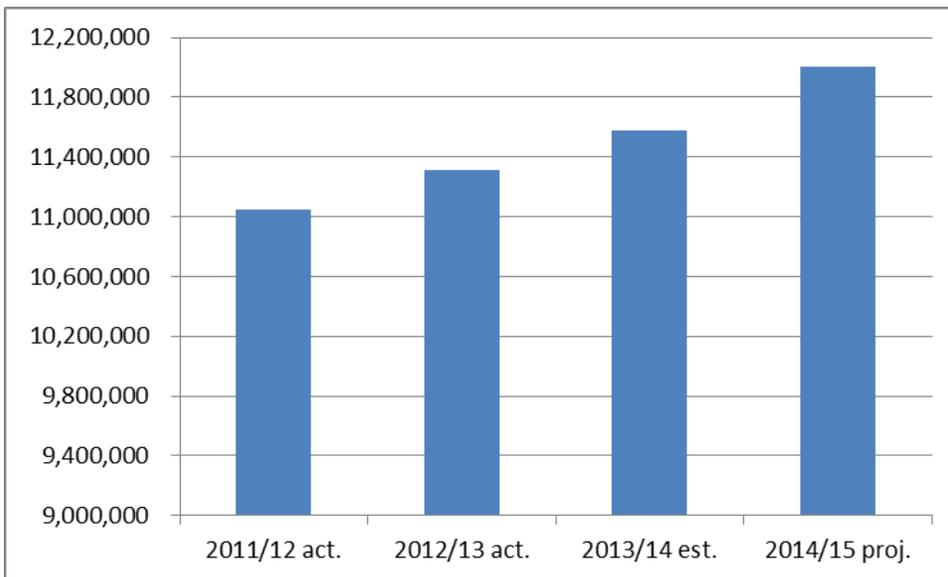
Figures are shown at the budgeted amounts.

Expenditures by Classification

	FY2011/12 Actual	FY2012/13 Actual	FY2013/14 Projected	FY2014/15 Adopted
Personnel	11,048,918	11,216,217	11,580,371	12,010,830
Contractual	5,137,272	5,069,367	4,975,420	5,462,038
Commodities	3,738,496	4,059,959	4,745,155	5,059,720
Economic Development	990,875	1,031,611	1,089,063	1,079,000
Debt Service	2,062,401	1,965,698	2,057,467	2,510,014
Capital outlay	2,463,789	2,064,807	4,196,727	4,934,049
Pension Expenses	1,722,317	1,803,304	2,031,375	2,296,025
Total	27,164,068	27,210,963	30,675,578	33,351,676

The total expenditure budget for the Village of Lincolnwood for the fiscal year beginning May 1, 2014 and ending April, 30, 2015 is \$33,351,676. Total expenditures have decreased \$3,678,550 (10 %) from the prior's year budget. The majority of the decrease is due to the purchase of the UP railroad property purchased in the prior year. The following narratives explain the major expenditure classifications. A detailed analysis by each fund is provided following the narratives.

Personnel Services



Personnel costs consists of wages, medical, dental, life and workers compensation, pensions, and other benefits for the Village's work force. We have projected a 3.6% increase in personnel costs for Fiscal 2015. The majority of the increase is due to increased amounts for healthcare insurance and contract adjustments for wages.

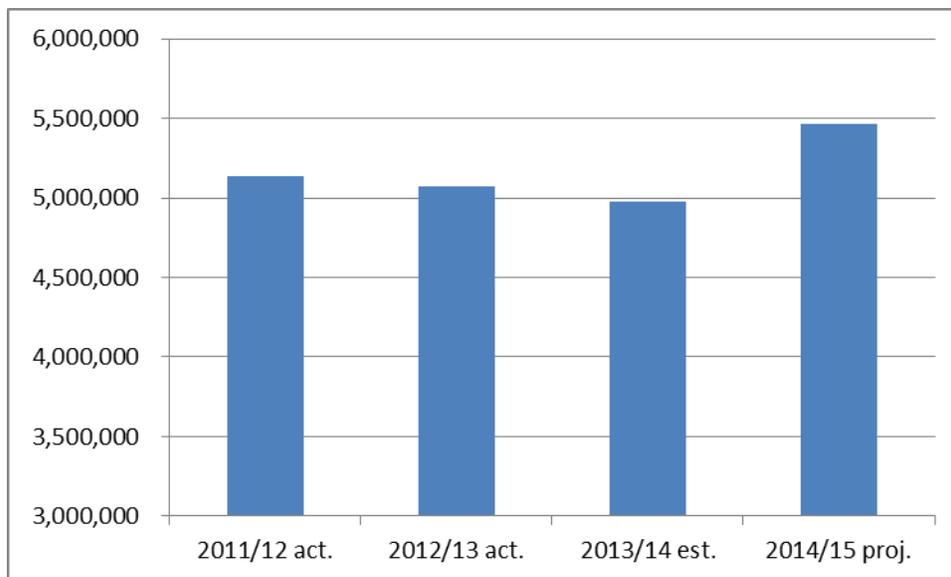
Non-union employees are on a merit based pay plan. There was a 2% cost of living increase budgeted in Fiscal 2015 for non-union employees. The Village has contracts with three collective bargaining groups. The contract with the Fraternal Order of Police (FOP) expired on April 30, 2014 and is currently in negotiations. The contract with the communication workers with the FOP is in effect from May 1, 2014 through April 30, 2017. The contract with the International Brotherhood Teamsters Local 714 is in effect from May 1, 2013 through April 30, 2016.

The Village contributes to two pension plans for Village employees. The employer contribution rate to the Illinois Municipal Retirement Fund (IMRF) decreased from 11.37% to 10.91%. This rate is determined on a calendar basis and IMRF contributions amount to \$458,819 for the Fiscal 2015 budget. This amount is allocated to each department based on employee eligibility. The police pension contribution rate has a minimal decrease from the previous year. The contribution to the police pension fund is actuarially determined and the Village funds 100% of the required contribution. This amount totals \$1,402,000 for Fiscal 2015 and is included in the Police Department budget.

The insurance line in the budget shows the cost of employee medical, dental and life insurance. The Village provides the employees two choices for medical coverage: a preferred provider option (PPO) or a health maintenance organization (HMO). PPO costs increased 6.5% from the prior year and HMO costs are expected to increase 9%. 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 increased 5% from the prior year. Total insurance costs amount to \$1,056,181 for Fiscal 2015 and are allocated to each department based on employee eligibility.

Workers compensation costs have minimum increases from the previous year. The Village is a member of group of municipalities and special districts in Northeastern Illinois which have formed an association to pool its risk management. Total insurance costs amount to \$235,257 for Fiscal 2015 and are allocated to each department based on total wages.

Contractual Services



Contractual services consist of services of outside private and public agencies, contributions to community organizations, and liability insurance. Contractual services are second to personnel services as a percentage of total operating expenses in the total budget. The Village has projected an increase of 7% as additional costs for the engineering and construction of a major development is expected to start in Fiscal 2015.

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. The contract is for a three year period. The amount budgeted for Fiscal 2015 is \$2,657,307 which represents a 2% increase over the prior budget and is included in the Fire/Paramedics Departments' budget.

Liability and property insurance are recorded in the contractual services section of the Finance Department and Water and Sewer Fund budgets. The Village is a member of IRMA, which is an organization of municipalities which have formed together to pool its risk management. The deductible on the policy is \$10,000 per occurrence. The Village has budgeted \$260,000 for liability and property insurance for Fiscal 2015. This amount has decreased from prior years as the Village has experienced a decrease in claim costs.

The Village contracts for inspection and planning services for our Community Development Department. The cost of \$320,868 is included in their budget for these services for Fiscal 2015.

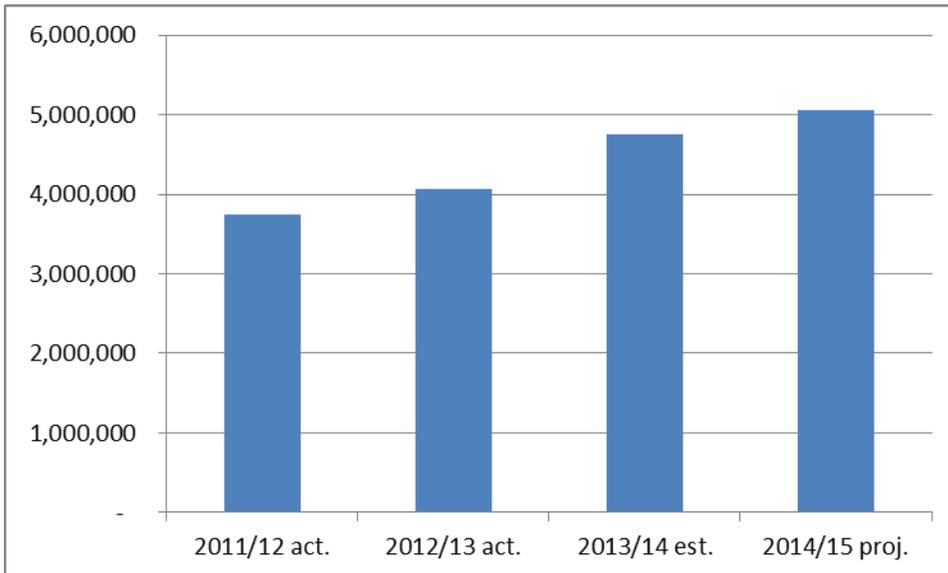
The Village also contracts for legal, engineering, and information technology services. These contracts are renewed annually and total \$381,500 in the Fiscal 2015 budget. The Village is a member of a consortium where members share costs for Geographic Information Services (GIS) consulting. The Village plans to spend \$45,140 as payment to the GIS consortium.

The Village contracts for refuse and recycling. The contract for refuse is for a seven year period and expires in Fiscal 2021. The amount budgeted for Fiscal 2015 is \$1,071,000 which represents a minimal increase over the prior year. This amount is included in the Public Works Streets and Maintenance Department.

Public Works has also budgeted \$110,000 for Village tree replacement. This amount has increased over the prior year as the Village in replacing more trees due to the devastation caused by the emerald ash bore. This budget also includes \$38,800 for repairing Village streetlights.

The Water and Sewer Fund has budgeted \$50,00 for engineering fees associated with a pilot area for stormwater management. The Village has also budgeted \$75,000 for a water distribution system analysis study as the cost of water from the Village's water supplier has increased dramatically over the last four years.

Commodities



Commodities consist of minor equipment items, supplies and materials, and utilities. We have projected a 7% increase in commodity spending from the previous year for the Fiscal 2015 budget. A majority of this increase is due to the increase in water rates that the City of Chicago (the Village provider of potable water) has implemented. The City of Chicago has increased water rates by 15% effective January 1, 2014.

The Police Department has budgeted \$29,505 for various dues and memberships in organizations which will help them to improve public safety. \$25,930 will be spent on training our officers. Also, \$39,395 has been budgeted for program supplies that include body armor and protective gear and liquor license inspections. The Village will also continue the Red Light Camera Monitoring System and install another camera. The annual cost of leasing the systems is \$87,300.

The Fire Department will spend \$142,000 for the dispatching of Fire and EMS related calls. Also, \$10,480 will be budgeted for dues and training for firefighting.

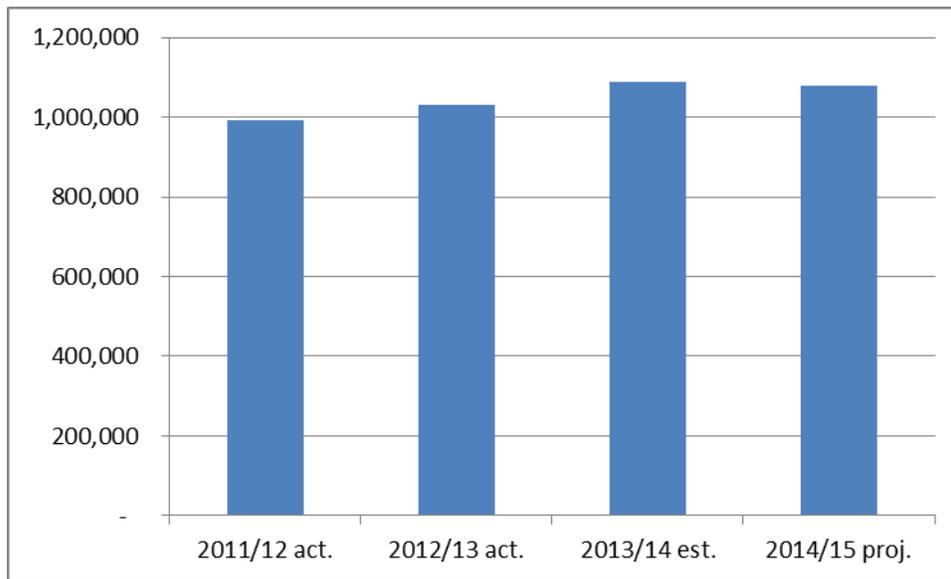
Public Works will spend \$114,640 for upkeep of our Village buildings. This amount includes overhead door maintenance for our fire houses doors and upkeep of the heating and cooling systems. Also included are roof repairs to various Village buildings and the installation of back-up power sources for Village computer rooms. The Village spends at least \$130,000 per year for electricity for streetlights. The Village expects electric rates to remain flat for Fiscal 2015. This will affect the costs of operating streetlights, sewer maintenance, the water supply system, and other village resources. The Village also plans to spend \$66,000 on snow removal supplies as the cost of street salt has remained stable from last fiscal year. The Village has budgeted \$40,000 on replacement parts to extend the useful lives of Village vehicles and machinery.

The Information and Technology Division will spend \$50,576 as part of the ongoing computer replacement program and \$64,600 to upgrade the Village police record keeping system servers.

The Parks and Recreation department will spend \$132,000 for the Village’s share to be a member of MNASR. This agency provides programs for handicapped residents of the Village.

The Water and Sewer Fund has budgeted \$2,001,000 for water purchases from the City of Chicago. This amount is difficult to estimate based on changing weather patterns that have experienced over the last years. There is a 15% increase budgeted in the rate that the Village pays to the City of Chicago for water in Fiscal 2015.

Economic Development and Assistance



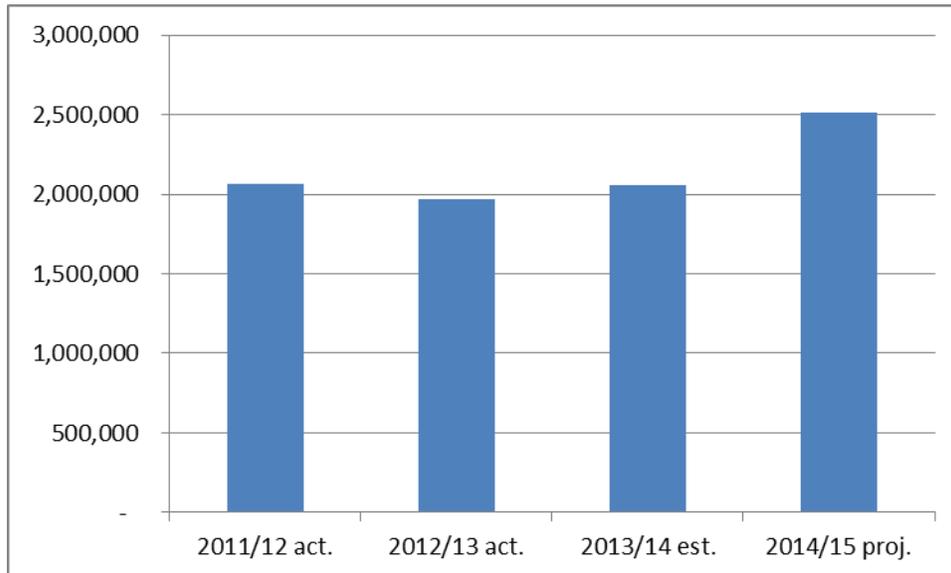
The Village has revenue sharing agreements in place with various businesses in our community. Most of the agreements are to assist with the building or expansion of the businesses’ facilities in the Village. These amounts total \$159,000 in the Fiscal 2015 budget and are included in the Community Development department.

The Village budgets \$350,000 for businesses to improve their building’s exteriors or other property enhancements that will improve the appearance of a business district. This amount is funded by both the General Fund (\$50,000) and the NEID TIF Fund (\$300,000).

The Village also has an agreement with Lowes. Pursuant to the development agreement executed with them, the tax increment revenue generated from the property within the boundaries of the Touhy-Lawndale TIF will be rebated to them. This amount is estimated at \$520,000 for the Fiscal 2015 budget year.

The Village has instituted a new program to assist homeowners in replacing their private sewer lines due to damage caused by Village trees located in the homeowner’s parkways. The maximum amount reimbursable to the homeowner will be \$2,000. The Village has budgeted \$50,000 for this program in FY2015.

Debt Service



This category accounts for all multi-year principal and interest obligations of the Village. A majority of the debt is from General Obligation Bonds (GOB) issued in 2002 and subsequently refunded in 2011 and a refunding issue in 2004. Total amount budgeted for Fiscal 2015 principal and interest payments are \$1,501,182.

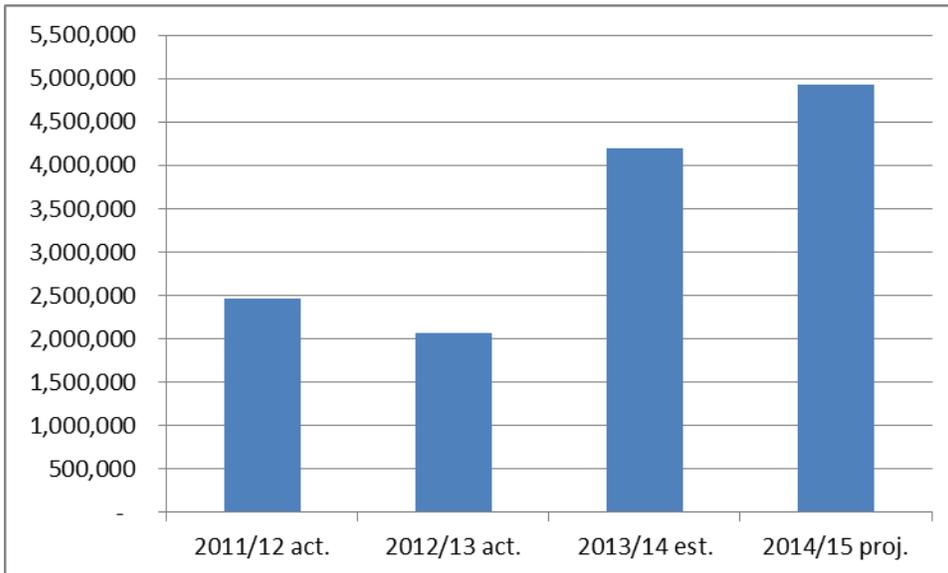
The Village also received loans from the Illinois Finance Authority and Oshkosh Capital to finance the purchase of a fire truck. Principal and interest payments totaling \$87,693 are budgeted for repayment in Fiscal 2015.

The Village financed the installation of field lighting for Proesel Park. The loan is payable over a three year period and \$35,530 has been budgeted for the second installment payment in Fiscal 2015.

The Water and Sewer Fund received a loan from the Illinois Environmental Protection Agency (IEPA) in Fiscal 2010. \$380,155 has been budgeted as a repayment of principal and interest for this loan in Fiscal 2015.

The Village has also received a five year interest free loan from Cook County for water main and streetlight replacements on Crawford Avenue. \$187,359 has been budgeted in the Debt Service Fund and \$302,119 in the Water and Sewer Fund for the first year of repayment for the loans.

Capital Improvements Projects and Operating Budget Impacts



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 2015 the Village has continued with major programs to replace aging infrastructure. The Village is continuing the street light replacement program which should take five years to complete. \$1,136,796 is budgeted in the Transportation Improvement Fund to replace the street lights on Pratt and Crawford Avenues. Minimal additional operating costs are expected to be incurred due to the street light replacement projects. The Village is expected to save approximately \$10,000 per year on streetlight maintenance once the project is completed.

The Village has budgeted \$442,000 for Fiscal 2015 for engineering and construction expenses in conjunction with the installation of a bike path and overpass on the Commonwealth Edison right-of-way. This project will also be funded with a grant that reimburses the Village for 80% of the total cost of the bike path. The bike path should be completed in Fiscal 2016. When the project is completed, additional maintenance costs of approximately \$7,000 are expected to be incurred on an annual basis.

The Village will also start construction on the bike path located in the NEID TIF. This project has an estimated cost of \$1,000,000 of which 80% will be funded by a grant.

The Village has also budgeted \$50,000 in the Water and Sewer Fund for year four of the sewer repair program and \$460,000 for a stormwater management pilot test program.

The following is a table which projects the future operating budget impact on the above mentioned projects:

Project	FY2015	FY2016	FY2017	FY2018
Street Lighting	\$5,000	\$5,000	\$5,000	\$5,000
Bike Paths		(7,000)	(7,000)	(7,000)
Total Net Budget Savings/(Costs)	\$5,000	(\$2,000)	(\$2,000)	(\$2,000)

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. These amounts are estimated at \$2,180,400 for the Fiscal 2015 budget. The fund has also budgeted \$115,625 for administration expenses which include investment consulting fees and other operating expenses.

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General Fund

Village President and Board of Trustees

Department/Activity 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 serves as 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.

2014-2015 Operating Budget

Budget Analysis

President and Village Board

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2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
42,242	42,242	42,000	42,000	Salary - Elected/Appointed	42,000
11,841	12,386	12,870	12,870	Wages - Full Time Hourly	13,320
3,310	3,339	3,402	3,402	Employer FICA	3,430
774	781	796	796	Employer Medicare	802
3,111	3,510	3,737	3,737	Employer IMRF	3,638
29	-	41	41	Insurance - Group Life and AD&D	42
1,003	989	1,049	1,049	Insurance - Group Medical	1,104
103	101	104	104	Insurance - Group Dental	108
362	366	386	386	Insurance - Workers Compensation	400
62,776	63,714	64,385	64,385	Personnel Services	64,844
1,800	1,740	5,500	4,000	Purchased Program Services	5,500
5,246	-	1,500	4,500	Consulting	1,500
4,500	4,500	4,500	4,500	Other Professional Services	4,500
11,546	6,240	11,500	13,000	Contractual Services	11,500
9,261	8,187	10,000	10,000	Intergovernmental Fees and Dues	10,000
1,244	1,073	1,000	500	Printing and Copying Services	1,000
14,912	14,770	15,000	15,000	Village Newsletter	15,000
2,711	-	3,000	1,000	Other Contractual	3,000
60	30	30	60	Books and Publications	30
251	86	500	500	Office Supplies	500
1,646	7,219	2,500	8,000	Other Materials and Supplies	5,500
30,085	31,364	32,030	35,060	Commodities	35,030
240	610	600	700	Conference and Meeting Registration	600
140	83	400	250	Local Mileage, Parking and Tolls	400
302	202	500	300	Lodging	500
7,132	5,191	7,000	7,000	Meals	7,000
140	213	200	200	Purchased Transportation	200
7,954	6,299	8,700	8,450	Meetings and Travel	8,700
112,360	107,617	116,615	120,895	Total	120,074

Budget Highlights

Personnel Services

No Increase in Personnel

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**Village of Lincolnwood
2014/2015 Budget
President and Board of Trustees**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Meetings Held				
Committee of the Whole	22	21	22	22
Regular Business	22	22	22	22
Executive Session	19	22	13	18
Total Meetings Held	<u>63</u>	<u>65</u>	<u>57</u>	<u>62</u>
Village Board Actions				
Resolutions	74	64	55	64
Ordinances	52	57	45	51
Total Board Actions	<u>126</u>	<u>121</u>	<u>100</u>	<u>115</u>

Village Clerk

Department/Activity 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. Finally, the Village Clerk acts as the Local Election Official – conducts voter registration, in-house absentee voting, and distributes nominating and other petitions.

2014-2015 Operating Budget

Budget Analysis

Village Clerk

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2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
8,031	8,031	8,000	8,000	Salary - Elected/Appointed	8,000
496	496	496	496	Employer FICA	496
116	116	116	116	Employer Medicare	116
240	240	240	240	Insurance - Workers Compensation	240
8,883	8,883	8,852	8,852	Personnel Services	8,852
9,924	10,642	8,000	11,000	Ordinance Codification	10,000
100	-	100	-	Printing and Copying Services	-
30	-	360	360	Professional Associations	50
10,054	10,642	8,460	11,360	Commodities	10,050
-	200	200	-	Other Materials and Supplies	-
-	-	150	150	Conference and Meeting Registration	150
-	-	50	50	Local Mileage, Parking and Tolls	50
-	171	100	100	Meals	100
-	371	500	300	Meetings and Travel	300
18,936	19,896	17,812	20,512	Total	19,202

Budget Highlights

Personnel Services

No Increase in Personnel

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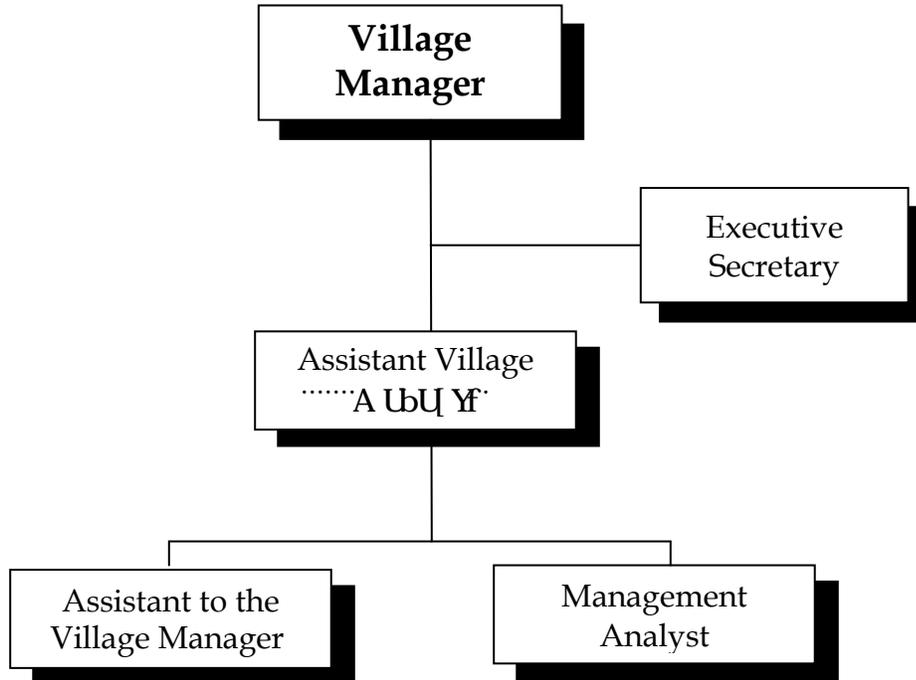
**Village of Lincolnwood
2014/2015 Budget
Village Clerk**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Village Board Minutes Recorded				
Total Minutes Recorded	22	21	22	22
Board Actions				
Resolutions	74	64	55	64
Ordinances	52	57	45	51
Total Board Actions	<u>126</u>	<u>121</u>	<u>100</u>	<u>115</u>

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VILLAGE OF LINCOLNWOOD
Fiscal Year 2014/15
Organizational Chart
Manager's Office



Village Manager's Office

Department/Activity Description

The Village Manager serves as the Chief Administrative Officer of the Village. 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. Purchasing, personnel management, oversight of the budgeting process, contract negotiations, coordination of services to residents, enforcement of the Village Ordinances, and responses to requests for services and inquiries are conducted by the Village Manager's Office.

The Department is staffed by five full-time personnel.

Prior Year's Goals Status

- 1) The Human Resources Division will ensure compliance with the Public Safety Employee Benefits Act (PSEBA). Staff will survey other communities to determine the best practices for administration of PSEBA practices. Staff will then develop a procedure for receiving, responding and adjudicating requests received under PSEBA that will be shared with all Village employees. The final result will be a comprehensive plan to address PSEBA that is compliant with the state law.

Village staff processed its first request under PSEBA and developed an Administrative Protocol to govern future requests received under the auspices of PSEBA.

- 2) The Human Resources Division will improve supervisor effectiveness and compliance with state and federal laws. Staff will create a comprehensive guide for supervisors that addresses common issues related to state and federal laws that outlines the supervisor's responsibilities. Supervisors will also be educated on how to create and sustain a positive working environment. In providing this education to supervisors it is anticipated that it will increase compliance along with improving the working relationship between supervisors and employees.

The Human Resources Department drafted the Supervisors Guide intended to provide new and seasoned supervisors with best practices for managing employees. The Guide was also influenced by the Village's employee survey to find areas of improvement. Additionally, Village staff provided supervisor training that reinforced the teachings in the Supervisor's Guide.

- 3) The Human Resources Division will review the working relationship between employees and the Village to create future service enhancements. Staff will develop and distribute an employee survey that targets training opportunities, service/process enhancements and non-monetary benefits. At the completion of the survey, staff will identify pertinent items and develop an implementation plan for achieving goals related to the results of the study. As a result of this effort, the organization will have a better relationship with employees and make the Village more attractive to potential employees.

Village staff distributed an employee survey in January of 2014 to all full-time and IMRF eligible part-time positions. The results of the survey were shared with the Village's Department Directors and influenced the contents of the Village's Supervisor Guide and training for supervisors.

- 4) The Village Manager's Office will create and implement a plan to increase website traffic by 10%. Increasing public awareness of the new website design will increase website traffic and online payments and requests by 10%. The Village's employee Communications Committee will be responsible for the plan.

While developing the Village's new website the Communications Committee developed an internal plan to promote the new site and its features. On November 6, 2013, the Village launched the new website and promoted its new features through press releases, social media notifications, and by presenting it at a Village Board meeting. According to the data the Village's website hits are exceeding a 10% increase when compared to last year.

- 5) The Village Manager's Office will enhance customer service capabilities for residents by implementing a Live Chat tool on the home page of the website. This tool will provide an alternative communications method for residents and business owners. They will maintain the ability to multi-task while receiving online access to staff. Live Chat has the ability to maximize employee effectiveness by allowing staff to handle multiple chats simultaneously in a timely manner while continuing to perform other customer service tasks.

Staff is seeking cost-effective proposals from Live Chat vendors and will be implementing a beta-version that will consist of Village Manager's Office staff responding to the inquiries. Staff will monitor utilization for three months and afterwards determine if Live Chat is a success.

- 6) The Village Manager's Office will improve transparency and its ability to communicate with residents by implementing 24/7 live online streaming of the Village's cable channel on the Village's website. Currently, the live broadcast of the cable channel is only available through a Comcast or AT&T U-Verse subscription. It is estimated that half of the residents and most of the businesses in the Village do not subscribe to these services. Therefore streaming the Village's cable channel feed live on the Internet will enable more residents to view Village meetings and receive information about news and events.

The Village launched an online streaming site at Lincolnwood.tv on November 6, 2013 with the launch of the new Village website. This included an upgrade to the Village's On Demand video service which provides for a cleaner, branded interface and bookmarks that allow users to advance to different parts of the meeting video by clicking on an agenda item. In the first month of use the online streaming site received 265 views and the On Demand site received 333 views.

- 7) The Village Manager’s Office will improve service provision and increase citizen outreach by researching and implementing a mobile application, or “app”, for smart phone devices. A mobile application can allow residents to submit and track service requests, view a listing of public meetings and community events, and access news and information online while being saved on a smart phone as an independent application instead of as a webpage.

Staff is interviewing mobile app vendors to determine the most cost-effective option. Staff expects this review to be complete by February 2014. Staff is also discussing with School District 74 and the Library District a joint-mobile app that will contain up-to-date calendar information. This concept was discussed at the joint meeting staff conducted with the Lincolnwood taxing bodies on November 1, 2013.

- 8) The Village Manager’s Office will embark on a multi-phase initiative that will create the opportunity for enhanced online payment services, software integration, paperless processes, and more efficient workflow by migrating the Village’s Enterprise Resource Planning software known as “Springbrook” to its latest “.NET” technology. In the first year the Village will migrate all existing software programs to the “.NET” technology and will then deploy the new processes and features over the following years. This item was deferred from last fiscal year and will continue pending the results from the IT sharing study results.

On July 16, 2013 the Village Board approved the contract to migrate to the .NET system. Once the contract was approved Springbrook assigned a project implementation schedule that will commence in February of 2014 and be complete in July of 2014. Since July staff has performed any required preparations such as setting up a new virtual server, purchasing a new database, and documenting business process workflows to prepare for the migration to the .NET system.

- 9) The Village Manager’s Office will increase the Wi-Fi access area in its facilities by 25% and enhance mobile worker connectivity by expanding the Village’s wireless hotspots in the Municipal Center and creating a wireless hotspot network at the Public Works main facility. The existing Wi-Fi network is over seven years old and is in need of replacement. It was originally designed to serve only the Community Center, Council Chambers, and Police Fire Training Room. In recent years staff’s reliance on wireless devices increased significantly and staff anticipates this reliance to increase in the years to come, thus requiring a more accessible Wi-Fi network in Village facilities.

Staff is performing a site survey of all facilities to determine potential gaps and barriers to Wi-Fi signals such as concrete walls and metal studs. Once the survey is complete staff will recommend approval of a Wi-Fi access point installation contractor and installation will be complete no later than April of 2014.

- 10) The Village Manager’s Office will reexamine public transportation opportunities in the Village by meeting with area transportation entities and surveying residents. This is an extension of Goal 11 set by the Village Board in their 2012 – 2015 Strategic Plan.

The Village Manager's Office will meet with CTA and/or PACE representatives to determine if there is interest in implementing a new bus route for west-bound Devon Avenue to link the area to the Edgebrook METRA train station.

- 11) The Village Manager's Office will develop a constructive partnership with the overlapping and surrounding taxing body boards by meeting with their staff and officials to discuss mutual interests. This is an extension of Goal 12 set by the Village Board in their 2012 – 2015 Strategic Plan.

On November 1, 2013 the Village hosted a meeting in the Council Chambers with staff from School District 74 and the Lincolnwood Library District. The collective staff of the three taxing bodies developed a list of 14 potential opportunities for the sharing of services that staff will add to their list of objectives for 2014.

- 12) The Village Manager's Office will develop a recommendation for a potential branding campaign that could become a catalyst for reenergizing economic development activities and communicating the Village's best attributes through various activities including the development of a new official logo, motto, and color scheme.

The Village completed community branding by refreshing the Village's logo and color scheme with a more contemporary design. The Village utilized the services of www.logotournament.com to accomplish this task in a cost-effective method. The logo has been incorporated into the Village website, cable channel, letterhead, newsletter, and other locations.

Proposed Goals

- 1) The Village Manager's Office will enhance transparency and improve broadcast quality by replacing the Village's audio system and adding additional microphones which will allow the Village to broadcast Committee of the Whole meetings.
- 2) The Village Manager's Office will enhance communication with residents and encourage communication among neighbors by implementing the community-based social media site known as Nextdoor.com. This social media site is unique from other social media sites because it restricts membership to Village residents. Current municipalities using Nextdoor.com report positive results and high participation rates. The Village will publicize the availability of the site and its unique features and capabilities. In addition, the Village Manager's Office will partner with the Police Department to establish effective uses for public safety.
- 3) The Village Manager's Office will improve resident relations by creating a New Resident Packet consisting of informational materials from the Chamber of Commerce, Lincolnwood taxing bodies, and other community organizations. This goal was developed at the November 1, 2013 Lincolnwood taxing bodies meeting.

- 4) The Village Manager's Office will continue to implement the Patient Protection and Affordable Care Act (PPACA) to ensure that the Village is compliance with all aspects of the Law that are required for 2014-2015.
- 5) The Village Manager's Office will increase its Facebook subscribers by 20% through a campaign that includes promotional events and activities.
- 6) The Village Manager's Office will promote available retail opportunities in the Village by marketing vacant properties. Staff will develop a retail trade area, which is defined as the largest distance consumers are willing to travel to purchase goods and services, and distribute this information to potential retail site selectors along with other economic data available through the Village's GIS Consortium membership.

2014-2015 Operating Budget

Budget Analysis

Village Manager's Office

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2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
370,298	374,962	399,600	395,000	Wages - Full Time Salaried	412,735
47,363	49,545	51,480	51,480	Wages - Full Time Hourly	53,280
2,257	5,818	2,000	2,000	Wages - Part Time Hourly	2,000
10,957	11,122	11,368	11,368	Deferred Compensation	11,781
3,712	3,742	3,996	3,996	Educational Stipend	4,127
729	879	720	720	Phone Stipend	720
21,632	22,160	24,089	24,089	Employer FICA	24,991
6,319	6,510	6,660	6,660	Employer Medicare	7,017
40,829	45,026	53,037	51,000	Employer IMRF	52,626
1,928	1,589	1,283	1,283	Insurance - Group Life and AD&D	1,303
48,776	37,408	43,890	39,000	Insurance - Group Medical	41,125
4,827	3,910	4,882	4,882	Insurance - Group Dental	4,555
11,953	12,032	12,307	12,307	Insurance - Workers Compensation	12,500
571,580	574,703	615,312	603,785	Personnel Services	628,760
-	3,075	3,000	4,500	Consulting	3,000
7,402	9,320	9,500	9,500	Other Professional Services	9,500
7,402	12,395	12,500	14,000	Contractual Services	12,500
3,784	3,484	3,500	4,500	Advertising	3,500
2,544	571	1,500	600	Printing and Copying Services	1,500
3,883	3,184	3,085	3,085	Professional Associations	3,085
1,697	2,635	1,500	1,500	Training	1,500
18,394	33,897	21,975	42,000	Other Contractual	28,875
1,451	282	950	950	Books and Publications	300
2,968	1,684	1,200	1,700	Office Supplies	1,200
9,701	8,573	8,360	9,681	Other Materials and Supplies	8,660
44,421	54,309	42,070	64,016	Commodities	48,620
2,471	2,375	2,505	2,505	Conference and Meeting Registration	2,995
9,324	9,870	9,500	9,500	Local Mileage, Parking and Tolls	9,500
1,454	2,556	3,305	3,400	Lodging	4,430
2,144	2,010	2,245	1,000	Meals	2,445
30	316	500	500	Purchased Transportation	1,000
15,422	17,126	18,055	16,905	Meetings and Travel	20,370
638,826	658,533	687,937	698,706	Total	710,250

Budget Highlights

Personnel Services

No Increase in Personnel

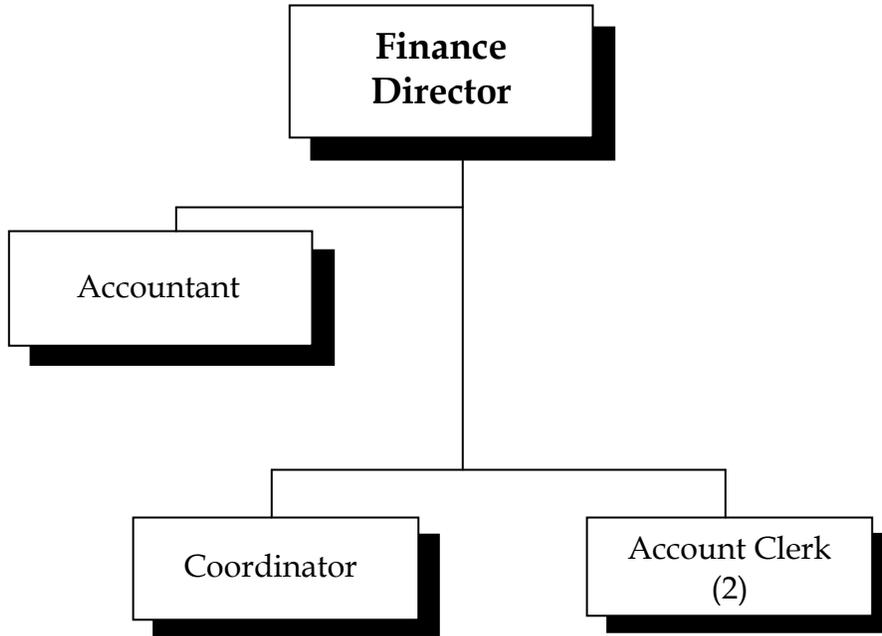
**Village of Lincolnwood
2014/2015 Budget
Village Manager's Office**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Newsletters				
Village Connections	6	6	6	6
Employee Quarterly	4	4	4	4
Total Newsletters	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
Freedom of Information Act Requests				
Total Requests	<u>230</u>	<u>260</u>	<u>245</u>	<u>245</u>
Broadcasting				
Village Board	22	22	22	22
Plan Commission	14	13	14	14
Zoning Board of Appeals	9	10	8	9
Total Meetings Broadcast	<u>45</u>	<u>45</u>	<u>44</u>	<u>45</u>
Personnel				
Budgeted Full-Time Positions	<u>89</u>	<u>89</u>	<u>89</u>	<u>90</u>
Inspections				
Food Service	<u>185</u>	<u>144</u>	<u>160</u>	<u>165</u>

*Plan Commission/Zoning Board of Appeals was split into two separate bodies in January 2010

VILLAGE OF LINCOLNWOOD
Fiscal Year 2014/15
Organizational Chart
Finance Department



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Finance Department

Department/Activity Description

The Finance Department provides general management oversight of all financial transactions of the Village. Specific responsibilities include: accounting and financial reporting of Village resources, cash (treasury) management, general ledger, cash receipts, cash disbursements and accounts payable, utility billing, business licenses, vehicle license registration and sale, parking ticket violation collection, administration of the adjudication system, capital asset accountability, financial budgeting and forecasting, insurance and risk management, payroll and personnel matters, purchasing, employee benefit and retirement matters, grant management, debt management, and Police Pension Fund accounting.

The Department provides support to Administration and all other Departments in addition to customer service at the Village Hall, general reception service for the Village, incoming and outgoing mail and deliveries, and cashiering at the front counter.

The Department is staffed by five full-time employees.

Prior Year's Goals Status

- 1) The Finance Department will assist the Village Manager's Office with the installation of the latest upgrade to the Village's Enterprise Resource Planning software (Springbrook). The first phase will involve the migration of all existing Springbrook Software to the ".Net" version. Finance will also provide guidance and training to Village Departments and employees regarding the implementation of the ".Net" version of the Village's software system.

This project was originally scheduled to be implemented in Fiscal 2014. Additional time was needed to analyze all software modules for priority of installation and the installment date was changed to Fiscal 2015.

- 2) The Finance Department will start planning for enhanced online payment capabilities and paperless processing after the installation of the new Springbrook ".Net" installation. These processes should create a more efficient workflow for the payment of bills and allow for additional payment capabilities for internet users.

This project will be implemented in Fiscal 2015 as the installation of the new Springbrook software will be completed in August, 2014.

- 3) The Finance Department will work with Administration to review the current payroll process to improve the efficiency of system. Currently, many of the payroll functions are performed by each Department. The process review will target specific payroll functions that will be centralized which should make the system more efficient.

The payroll process was reviewed with the Village Manager's office and changes were

made to centralize many of the payroll functions with the Finance Department. Previously, many of these payroll functions were handled by the various Department Directors.

- 4) The Finance Department will work with the Parks and Recreation and Administration Departments to streamline the payroll process for the hiring/re-hiring of seasonal workers for the pool and summer camp programs. These programs employ approximately 180 seasonal workers and require many hours to gather and verify employee documentation and information.

The Finance Department worked with both the Parks and Recreation Department and the Village Manager's Office to review the process of hiring/rehiring seasonal workers. Standardization of documents and processes were implemented to ease the time required to enroll new or rehired employees. Staff will continue to review this year's hiring process to ensure compliance with the new procedures.

- 5) The Finance Department will work with the Village Engineer to formulate a standard process for the approval of payments to contractors for all capital projects. This procedure will ensure that all capital project payment requests will have the required documentation before payments are processed.

New procedures were implemented to ensure all capital payment requests have the required documentation for processing. These procedures, along with applicable forms, were reviewed with Village Staff and are on the Village's internal website for staff use.

- 6) The Finance Department will assist with the transition of the new Police Pension Board. Finance will provide guidance on the accounting procedures necessary to ensure that the fund is operating in accordance with State of Illinois regulations.

The Finance Department has worked with the new Police Pension Board to assist in the transition for electronic storing of pension fund participant's records and financial data. The Finance Department also assisted the Fund in their annual audit with the Illinois Department of Insurance to gather the required documentation to complete the audit.

Proposed Goals

- 1) The Finance Department will assist the Village Manager's Office with the installation and staff training of the latest upgrade to the Village's Enterprise Resource Planning software (Springbrook). The first phase will involve the migration of all existing Springbrook Software to the ".Net" version. Finance will also provide guidance and training to Village Departments and employees regarding the implementation of the ".Net" version of the Village's software system. This goal was originally scheduled for Fiscal 2014 but was rescheduled to Fiscal 2015 due to the finalization of the agreement with the software company. Some of the new benefits of the upgrade will be improved speed and user interface, enhanced reporting capabilities and enhanced permit and inspection process. Future capabilities will include more online bill payment features, paperless timesheets and purchase orders, and integration with other software systems used in the Village.

- 2) Assist the Public Works Department with the installation of a new inventory module. The module will allow for the tracking of the small tools and equipment and material used in the Department.
- 3) The Finance Department will assist in the formulation of possible financing alternatives for the proposed development in the Lincoln/Touhy TIF District. The TIF contains property that formally was the Purple Hotel site and a developer has submitted plans for the redevelopment of this site.
- 4) The Finance Department will assist to increase efficiencies in the set-up of new employees in the new version of the Village's payroll module. These changes will allow for less time to enter new employees into the system and the information for each category of employees will be standardized.

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2014-2015 Operating Budget

Budget Analysis

Finance

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2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
174,431	140,497	181,800	168,000	Wages - Full Time Salaried	180,580
128,820	146,932	135,780	146,000	Wages - Full Time Hourly	142,400
2,820	2,786	2,500	3,650	Wages - Seasonal Hourly	2,500
-	-	450	-	Wages - Overtime 1.5X	450
-	730	-	680	HSA Savings Account	680
1,717	1,921	1,818	1,720	Educational Stipend	1,806
3,640	-	-	360	Opt Out Insurance	1,080
345	366	360	630	Phone Stipend	780
18,795	17,447	19,986	19,986	Employer FICA	20,320
4,396	4,080	4,674	4,674	Employer Medicare	4,752
29,627	28,790	36,367	33,500	Employer IMRF	35,516
939	799	1,020	1,020	Insurance - Group Life and AD&D	1,045
34,880	42,305	57,397	42,640	Insurance - Group Medical	50,315
3,841	4,445	5,441	4,400	Insurance - Group Dental	5,152
9,284	9,399	9,664	9,664	Insurance - Workers Compensation	9,908
73,509	105,424	94,925	126,000	Employee Benefit Expenses	99,000
487,043	505,919	552,182	562,924	Personnel Services	556,284
240,217	129,711	240,000	220,000	Liability Insurance	200,000
30,900	25,400	28,500	28,500	Audit	29,000
850	1,025	1,500	1,500	Consulting	1,500
-	4,600	-	2,500	Other Professional Services	4,000
271,967	160,736	270,000	252,500	Contractual Services	234,500
1,725	-	-	-	R&M - Communications Equipment	-
23,435	24,440	22,000	22,000	R&M - Office Equipment	22,500
462	518	500	519	Advertising	600
9,357	9,162	11,000	11,500	Printing and Copying Services	11,500
1,279	1,180	1,100	1,100	Professional Associations	1,100
43,351	56,009	43,000	48,000	Telephone	48,000
590	1,877	1,500	1,200	Training	1,500
13,803	14,993	15,000	15,000	Office Supplies	15,500
13,335	10,742	15,000	15,000	Postage	15,000
4,889	5,820	9,000	6,000	Bank and Credit Card Fees	6,500
3,107	2,872	3,000	3,294	Program Supplies	3,300
115,333	127,613	121,100	123,613	Commodities	125,500

2014-2015 Operating Budget

Budget Analysis

Finance
210

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
-	-	500	375	Conference and Meeting Registration	375
361	703	1,000	700	Local Mileage, Parking and Tolls	700
-	-	800	1,220	Lodging	800
722	713	1,000	1,000	Meals	1,000
-	-	400	307	Purchased Transportation	400
1,084	1,415	3,700	3,602	Meetings and Travel	3,275
875,427	795,683	946,982	942,639	Total	919,559

Budget Highlights

Personnel Services

No increase in Personnel

**Village of Lincolnwood
2014/2015 Budget
Finance Department**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Licenses Issued				
Vehicle Licenses Issued	8,800	8,700	8,800	8,850
Business	1,250	1,116	1,200	1,250
Total Licenses Issued	<u>10,050</u>	<u>9,816</u>	<u>10,000</u>	<u>10,100</u>
Billings				
Water and Sewer	19,579	19,607	19,620	19,630
Rent, inspections and others	348	303	249	269
Total Billings	<u>19,927</u>	<u>19,910</u>	<u>19,869</u>	<u>19,899</u>
Vendor Checks Issued	<u>3,734</u>	<u>3,373</u>	<u>3,700</u>	<u>3,750</u>
Payroll Checks Issued	<u>4,246</u>	<u>4,315</u>	<u>4,400</u>	<u>4,500</u>

Legal Department

Department/Activity Description

The Village contracts for its legal services. The Legal Department accounts for all expenditures concerning legal review, litigation, and prosecution of ordinance violations.

2014-2015 Operating Budget

Budget Analysis

Legal
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2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
111,570	128,480	134,257	133,000	Legal - Retainer	141,000
22,864	15,376	30,000	30,000	Legal - Litigation	30,000
86,967	58,528	50,000	45,000	Legal - Review	100,000
40,591	59,958	56,000	48,000	Other Professional Services	50,000
261,993	262,342	270,257	256,000	Contractual/Total	321,000

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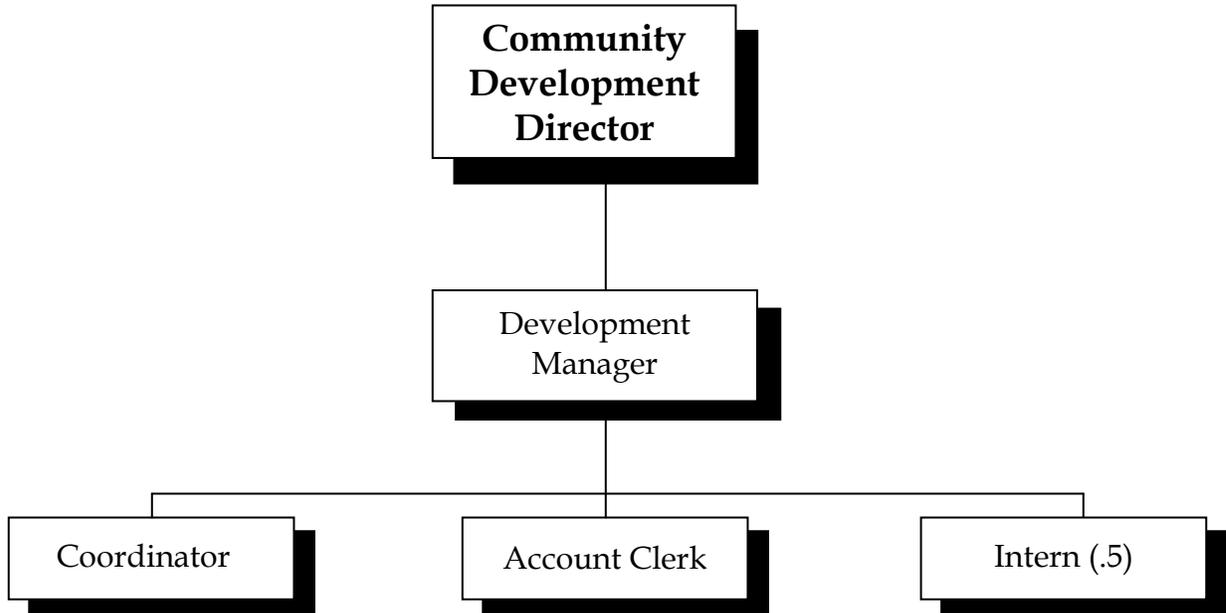
**Village of Lincolnwood
2014/2015 Budget
Legal Department-Adjudication**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Number of Hearings per Year	12	12	12	12
Number of Cases Adjudicated	898	1,012	873	950

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VILLAGE OF LINCOLNWOOD
Fiscal Year 2014/15
Organizational Chart
Community Development Department



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Community Development Department

Department/Activity 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 four full-time positions.

Prior Year's Goals Status

- 1) Compare existing Public Hearing Fees charged with other communities and review public hearing costs which are typically incurred. Recommend adjustments as necessary to fees and deposits to reflect marketplace and to ensure out of pocket costs are borne by applicant.

A survey has been undertaken of public hearing fees charged in the area by other municipalities. Based on this review, no adjustment to the Village's current public hearing fee schedule is recommended.

- 2) Assist the Chicago Metropolitan Agency for Planning (CMAP) and the Urban Land Institute (ULI) with the study of the Devon Avenue Commercial Corridor. This study is expected to address the high vacancy rates within the corridor as well as streetscape conditions.

The two day intensive study of the corridor by ULI occurred in September. A presentation by ULI on its findings and recommendations was held in October. A draft report has been prepared, with the final report expected to be completed in mid-January.

- 3) Assist IT/GIS with implementing a building permit layer in the Village's GIS system utilizing Springbrook data. Such a layer would be useful throughout the organization, allowing all employees to view by address current building permit information.

Achieving this goal was subject to the planned Springbrook upgrade occurring this fiscal year. With this planned Springbrook upgrade in-place, updating of the GIS layer with current data would become automatic. The ability to use Springbrook data in the GIS layer however cannot be automated with the current Springbrook version. This goal therefore is deferred until next fiscal year when the Springbrook upgrade is completed.

- 4) Research and analyze areas in the Village with the greatest parking deficiencies and develop a list of possible solutions.

Presentations and discussions on parking in the Lincolnwood Business Park were held with the Village Board. Plans for a parking lot on the UP railroad ROW are now being prepared by the Village Engineer. For the Devon Corridor, ULI has recommended development of parkway parking on adjoining side streets.

- 5) Continue the process to amend the Lincoln Touhy TIF District to expand its area and if adopted, review the Devon-Lincoln TIF District for development of initial projects.

Kane McKenna and Associates has been engaged to assess a boundary amendment for the Lincoln-Touhy TIF District to include two additional business properties north of the Purple Hotel site as well as associated Commonwealth Edison property. This matter is expected to be considered by the Economic Development Commission at its meeting in January.

The process for considering the proposed Devon-Lincoln TIF District is awaiting the conclusion of the public hearing. The public hearing began on February 19, 2013. It has now been continued to January 21, 2014

- 6) Guide the Village's consideration of proposed Purple Hotel site development through the Village's development approval process.

During this fiscal year, the redevelopment plan for this property changed from a plan to retain the Purple Hotel building as the central focus of the development, to a totally new mixed use development containing five new buildings. Workshops concerning this new plan for the property were held in September and October. The Plan Commission began the public hearing on this development on December 4th.

Proposed Goals

- 1) To better assist developers, improve the clarity and quality of individual Village Development Team reviews, by establishing a standardized Review Form that will guide various staff reviewers to comment on specific aspects of a proposed project.
- 2) Assist IT/GIS with implementing a building permit layer in the Village's GIS system utilizing Springbrook data. Such a permit layer would allow Village employees in other departments access to the real time status of building permits and related data. It is anticipated that this layer will be especially useful to employees in the field to verify permit status.
- 3) Guide the consideration of the proposed Shoppes at Lincoln Pointe through remaining steps in the Village's development approval process and coordinate permit plan review and inspection requirements once development is approved.
- 4) To improve case management and department efficiency, create a public hearing records management and tracking system for public hearing documents. It is anticipated this system will improve the tracking of cases through the public hearing process and result in improved efficiency in the department.

- 5) Develop steps to implement the key recommendations of the Urban Land Institute 2013 Report on the Devon Avenue Corridor.
- 6) Network with the area development and retail community by attending two events such as the fall ICSC Chicago Deal Making and the Spring Illinois Alliance programs.

2014-2015 Operating Budget

Budget Analysis

Community Development

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2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
202,326	202,378	204,000	202,000	Wages - Full Time Salaried	210,495
93,477	98,126	101,000	97,000	Wages - Full Time Hourly	101,400
9,259	11,983	15,000	4,377	Wages - Part Time Hourly	2,000
2,506	2,510	2,490	2,490	Educational Stipend	2,610
18,375	19,907	19,994	18,832	Employer FICA	21,359
4,353	4,662	4,676	4,500	Employer Medicare	4,561
30,542	34,038	36,667	34,500	Employer IMRF	34,344
902	931	927	927	Insurance - Group Life and AD&D	938
26,160	24,360	24,499	24,499	Insurance - Group Medical	25,768
2,788	2,608	2,621	2,621	Insurance - Group Dental	2,714
6,471	6,671	6,861	6,861	Insurance - Workers Compensation	6,968
397,158	408,175	418,735	398,607	Personnel Services	413,157
201,991	231,421	213,631	215,000	Other Professional Services	403,949
201,991	231,421	213,631	215,000	Contractual Services	403,949
150	285	200	200	R&M - Office Equipment	200
-	381	1,000	1,000	R&M - Vehicles	1,000
2,034	2,452	3,300	3,300	Advertising	3,300
657	2,312	1,500	1,500	Printing and Copying Services	1,500
2,444	3,164	2,575	2,575	Professional Associations	2,650
224	206	500	500	Training	500
321	1,600	500	500	Books and Publications	500
227	-	550	550	Fuel	350
2,397	2,357	1,000	1,000	Office Supplies	2,500
921	658	550	650	Other Materials and Supplies	650
9,376	13,416	11,675	11,775	Commodities	13,150
919	2,000	2,000	2,000	Conference and Meeting Registration	3,100
221	138	250	250	Local Mileage, Parking and Tolls	250
994	-	2,204	2,204	Lodging	2,400
305	255	700	700	Meals	700
331	29	584	600	Purchased Transportation	1,100
2,771	2,421	5,738	5,754	Meetings and Travel	7,550
525,942	529,555	545,000	545,000	Sales Tax Sharing Agreements	159,000
525,942	529,555	545,000	545,000	Revenue Sharing	159,000
1,137,237	1,184,988	1,194,779	1,176,136	Total	996,806

2014-2015 Operating Budget

Budget Analysis

Community Development

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Budget Highlights

Personnel Services

No Increase in Personnel

Contractual Services

*Increase in cost of inspections and plan reviews for new development

**Village of Lincolnwood
2014/2015 Budget
Community Development Department**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Grants Issued				
Property Enhancement Programs	0	1	1	2
Green Initiatives for Tomorrow	0	3	2	1
Development Review Cases	<u>1</u>	<u>1</u>	<u>4</u>	<u>2</u>
Meetings Staffed				
EDC	12	12	12	12
ZBA	9	9	9	9
Plan Commission	14	14	14	14
	<u>35</u>	<u>35</u>	<u>35</u>	<u>35</u>
Permits Issued				
Building Permits	854	801	1037	897
Demolition Permits	5	5	8	6
Total Permits Issued	<u>859</u>	<u>806</u>	<u>1045</u>	<u>903</u>
Building Code Inspections	<u>1441</u>	<u>1330</u>	<u>1191</u>	<u>1490</u>

Information Technology Division

Division/Activity 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.

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2014-2015 Operating Budget

Budget Analysis

Information Technology

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2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
5,202	4,437	8,000	8,000	Wages - Part Time Hourly	8,000
346	284	496	496	Employer FICA	496
81	67	116	116	Employer Medicare	116
240	240	240	240	Insurance - Workers Compensation	240
5,869	5,028	8,852	8,852	Personnel Services	8,852
56,144	61,836	55,000	55,000	Consulting	55,000
80,875	47,780	66,542	60,000	Data Processing	33,528
137,019	109,616	121,542	115,000	Contractual Services	88,528
-	66,014	91,954	90,000	Maintenance Agreement Expense	91,766
12,398	8,902	15,440	15,000	Telephone	14,260
500	1,725	2,000	2,000	Training	12,000
12,971	24,456	30,227	25,000	Other Contractual	31,365
1,892	914	3,000	3,000	Computer Supplies	2,000
27,761	102,011	142,621	135,000	Commodities	151,391
103,836	50,570	150,389	175,000	Equipment - Data Processing	257,901
154,133	11,322	-	-	Equipment - Data Processing	136,000
257,969	61,892	150,389	175,000	Equipment	393,901
428,618	278,547	423,404	433,852	Total	642,672

Budget Highlights

Equipment

* \$136,000 installation of fiber optic line from Public Works to Village Hall

*\$64,600 replacement of servers for Police record keeping system

Engineering

Department/Activity Description

The Village receives engineering services on a contractual basis. The Village Engineer reviews and approves all residential and commercial 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. This department budget accounts for the expenditures necessary for all departmental use of the Village Engineer.

2014-2015 Operating Budget

Budget Analysis

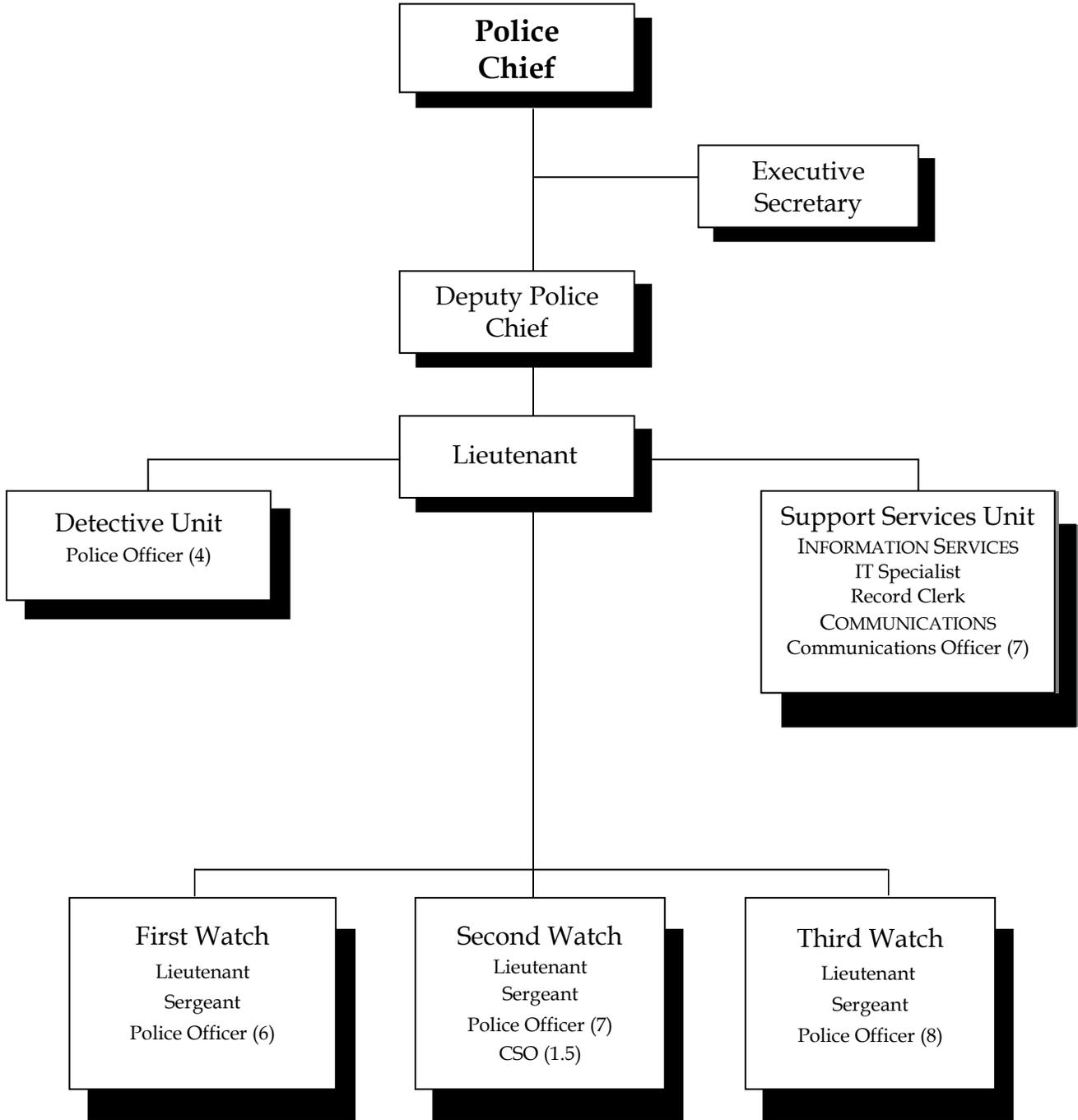
Engineering

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2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
15,429	41,600	20,500	20,000	Administration Engineer Costs	20,500
9,326	3,086	2,500	2,000	Building Engineering Costs	52,500
10,603	15,044	42,500	30,000	PW Building Engineer Costs	32,500
35,358	59,729	65,500	52,000	Contractual/Total	105,500

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VILLAGE OF LINCOLNWOOD
Fiscal Year 2014/15
Organizational Chart
Police Department



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Police Department

Department/Activity Description

The mission of the Lincolnwood Police Department is to provide effective and professional Police service 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 and community share responsibility for maintaining law and order, and their relationship must be based on mutual respect.

The Lincolnwood Police Department is staffed with 44 full-time and three part-time employees.

Prior Year's Goals Status

- 1) The Detective Bureau experiences cases where it is necessary to conduct multiple interviews at the same time. A second interview room will correct this problem. The Department will convert the Detective Bureau's attached office into a secondary interview room. This will allow detectives to keep witnesses separate and allow detectives to interview multiple witnesses and victims at the same time.

The detective bureau interview room has been cleared of all clutter, repainted, and equipped with professional office furniture conducive to conducting a professional interview.

- 2) The Police Department will begin using two on-line databases to aid in the investigation of criminal offenses. The databases will allow detectives to locate people and identify assets, businesses, and affiliations, etc. Detectives will also be able to initiate a search with minimal information, such as a partial name or Social Security Number. The databases will help the Police Department reduce overall investigative time by providing access to accurate, comprehensive data.

The Police Department went live with both databases in May. The systems have provided detailed reliable information regarding many potential candidates and eight successful candidates.

- 3) The Police Department will implement an on-line nationwide investigative system designed to aid in the investigation of criminal activity. Businesses related to resale are required by local ordinance to provide transaction information to local law enforcement. The system makes the process more efficient by providing a single database software system to all businesses. It also allows detectives to search and cross reference suspects or stolen property from all transactions from thousands of businesses.

The Police Department went live with LEADS On-Line in June. Two second-hand dealers are currently enrolled and provide mandated reports through LEADS On-Line. Staff will request a revision to the secondhand dealer ordinance in March that will require all secondhand dealers to file reports using the database. Once the Ordinance is

approved, staff will conduct an awareness campaign to inform all secondhand dealers to file their mandated report through LEADS On-Line.

- 4) The Police Department will implement the “Briefing Notes” and “Be On the Look Out” (BOLO) modules in the New World software system. The modules will allow dispatchers to disseminate critical information to all Police Officers at one time. They will automatically collect targeted information and display it on any computer monitor in the station or any squad car. A large screen monitor will display the same information during roll call sessions.

The BOLO and Briefing Notes modules have been installed and training has been conducted for all personnel. Information is reviewed by supervisors during each roll-call, by police officers in their squad cars, and by communication operators.

- 5) The Police Department will install an in-station, bi-directional amplifier for the Police radio. Police Officers have experienced difficulties in hearing radio traffic in the station since the building was constructed. A federal law required all public safety agencies to narrowband their radio frequencies in 2012. The narrow banding exacerbated the problem. The cost of this proposal is less because the vendor will be able to repurpose equipment and wiring previously installed in the building (equipment was used briefly and then abandoned by a cellular telephone carrier).

After additional research, staff determined that a unidirectional amplifier would accomplish the same goal as a bi-directional amplifier, at a reduced cost. The unidirectional amplifier was installed in September and working perfectly. Police radio reception (in the police facility) has improved dramatically, and is better than it has been in 20 years.

- 6) The Police Department will continue the process of implementing electronic motor vehicle traffic crash reporting and traffic ticket writing. The project was originally planned for FY2012-13. However, the Illinois Department of Transportation (changed the information collected in their Motor Vehicle Traffic Crash Report. This change resulted in the Police Department’s vendor having to revise its electronic crash report. It is anticipated that this project will be completed in FY2013-14.

Police officers are using software developed by the Police Department’s records system vendor to investigate and report all motor vehicle traffic crash reports electronically from their squad cars.

In August, the Police Department submitted a request and provided all required documentation for electronic ticket writing to Cook County. Lincolnwood is currently on a waiting list.

Proposed Goals

- 1) The Police Department will expand its Simunitions program to include use of the AR-15 rifle. The Simunitions program is scenario based training using actual firearms without

live ammunition. The expanded training will include a minimum of every sworn police officer participating in one full exercise with the AR-15. The equipment to support the 2014 Simunition training will be funded by the Lincolnwood Police Foundation. Training will be completed by December, 2014.

- 2) The Police Department will purchase, install, and implement a covert video surveillance system by August. The system will be used to address problem areas or proactively monitor areas likely to be targeted by pattern crimes, such as burglaries to motor vehicles during the Fest or Turkey Trot. The system will provide live video streaming that may be accessed from any Village computer or personal electronic device.
- 3) The Police Department will replace its Emergency 9-1-1 telephone system. The current system was purchased in 1999 and determined by the vendor to be at its End of Life (EOL). The EOL designation means the vendor will no longer guarantee parts or repairs. The replacement system will be an IP based environment compatible with current Emergency 9-1-1 technology. The new system will be fully functional by January, 2015.
- 4) The Police Department will replace its voice logging system. The voice logging system stores emergency telephone calls and police radio traffic. The system provides immediate playback capability for communications operators, training for new employees, honoring court subpoenas, and staff review of major incidents. The current system was purchased in 2008 and is not capable of integrating with current technology. The new system will be fully functional by February, 2015.
- 5) The Police Department will implement squad car video streaming. The system will allow communications operators, supervisors and any authorized personnel to view squad videos in real time. The benefit of this program includes providing communication operators with the capability to determine if police officers need assistance or additional resources, it will enable supervisors to make command decisions from remote locations, and command staff may observe and monitor incidents from the police facility. This function would be especially valuable in a major incident, an act of violence at one of the schools or the mall, and/or the activation of the Emergency Operations Center. The system will be fully functional by December, 2014.
- 6) The Police Department will install and implement the Law Enforcement Data System (LEADS) parsing feature for the records management system. The system will allow police officers preparing reports in the squad cars to import National Crime Information Center (NCIC) data directly into police reports. This will reduce redundancy and the opportunity for human error. The benefit of this system is enhanced by the fact that police officers also prepare electronic motor vehicle traffic crash reports in the squad cars and will be preparing electronic traffic citations in 2014. The system will be fully functional by September, 2014.
- 7) The Police Department will install and implement an electronic court packet. The electronic packets will replace paper court packets. Every police officer is required to attend court for criminal cases, and many police officers attend court several times per month. Preparing electronic court packets will be easier for records staff to prepare, more

efficient and organized for the police officer testifying in court, present a professional appearance, and make it easier to dispose of upon completion. The system will be fully functional by October, 2014.

2014-2015 Operating Budget

Budget Analysis

Police 300

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
230,892	240,207	249,755	268,000	Wages - Full Time Salaried	252,000
3,020,234	2,952,094	3,058,036	3,065,000	Wages - Full Time Hourly	3,282,202
66,767	68,873	79,925	79,925	Wages - Part Time Hourly	82,425
7,226	8,287	10,400	10,400	Wages - Seasonal Hourly	10,400
293,071	348,363	300,000	368,000	Wages - Overtime 1.5X	310,000
29,361	10,566	20,000	20,000	Holiday Mobil Grant	20,000
681	2,911	-		Wages - Overtime 2X	-
23,973	20,289	28,000	1,204	Wages - Special Detail	2,000
17,150	16,788	19,426	19,426	Educational Stipend	20,559
2,277	2,169	2,400	2,400	Opt Out Insurance	2,400
740	704	680	680	Phone Stipend	680
180	392	-		Tuition Reimbursement	16,561
24,055	25,372	20,988	24,000	Uniform Allowance	21,338
14,943	22,714	30,000	30,000	Pension - Regular	31,615
35,183	35,472	39,453	38,000	Employer FICA	39,968
41,225	42,688	42,508	44,000	Employer Medicare	44,852
56,294	61,222	70,802	62,000	Employer IMRF	69,259
1,393,004	1,453,031	1,410,184	1,420,000	Employer Police Pension	1,402,000
6,682	7,210	5,400	5,400	Insurance - Group Life and AD&D	5,607
434,608	425,049	467,526	430,000	Insurance - Group Medical	475,637
44,913	43,881	44,000	44,000	Insurance - Group Dental	44,121
108,868	110,060	107,914	107,914	Insurance - Workers Compensation	116,944
5,852,326	5,898,342	6,007,397	6,040,349	Personnel Services	6,250,568
495	378	750	525	Animal Control	750
6,000	16,312	6,000	6,540	Consulting	-
1,893	9,217	38,218	27,218	Other Professional Services	8,828
8,388	25,907	44,968	34,283	Contractual Services	9,578
1,192	750	1,500	1,065	R&M - Buildings	1,500
18,368	15,167	25,336	22,336	R&M - Communications Equipment	22,878
1,431	5,366	2,400	1,660	R&M - Data Processing Equipment	2,700
494	1,012	700	700	R&M - Police Equipment	700
200	200	200	200	R&M - Office Equipment	200
39,556	25,650	25,500	25,500	R&M - Vehicles	25,500
37,421	40,513	34,817	29,017	Intergovernmental Fees and Dues	34,817
1,733	1,521	1,910	1,950	Printing and Copying Services	1,900
1,187	1,262	1,030	1,150	Professional Associations	1,895
9,714	3,182	1,580	2,190	Telephone	2,126
13,636	19,718	26,380	26,380	Training	25,930
64,824	51,622	97,221	59,221	Other Contractual	89,725
8,254	12,573	12,470	12,470	Ammunition and Range Supplies	13,470

2014-2015 Operating Budget

Budget Analysis

Police 300

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
1,622	1,062	1,241	1,241	Books and Publications	1,354
2,506	4,251	2,400	3,000	Computer Supplies	1,675
77,584	73,404	69,000	69,000	Fuel	69,000
3,112	2,567	2,500	2,250	Office Supplies	300
31,207	70,670	48,540	43,540	Program Supplies	39,395
314,040	330,488	354,725	302,870	Commodities	335,065
2,338	2,260	1,745	1,495	Conference and Meeting Registration	2,970
2,009	1,566	3,250	4,250	Local Mileage, Parking and Tolls	4,000
2,087	478	2,200	1,550	Lodging	2,200
3,617	2,474	5,300	5,300	Meals	6,200
-	31	250	550	Purchased Transportation	250
10,050	6,808	12,745	13,145	Meetings and Travel	15,620
119,280	84,731	66,500	96,500	Equipment - Vehicles	96,200
119,280	84,731	66,500	96,500	Capital Outlay	96,200
6,304,084	6,346,275	6,486,335	6,487,147	Total	6,707,031

Budget Highlights

Personnel Services

*Added police officer position - previously frozen position

Commodities

*\$29,100 budgeted for additional red light camera lease

Capital Outlay

*\$96,200 budgeted for replacement of three squad cars

**Village of Lincolnwood
2014/2015 Budget
Police Department**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Part I Crimes				
Part I Crimes	748	553	600	600
Enforcement				
Traffic Stops	4,617	3,993	4,500	4,500
Traffic Citations	2,371	2,047	2,300	2,300
Parking Citations	2,166	1,822	2,000	2,000
Arrests				
Arrests	542	501	525	525
Calls For Service	21,449	24,500	25,000	25,000

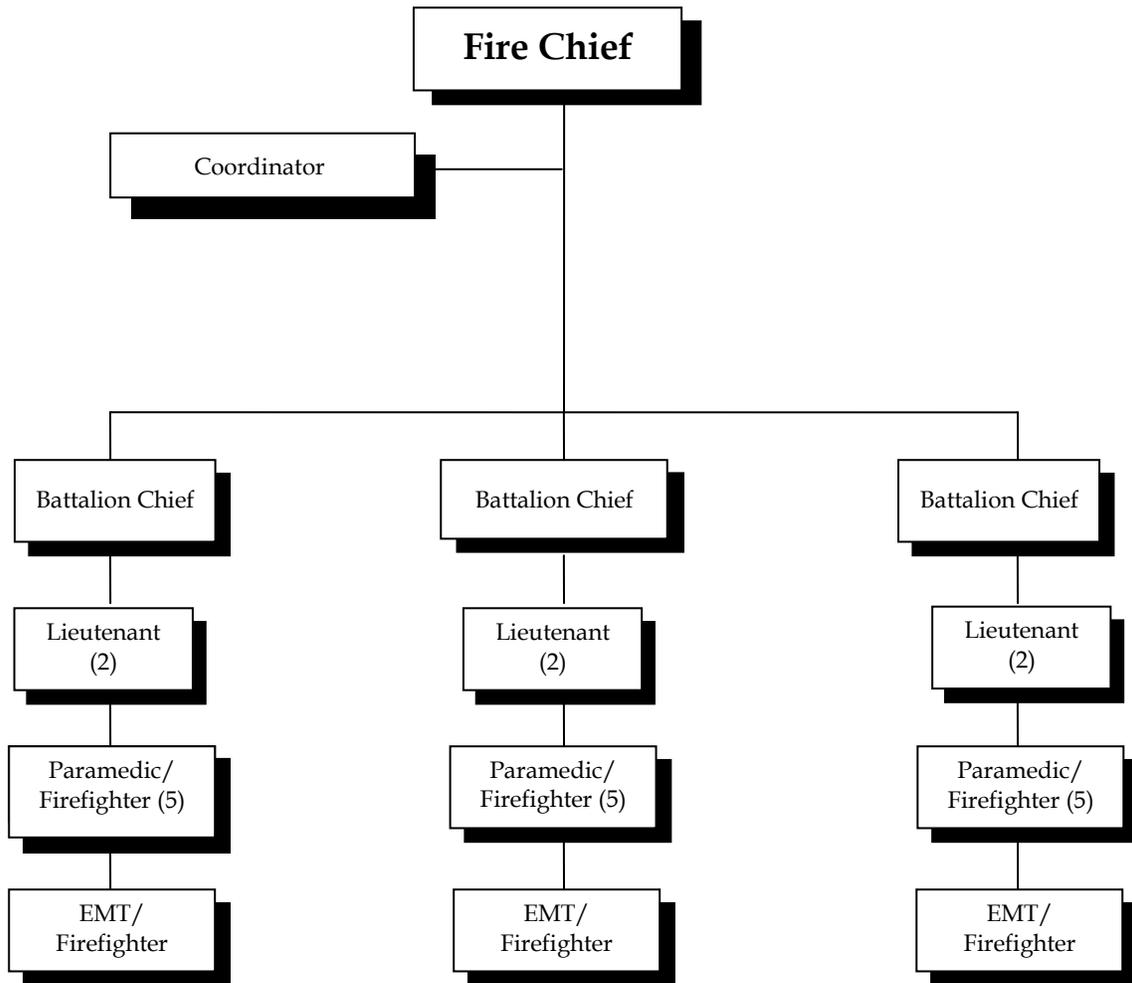
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VILLAGE OF LINCOLNWOOD

Fiscal Year 2014/15

Organizational Chart

Fire Department



Fire Department

Department/Activity Description

Since 1990, the Village has maintained a contract with Paramedic Services of Illinois (PSI) to provide firefighting and paramedic services. In addition to firefighting and paramedic services, the Department offers public educational programs and fire inspection services.

Prior Year's Goals Status

- 1) With the new record management system in place, staff will develop other opportunities for putting the existing Villages' commercial building pre-plans into the "cloud" technology.

Pre-plan drawings have been updated and will be moved to the FireHouse Cloud in the spring of 2014.

- 2) In the event that the Fire Department is not successful in obtaining an Assistance to Firefighters Grant for breathing apparatus, staff has budgeted for the replacement of all breathing apparatus in this year's Fire Department budget request. A bid specification document will need to be drafted, followed by a Request for Proposal and a bid process.

The Fire Department was successful in obtaining an \$111,095.00 AFG Grant for breathing apparatus. The Village's share is \$5,554.00. A bid specification document was developed and a bid process was completed with Board action in February 2014 and delivery and training in to be completed in April 2014.

- 3) Staff will pursue a grant with the State Fire Marshal's Office to purchase a battery-operated vehicle extrication tool. This tool will be used in situations where hydraulic tools are cumbersome or are not readily accessible.

The Fire Department was not successful in our grant opportunity in 2012/2013. Staff has reapplied for the grant in 2013/2014.

- 4) Staff would like to have the Department Coordinator become a Certified Ambulance Coder. Ambulance regulations are becoming more specific and stringent. Private sector employees have obtained this certification and industry standards are recommending this certification for all people who code ambulance bills to Medicare, Medicaid, and private insurance.

This projected was not approved in last year's budget. It will appear again in the FY 2014/2015 budget request.

- 5) Monitor the existing wireless alarms for fire and burglary and develop a brochure that would promote the expansion of these services to non-subscribers.

This brochure is completed and was distributed to existing alarm holders who are not part of our wireless system.

Proposed Goals

- 1) Staff will apply for an Assistance to Firefighters Grant to purchase 2 new cardiac monitor/defibrillators for the 2 primary ambulances.
- 2) Driven by the new Affordable Care Act, EMS may be entering a new phase of providing service to our residents called Mobile Integrated Healthcare. This concept is designed to work with the broad healthcare industry to reduce hospital readmissions, provide a level of illness prevention and ultimately reduce the cost of health care services. Staff will examine the community needs, determine what resources are necessary and evaluate the outcomes of these services. The reimbursement, whether it comes from the hospital or insurance companies, will also need to be explored.
- 3) With the new concealed carry law in Illinois, staff will develop a new policy that protects rights of the gun owner being transported in our ambulance as well as the safety of our department personnel.
- 4) The Emergency Operations Plan (EOP) needs recertification with Cook County as well as a development of a newly formed Mitigation Annex. Mitigation is the effort to reduce loss of life and property by lessening the impact of disasters. This annex or chapter is a joint effort between the Village of Lincolnwood and Cook County and is a new requirement for recertification.
- 5) The department will develop policies that address our role in an active shooter incident. We need to coordinate EMS responsibilities with police activities that preserves lives of the victims and the safety of the responders. A new protocol will be developed that addresses this type incident and the Fire Department's response.

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2014-2015 Operating Budget

Budget Analysis

Fire 350

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Account	Description	2015 Adopted
54,928	57,860	59,614	58,136	101-350-512-5025	Wages - full time hourly	59,614
3,311	3,480	3,696	3,604	101-350-512-5110	Employer FICA	3,696
774	814	864	843	101-350-512-5120	Employer Medicare	864
5,441	6,207	6,778	6,651	101-350-512-5130	Employer IMRF	4,978
177	177	189	189	101-350-512-5150	Insurance - group life & AD&D	189
5,016	4,944	5,243	5,243	101-350-512-5160	Insurance - group medical	5,518
516	506	520	520	101-350-512-5170	Insurance - group dental	541
1,668	1,701	1,788	1,744	101-350-512-5180	Insurance - Workers Comp	1,788
71,831	75,690	78,692	76,930		Personnel Services	77,188
2,505,193	2,555,393	2,609,307	2,609,307	101-350-512-5220	Fire protection	2,657,307
2,638	5,178	-	4,070	101-350-512-5330	Data processing	-
2,507,831	2,560,572	2,609,307	2,613,377		Contractual Services	2,657,307
7,757	10,654	-	1,600	101-350-512-5405	R&M - buildings	-
915	564	1,500	1,500	101-350-512-5410	R&M - communications equipment	1,500
-	5,190	11,490	7,000	101-350-512-5411	R&M- Wireless Alarm Equipment	7,000
16,346	19,500	12,750	10,000	101-350-512-5430	R&M - Fire & EMS equipment	12,750
31,998	16,104	9,000	23,000	101-350-512-5480	R&M - vehicles	9,000
4,292	1,808	1,000	1,000	101-350-512-5499	R&M - other	1,000
10,545	10,083	10,480	10,480	101-350-512-5540	Intergovernmental fees & dues	10,480
2,349	1,177	2,000	200	101-350-512-5560	Printing & copying services	2,000
1,279	1,739	1,070	1,469	101-350-512-5570	Professional associations	1,260
125,000	126,717	140,000	154,660	101-350-512-5599	Other contractual	142,000
3,063	1,671	1,750	1,600	101-350-512-5620	Books & publications	1,750
9,531	7,329	8,500	8,500	101-350-512-5660	EMS supplies	8,500
8,411	12,663	9,000	9,000	101-350-512-5665	Firefighting supplies	7,211
27,155	28,419	26,000	23,000	101-350-512-5670	Fuel	24,000
500	750	500	500	101-350-512-5675	Lubricants & fluids	500
1,919	2,856	3,000	3,000	101-350-512-5700	Office supplies	2,500
-	45	-	200	101-350-512-5720	Postage	-
10,147	25,742	15,300	15,300	101-350-512-5730	Program supplies	15,300
12,554	15,105	9,000	9,000	101-350-512-5740	Repair parts	9,000
1,084	-	1,000	1,000	101-350-512-5745	Small tools	1,000
3,486	5,067	5,100	4,900	101-350-512-5770	Training supplies	5,100
8,621	9,812	8,500	8,000	101-350-512-5799	Other materials & supplies	8,000
-	-	-	-	101-350-512-5810	Conference & Meeting Registration	560
-	-	-	-	101-350-512-5830	Lodging	675
-	-	-	-	101-350-512-5840	Meals	250
286,951	302,996	276,940	294,909		Commodities	271,336
2,929	213	3,000	3,000	101-350-512-6510	Equipment - communications	3,000
41,256	15,480	140,000	111,095	101-350-512-6570	Equipment - public safety	79,752
20,075	46,440	-	10,320	101-350-512-6599	Equipment - other	11,320
64,260	62,133	143,000	124,415		Equipment	94,072

2014-2015 Operating Budget

Budget Analysis

Fire
350

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Account	Description	2015 Adopted
-	163,249	-	-	101-350-561-6570	Equipment - public safety	33,000
-	163,249	-	-		Capital Outlay	33,000
2,930,873	3,164,640	3,107,939	3,109,631		Total	3,132,903

Budget Highlights

Personnel Services

No increase in Personnel

Equipment

*\$69,752 budgeted for two cardiac monitors

Capital Outlay

*\$33,000 budgeted for replacement of back-up command vehicle

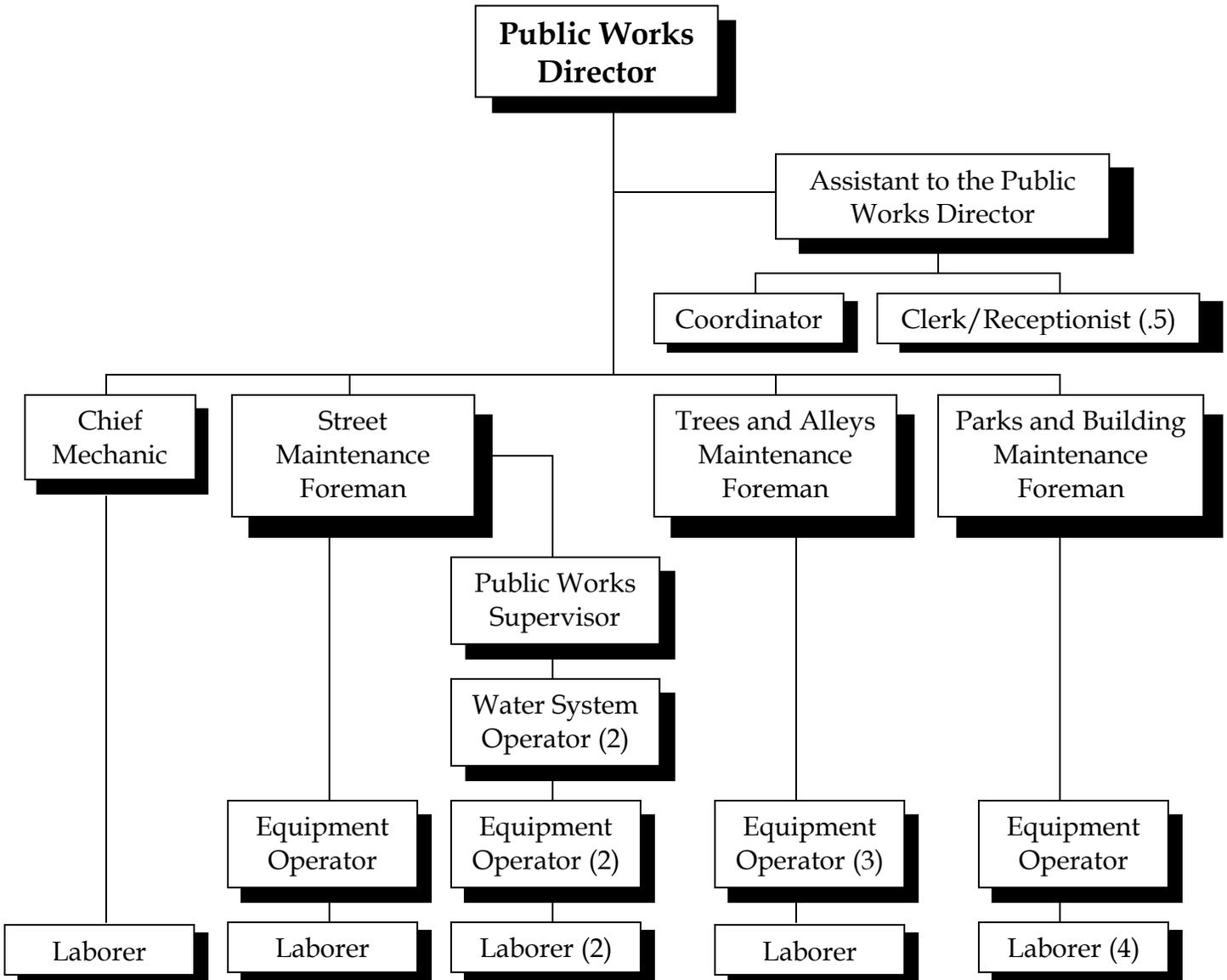
**Village of Lincolnwood
2014/2015 Budget
Fire Department**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Emergency Calls				
<i>EMS Calls</i>				
Advanced Life Support	722	675	730	740
Basic Life Support	633	748	660	670
No Service Rendered	61	55	60	60
Total EMS Calls	<u>1,416</u>	<u>1,478</u>	<u>1,450</u>	<u>1,470</u>
<i>Fire Calls</i>				
	<u>673</u>	<u>670</u>	<u>670</u>	<u>670</u>
Total Emergency Calls	<u>2,089</u>	<u>2,093</u>	<u>2,120</u>	<u>2,140</u>
Mutual Aid Calls				
Given	36	30	30	32
Received	25	23	25	27
Total Mutual Aid Calls	<u>61</u>	<u>53</u>	<u>55</u>	<u>59</u>
Response Time (Minutes)				
Response Time	3.39	3.37	3.41	3.45
Training				
Hours Per Person	25.6	21.9	22.5	22.9
Fire Prevention				
Inspections	684	926	800	840
Re-Inspections	33	32	30	50
Business License	51	69	55	60
Plan Reviews	1	41	40	50
Total Fire Prevention	<u>769</u>	<u>1,068</u>	<u>925</u>	<u>1,000</u>
Ambulance Billing				
<i>Resident:</i>				
Basic Life Support	140	155	150	160
Advanced Life Support 1	554	502	525	520
Advanced Life Support 2	9	9	10	10
Total Resident	<u>703</u>	<u>666</u>	<u>685</u>	<u>690</u>
<i>Non-Resident:</i>				
Basic Life Support	85	75	80	85
Advanced Life Support 1	158	125	135	140
Advanced Life Support 2	1	1	1	1
Total Non-Resident	<u>244</u>	<u>201</u>	<u>216</u>	<u>226</u>

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VILLAGE OF LINCOLNWOOD
Fiscal Year 2014/15
Organizational Chart
Public Works



Public Works - Administration

Department/Activity Description

The Public Works 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 parks maintenance. The Department also coordinates with the Village's refuse disposal contractor. In addition, the Department coordinates and complies with all local, state, and federal agencies necessary 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 27 full-time employees, three of which comprise the Administration Division.

Prior Year's Goals Status

- 1) Conduct an inventory of all crosswalks in the Village to standardize the striping and evaluate the signage that is in place. In addition, this information will be used to work with the Village Engineer to develop a capital plan to make any necessary changes.

The Village Engineer has developed recommendations for crosswalk standardization which was presented at the Traffic Commission. The Traffic Commission agreed with the recommendations and recommended that staff proceed with developing a capital plan for implementation. This plan will be developed during FY 2014-2015 with anticipation that funds will be requested for FY 2015-2016 to begin implementing the changes.

- 2) Develop an inventory of all thermoplastic locations within the Village and create a capital plan for replacements. In addition, input all of the locations into the Village's GIS system.

The inventory for the thermoplastic locations was completed. This is currently being entered into GIS. At this time the Village has not had to put any new thermoplastic down for the last two years. Staff anticipates that funds will be requested for FY 2015-2016 to begin replacing thermoplastic that is six years old.

- 3) Investigate the requirements to obtain a herbicide license in the State of Illinois and send two employees for their certification so that the Department can apply herbicide to control weeds when necessary in public spaces.

A 100 question general standards exam and a 50 question category exam must be passed by each employee to obtain a license. Testing is offered each Wednesday in DeKalb through the Illinois Department of Agriculture. Staff anticipates sending two employees in the Spring of 2014 to complete the test. The license expires after three years.

- 4) Conduct an evaluation of all of the Village's public buildings for necessary infrastructure repairs and develop a capital plan.

Staff has begun developing an inventory of the potential repairs that will need to take place over the next five years. Staff anticipates completing the inventory in the Spring of 2014 and developing a capital improvement five year recommendation to begin in Fiscal Year 2015/2016.

- 5) Conduct an energy audit of the Public Works Building and the Village Hall (an audit of the Police and Fire Building was completed previously) through the University of Illinois's free energy audit program. The report will make recommendations regarding energy cost reduction measures.

Staff has submitted the necessary forms to have an audit completed of the Public Works and Village Hall Buildings. The audit will be completed before April 30, 2014. Staff will then review the audit recommendations and make recommendations to be incorporated within the FY 2015/2016 budget.

- 6) Update the Public Works Department's Standard Operating Procedures Manual and conduct employee training. This manual has not been updated in over five years therefore an audit will be conducted of all existing procedures to ensure that they reflect current practice. In addition, several new employees have been hired since the last review of the manual.

The manual is currently under revision with anticipation of completion in April 2014. Training will occur in the beginning of May 2014. Staff is reviewing polices using the Intergovernmental Risk Management Agency's (IRMA) best practice model policies as a guide.

- 7) Update the Village's Emerald Ash Borer (EAB) plan. The Village's EAB plan was originally written in 2006 prior to the identification of the beetle within Lincolnwood. The plan will be updated to address the fact that the beetle is in Lincolnwood and has infected several hundreds of trees within the Village's tree inventory. The plan will specifically discuss how the Village is addressing the infestation.

The Village Arborist has updated the EAB plan based on current Ash tree conditions in the Village. The Public Works Department is currently utilizing a remove and replace approach. Grant opportunities are being pursued for replacement trees. In addition, the Department has increased its funding request

- 8) Complete a self-evaluation of the Public Works Department for the American Public Works Association (APWA) accreditation process.

A self-evaluation will be completed prior to the end of the fiscal year. Upon completion of the self-evaluation the Department will develop a schedule and plan for moving forward with the accreditation process.

Proposed Goals

- 1) Implement an online inventory system within Springbrook and develop a quarterly auditing policy to maintain equipment and tools to have a better accountability, having a bar code equipment to facilitate this project as well to help us plan better managing the age of the equipment so we can plan the replacement.
- 2) Purchase a GPS handheld device and begin locating water meter pit covers and b-boxes (service water line valve box) to develop a layer within the Village's GIS system. This will assist Public Works staff when they are in the field trying to locate meter pits and b-boxes for inspections and repairs.
- 3) Complete a water system analysis study to evaluate the existing condition of the Village's water mains and develop a capital plan for replacements based on the outcome of the study. This is done every ten to fifteen years and in order to accomplish this we would have to hire a consultant.
- 4) Conduct an evaluation of the Village alleys and develop a capital plan to improve them. The plan will include examining whether some existing paved alleys should be resurfaced or reconstructed and what level of re-grading the gravel alleys need to be done to provide proper drainage. This will be accomplished by hiring a consultant.
- 5) Develop an infrastructure master plan that details street light, water main, sewer and fire hydrant improvements. This plan will allow us to coordinate underground utility replacement. In addition, after resurfacing or reconstruction of the roads this information will be incorporated into GIS system to help us have the documentation as to when the improvements were done.
- 6) Research and prepare a cost estimate for Public Works to make in-house super mix which is used for anti-icing during snow events. Many municipalities make their own and have found a significant cost savings in doing so.
- 7) Sewer repair cost sharing. Some residential properties confront an unexpected sewer line collapses caused by the tree roots system making this a financial impact to the resident. The Village may allocate funds to reimburse residents for construction costs.

2014-2015 Operating Budget

Budget Analysis

Public Works Administration

400

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
153,926	160,432	164,640	165,000	Wages - Full Time Salaried	209,094
48,067	49,515	51,500	51,500	Wages - Full time hourly	52,600
19,313	22,268	26,000	25,000	Wages - Part time hourly	26,000
-	-	500	500	Wages - Overtime 1.5X	500
308	347	366	366	Educational Stipend	378
-	-	-	1,400	Opt Out Insurance	2,400
55	181	180	180	Phone Stipend	180
12,620	13,055	13,940	13,940	Employer FICA	14,336
3,088	3,211	3,524	3,524	Employer Medicare	4,184
21,662	24,500	27,630	27,630	Employer IMRF	31,508
716	756	644	644	Insurance - Group Life and AD&D	659
31,001	30,706	32,226	23,000	Insurance - Group Medical	24,364
3,214	3,194	3,262	3,262	Insurance - Group Dental	3,371
6,620	6,825	6,862	6,862	Insurance - Workers Compensation	6,995
300,590	314,989	331,274	322,808	Personnel Services	376,569
18,861	26,868	27,000	27,000	Other Contract Labor	27,000
9,190	10,920	10,000	8,000	Animal Control	10,000
28,051	37,788	37,000	35,000	Contractual Services	37,000
282	491	300	300	R&M - Communications Equipment	300
1,968	430	958	750	R&M - Office Equipment	500
250	236	275	275	Advertising	275
1,500	1,500	1,500	1,500	Intergovernmental Fees and Dues	1,500
-	78	150	100	Printing and Copying Services	100
729	728	600	600	Professional Associations	600
5,841	-	-	-	Telephone	-
977	604	1,000	1,000	Training	1,000
32	55	75	75	Books and Publications	75
3,542	3,313	2,700	2,700	Fuel	2,700
1,437	1,464	1,134	1,134	Office Supplies	1,134
5,859	7,367	6,740	6,740	Program Supplies	6,440
753	1,004	300	100	Repair Parts	150
219	430	1,000	488	Green Initiatives	600
23,389	17,699	16,732	15,762	Commodities	15,374
-	-	1,100	1,501	Conference and Meeting Registration	650
84	60	200	98	Local Mileage, Parking and Tolls	75

2014-2015 Operating Budget

Budget Analysis

Public Works Administration

400

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
-	-	-	-	Lodging	600
20	-	200	77	Meals	175
-	-	200	53	Purchased Transportation	200
104	60	1,700	1,729	Meetings and Travel	1,700
352,133	370,535	386,706	375,299	Total	430,643

Budget Highlights

Personnel Services

No increase in personnel

**Village of Lincolnwood
2014/2015 Budget
Public Works-Administration Division**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Service Requests				
Animal Control Requests	28	64	40	40
Refuse Service Requests	60	60	55	55
Other Service Requests	2,431	2,511	3,000	3,100
Total Service Requests	<u>2,519</u>	<u>2,635</u>	<u>3,095</u>	<u>3,195</u>
Staff Trainings (Total Training Sessions)	<u>50</u>	<u>55</u>	<u>55</u>	<u>60</u>

Public Works Department – Vehicle Maintenance

Department/Activity Description

The expenditures included in this budget are 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.

2014-2015 Operating Budget

Budget Analysis

Public Works Vehicle Maintenance

410

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
121,549	127,282	145,300	132,000	Wages - Full Time Hourly	152,119
10,968	11,684	12,000	10,000	Wages - Seasonal Hourly	21,000
871	2,081	4,073	4,073	Wages - Overtime 1.5X	4,073
-	-	1,136	1,136	Wages - Overtime 2X	1,136
1,222	1,458	1,350	1,350	Uniform Allowance	1,350
7,968	8,235	10,159	8,600	Employer FICA	11,140
1,863	1,926	2,376	2,100	Employer Medicare	2,605
11,991	13,409	17,266	16,000	Employer IMRF	19,621
375	365	417	417	Insurance - Group Life and AD&D	436
20,825	20,990	24,992	22,000	Insurance - Group Medical	27,259
1,863	1,560	2,354	2,354	Insurance - Group Dental	2,441
4,606	4,736	4,916	4,916	Insurance - Workers Compensation	5,390
184,102	193,727	226,339	204,946	Personnel Services	248,570
319	298	300	300	R&M - Communications Equipment	300
-	1,699	1,300	800	R&M - Public Works Equipment	1,400
1,068	-	970	450	R&M - Vehicles	970
-	-	30	-	Professional Associations	100
-	300	300	150	Training	150
245	-	400	300	Books and Publications	400
3,309	1,584	2,500	1,200	Fuel	1,200
-	978	1,000	800	Lubricants and Fluids	1,000
8,722	9,613	16,700	16,700	Program Supplies	15,700
13,663	14,472	23,500	20,700	Commodities	21,220
197,765	208,200	249,839	225,646	Total	269,790

Budget Highlights

Personnel Services

No increase in Personnel

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**Village of Lincolnwood
2014/2015 Budget
Public Works Department-Vehicle Maintenance Division**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Fleet Maintenance				
P.M.*-Pieces of Equipment	740	815	820	830
P.M.*-Hours	1,850	2,050	2,050	2,050
Work Orders-Completed	350	320	315	330
	<u>2,940</u>	<u>3,185</u>	<u>3,185</u>	<u>3,210</u>
Repairs				
Small Engine Repairs	110	1,003	110	100
Body Repairs	20	22	20	25
Total Repairs	<u>130</u>	<u>1,025</u>	<u>130</u>	<u>125</u>
Equipment Rebuilding				
Street Sweeper	1	0	2	0
Tractors	1	0	0	1
Lawn Mowers	0	2	0	0
Total Equipment Rebuilds	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>
* Preventative Maintenance				

Public Works Department – Building Maintenance

Department/Activity Description

This budget includes the expenditures necessary for the Public Works Department to maintain 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. The division is staffed by two full time personnel, one of which is shared with the Parks and Recreation Division.

2014-2015 Operating Budget

Budget Analysis

Public Works Building Maintenance

420

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
62,499	48,731	63,610	63,000	Wages - Full Time hourly	53,500
-	-	12,000	12,000	Wages - Seasonal Hourly	21,000
4,090	3,208	3,500	5,715	Wages - Overtime 1.5X	4,500
768	1,312	950	1,469	Wages - Overtime 2X	1,450
125	-	438	438	Uniform Allowance	738
3,943	3,024	4,991	4,991	Employer FICA	5,034
922	707	1,167	1,167	Employer Medicare	1,177
6,464	5,371	7,788	7,788	Employer IMRF	8,866
375	37	191	191	Insurance - Group Life and AD&D	161
15,865	10,782	15,563	15,563	Insurance - Group Medical	16,350
1,486	1,026	1,469	1,469	Insurance - Group Dental	1,520
2,275	2,320	2,344	2,344	Insurance - Workers Compensation	2,359
98,813	76,517	114,011	116,135	Personnel Services	116,655
33,760	33,760	34,400	34,400	Janitorial	34,400
131,173	85,817	139,810	120,000	R&M - Buildings	114,640
-	414	1,000	500	R&M - Vehicles	1,000
291	168	500	100	Equipment Rental	300
		500	500	Training	500
2,148	5,038	2,700	2,700	Fuel	2,700
2,286	10,492	4,000	4,000	Landscaping Supplies	4,000
20,226	17,819	19,000	19,000	Program Supplies	21,000
999	1,480	1,000	1,000	Small Tools	1,500
20,830	20,204	28,000	25,000	Utilities - Government Building	25,000
211,713	175,192	230,910	207,200	Commodities	205,040
310,526	251,709	344,921	323,335	Total	321,695

Budget Highlights

Personnel Services

No increase in Personnel

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**Village of Lincolnwood
2014/2015 Budget
Public Works Department-Buildings Division**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Service Requests	<u>843</u>	<u>1036</u>	<u>1106</u>	<u>1200</u>

Public Works Department – Streets Maintenance Division

Department/Activity Description

This budget contains the expenditures necessary for the Streets Maintenance Division to provide all aspects of street maintenance, including: snow and ice control, alley and forestry operations, street lighting, street sweeping, street marking and signs, street lighting 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.

2014-2015 Operating Budget

Budget Analysis

Public Works Street Maintenance

440

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
411,583	409,883	411,124	414,929	Wages - Full Time Hourly	464,144
22,549	31,768	24,000	24,000	Wages - Seasonal Hourly	24,000
18,901	22,931	33,000	33,000	Wages - Overtime 1.5X	28,220
548	3,143	8,600	8,600	Wages - Overtime 2X	9,200
1,265	735	-		Opt Out Insurance	2,400
3,366	3,884	4,325	4,325	Uniform Allowance	4,325
-	-	275	275	Longevity Stipend	275
-	334	-	960	HSA Savings Account	960
27,034	27,849	29,734	29,734	Employer FICA	32,870
6,323	6,513	6,954	6,954	Employer Medicare	7,687
42,081	45,990	51,799	48,000	Employer IMRF	55,273
926	1,062	740	740	Insurance - Group Life and AD&D	818
82,512	78,746	92,430	78,000	Insurance - Group Medical	92,705
6,920	6,812	9,327	6,900	Insurance - Group Dental	10,801
14,067	14,471	14,387	14,387	Insurance - Workers Compensation	15,905
638,076	654,122	686,695	670,804	Personnel Services	749,583
42,060	42,255	40,000	40,000	Landscaping Services	110,000
(4,510)	50,438	38,800	38,800	Street Lights	38,800
37,550	92,693	78,800	78,800	Contractual Services	148,800
1,000,328	1,003,569	1,069,000	1,020,000	Garbage and Recycling	1,071,000
1,000,328	1,003,569	1,069,000	1,020,000	Refuse Services	1,071,000
595	551	500	500	R&M - Communications Equipment	500
4,202	-	1,650	1,000	R&M - Public Works Equipment	1,500
56,528	60,173	30,000	30,000	R&M - Vehicles	40,000
1,220	75	750	750	Training	1,500
15,414	1,542	10,000	10,000	Other Contractual	10,000
29,230	34,606	35,000	33,000	Fuel	35,000
1,452	2,549	2,500	2,500	Lubricants and Fluids	2,500
4,285	7,327	10,000	10,000	Landscaping Supplies	10,000
21,588	16,059	14,000	14,000	Program Supplies	14,400
12,020	15,154	13,500	13,500	Small Tools	15,700
17,383	11,298	15,000	15,000	Street Materials - Aggregate	15,000
29,660	-	-		Street Materials - Bituminum	-
55,271	11,300	66,000	53,000	Street Materials - Salt and Sand	66,000

2014-2015 Operating Budget

Budget Analysis

Public Works Street Maintenance

440

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
12,424	9,309	15,000	15,000	Street Materials - Signs and Bar	10,000
995	4,478	2,900	2,900	Street Materials - Other	2,900
132,427	124,305	130,000	128,000	Utilities - Public Way	128,000
394,693	298,727	346,800	329,150	Commodities	353,000
42,432	74,804	80,000	80,000	Street System Construction/Imp.	85,000
-	48,895	100,000	99,130	Equipment - Other	-
42,432	123,699	180,000	179,130	Capital Outlay	85,000
2,113,079	2,172,810	2,361,295	2,277,884	Total	2,407,383

Budget Highlights

Personnel Services

No increase in Personnel

Capital Outlay

*\$85,000 budgeted for sidewalk replacements

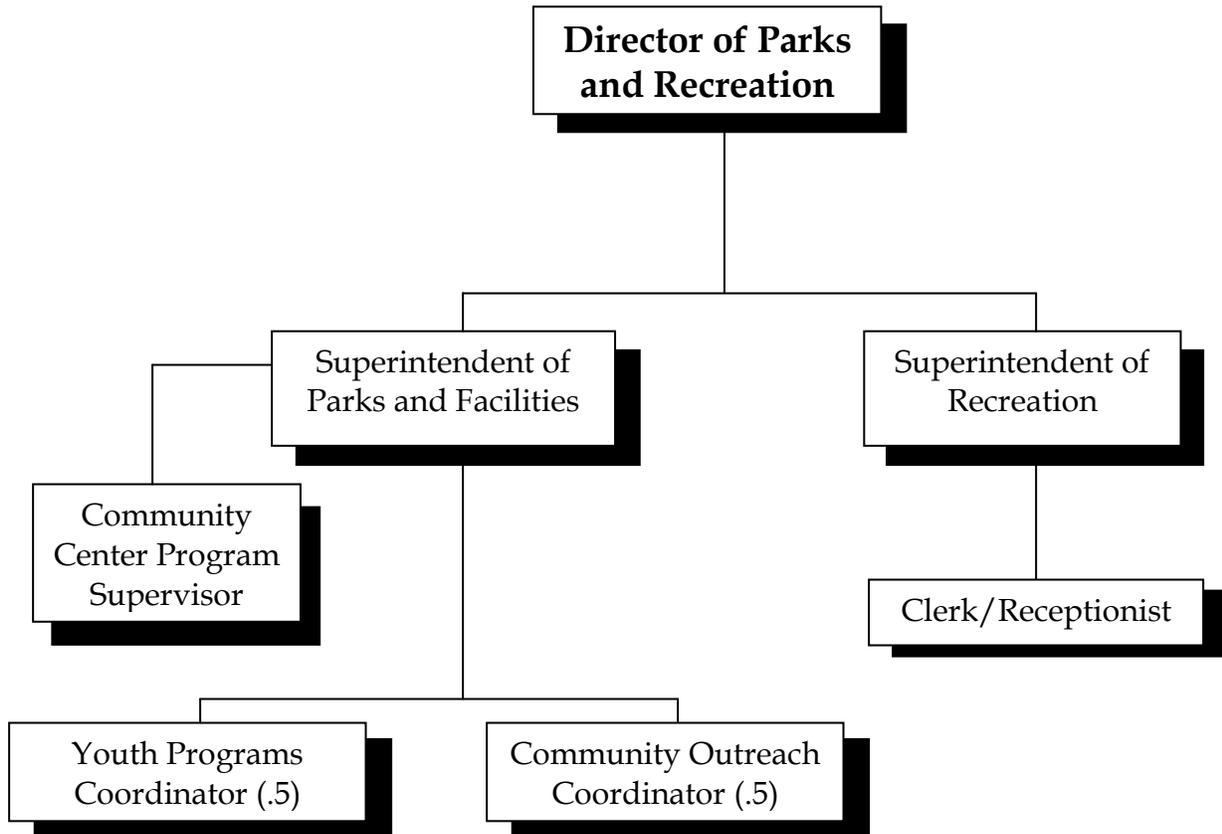
**Village of Lincolnwood
2014/2015 Budget
Public Works Department-Streets, Trees, and Alleys Division**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Street Maintenance				
Signs Replaced	160	160	150	150
Pavement Markings (Lineal Feet)	25,000	25,000	25,000	25,000
Asphalt Patching (tons)	150	200	225	240
Sidewalks Repaired (Square Feet)	8,000	18,000	19,000	19,000
Alleys				
Miles Maintained	11	11	11	11
New Construction Inspections				
Sidewalks	45	45	45	45
Street Openings	32	35	35	40
Street Patching	32	32	32	40
Total Inspections	109	112	112	125
Forestry Maintenance				
Trees Trimmed	1,977	1,900	1,800	1850
Plantings				
Trees	100	130	130	300
Removals				
Trees	130	350	350	350
Stumps	120	350	350	350
Total Removals	250	700	700	700

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VILLAGE OF LINCOLNWOOD
Fiscal Year 2014/15
Organizational Chart
Parks and Recreation



Parks and Recreation Department

Department/Activity Description

This budget accounts for the expenditures required to plan and implement 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 Channel Runne, are planned for and maintained through the Department. The Department manages the Proesel Park Family Aquatics Center and the Community Center.

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

Prior Year's Goals Status

- 1) Re-evaluate the current Aquatic Risk Management provider, which is American Red Cross. American Red Cross provides training and certification at the pool. Other options in the marketplace will be researched and a recommendation will be made to the Village Manager by June 1, 2013.

Two other risk management providers, Star Guard and Ellis and Associates, were researched. While each had some positive characteristics, staff decided to stay with American Red Cross through the 2014 season.

- 2) Recertify the Turkey Trot course through The Athletic Congress (TAC) by April 30, 2014. Maintaining certification through TAC adds quality and prestige to road races and assures that the course is accurate.

The course will be reviewed and possibly modified in the spring/summer of 2014. The goal is to put together a group of runners and walkers to provide input regarding the course. Once the course is finalized the application will be submitted to The Athletic Congress to certify the course.

- 3) Complete the American Camping Association (ACA) accreditation process by November 1, 2013. By gaining accreditation, the Village day camp program will be operated at the highest standards established by this national organization, adding credibility and quality to the program.

The Parks and Recreation Department Day Camp program received national accreditation from the American Camp Association in October, 2013, receiving 100% scores in all categories except in one, which it received a 91%. By going through this accreditation process we are ensured that the camp operates utilizing the highest national standards. Achieving accreditation for the day camp adds to its credibility and quality.

- 4) Offer a minimum of four special events or programs at the newly renovated Centennial Park by April 30, 2014 utilizing the new amenities while increasing awareness of the park and promoting healthy lifestyles.

Family Fun Fest was offered on Sunday, May 12 with over 300 participants. The day offered the opportunity to try many of activities available at the park including disc golf, kayaking, and fishing. There was also entertainment on site. Other programs have been offered including snow-shoeing, kayaking, disc golf, bike maintenance and photography. While not all the programs have met minimum enrollment we have increased awareness about what is offered at the park and have generated interest in these recreational activities.

- 6) Obtain a lease with ComEd for the site of the proposed bike path by June 1, 2013. The proposed bike path will run from Devon Avenue through the Village to the intersection of Lincoln and Jarvis. The proposed bike path will be 80% funded by the federal Congestion Mitigation Air Quality grant program.

A draft lease was received on December 31, 2013. Staff will negotiate some final points and hope to present it to the Village Board in March.

- 7) Complete the appraisal of the Union Pacific railway property by August 1, 2013. The Village plans to purchase the property for a future bike path. Both the acquisition and the construction of the bike path will be 80% funded by the federal Congestion Mitigation Air Quality grant program.

The appraisal process was completed in November, 2013. Necessary documentation was submitted to the Illinois Department of Natural Resources for review and approval. The negotiation process began in February.

Proposed Goals

- 1) Starting in 2014 students at School District #219 will return to school on August 12 and will get out of school the third week of May. This presents a challenge because a large part of the pool's workforce will be unavailable after the start date in August. To be prepared for the change and to maintain excellent customer service, staff will create a new summer schedule, a staff Recruitment and Retention Plan and a Public Relations Plan for the Proesel Park Family Aquatic Center by May 15, 2014.
- 2) The first Holiday Tree Lighting was held on December 5, 2013. It is the goal of the department to expand the event, scheduled for Monday, December 1 in 2014, adding two more features to the event and increasing marketing efforts.
- 3) A Playground Replacement Program was developed and approved by the Village Board in 2005. So far, half of the playgrounds have been replaced. The plan for 2015 is renovate the O'Brien Park Playground, taking into consideration the Americans with Disabilities Act and the Playground Safety Institute standards, while utilizing input from the users for the design.

- 4) The Village Bikeway Plan, approved in 2005, identified on-street and off-street paths that would improve bike transportation within the Village. The two off-street paths were planned for the ComEd right-of-way and the Union Pacific railway. The plan is to lease the ComEd land and to purchase the Union Pacific land because the railroad was abandoned and the tracks were removed. The Village received federal money to cover 80% of the cost of the land acquisition and the construction of the two paths, through the Congestion Mitigation Air Quality (CMAQ) grant program. The Village has been through an extensive process and is planning to bid out both bike path construction projects by August 1, 2014 through the Illinois Department of Transportation, the administrator of the grant.

2014-2015 Operating Budget

Parks and Recreation General

Budget Analysis

500

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
236,523	174,699	171,900	164,000	Wages - Full Time Salaried	174,545
33,358	33,288	34,000	34,000	Wages - Full Time Hourly	35,800
24,656	54,267	51,700	40,000	Wages - Part Time Hourly	51,700
410	360	320	320	HSA Savings Account	-
2,318	1,891	2,052	2,052	Educational Stipend	1,763
-	1,540	-	1,700	Opt Out Insurance	2,400
1,608	1,431	1,440	1,440	Phone Stipend	1,440
17,891	17,183	16,080	15,500	Employer FICA	16,366
4,076	4,040	3,843	3,450	Employer Medicare	3,545
28,134	28,032	29,286	27,500	Employer IMRF	28,372
1,106	1,004	763	763	Insurance - Group Life and AD&D	758
31,895	17,029	21,564	14,000	Insurance - Group Medical	16,590
3,613	2,429	2,428	1,600	Insurance - Group Dental	1,935
8,530	7,517	7,770	7,770	Insurance - Workers Compensation	7,837
394,117	344,710	343,146	314,095	Personnel Services	343,051
12,063	10,473	9,500	9,500	R&M - Office Equipment	7,000
225	7	1,200	1,000	Advertising	1,000
12,891	11,888	12,000	12,000	Printing and Copying Services	12,000
3,656	3,025	1,800	1,800	Professional Associations	1,800
2,556	-	-	-	Telephone	-
221	20	300	250	Training	250
6,279	3,944	7,500	7,000	Other Contractual	7,500
135	1,504	-	50	Fuel	-
5,244	5,012	6,000	5,250	Office Supplies	6,000
6,710	6,235	6,000	8,000	Postage	8,000
1,249	245	-	-	Program Supplies	6,840
10,976	9,031	7,000	9,500	Credit Card Charges	9,500
62,207	51,384	51,300	54,350	Commodities	59,890
2,189	3,742	4,700	4,700	Conference and Meeting Registration	4,700
1,155	517	1,000	650	Local Mileage, Parking and Tolls	1,000
658	1,944	2,000	1,500	Lodging	2,000
972	1,372	1,580	1,500	Meals	1,580
4,974	7,575	9,280	8,350	Meetings and Travel	9,280
461,298	403,668	403,726	376,795	Total	412,221

Budget Highlights

Personnel Services

No increase in Personnel

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**Village of Lincolnwood
2014/2015 Budget
Parks and Recreation Department**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Toddler/Youth Programs				
Number of Programs	35	34	40	35
Adult/Family Programs				
Number of Programs	25	26	25	25
Special Events				
Number of Programs	15	15	14	13
Athletics				
Number of Programs	150			75
Park Patrol				
Number of public contacts	1500	1,600	1,650	1700
Turkey Trot				
Number of Participants	1,600	1,988	1,900	1,900
Club Kid				
Number of Participants	24	40	40	40
Camp				
Total Number of Programs	20	18	18	18
Total Number of Participants	1,019	1,019	1,100	1,100
Softball				
Total Number of Teams	36	23	28	25
Pool Memberships				
Daily Admissions	12,505	9,571	9,750	9,700
Memberships	3,768	3,732	3,750	3,750
Swim Lessons				
Number of Classes	10	10	10	10
Number of Participants	185	549	560	560
Swim Team				
Number of Participants	175	170	172	170
Teen Programs				
Number of Programs	0	0	0	2
Senior				
Club Memberships	135	125	130	130
Programs/Classes	48	50	52	50
Trips/Events	24	24	24	24
Subsidized Taxi Membership	22	20	25	20
Community Center Rentals				
Number of Rentals	125	135	140	140
Total Number of Programs				
Number of Programs	327	177	183	252

Public Works Department – Parks Maintenance Division

Department/Activity Description

This budget accounts for the expenditures necessary for the Public Works Department to provide year-round maintenance, either with Village Staff or private contractor, of the following facilities: the Village's 12 parks and playgrounds, Centennial Park, Proesel Park Aquatics Center, Proesel Park shelter house and Community Center grounds. Park maintenance includes refuse, leaf and debris pick-up, mowing, playground equipment repairs and service, landscaping, bleachers repairs 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. Also special services associated with annual events such as the Turkey Trot, Halloween Party, Worldwide Day of Play, Memorial Day Picnic, etc. The Parks Maintenance Division is staffed by five full-time employees, one of which is shared by the Building Maintenance Division.

Current Year's Goals

- 1) The Village will continue the phased replacement of playground equipment and park improvements.

2014-2015 Operating Budget

Budget Analysis

PW Park Maintenance

430

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
257,372	261,103	279,193	270,000	Wages - Full Time Hourly	233,400
52,182	42,129	36,000	36,123	Wages - Seasonal Hourly	36,000
6,067	5,840	6,200	6,200	Wages - Overtime 1.5X	6,145
5,857	7,518	6,650	6,650	Wages - Overtime 2X	5,750
2,277	2,179	-	2,000	Opt Out Insurance	2,400
3,442	1,875	2,850	2,850	Uniform Allowance	2,550
19,459	19,196	20,540	20,000	Employer FICA	17,623
4,551	4,489	4,804	4,600	Employer Medicare	4,122
26,488	29,351	33,575	33,000	Employer IMRF	27,108
797	638	640	640	Insurance - Group Life and AD&D	533
46,965	55,775	66,919	60,620	Insurance - Group Medical	53,581
5,908	6,654	8,068	8,068	Insurance - Group Dental	6,621
9,066	9,326	9,909	9,909	Insurance - Workers Compensation	8,497
440,431	446,075	475,348	460,660	Personnel Services	404,330
19,604	19,898	20,000	20,000	Contract Maintenance	22,000
355	244	2,000	2,000	R&M - Buildings	4,000
409	415	388	388	R&M - Communications Equipment	388
2,027	700	10,600	10,600	R&M - Recreation Equipment	8,000
13,419	6,130	7,275	7,275	R&M - Vehicles	7,275
-	364	1,000	500	R&M - Other Equipment	1,000
477	1,005	500	500	Equipment Rental	500
-	280	500	500	Training	1,000
18,125	20,412	14,000	14,000	Fuel	14,000
1,250	1,851	1,000	1,000	Lubricants and Fluids	1,000
12,868	7,860	10,500	10,500	Landscaping Supplies	15,500
30,054	45,266	55,010	55,010	Program Supplies	46,010
5,983	16,113	9,190	9,190	Small Tools	14,290
3,372	2,714	3,000	3,000	Utilities - Government Building	3,000
-	-	291	291	Utilities - Public Way	291
107,943	123,252	135,254	134,754	Commodities	138,254
-	120,141	113,000	113,000	Park Construction and Improvements	109,000
184,728	41,388	9,400	9,400	Equipment - Other	35,000
184,728	161,529	122,400	122,400	Capital Outlay	144,000
733,102	730,856	733,002	717,814	Total	686,584

2014-2015 Operating Budget

Budget Analysis

PW Park Maintenance

430

Budget Highlights

Personnel Services

No increase in Personnel

Capital Outlay

*\$100,000 budgeted for O'Brien Park
equipment replacement

*35,000 budgeted for truck
replacement

**Village of Lincolnwood
2014/2015 Budget
Public Works Department-Parks Maintenance Division**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Parks				
Number of Parks Maintained	13	13	13	13
Acres of Turf Maintained	14	14	14	14
Sod Planted (Sqaure Feet)	4,000	4,000	4,000	4,000
Playground Equipment Repaired	140	150	130	130
Playground Equipment Replaced	25	25	30	30
Plantings				
Flowers	550	550	550	550
Shrubs	200	200	200	200
Total Plantings	750	750	750	750

502 – Youth/Tot

The Youth and Tot programs are held throughout the year for ages 1-12. Classes for children under five may be offered with their parent or caregiver. The goals of the programs are to provide social interaction between peers and parents, to introduce and teach a new skill or hobby, to encourage independence, to provide after-school care and to provide an opportunity to be active.

2014-2015 Operating Budget

Budget Analysis

PR Youth/Tot

502

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
5,168	6,378	7,250	7,250	Wages - Part Time Hourly	7,250
-	1,506	-	-	Wages - Seasonal Hourly	-
327	233	450	450	Employer FICA	450
76	54	105	105	Employer Medicare	105
191	191	218	218	Insurance - Workers Compensation	218
5,762	8,363	8,023	8,023	Personnel Services	8,023
14,603	5,729	8,100	7,000	Purchased Program Services	6,250
490	263	300	300	Program Supplies	500
15,092	5,991	8,400	7,300	Commodities	6,750
20,854	14,355	16,423	15,323	Total	14,773

503 – Adult / Family Programs

This budget accounts for the expenditures required to run programs for adults and families. Traditional Adult / Family programs include; Yoga, Jazzercise, Zumba, Zumba Toning, Pilates, Tai Chi, Computer Classes, and instructional programs. Additional Adult / Family programs are periodically offered to take advantage of current trends.

2014-2015 Operating Budget

Budget Analysis

PR Fitness

503

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
6,013	7,432	1,625	1,625	Wages - Seasonal Hourly	1,625
355	480	101	101	Employer FICA	101
83	112	24	24	Employer Medicare	24
49	49	49	49	Insurance - Workers Compensation	49
6,500	8,074	1,799	1,799	Personnel Services	1,799
17,428	21,524	21,700	20,000	Purchased Program Services	21,700
-	-	150	150	Advertising	150
-	20	150	150	Program Supplies	150
17,428	21,544	22,000	20,300	Commodities	22,000
23,928	29,618	23,799	22,099	Total	23,799

504 – Special Events

This budget 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, Memorial Day Parade, the Community Halloween Party, and Polar Express.

2014-2015 Operating Budget

Budget Analysis

PR Special Events

504

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
582	3,691	2,000	2,000	Wages - Seasonal Hourly	2,000
31	217	124	124	Employer FICA	124
7	51	29	29	Employer Medicare	29
60	60	60	60	Insurance - Workers Compensation	60
681	4,018	2,213	2,213	Personnel Services	2,213
10,486	13,630	19,600	20,000	Purchased Program Services	26,000
227	3,081	6,775	6,000	Advertising	5,075
659	108	500	500	Printing and Copying Services	500
3,449	4,568	4,450	3,650	Concessions and Food	4,450
2,455	1,676	3,050	2,000	Program Supplies	2,550
375	421	500	400	Other Materials and Supplies	500
-	2,426	-		Equipment Other	-
17,649	25,911	34,875	32,550	Commodities	39,075
18,330	29,930	37,088	34,763	Total	41,288

505 - Athletic

Many different athletic programs are offered such as Friday night and Saturday morning sports including basketball and floor hockey, and the new Central Suburban Flag Football and Basketball Leagues. These programs are planned by the department staff and the expenses allocated in this budget.

2014-2015 Operating Budget

Budget Analysis

PR Athletic

505

2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
1,985	(337)	2,500	500	Wages - Seasonal Hourly	2,500
40	73	155	31	Employer FICA	155
9	17	36	7	Employer Medicare	36
75	75	75	15	Insurance - Workers Compensation	75
2,108	(173)	2,766	553	Personnel Services	2,766
-	2,442	1,000	2,500	Purchased Program Services	3,000
-	-	25	25	Advertising	-
-	-	50	50	Awards	-
-	-	25	25	Program Supplies	100
-	2,442	1,100	2,600	Commodities	3,100
2,108	2,269	3,866	3,153	Total	5,866

506 – Birthday Parties

This budget accounts for the expenditures associated with contractual and in-house children's themed birthday party packages. Fees include room rental, party attendant, supervised games/activities and access to kitchen for food preparation. In-house themes include Wii Dance Party, Little Athletes Party, Indoor Playground Party, and Mad Scientist Party. Contractual party themes include magic, pottery, and music.

2014-2015 Operating Budget

Budget Analysis

PR Birthday Parties

506

2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
-	33	300	700	Wages - Seasonal Hourly	1,000
-	2	18	50	Employer FICA	62
-	0	3	12	Employer Medicare	15
3	3	9	12	Insurance - Workers Compensation	30
3	38	330	774	Personnel Services	1,107
-	-	760	500	Purchased Program Services	350
-	-	250	250	Program Supplies	500
-	-	1,010	750	Commodities	850
3	38	1,340	1,524	Total	1,957

507 – Outdoor Recreation

This budget accounts for the expenditures associated with outdoor recreation programs. Contractual outdoor recreation classes include cross country skiing, snowshoeing, landscape photography, yoga, and bicycle maintenance. Archery is an in-house offering. This is a new budget area for the department and will be expanded as new programs become available.

2014-2015 Operating Budget

Budget Analysis

PR Outdoor Recreation

507

2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
-	-	200	200	Wages - Seasonal Hourly	200
-	-	12	12	Employer FICA	12
-	-	3	3	Employer Medicare	3
-	-	3	3	Insurance - Group Life and AD&D	3
-	-	218	218	Personnel Services	218
-	-	965	500	Purchased Program Services	750
-	-	200	100	Program Supplies	1,000
-	-	1,165	600	Commodities	1,750
-	-	1,383	818	Total	1,968

508 – Park Patrol

Park patrol is a park security program staffed with seasonal staff that operates from May 1 through October 31. This program provides park security, assisting the police department in enforcing park rules. Park patrol also inspects parks for safety, regulates permit use, and assists with special events. This year, park patrol assisted with the Turkey Trot, Ghostly Get-Together, Lincolnwood Fest, and numerous smaller events throughout the park system.

2014-2015 Operating Budget

Budget Analysis

PR Park Patrol

508

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
46,422	52,670	51,000	54,326	Wages - Seasonal Hourly	55,300
2,873	3,254	3,162	3,368	Employer FICA	3,348
672	761	740	787	Employer Medicare	783
1,700	1,629	1,530	1,530	Insurance - Workers Compensation	1,620
51,666	58,314	56,432	60,011	Personnel Services	61,051
-	330	500	353	Telephone	450
823	265	750	750	Program Supplies	750
823	595	1,250	1,103	Commodities	1,200
52,489	58,908	57,682	61,114	Total	62,251

509 – Turkey Trot

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.

2014-2015 Operating Budget

Budget Analysis

PR Turkey Trot

509

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
-	6,798	7,050	7,050	Wages Full Time Salaried	6,000
-	2,900	2,900	300	Wages - Seasonal Hourly	2,900
-	604	620	455	Employer FICA	574
-	141	161	106	Employer Medicare	417
-	963	988	988	Employer IMRF	947
-	29	33	33	Insurance - Group Life and AD&D	27
-	490	490	490	Insurance - Group Medical	551
-	52	52	52	Insurance - Group Dental	52
-	293	300	300	Insurance - Workers Compensation	268
-	12,270	12,594	9,774	Personnel Services	11,736
8,010	21,502	9,350	9,500	Purchased Program Services	9,500
27	875	2,000	1,000	Advertising	1,000
4,414	4,844	5,500	5,500	Equipment Rental	5,000
-	644	600	350	Printing and Copying Services	400
824	844	1,000	800	Awards	850
1,619	1,389	1,950	1,500	Concessions and Food	1,750
10	-	600	500	Postage	500
14,407	5,631	17,150	18,500	Program Supplies	19,500
-	2,425	-		Equipment Other	-
29,311	38,153	38,150	37,650	Commodities	38,500
29,311	50,423	50,744	47,424	Total	50,236

520 – Club Kid

The Club Kid after school program 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.

2014-2015 Operating Budget

Budget Analysis

PR Club Kid

520

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
17,972	24,033	32,000	29,000	Wages - Seasonal Hourly	33,000
1,088	1,459	1,984	1,800	Employer FICA	2,046
254	341	464	420	Employer Medicare	479
967	600	960	960	Insurance - Workers Compensation	990
20,281	26,433	35,408	32,180	Personnel Services	36,515
1,432	1,989	1,000	1,000	Purchased Program Services	500
414	708	750	750	Telephone	750
10,215	3,398	2,000	3,000	Concessions and Food	3,000
697	1,077	1,200	1,200	Program Supplies	1,200
25	12	150	150	Other Materials and Supplies	190
12,784	7,183	5,100	6,100	Commodities	5,640
33,065	33,616	40,508	38,280	Total	42,155

530 – Summer Day Camp

The Lincolnwood Summer Day Camp program is comprised of 16 different offerings for both residents and non-residents. Day camps are available for children ages 2 – 14 years of age with varied schedules, including full and half-day as well as full and partial-week registration options. Morning and 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 are more focused and include computer instruction, sports camp and baseball and soccer workshops.

The Lincolnwood Day Camp program is divided into two sessions. The first session is five weeks in length; the second is four weeks. Weekly registration (Pick-a-Week) is designed for parents wishing to customize their camp schedule even further. The majority of day camps are based out of Proesel Park. The exceptions include Prairie Dogs, which is held at O'Brien Park and Little Lincolns, which is held at Flowers Park.

2014-2015 Operating Budget

Budget Analysis

PR Day Camp Program

530

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
28,796	60,290	66,650	66,650	Wages - Full Time Salaried	56,800
127,647	135,817	140,000	136,000	Wages - Seasonal Hourly	155,400
-	141	-	170	HSA Savings Account	-
90	340	612	612	Educational Stipend	568
-	-	-	1,000	Opt Out Insurance	-
9,630	11,080	12,850	12,700	Employer FICA	13,162
2,360	2,591	2,937	2,900	Employer Medicare	3,078
3,469	7,034	7,033	7,033	Employer IMRF	6,883
-	-	198	198	Insurance - Group Life and AD&D	187
1,442	4,410	5,242	5,242	Insurance Group Medical	5,509
-	506	526	526	Insurance Group Dental	520
4,728	5,566	6,218	6,218	Insurance - Workers Compensation	6,376
178,164	227,777	242,266	239,249	Personnel Services	248,483
37,525	26,707	28,000	22,274	Purchased Program Services	28,000
420	294	300		Facility Rental	-
1,450	492	500	745	Telephone	800
826	439	1,000	353	Training	700
691	-	1,700	900	Other Contractual	1,700
6,256	4,414	5,500	4,760	Concessions and Food	5,500
-	-	-	715	Postage	-
23,539	18,444	20,000	17,561	Transportation	20,000
-	1,500	1,500	1,500	Credit Card Charges	1,500
9,042	7,373	10,820	10,311	Program Supplies	10,800
-	2,425	-		Equipment Other	-
79,750	62,089	69,320	59,119	Commodities	69,000
257,914	289,866	311,586	298,368	Total	317,483

540 - Softball

Softball leagues managed through the Parks and Recreation Department are accounted for in this budget. Currently leagues are offered two days per week in the summer and two days per week in the fall. Award money is given to the top two teams of the leagues.

2014-2015 Operating Budget

Budget Analysis

PR Softball Program

540

2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
4,500	4,275	4,500	4,360	Awards	4,500
3,070	2,244	2,000	1,583	Program Supplies	2,000
7,570	6,519	6,500	5,943	Commodities Total	6,500

550 - Tennis

This budget provides the necessary funds for the instructional tennis program, held year-round. Indoor tennis is provided at Niles West High School and Todd Hall, with summer lessons held at the tennis courts held in the parks.

2014-2015 Operating Budget

Budget Analysis

PR Tennis Program

550

2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
16,487	14,940	16,240	6,500	Purchased Program Services	6,500
16,487	14,940	16,240	6,500	Commodities Total	6,500

560 – Aquatic Center

The Proesel Park Family Aquatic Center opens the first Saturday in June and will remain open through Labor Day, with a week closing in August. All the activities related to operation and staffing of the pool are included in this budget. Larger programs within the facilities such as swim team and swim lessons have their own budgets.

2014-2015 Operating Budget

Budget Analysis

PR Aquatic Center

560

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
49,783	59,233	61,200	61,200	Wages - Full Time Salaried	63,100
178,497	196,198	196,500	179,028	Wages - Seasonal Hourly	199,800
374	559	616	616	Educational Stipend	631
14,037	15,677	16,015	15,000	Employer FICA	16,339
3,283	3,666	3,745	3,490	Employer Medicare	3,821
5,062	6,274	7,025	7,025	Employer IMRF	6,959
		195	195	Insurance - Group Life and AD&D	201
2,906	8,705	11,280	11,280	Insurance - Group Medical	11,875
345	814	998	998	Insurance - Group Dental	998
7,271	7,114	7,749	7,749	Insurance - Workers Compensation	7,906
261,558	298,240	305,323	286,581	Personnel Services	311,630
2,542	2,129	750	-	Purchased Program Services	500
6,777	13,598	16,550	13,000	R&M - Buildings	16,000
7,497	7,519	5,000	5,591	R&M - Pool Equipment	5,000
15,314	13,233	15,000	5,200	R&M - Other	16,500
445	-	400	-	Printing and Copying Services	350
1,714	905	500	400	Telephone	500
-	1,017	8,000	2,824	Training	4,000
-	-	50	-	Awards	75
29,292	35,174	30,000	15,910	Chemicals - Swimming Pool	30,000
5,254	7,852	14,004	12,000	Computer Supplies	9,360
416	210	300	76	Concessions and Food	275
-	-	100	-	Merchandise for Resale	100
330	823	500	650	Office Supplies	500
8,321	6,751	10,000	7,927	Credit Card Charges	8,500
7,936	11,920	10,000	8,100	Program Supplies	10,000
2,816	5,728	5,000	6,000	Repair Parts	5,000
370	40	750		Training Supplies	750
15,694	9,597	12,000	10,200	Utilities - Government Building	12,000
104,718	116,495	128,904	87,878	Commodities	119,410
500	355	900	415	Conference and Meeting Registration	500
-	314	750		Lodging	700
-	141	350	100	Meals	250
49	656	700	18	Purchased Transportation	700
549	1,467	2,700	533	Meetings and Travel	2,150
-	34,867	30,000	30,000	Equipment - Pool	30,000
-	34,867	30,000	30,000	Equipment	30,000
366,825	451,069	466,927	404,992	Total	463,190

561 - Swim Lessons Program

Swim lessons, held at the Aquatic Center and managed through the Parks and Recreation Department, are included in this budget. Lessons to children from the ages of three through 17, as well as adults and seniors are offered in a group or private setting.

2014-2015 Operating Budget

Budget Analysis

PR Swimm Lessons

561

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
12,097	15,290	16,800	20,375	Wages - Seasonal Hourly	21,000
750	948	1,042	1,263	Employer FICA	1,240
175	222	244	295	Employer Medicare	290
468	422	504	504	Insurance - Workers Compensation	600
13,490	16,882	18,590	22,437	Personnel Sevices	23,130
-	15	150	-	Office Supplies	50
280	-	400	33	Program Supplies	250
-	-	150	-	Training Supplies	200
280	15	700	33	Commodities	500
13,770	16,896	19,290	22,470	Total	23,630

562 - Swim Team Program

The Lincolnwood swim team, the Lincolnwood Lightning, is managed through the Parks and Recreation Department. The team participates in the Northeast Illinois 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.

2014-2015 Operating Budget

Budget Analysis

PR Swim Team

562

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
15,814	12,370	13,000	4,796	Wages - Seasonal Hourly	12,500
980	767	806	297	Employer FICA	775
229	179	189	70	Employer Medicare	181
418	482	390	390	Insurance - Workers Compensation	375
17,441	13,798	14,385	5,553	Personnel Sevices	13,831
2,152	3,985	4,000	5,920	Purchased Program Services	900
-	181	225	298	Concessions and Food	300
5,759	4,188	4,750	5,526	Program Supplies	5,500
7,911	8,354	8,975	11,744	Commodities	6,700
25,353	22,152	23,360	17,297	Total	20,531

563 - Concessions

Concessions at the pool, managed through the Parks and Recreation Department are included in this budget. 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.

2014-2015 Operating Budget

Budget Analysis

PR Aquatic Center Concessions

563

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
26,290	32,262	32,800	29,841	Wages - Seasonal Hourly	30,000
1,631	2,000	2,034	1,850	Employer FICA	1,860
382	468	476	433	Employer Medicare	435
643	752	984	984	Insurance - Workers Compensation	900
28,946	35,482	36,294	33,108	Personnel Services	33,195
-	-	1,500	14	Repairs and Maintenance Building	1,500
624	1,129	1,500	-	Beverages	1,250
2,236	1,611	800	822	Supplies	500
28,135	30,711	30,000	28,921	Concessions and Food	30,000
30,995	33,451	33,800	29,757	Commodities	33,250
59,941	68,933	70,094	62,865	Total	66,445

570 - Seniors

The Lincolnwood Social Club provides in-house programming, social services, trips and various related services for those 55 or better.

2014-2015 Operating Budget

Budget Analysis

PR Seniors Program

570

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
8,081	4,732	6,500	4,000	Wages - Part time	6,500
500	282	403	300	Employer FICA	403
117	66	94	80	Employer Medicare	94
156	156	195	195	Insurance - Workers Compensation	195
8,854	5,236	7,192	4,575	Personnel Services	7,192
17,996	16,231	18,000	22,500	Purchased Program Services	18,000
2,850	1,934	1,000	2,000	Subsidized Taxi Program	2,000
60	-	-		Other Contractual	-
2,388	4,651	2,400	2,400	Concessions and Food	2,400
-	40	-		Transportation	-
483	1,412	1,000	1,000	Program Supplies	1,500
23,777	24,268	22,400	27,900	Commodities	23,900
32,631	29,504	29,592	32,475	Total	31,092

571 - Community Center

This budget accounts for the maintenance and staffing of the Community 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.

2014-2015 Operating Budget

Budget Analysis

PR Community Center

571

2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
6,593	9,236	9,000	9,000	Wages - Part Time Hourly	10,000
400	570	558	558	Employer FICA	620
94	133	135	135	Employer Medicare	145
-	210	270	270	Insurance - Workers Compensation	300
7,087	10,150	9,963	9,963	Personnel Services	11,065
5,000	5,000	5,000	5,000	Janitorial	5,900
-	-	20,000	20,000	R & M Building	-
37	-	150	-	Advertising	150
3,966	5,727	3,500	3,000	Facility Rental	5,500
790	-	200	-	Telephone	-
1,301	1,926	3,000	3,000	Program Supplies	2,650
11,094	12,653	31,850	31,000	Commodities	14,200
18,180	22,802	41,813	40,963	Total	25,265

580 – Special Recreation

This budget 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 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.

2014-2015 Operating Budget

Budget Analysis

PR Special Recreation Program

580

2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
111,499	125,212	128,000	130,000	Purchased Program Services	132,000
488	-	-		Program Supplies	-
111,987	125,212	128,000	130,000	Commodities Total	132,000

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Other Funds

Motor Fuel Tax Fund

Department/Activity Description

The Motor Fuel Tax Fund receives its revenue from monthly allotments from the Illinois Motor Fuel Tax Disbursement Fund. Revenue is received by the state from taxes on the sale of gasoline and is distributed to Illinois municipalities 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 IDOT streets within the Village limits.

2014-2015 Operating Budget

Budget Analysis

Motor Fuel Tax Fund

212

2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
-	-	10,000	10,000	Consulting	17,000
23,920	23,037	75,000	50,000	Street Lights and Traffic Signal	35,000
-	-	-	20,000	Street System Const./Improvements	153,000
23,920	23,037	85,000	80,000	Total	205,000

Funding Sources

Motor Fuel Tax	300,000
Interest	11,000
Reimbursements	105,000

Transportation Improvement Fund

Department/Activity Description

In Fiscal Year 2005/06 the Village Board adopted a gasoline retail sales tax of \$.02 per gallon for gasoline sold in the Village of Lincolnwood. The Fiscal Year 2012/13 budget reflects a \$.01 per gallon adjustment to the gasoline tax. The Village Board directed that the additional \$.01 per gallon be allocated to the General Fund to fund operating costs and the remaining \$.02 per gallon continue to be deposited in the Transportation Improvement Fund and that this revenue be utilized to improve the transportation systems in the Village. This budget accounts for the revenue received from this tax.

2014-2015 Operating Budget

Budget Analysis

Transportation Improvement Fund

213

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
59,064	59,598	80,000	80,000	Engineering	60,000
-	108,798	1,578,083	622,727	Street Lights Improvements	1,136,796
-	20,342	30,000	30,000	R&M Road Repairs	35,000
59,064	188,737	1,688,083	732,727	Total	1,231,796

Funding Sources

Gas Tax	310,000
Interest	1,000
Cook County Loan	936,796
Fund Reserves	171,359

Budget Highlights

*\$936,796 Budgeted for replacement of streetlights - Crawford Avenue

E 9-1-1 Program

Department/Activity Description

The E 9-1-1 Communications Center service is an emergency communications operation that receives calls from the public for emergency service requests for the Police and Fire Departments. The six member E 9-1-1 Board is appointed to govern the Enhanced 9-1-1 funds and manage the 9-1-1 emergency telephone systems in accordance with state statutes.

2014-2015 Operating Budget

Budget Analysis

E-911 Program Fund

215

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
14,985	15,283	15,525	15,525	Wages - Full Time Salaried	15,840
100,082	97,187	108,124	97,000	Wages - Full Time Hourly	104,428
40	-	1,925	1,925	Payroll - Salaries and Wages - OV	1,925
380	289	400	400	Educational Stipend	634
6,941	6,733	7,838	7,100	Employer FICA	7,950
1,623	1,574	1,833	1,600	Employer Medicare	1,859
11,193	11,644	14,374	13,200	Employer IMRF	14,002
-	-	252	252	Insurance - Group Life and AD&D	256
14,281	15,416	20,251	15,400	Insurance - Group Medical	18,420
1,244	1,377	1,914	1,914	Insurance - Group Dental	1,685
3,679	3,702	3,787	3,787	Insurance - Workers Compensation	3,841
154,449	153,205	176,223	158,103	Personnel Services	170,840
947		1,000	817	R& M - Buildings	1,000
20,203	15,534	26,747	29,900	R&M - Communications Equipment	22,869
26,942	19,555	25,000	21,000	Telephone	25,000
795	2,491	1,200	1,600	Training	1,200
15,920	16,360	19,500	24,136	Other Contractual	19,500
342	13,683	1,400	1,000	Computer Supplies	1,400
1,666	-	1,000	1,000	Office Supplies	200
66,815	67,623	75,847	79,453	Commodities	71,169
1,245	6,720	12,400	10,500	Equipment - Data Processing	4,400
1,245	6,720	12,400	10,500	Equipment	4,400
222,509	227,548	264,470	248,056	Total	246,409

Funding Sources

911 Surcharge	173,000
Interest	50
Fund Transfer	60,000

Budget Highlights

Allocation of salaries and benefits for 911 services

Northeast Industrial District (NEID) TIF Fund

Department/Activity Description

This budget accounts for tax increment revenues generated from properties within the boundaries of the Northeast Industrial Tax increment Financing District. Dependent on revenue, major anticipated expenditures from this fund during the fiscal year include: funding of the Village's Property Enhancement (PEP) and GIFT programs for this TIF District; preparation of a retail feasibility plan, replacement of streetlights and initial engineering work for the bike trail.

Current Year's Goals

- 1) Continue to make principal and interest payments on the 2011 General Obligation Bond Refunding issue.

2014-2015 Operating Budget

Budget Analysis

NEID TIF

217

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
1,500	1,200	1,500	1,500	Audit	1,500
25,831	4,363	10,000	10,000	Other Professional Services	13,500
-	-	55,000	55,000	Maintenance of TIF Improvement	15,000
27,331	5,563	66,500	66,500	Contractual	30,000
-	10,423	300,000	24,063	Community Development Grants	300,000
-	10,423	300,000	24,063	Total Sharing	300,000
450	188	450	375	Fiscal Charges	375
251,250	273,750	281,250	281,250	Principal - 2002A G.O. Bonds	288,750
76,760	37,781	29,400	29,400	Interest - 2002A G.O. Bonds	23,775
328,460	311,719	311,100	311,025	Debt Service	312,900
47,763	2,795	101,000	101,000	Engineering	155,000
193,594	27,337	5,393,000	2,300,000	Land Acquisition and Improvement	1,779,000
241,356	30,132	5,494,000	2,401,000	Capital Outlay	1,934,000
597,147	357,836	6,171,600	2,802,588	Total	2,576,900

Funding Sources

Property Tax Increment	1,000,000
Interest	11,000
Grants	20,000

Budget Highlights

- *\$200,000 budgeted for bike path construction
- *\$750,000 budgeted for Public Works yard expansion
- *\$670,000 budgeted for public parking lot
- *\$312,900 budgeted for debt repayment

Touhy-Lawndale TIF Fund

Department/Activity Description

This budget accounts for tax increment revenues generated from property within the boundaries of the Touhy-Lawndale Tax Increment Financing District (Lowe's Property). Pursuant to the development agreement executed with Lowe's, the revenue received in this fund is rebated to Lowe's.

Current Year's Goals

- 1) Payment of real estate property tax increments to Lowe's pursuant to agreement.

2014-2015 Operating Budget

Budget Analysis

Touhy/Lawndale TIF Fund

218

2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
464,933	502,056	520,000	510,000	Economic Dev RE Tax Agreement	520,000
464,933	502,056	520,000	510,000	Total	520,000

Funding Sources

Property Tax Increment 520,000

Budget Highlights

*\$520,000 budgeted for rebate to Lowes for property taxes

Lincoln-Touhy TIF Fund

Department/Activity Description

This budget accounts for tax increment revenues generated from properties within the boundaries of the Lincoln/Touhy Tax Increment District.

2014-2015 Operating Budget

Budget Analysis

Lincoln/Touhy TIF

219

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
64,880	(760)	25,000	-	Consulting	5,000
48	-	1,200,000	5,000	Other Professional Services	-
64,928	(760)	1,225,000	5,000	Contractual	5,000
-	-	40,000	-	Interest - Lincoln/Touhy TIF	-
-	-	40,000	-	Debt Service	-
64,928	(760)	1,265,000	5,000	Total	5,000
Funding Sources					
				Loans	5,000

Debt Service Fund

Department/Activity Description

This budget services all general long-term debt for the Village and any associated costs. The current outstanding debt of the Village includes two refunding bonds issued in the year 2011 and a refunding issue in 2004.

Debt Administration

Since Lincolnwood has a population of less than 50,000, the village is limited to issuing debt in the aggregate of 8.625% of equalized assessed valuation. Using 2012 values of \$643,080,582 (the most recent available information) this limitation would allow for \$51,760,700 in debt as compared to the \$3,705,000 now outstanding. Maintaining significantly lower debt levels provides for greater flexibility in issuing additional bonds if the need arises.

The Village of Lincolnwood has not used long-term debt to fund operating programs, but has used the proceeds of all bond issues for capital outlay purposes only. 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 including gas tax and sales tax.

The Village bond rating by Moody's on general obligation bonds has recently been affirmed to be Aa1.

2014-2015 Operating Budget

Budget Analysis

Debt Service Fund

330

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
750	313	700	600	Fiscal Charges	600
50,000	-	-		2004 Adv. Ref. Bd Escrow Account	-
300,000	-	-		Principal - 2002B G.O. Bonds	-
83,750	-	-		Principal - 2002A G.O. Bonds	-
635,000	650,000	670,000	670,000	Principal - 2004 G.O. Ref. Bonds	690,000
12,500	12,500	12,500	12,500	Principal - Illinois Finance Aut.	12,500
48,050	50,251	52,552	48,050	Principal - Fire Truck Loan	54,959
-	-	35,554	36,629	Lease Payment Park Lighting	35,530
-	91,250	93,750	93,750	Principal - 2011A G.O. Ref. Bonds	96,250
-	325,000	335,000	335,000	Principal - 2011B G.O. Ref. Bonds	345,000
				Principal - Cook County Loan	187,359
27,143	24,943	22,641	27,143	Interest - Fire Truck Loan	20,234
91,535	-	-		Interest - 2002B G.O. Bonds	-
25,587	-	-		Interest - 2002A G.O. Bonds	-
79,470	61,690	42,515	42,515	Interest - 2004 G.O. Ref. Bonds	20,882
-	12,594	9,800	9,800	Interest - 2011A G.O. Ref. Bonds	7,925
-	45,283	35,300	35,300	Interest - 2011B G.O. Ref Bonds	28,600
1,353,785	1,273,823	1,310,312	1,311,287	Total	1,499,839

Funding Sources

Sales Taxes	1,187,065
Transfers	310,606
Fund Reserves	2,168

Budget Highlights

*Budget for payment of debt service -
Village bonds and loans

Property Enhancement Program and Green Improvements for Tomorrow

Department/Activity Description

The Village budgets \$50,000 annually to fund the Property Enhancement Program (PEP) and the Green Improvements for Tomorrow (GIFT). The Property Enhancement Program is designed to provide an incentive to business owners to make improvements to their building's exterior or other property enhancement that will improve the appearance of a business district. The PEP provided by the Village will pay for up to half the improvements up to a maximum limit. The Economic Development Commission administers this program and provides recommendations to the Village Board for PEP recipients.

Green Improvements for Tomorrow is designed to help business owners implement green initiatives that will benefit the environment. Through GIFT, the Village will pay for up to half the improvements for environmentally sustainable design up to a maximum amount. Eligible improvements include energy efficient lighting, green roofs, rain barrels, rain gardens and native plantings, dual flush toilets, aerated faucets, alternate parking and pedestrian surfaces, passive solar for heating and cooling and energy efficient windows, doors and furnaces.

2014-2015 Operating Budget

Budget Analysis

Property Enhancement Program Fund

452

2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
-	13,150	50,000	10,000	PEP Fund	50,000
-	13,150	50,000	10,000	Total	50,000

Funding Sources

Transfers 50,000

Budget Highlights

*\$50,000 budgeted for PEP grants

ComEd ROW Bike Path Fund

Department/Activity Description

The ROW Bike Path Fund was created to develop a bike and pedestrian path on land leased from ComEd There will be amenities such as Benches and waste receptacles and a dog park with access from Flowers and Goebelt Parks.

2014-2015 Operating Budget

Budget Analysis

ComEd ROW

454

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
-	-	176,000	40,000	Land Acquisition and Improvement	200,000
44,546	19,774	74,000	74,000	Engineering	242,000
44,546	19,774	250,000	114,000	Total	442,000

Funding Sources

Grants	194,000
Transfers	248,000

Budget Highlights

*\$442,000 budgeted for bike path construction and engineering

Private Sewer Line Assistance Fund

Department/Activity Description

The Village has budgeted \$50,000 to assist the Village residents in replacing their private sewer lines due to damage caused by Village trees located in homeowner's parkways. The maximum amount reimbursed to a homeowner will be \$2,000.

2014-2015 Operating Budget

Budget Analysis

Private Water Line Assistance Fund

460

2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
-	-	-	-	Assistance Fund	50,000
-	-	-	-	Total	50,000
Funding Sources					
				Transfers	50,000

Budget Highlights

*\$50,000 budgeted for private sewer line replacement assistance

Water and Sewer Fund

Department/Activity Description

Work required for the water distribution system includes: perform 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 chlorinization. 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 Water & Sewer Division is staffed by 12 full-time employees.

Prior Year's Goals

1. Continue to move forward with the Village's stormwater management plan by implementing Phase II of the stormwater study. Phase II will provide the Village with recommendations regarding potential improvements to bring the system to a 10 year capacity as well as funding sources to offset the cost to improve the sewer system.

On January 6, 2011 the Village Board approved an Amendment to the Village's stormwater study Agreement with AB&H, A Donohue Group to conduct Phase II of the Village's stormwater study. Phase II will be completed in 2011. Upon completion the Village will have a plan to move forward with improvements that will achieve a 10 year level of protection for the Village during flooding events.

2. Upgrade the Village's supervisory control and data acquisition (SCADA) software (which is used to monitor alarms regarding the Village water system) to provide for remote access from the field and home. The upgrade will make the system more efficient and allow for the re-allocation of manpower because the system will be able to be run remotely.

On January 6, 2011 the Village Board approved an Agreement with Tri-R Systems to complete the planned improvements. The recommended SCADA improvements will include upgraded software, introduction of a graphical user interface, additional alarms and network connectivity. The most noteworthy improvement will provide the Village with the ability to remotely operate the system from a laptop computer by logging into a virtual pump house.

Current Year's Goals

1. Develop a remote monitoring system policy to use with the Village's upgraded supervisory control and data acquisition (SCADA) upgrades. During the Spring/Summer of 2011 the Village completed several upgrades to the SCADA system which allowed for the creation of a virtual pump house that can be run from a Village owned laptop. Staff will work with the Village's Water System Operators to develop a policy to reduce overtime hours by managing the pump house remotely during the weekend.

2. Complete Phase II of the Village's stormwater management study. Phase II will provide the Village with recommendations regarding potential improvements to bring the system to a 10 year capacity as well as funding sources to offset the cost to improve the sewer system. In addition to completing Phase II staff will begin to research and apply for grants to complete the necessary improvements.

3. Complete year one of the Village's four year sewer improvement plan. These replacements are recommendations of the Village Engineer which are part of the year one recommendations that came out of the 2009 Sewer Televising Report. The total cost for the year one recommendations is \$490,000. The Village received a grant from the Department of Commerce and Economic Opportunity on August 19, 2011 which will fund approximately 50% of the year one costs. Staff will continue to pursue funds to complete years two through four.

2014-2015 Operating Budget

Budget Analysis

Water and Sewer Fund

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2012	2013	2014	2014	Description	2015
Actual	Actual	Adopted	Projected		Adopted
472,472	480,743	480,696	482,000	Wages - Full Time Hourly	494,904
42,884	21,128	36,000	36,000	Wages - Seasonal Hourly	36,000
14,803	19,068	25,710	25,710	Wages - Overtime 1.5X	24,360
10,127	16,327	13,375	13,375	Wages - Overtime 2X	15,250
308	347	345	345	Educational Stipend	3,300
1,265	735	-	45	Opt Out Insurance	1,200
55	181	180	180	Phone Stipend	180
5,627	3,448	3,300	3,300	Uniform Allowance	3,300
-	-	1,355	500	Longevity Stipend	1,733
-	314	-	980	HSA Savings Account	980
30,802	31,126	34,768	34,768	Employer FICA	35,684
7,204	7,279	8,131	8,131	Employer Medicare	8,345
46,368	53,017	59,668	60,000	Employer IMRF	58,919
857	1,062	1,241	1,241	Insurance - Group Life and AD&D	1,252
102,186	107,320	105,165	106,000	Insurance - Group Medical	105,079
8,904	9,541	10,065	10,000	Insurance - Group Dental	11,021
15,312	15,886	16,427	16,427	Insurance - Workers Compensation	17,266
759,172	767,523	796,426	799,002	Personnel Services	818,773
26,827	60,000	60,000	60,000	Liability Insurance	60,000
39,549	50,613	52,678	52,000	Data Processing	50,732
1,101	14,541	49,076	49,076	Maintenance Agreement Expense	49,761
1,368	195	1,000	1,000	Printing and Copying Services	1,000
187	279	220	220	Professional Associations	220
10,821	19,672	12,240	12,000	Telephone	15,800
847	45	500	500	Training	500
125	-	243	100	Books and Publications	243
812	-	1,000	500	Office Supplies	1,000
20,117	24,094	20,000	20,000	Postage	20,000
101,755	169,439	196,957	195,396	Commodities	199,256
137,176	53,135	237,750	95,000	Consulting	175,576
-	-	-	2,000	Engineering	2,000
8,263	13,473	26,300	26,300	Other Professional Services	26,300
145,439	66,607	264,050	123,300	Contractual Services	203,876
6,525	3,014	8,500	6,000	R&M - Buildings	6,000
469	525	485	485	R&M - Communications Equipment	485
10,693	7,657	25,000	25,000	R&M - Vehicles	25,000
5,454	4,835	25,000	25,000	R&M - Water System Equipment	20,000
82	-	485	100	Equipment Rental	485
-	2,240	1,500	1,200	Training	1,200

2014-2015 Operating Budget

Budget Analysis

Water and Sewer Fund

660

2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
82	-	485	100	Equipment Rental	485
-	2,240	1,500	1,200	Training	1,200
28,667	49,310	63,018	55,000	Other Contractual	71,915
3,223	4,083	4,500	4,500	Chemicals - Water System	4,500
29,187	31,521	30,000	25,000	Fuel	30,000
1,291	2,466	2,500	2,500	Lubricants and Fluids	2,500
922	183	1,200	1,200	Landscaping Supplies	1,200
17,691	13,891	51,167	51,167	Program Supplies	11,000
21,890	41,756	30,500	30,500	Small Tools	28,500
-	6,601	4,850	5,500	Street Materials - Aggregate	6,000
5,767	1,075	3,000	3,000	Street Materials - Other	3,000
2,309	2,388	3,000	2,500	Utilities - Government Building	2,500
31,952	28,768	45,000	35,000	Utilities - Public Way	35,000
1,323,058	1,712,891	1,880,000	1,880,000	Water Purchases	2,001,000
295	-	3,000	3,000	Water System Supplies	3,500
51,652	40,901	30,000	30,000	Water System Repair Parts	35,000
68	-	500	250	Green Initiatives	500
1,541,193	1,954,103	2,213,205	2,186,902	Commodities	2,289,285
247,652	253,882	260,268	260,268	Loan Principal Payments	568,935
132,504	126,274	119,887	119,887	Loan Interest Payments	113,340
380,156	380,156	380,155	380,155	Debt Service	682,275
568,984	221,627	346,500	151,375	Sewer System Const./Improvements	460,000
145,798	132,151	100,000	99,130	Equipment - Vehicles	35,000
47,277	-	15,000	15,000	Equipment - Other	-
762,059	353,778	461,500	265,505	Capital Outlay	495,000
3,689,775	3,691,607	4,312,293	3,950,260	Total	4,688,465

Funding Sources

Charges for Water and Sewer	4,548,000
Interest	2,000
Fund reserves	338,465

Budget Highlights

Personnel Services: No increase in personnel

Contractual: \$50,000 budgeted for pilot test engineering

Commodities: Water purchases increased 15% due to increase from City of Chicago

Capital Outlay: \$410,000 budgeted for water management pilot test area
\$35,000 budgeted for truck replacement

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**Village of Lincolnwood
2014/2015 Budget
Public Works Department-Water and Sewer Division**

Performance Measures

	Actual 2011/2012	Actual 2012/2013	Estimated 2013/2014	Projected 2014/2015
Combined Sewer Maintenance	75	75	75	75
Streets Cleaned (Miles)	1,332	1,332	1,332	1,332
Sewer Repairs	17	16	15	16
Catch Basin Cleaning	400	400	400	400
Catch Basin Repairs	25	25	25	30
Sewer Jet Rodding (Percentage of System)	50%	50%	50%	50%
Service Requests	81	102	105	120
Televised (Feet)	0	500	500	550
Water Mains				
Valves Repaired	11	10	11	12
Main Breaks Repaired	15	20	25	30
Water Leaks Repaired	30	29	30	30
Water Meters				
Water Meters Installed	15	15	15	15
Fire Hydrants				
Fire Hydrants Replaced	0	0	0	11
Fire Hydrants Repaired	0	0	0	0
Julie Markings				
Calls	1,135	1,200	1,250	1,300
Water Samples				
Water Quality	64	65	65	65
Lead/Copper	1	0	0	1
Water Quality Compliance	100%	100%	100%	100%
Water Pumped				
Water Pumped (Gallons)	7,020,000	7,020,000	7,020,000	7,020,000
Meter Readings				
Water Meters Read	200	215	200	200

Police Pension Fund

Department/Activity Description

The Police Pension Fund was created and is administered as prescribed by Article 3, the Police Pension Fund of the Illinois Pension Code (Illinois Compiled Statutes, 1992, Chapter 40). The Village annually levies a Real Estate Tax on each property located within the Village. It is the responsibility of the Village of Lincolnwood to fund the required amounts for the purpose of funding future benefits to retired police personnel and their families. All sworn police personnel are required to contribute 9.91% of their base salary to the pension fund.

2014-2015 Operating Budget

Budget Analysis

Police Pension Fund

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2012 Actual	2013 Actual	2014 Adopted	2014 Projected	Description	2015 Adopted
-	-	-	5,875	Other Compensation	3,000
55,254	67,870	57,000	68,000	Consulting	70,000
153	131	150		Printing and Copying Services	-
775	750	750	1,500	Professional Associations	1,275
-	6,141	5,000	5,000	Training	7,500
36,011	12,446	30,000	6,000	Other Contractual	31,000
-	-	50		Computer Supplies	100
49	-	11,500	2,500	Office Supplies	2,650
-	6	25	100	Postage	100
92,242	87,344	104,475	88,975	Commodities	115,625
1,296,285	1,393,755	1,578,705	1,650,000	Pension - Regular	1,880,000
223,032	211,271	186,108	242,100	Pension - Spouse/Dependent	250,000
110,759	110,934	85,946	50,400	Pension - Disability	50,400
1,630,076	1,715,959	1,850,759	1,942,500	Pension Payments	2,180,400
1,722,318	1,803,303	1,955,234	2,031,475	Total	2,296,025

Funding Sources

Property taxes	1,402,000
Employee contributions	281,000
Investment income	500,000

Budget Highlights

*Budget accounts for pension payments to retired police and beneficiaries

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About the Village

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HISTORY

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

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

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

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

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

Lincolnwood was able to keep taxes attractively low by fostering the growth of light industry and by attracting such giants as Bell & Howell. The opening in 1951 of the Edens Expressway had the most profound impact on the growth in the Village's history. It offered easy and fast access to and from Chicago, causing the community's population to grow from 3,072 in 1950 to more than 12,000 in 1970.

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.

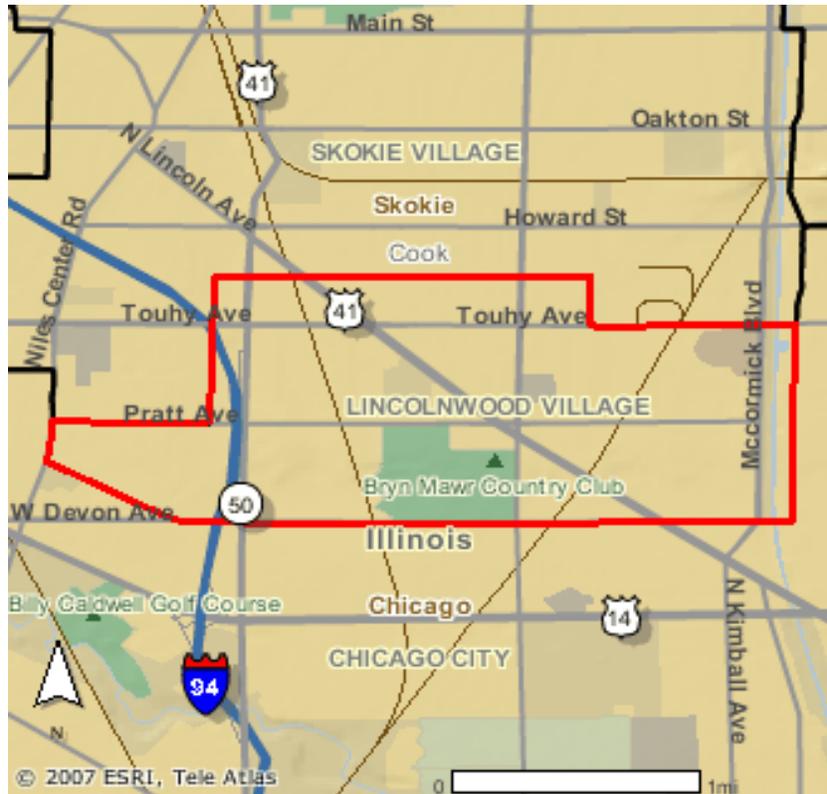
Major Employers

	# of EMPLOYEES
Publications International	209
Carson Pirie Scott	206
ATF	180
Dominick's	150
Lincolnwood Place	150
Loeber Motors	126
Olive Garden	123
Grossinger Autoplex	117
Lowe's	112
Kohl's	112

Based on business license registration 5-1-2013

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 87 full-time employees and 6 part-time employees who work in the seven departments that combine to form the Village government. Each of these departments is coordinated by a Department Director who reports directly to the Village Manager. The Village contracts for its fire protection services through Paramedic Services of Illinois.

STATISTICS AND DEMOGRAPHICS



LAND AREA

2000 2.69 square miles
2011 2.69 square miles
Region: Northeast Illinois
County: Cook
Elevation: 604 feet (mean)

CLIMATE

Avg. Winter Temp 23.40 F -4.78 C
Avg. Summer Temp 75.70 F 24.27 C
Avg. Annual Rainfall 33.18 In 84.27 Cm
Avg. Annual Snowfall 37.10 In 94.23 Cm

TRANSPORTATION

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

Airports

Name	Location	Distance
O'Hare	Chicago, IL	9 miles
Midway	Chicago, IL	23 miles
Mitchell Field	Milwaukee, WI	74 miles
Gary/Chicago	Gary, IN	39 Miles

Distance to Major Cities (miles)

Atlanta, GA	728
Chicago, IL	10
Dallas, TX	981
Denver, CO	1,005
Detroit, MI	295
Los Angeles, CA	2,020
Madison, WI	141
Milwaukee, WI	81
Minneapolis, MN	402
New Orleans, LA	940
New York, NY	804
Rockford, IL	81
St. Louis, MO	309

Bold Denotes Regional Market Destinations

GOVERNMENT

Type of Government: Council/Manager
Mayor and 6 Council Members elected at-large
Latest Comprehensive Plan: 2008
Municipal Zoning in Effect: Yes
Planning Commission: Yes
Home Rule: Yes

Special Financing Techniques Available:
Tax Increment Financing

Emergency E911: Yes
Police: 32 full-time sworn
Fire/Rescue: 29 full-time
12 vehicles
Fire Insurance Class: 4

TAXES

2012 Property Tax Rates (Payable in 2013)

Village of Lincolnwood	0.837
Lincolnwood Public Library	0.368
School District 74	3.366
High School District 219	3.256
Oakton Community College District	0.219
Niles Township	0.042
Niles Township General Assistance	0.006
North Shore Mosquito Abatement District	0.01
County of Cook	0.287

Cook County Health Facilities	0.063
Forest Preserve District of Cook County	0.063
Cook County Consolidated Elections	0
Cook County Public Safety	0.181
Metro Water Reclamation District of Greater Chicago	0.37
Total without Lincolnwood	8.231
Total	9.068

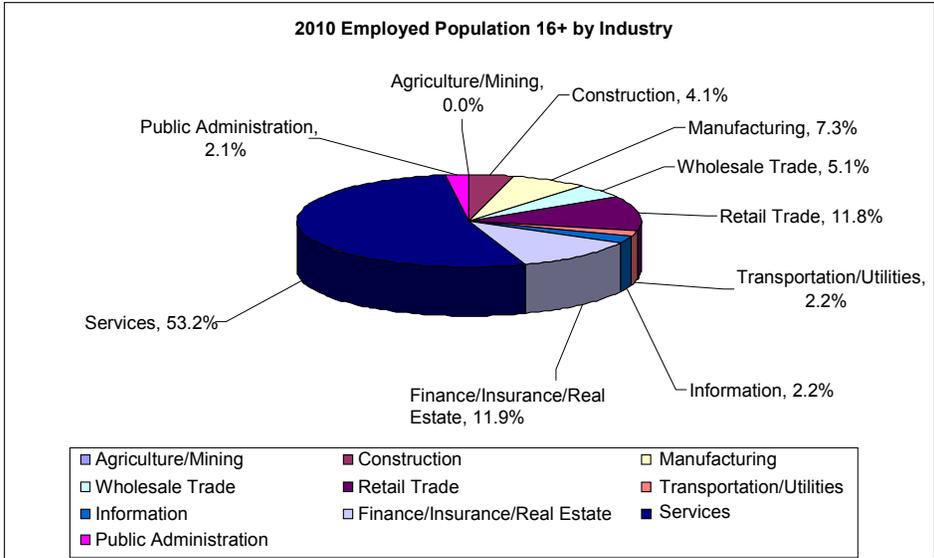
UTILITIES

Water Supplier: City of Chicago
Source: Lake Michigan
Storage Capacity: 5,250,000 gallons
Treatment Capacity: 0 mil gpd
Avg Daily Demand: 1.856 mil gpd
Peak Daily Demand: 3.730 mil gpd
Plant Capacity: 11,520,000 mil gpd
Waste Water Waste Water Treatment:
not applicable
Supplier: not applicable
Design Avg Flow: not applicable
Design Max Avg: not applicable
Current Avg Daily: not applicable
Natural Gas Supplier: NICOR
Electric Supplier: Integrys

LABOR

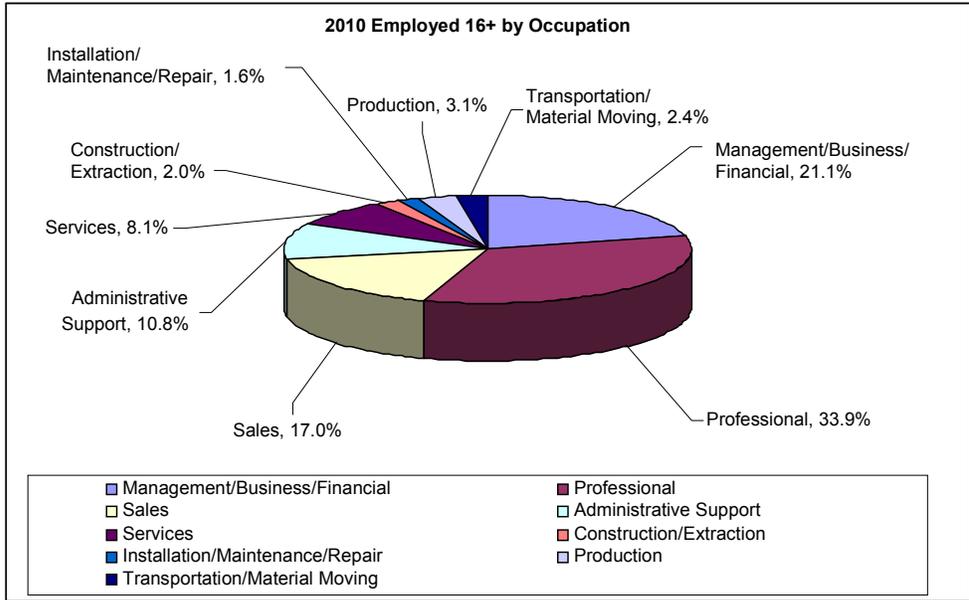
2010 Employed Population ages 16+ by Industry

Agriculture/Mining	0.0%
Construction	4.1%
Manufacturing	7.3%
Wholesale Trade	5.1%
Retail Trade	11.8%
Transportation/Utilities	2.2%
Information	2.2%
Finance/Insurance/Real Estate	11.9%
Services	53.2%
Public Administration	2.1%



2010 Employed Population 16+ by Occupation

White Collar	82.8%
Management/Business/Financial	21.1%
Professional	33.9%
Sales	17.0%
Administrative Support	10.8%
Services	8.1%
Blue Collar	9.1%
Construction/Extraction	2.0%
Installation/Maintenance/Repair	1.6%
Production	3.1%
Transportation/Material Moving	2.4%



DEMOGRAPHIC SNAPSHOT

Population Summary

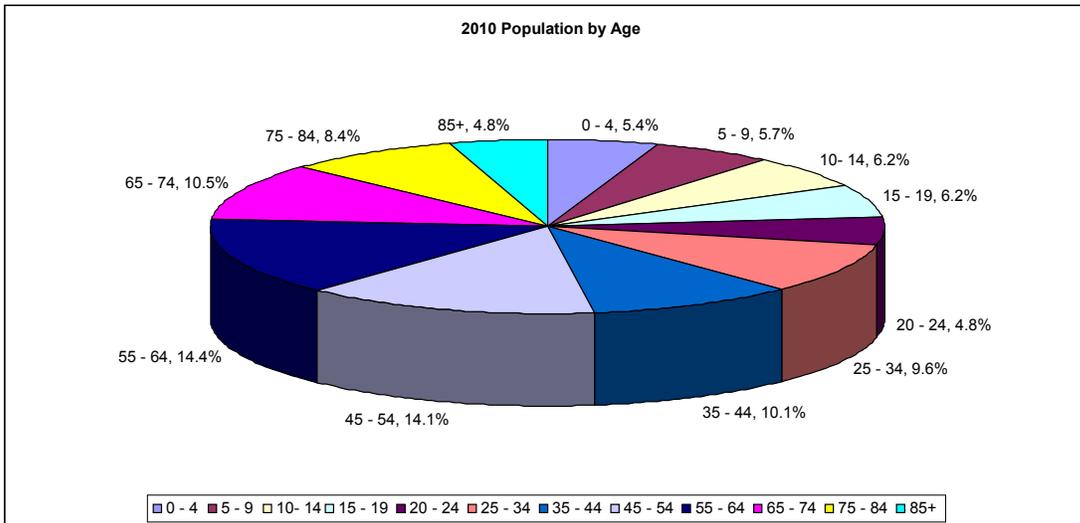
	2000	2010
Population	12,359	12,590
Average HU Size	2.75	2.73
Median Age	45.4	46.6
% Change 1990-2000	8.7%	
% Change 2000-2010	1.8%	

Population by Sex

	2000	2010
Males	47.1%	46.9%
Females	52.9%	53.1%

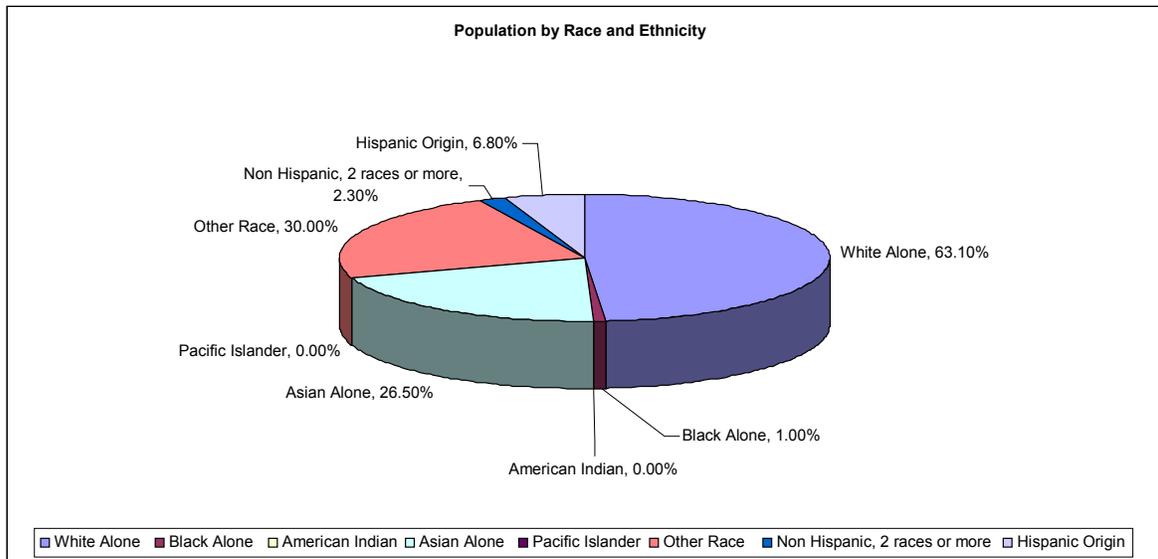
Population by Age

	2000	2010
Age	12,359	12,590
0 - 4	5.20%	5.4%
5 - 9	6.20%	5.7%
10- 14	7.30%	6.2%
15 - 19	6.40%	6.2%
20 - 24	4.40%	4.8%
25 - 34	7.40%	9.6%
35 - 44	12.40%	10.1%
45 - 54	14.90%	14.1%
55 - 64	11.90%	14.4%
65 - 74	11.20%	10.5%
75 - 84	8.60%	8.4%
85+	4.00%	4.8%
18+	77.10%	79.1%

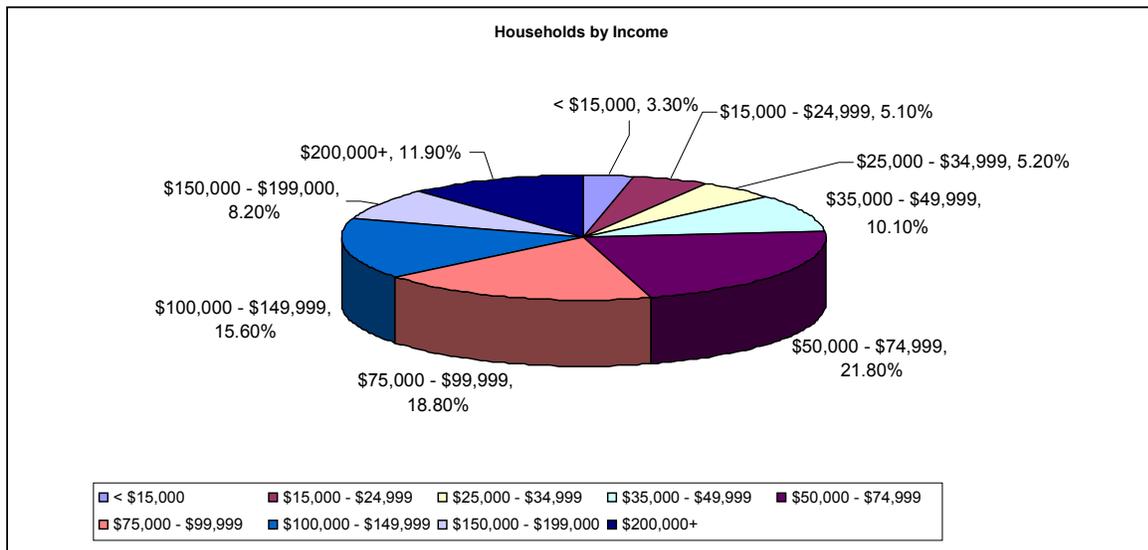


Population by Race and Ethnicity

Race and Ethnicity	2000	2010
	Percent	Percent
White Alone	74.5%	63.1%
Black Alone	0.4%	1.0%
American Indian	0.0%	0.0%
Asian Alone	21.1%	26.5%
Pacific Islander	0.0%	0.0%
Other Race	1.2%	30.0%
Non Hispanic, 2 races or more	2.7%	2.3%
Hispanic Origin	4.2%	6.8%



Households by Income	2000		2010	
< \$15,000	245	5.5%	141	3.30%
\$15,000 - \$24,999	316	7.1%	218	5.10%
\$25,000 - \$34,999	295	6.6%	220	5.20%
\$35,000 - \$49,999	521	11.7%	428	10.10%
\$50,000 - \$74,999	924	20.7%	926	21.80%
\$75,000 - \$99,999	678	15.2%	801	18.80%
\$100,000 - \$149,999	679	15.2%	665	15.60%
\$150,000 - \$199,000	371	8.3%	347	8.20%
\$200,000+	443	9.9%	508	11.90%
Median Household Income	\$72,803		\$79,142	
Average Household Income	\$98,717		\$114,090	
Per Capita Income	\$35,911		\$41,674	

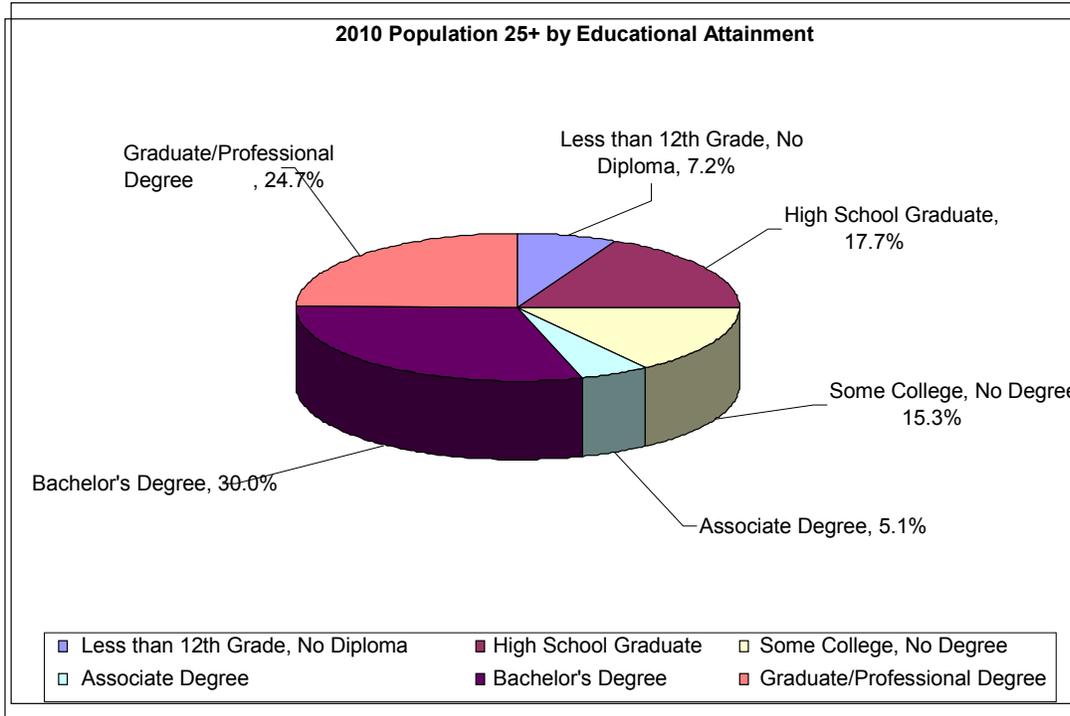


2000 Population 3+ by School Enrollment

Total	12,025
Enrolled in Nursery/Preschool	2.1%
Enrolled in Kindergarten	1.5%
Enrolled in Grade 1-8	10.7%
Enrolled in Grade 9-12	5.8%
Enrolled in College	4.8%
Enrolled in Grad/Prof School	2.0%
Not Enrolled in School	73.1

2010 Pop. Age 25+ by Educational Attainment

Less than 12th Grade, No Diploma	7.2%
High School Graduate	17.7%
Some College, No Degree	15.3%
Associate Degree	5.1%
Bachelor's Degree	30.0%
Graduate/Professional Degree	24.7%



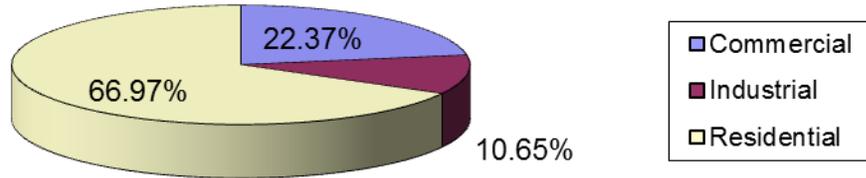
2008-2012 Workers Age 16+ Means of Transportation to Work

<u>Total</u>	<u>5,644</u>
Drove Alone - Car, Truck, or Van	72.10%
Carpooled - Car, Truck, or Van	14.90%
Public Transportation	6.20%
Walked	1.50%
Other Means	1.00%
Worked at Home	5.30%

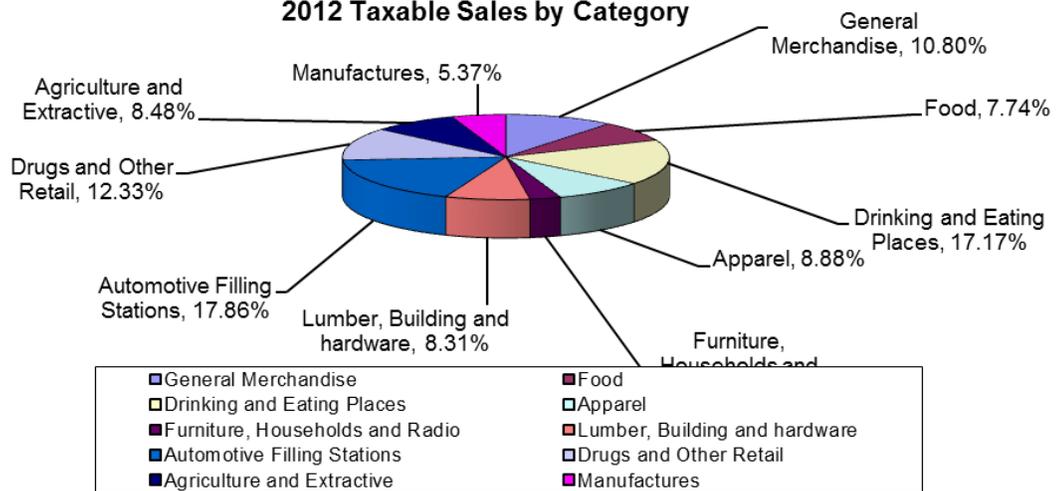
2008-2012 Workers 16+ by Travel Time to Work

<u>Total</u>	<u>5,644</u>
Less than 10 minutes	12.00%
10 to 14 minutes	13.80%
15 to 19 minutes	10.80%

2012 Assessed and Estimated Actual Value of Taxable Property



2012 Taxable Sales by Category



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Debt Administration

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Village of Lincolnwood

Debt Administration

Since Lincolnwood has a population of less than 50,000, the village is limited to issuing debt in the aggregate of 8.625% of equalized assessed valuation. Using 2012 values of \$643,080,582 (the most recent available information) this limitation would allow for \$51,760,700 in debt as compared to the \$3,705,000 now outstanding. Maintaining significantly lower debt levels provides for greater flexibility in issuing additional bonds if the need arises.

The Village of Lincolnwood has not used long-term debt to fund operating programs, but has used the proceeds of all bond issues for capital outlay purposes only. 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 including gas tax and home rule sales tax.

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

The Village bond rating by Moody's on general obligation bonds has recently been affirmed to be Aa1. The following are the outstanding bond issues as of May 1, 2014.

General Government Debt

Refunding bond issue – The Village issued \$4,415,000 of general obligation bonds in October, 2011 and refunded the December, 2002A and 2002B issues.

Refunding bond issue – The Village issued \$5,230,000 of general obligation bonds in February, 2004 and refunded the October, 2001 issue.

Fire Truck Loans– The Village has two outstanding loans on the purchase of a fire truck. The first loan is a twenty year interest free loan totaling \$200,000 at May 1, 2014 from the Illinois Finance Authority. The second loan totals \$441,799 at May 1, 2014 from Oshkosh Capital and will be paid back over a period of ten years.

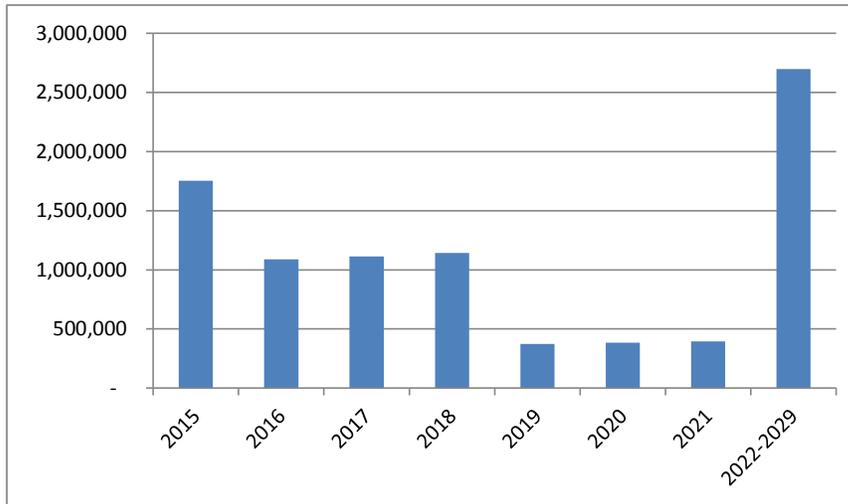
Enterprise Fund Debt

IEPA Loan – The Village obtained a low interest loan from the Illinois Environmental Protection Agency to fund certain watermain replacements, replace all new water meters and install an automated meter reading system, and install safety improvements to the Village water pumping station. The loan, which totals \$4,599,893 at May 1, 2014, 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.

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**Village of Lincolnwood
Schedule of Debt Service Principal Payments**

Fiscal Year	General Governmental Debt					Enterprise Fund Debt		Total
	2011A 5Mil GOB	2112B 4 Mil GOB	2004 5.23 Mil Refunding	2010 250,000 Loan	2011 \$592,652 Loan	Total Governmental Debt	2009 5.65 Mil IEPA Loan	
2015	385,000	345,000	690,000	12,500	54,959	1,487,459	266,816	1,754,275
2016	390,000	355,000		12,500	57,476	814,976	273,528	1,088,504
2017	400,000	360,000		12,500	60,109	832,609	280,408	1,113,017
2018	410,000	370,000		12,500	62,862	855,362	287,462	1,142,824
2019				12,500	65,741	78,241	294,695	372,936
2020				12,500	68,752	81,252	302,108	383,360
2021				12,500	71,900	84,400	309,708	394,108
2022				12,500		12,500	317,498	329,998
2023				12,500		12,500	325,486	337,986
2024				12,500		12,500	333,674	346,174
2025-2029				75,000		75,000	1,608,514	1,683,514
Total	1,585,000	1,430,000	690,000	200,000	441,799	4,346,799	4,599,897	8,946,696



**Village of Lincolnwood
Schedule of Debt Service Interest Payments**

Fiscal Year	General Government Debt				Enterprise Fund Debt		
	2011A 5 Mil GOB	2011B 4 Mil GOB	2004 5.23 Mil Refunding	2011 592,652 Loan	Total Governmental Debt	2009 5.65 Mil IEPA Loan	Total
2015	31,700	28,600	20,882	20,234	101,416	113,340	214,756
2016	24,000	21,700		17,717	63,417	106,627	170,044
2017	16,200	14,600		15,085	45,885	99,747	145,632
2018	8,200	7,400		12,332	27,932	92,693	120,625
2019				9,453	9,453	85,462	94,915
2020				6,442	6,442	78,048	84,490
2021				3,293	3,293	70,448	73,741
2022						62,658	62,658
2023						54,670	54,670
2024						46,482	46,482
2025-2029						102,200	102,200
Total	80,100	72,300	20,882	84,556	257,838	912,375	1,170,213

**Village of Lincolnwood
Schedule of Debt Service Principal & Interest Payments**

Fiscal Year	General Governmental Debt					Enterprise Fund Debt		Total
	2011A 5 Mil GOB	2011B 4 Mil GOB	2004 5.23 Mil Refunding	2010 250,000 Loan	2011 592,652 Loan	Total Governmental Debt	2009 5.65 Mil IEPA Loan	
2015	416,700	373,600	710,882	12,500	75,193	1,588,875	380,156	1,969,031
2016	414,000	376,700		12,500	75,193	878,393	380,155	1,258,548
2017	416,200	374,600		12,500	75,194	878,494	380,155	1,258,649
2018	418,200	377,400		12,500	75,194	883,294	380,155	1,263,449
2019				12,500	75,194	87,694	380,157	467,851
2020				12,500	75,194	87,694	380,156	467,850
2021				12,500	75,193	87,693	380,156	467,849
2022				12,500		12,500	380,156	392,656
2023				12,500		12,500	380,156	392,656
2024				12,500		12,500	380,156	392,656
2025-2029				75,000		75,000	1,710,714	1,785,714
Total	1,665,100	1,502,300	710,882	200,000	526,355	4,604,637	5,512,272	10,116,909

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Property Tax Information

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Property tax Rates- All Direct and Overlapping Governments

Last Ten Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Village of Lincolnwood	0.820	0.700	0.679	0.704	0.586	0.576	0.585	0.661	0.753	0.836
Lincolnwood Public Library	0.388	0.335	0.323	0.339	0.285	0.280	0.286	0.289	0.330	0.368
School District No. 74	3.109	2.752	2.697	2.807	2.348	2.313	2.363	2.666	3.034	3.366
Community High School District No. 219	2.090	2.013	2.007	2.374	2.114	2.120	2.267	2.538	2.904	3.256
Oakton Community College District No. 535	0.186	0.161	0.158	0.166	0.141	0.140	0.140	0.160	0.196	0.219
Niles Township	0.033	0.030	0.029	0.031	0.027	0.027	0.029	0.032	0.037	0.042
Niles Township General Assistance	0.003	0.003	0.002	0.003	0.003	0.003	0.003	0.004	0.005	0.006
North Shore Mosquito Abatement District	0.009	0.008	0.008	0.009	0.008	0.008	0.008	0.000	0.010	0.010
County of Cook	0.489	0.471	0.421	0.500	0.186	0.224	0.203	0.009	0.223	0.287
Cook County Health Facilities	0.141	0.122	0.112	0.000	0.093	0.086	0.086	0.228	0.078	0.063
Forest Preserve District of Cook County	0.059	0.060	0.060	0.057	0.053	0.051	0.049	0.082	0.058	0.063
Cook County Consolidated Elections	0.029	0.000	0.014	0.000	0.012	0.000	0.021	0.051	0.025	0.181
Cook County Public Safety					0.167	0.105	0.105	0.113	0.161	
Suburban Cook County T.B. Sanitarium District	0.004	0.001	0.005	0.005						
Metro Water Reclamation District of Greater Chicago	0.361	0.347	0.315	0.284	0.263	0.252	0.261	0.274	0.320	0.370
Total Rate per \$100 of EAV	7.721	7.003	6.830	7.279	6.286	6.185	6.406	7.107	8.134	9.067

Village of Lincolnwood
Assessed and Estimated Actual Value of Taxable Property
Last Ten Levy Years

Fiscal Year	Tax Year Levy	Real Property (000's)		Ratio of Total Assessed Value to Total Estimated Actual Value
		Equalized Assessed Value	Estimated Actual Value	
2004	2003	526,109	1,657,242	0.32
2005	2004	629,177	1,943,604	0.32
2006	2005	669,007	3,066,865	0.32
2007	2006	667,457	2,060,637	0.32
2008	2007	822,179	2,469,000	0.32
2009	2008	886,487	2,615,030	0.32
2010	2009	857,206	2,573,874	0.32
2011	2010	778,894	2,339,018	0.32
2012	2011	693,817	2,168,178	0.32
2013	2012	643,080	2,009,625	0.32

**Ratio of General Bonded Debt to Equalized Assessed
Valuation and Net General Obligation Bonded Debt Per Capita**

Fiscal Year	Population (000)	Assessed Value (000)	Gross Bonded Debt	Debt Payable from Enterprise Revenues	Debt Payable from TIF Revenues	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
2003	12	526,109	20,299,495		5,000,000	15,299,495	2.91%	1,275
2004	12	629,177	19,320,605		4,730,000	14,590,605	2.32%	1,216
2005	12	627,900	17,781,933		3,345,000	14,436,933	2.30%	1,203
2006	12	669,007	15,963,233		3,135,000	12,828,233	1.92%	1,069
2007	12	667,457	13,875,000		2,921,250	10,953,750	1.64%	913
2008	12	822,179	12,025,000		2,700,000	9,325,000	1.13%	777
2009	12	886,487	10,120,000		2,475,000	7,645,000	0.86%	637
2010	12	857,206	8,930,000		2,242,500	6,687,500	0.78%	557
2011	12	778,894	7,700,000		1,998,750	5,701,250	0.73%	475
2012	12	693,817	6,425,000		1,743,750	4,681,250	0.67%	390

Village of Lincolnwood

**Property Tax Levies and Collections
For the Last Ten Years**

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected
2003	4,211,065	4,174,467	99.1%
2004	4,314,090	4,286,468	99.4%
2005	4,395,203	4,359,834	99.2%
2006	4,542,380	4,477,807	98.6%
2007	4,670,532	4,586,069	98.2%
2008	5,008,652	4,921,207	98.3%
2009	5,014,344	4,961,786	99.0%
2010	5,148,329	5,104,419	99.1%
2011	5,224,118	5,121,721	98.0% *
2012	5,380,245	5,296,545	98.4% *

*Tax levy still in collection

Glossary of Terms

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GLOSSARY OF TERMS

ACCOUNT – A term used to identify an individual asset, liability, expenditure, revenue, or fund balance.

ACCOUNTING SYSTEM – The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operation of a government or any of its funds, fund types, balanced account groups or organization components.

ACCRUAL BASIS OF ACCOUNTING - a basis of accounting where revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the periods incurred, if measurable

ACTIVITY – The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the government is responsible.

APPROPRIATION – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in an amount and as to the time when it may be expended.

APPROPRIATIONS ORDINANCE – The official enactment by the governing board to legally authorize the government administration to obligate and expend resources.

ADOPTED – Abbreviation for “Approved/Adopted by Board of Trustees” found throughout the Budget book. Column of numbers represent the final funding levels adopted by the Board of Trustees at the conclusion of all budget deliberations. Those amounts filed with the County clerk in the annual appropriation/budget ordinance.

ASSESSED VALUATION – A valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSETS – Property owned by a government which has a monetary value.

AVAILABLE FUND BALANCE – In a governmental fund, the balance of the net financial resources that are proposed or approved for appropriation in the upcoming fiscal year.

BOND – A written promise, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable semi-annually.

BONDED DEBT – That portion of indebtedness represented by outstanding bonds.

BUDGET – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET MESSAGE – A general discussion on the proposed budget as presented in writing by the Village Administrator to the legislative body.

BUDGET REVIEW PROCESS – A description of the review process of the entire budget (including the Expanded Budget and five year capital Improvement Budget) by the Board of Trustees. Through a series of budget workshops, the Board of Trustees reviews the budget with the Village Administrator and appropriate Department Directors. Changes and adjustments made by the Board to line item accounts during the budget review process are entered in the “approved” column.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL ASSETS – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPTIAL IMPROVEMENTS – Refers to any major project requiring the expenditure of public funds (over and above operating funds) for the construction, reconstruction or replacement of physical assets in the community. For purposes of financial reporting, the Village utilizes a capitalization threshold of \$10,000 for infrastructure and \$5,000 for other assets.

CIP – Capital Improvement Program – 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.

FY- Fiscal Year – A twelve (12) month period to which the annual operating budget applies at the end of which a government determines its financial position and the results of its operations.

FIXED ASSET – Assets of a long term nature which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

FUND – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance wit special regulations, restrictions, or limitations (e.g. Motor Fuel Tax Fund, Water/Sewer Fund, etc.).

FUND BALANCE – The difference between fund assets and fund liability in a governmental or trust fund.

FUND EQUITY – An equity account reflecting the unreserved accumulated earnings of the Enterprise Funds.

GENERAL FUND – The fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATIONS BONDS – Bonds for the payment of which the full faith and credit of the issuing government are pledged.

GENERAL REVENUE – The revenues of a government other than those derived from the retained earnings in an Enterprise Fund. If a portion of the net income in an Enterprise Fund is contributed to

another non-Enterprise Fund, such as the Corporate Fund, the amounts transferred constitute general revenue of the government.

GOAL – A statement of broad direction, purpose, or intent, based on the needs of the community.

IEPA - Illinois Environmental Protection Agency - 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.

IRMA – Intergovernmental Risk Management Agency, 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.

MFT – Motor Fuel Tax – 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.

TIF – Tax Increment Financing or 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.

Capital Improvement Program

Fiscal Years 2015 – 2019

Capital Improvement Program Summary

The Village of Lincolnwood annually prepares a Capital improvement Program (CIP) for the six-year period beginning with the upcoming fiscal year. Since capital projects and equipment have a large impact on the Village's budget, the document provides an overview of potential projects and equipment that may need to be pursued over the ensuing five-year period. By planning several years out, the Village can plan for major improvements and expenditures and develop multi-year financing strategies to accommodate large outlays. The CIP contains all capital expenditures for improvement projects and equipment that are projected to cost in excess of \$10,000 and have an expected lifetime of more than one year.

The CIP is subject to review and modification during and after the final budget process based on available resources and the expenditure requirements of the operating budget. The CIP is a planning document. All expenditures shown in the Fiscal 2015 column appear as capital expenditures throughout the proposed Fiscal 2015 budget.

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**VILLAGE OF LINCOLNWOOD
CAPITAL IMPROVEMENT PROGRAM
FY2015 – FY2019**

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VILLAGE OF LINCOLNWOOD
CAPITAL IMPROVEMENT PROGRAM
FY 2015- FY 2019

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 the 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. This organization becomes evident when scanning the summary table “FY 2015-FY 2019 Capital Improvement Program Summary by Department.”

Summary Tables

The tables entitled “FY2015-FY2019

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 was determined by the Department Head submitting the project to be most critical in Fiscal Year 2014-2015. The total Capital Improvement Program proposed for Fiscal Year 2014-2015 is \$3,949,463 with projected grants, donations and other funding totaling \$818,105 leaving the Village of Lincolnwood with a total projected cost of \$3,131,358.

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

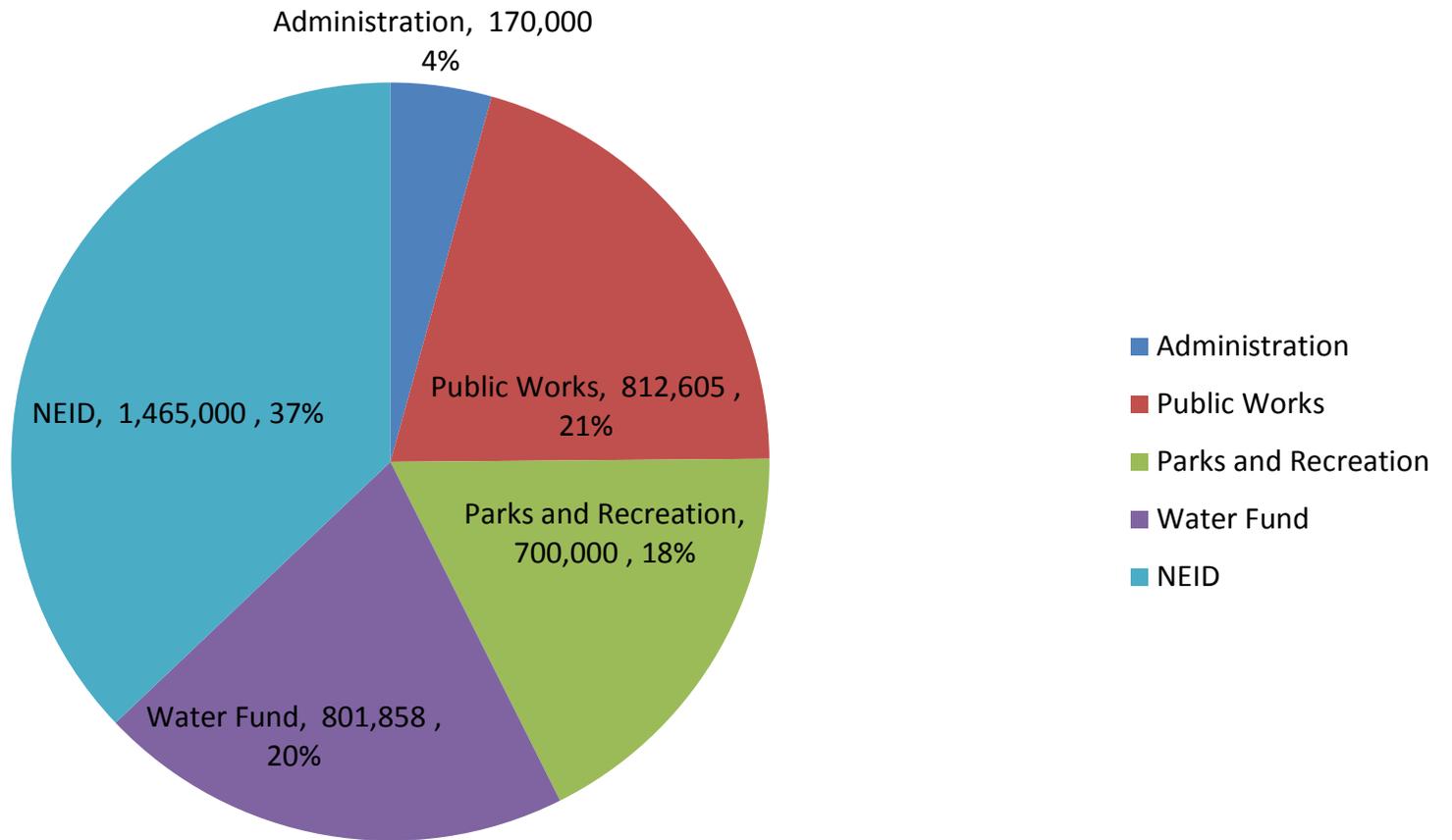
imposed by another jurisdiction (e.g., a court order, a change in federal or state law or administrative ruling, an agreement with another village or governmental agency).

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 on the following pages. The project descriptions are presented in the order in which they appear on the table "FY 2015-FY 2019 Capital Improvement Program Summary by Department." Projects, which are proposed for funding in FY 2014-2015, are followed in order by projects proposed for each of the remaining fiscal years.

FY 2014-2015 Capital Improvement Expenditures - \$ 3,949,463



DEPARTMENT	PROJECT NAME	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	TOTAL COST
Administration							
	Emergency Backup Power Preparedness	-	846,978	-	-	-	846,978
	Fiber Connection from Municipal Center to Public Works	170,000	-	-	-	-	170,000
Community Development							
	McCormick Blvd Median Landscape & Sidewalk	-	-	-	500,000	-	500,000
	Edens Sidewalk & Landscape Project	-	-	-	-	500,000	500,000
	Lincoln Avenue Streetscape Improvements	-	-	2,150,170	2,069,100	2,127,180	6,346,450
Public Works							
	Sidewalk Replacement Program	85,000	90,000	95,000	100,000	105,000	475,000
	Parkway Tree Planting Program	110,000	110,000	110,000	40,000	40,000	410,000
	Street Light Replacement Program	244,463	1,849,313	1,764,410	1,952,395	184,463	5,995,044
	Bike Lane Lining and Signing	15,000	132,000	-	-	-	147,000
	Pratt and Central Traffic Signal	120,000	-	-	-	-	120,000
	Crawford Avenue Reconstruction	188,142	188,142	188,142	188,142	249,353	1,001,921
	Universal Crosswalk Striping/Signage Program	50,000	50,000	50,000	-	-	150,000
Parks and Recreation							
	ComEd Bike Path Engineering and Construction	300,000	198,000	785,000	785,000	-	2,068,000
	Union Pacific Bike Path Engineering	300,000	-	-	-	-	300,000
	Community Center Expansion	-	-	-	2,700,000	2,700,000	5,400,000
	Playground Replacement Program	100,000	200,000	100,000	120,000	-	520,000
	Channel Runne Park Project Phase III	-	400,000	-	-	-	400,000
	Proesel Park Aquatic Center Renovations	-	110,000	35,000	250,000	250,000	645,000
Public Works/NEID TIF Fund							
	Parkway Tree Planting and Sidewalk Installation	45,000	45,000	30,000	30,000	30,000	180,000
	Public Works Yard Expansion	750,000	-	-	-	-	750,000
	Parking Lot Construction	670,000	-	-	-	-	
Water Fund							
	Sewer Televising Repair and Maintenance Program	50,000	-	-	-	-	50,000
	Stormwater Improvement-Berms and Restrictors	450,000	2,000,000	2,000,000	2,000,000	-	6,450,000
	Crawford Avenue- Water Mains, Hydrants and Flow Meter	301,858	301,858	301,858	301,858	301,858	1,509,291
Total Capital Improvement Project Costs		3,949,463	6,521,291	7,609,580	11,036,495	6,487,854	35,604,684
Projected Grants, Donations and Other Funding							
	ComEd Bike Path Engineering and Construction-Grant Funding	80,000	88,000	628,000	628,000	-	1,424,000
	Resident Reimbursement from Parkway Tree Program	5,000	5,000	5,000	5,000	5,000	25,000
	Street Lights- from Transportation Impv. and MFT Funds	617,605	1,879,947	1,863,940	-	-	4,361,492
	Playground Replacement/Grants-Donations	-	100,000	-	-	-	100,000
	Proesel Park Aquatic Center Renovation Grant Funding- 50%	-	-	-	250,000	-	250,000
	Community Center Grant Funding	-	-	-	-	2,500,000	2,500,000
	Grant Funding (STP)	-	-	-	-	-	-
	Bike Lane stripping/Grant-Donations	10,500	99,000	-	-	-	109,500
	Pratt Central Traffic Signal	105,000	-	-	-	-	105,000
Total Projected Grants, Donations and Other Funding		818,105	2,171,947	2,496,940	883,000	2,505,000	8,874,992
Net Costs Incurred by Village After Projected Funding		3,131,358	4,349,344	5,112,640	10,153,495	3,982,854	26,729,692

Village of Lincolnwood CIP - Capital Improvement Project - Department Summary For The Periods as Shown

PROJECT	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Total
Administration						
Total Projects	170,000	846,978	-	-	-	1,016,978
Community Development						
Total Projects	-	-	2,150,170	2,569,100	2,627,180	7,346,450
Public Works						
Total Projects	812,605	2,419,455	2,207,552	2,280,537	578,816	8,298,965
Funded by: Other Funds and Grants	(1,376,796)	(1,983,947)	(1,868,940)	(5,000)	(5,000)	(5,239,683)
Total Projects	(564,191)	435,508	338,612	2,275,537	573,816	3,059,282
Parks & Recreation						
Total Projects	700,000	908,000	920,000	3,855,000	2,950,000	9,333,000
Funded by: Grants	(80,000)	(188,000)	(628,000)	(878,000)	(2,500,000)	(4,274,000)
Total Projects	620,000	720,000	292,000	2,977,000	450,000	5,059,000
Water Fund						
Total Projects	801,858	2,301,858	2,301,858	2,301,858	301,858	8,009,290
NEID						
Total Projects	1,465,000	45,000	30,000	30,000	30,000	1,600,000
Total Capital Improvement Projects						
Funded by: Grants, Reimbursements, Donations and Other Funds	(1,343,195)	(2,171,947)	(2,496,940)	(883,000)	(2,505,000)	(9,513,683)
Projected Department Costs	2,606,268	4,349,344	5,112,640	10,153,495	3,982,854	26,091,000

Capital Improvement Detail

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Village of Lincolnwood
 CIP - Capital Improvement Project - Department Summary
 For The Periods as Shown

<u>Department</u>	<u>Administration</u>				
<u>Project</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
Leased Underground Fiber Village Hall to Public Works	170,000				
Emergency Backup Power Preparedness		846,978			
Totals	170,000	846,978	-	-	-

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 12/18/2013

Department: Village Manager's Office

Project Name and Location

Emergency Backup Power Preparedness

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design	\$ 10,000					
Site, etc. Acquisition						
Vehicle/ Equipment			\$ 412,600			
Construction/ Repair			\$ 434,378			
Other Costs Consulting						
Total Project Cost	\$ 10,000		\$ 846,978	\$ -	\$ -	
Funding						
Cost to Village	\$ 10,000		\$ 846,978	\$ -	\$ -	\$ -
Grant/Donation						
Total Funding	\$ 10,000	\$ -	\$ 846,978	\$ -	\$ -	\$ -

Basis of Project Costs:

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

This project consists of replacing the generator at the Municipal Center to prepare for power outages that result in a disruption of providing services to the public including 911 dispatch.

Financing Other than Current Revenue Sources and Other Information:

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 2/4/2014 Department: Village Manager's Office

Project Name and Location: Emergency Backup Power Preparedness: Municipal Center

Name of Contractor: Syska Hennessy Engineering

Type of Project: _____ Facility Construction [x]

Site Acquisition [] Facility Repair []

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

Description of Project

Replacement of generator at Municipal Center which is more than 23 years old and original to the facilities. \$10,000 was spent in Fiscal Year 2012-13 for a power preparedness study for this site and the Public Works Facility and Standpipe sites. Generators were installed at the Public Works Facility and Standpipe in Fiscal Year 2013-14.

Project Benefits

Replaces generator with new generator with greater capacity and which supports police, fire, emergency dispatch, Village Hall, Parks and Recreation services, Finance services, water billing, Community Development services, and Administration.

Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>5/1/2015</u>	<u>Design Specifications and Invitation to Bid</u>
<u>7/1/2015</u>	<u>Issue Invitation to Bid</u>
<u>10/1/2015</u>	<u>Bid Award</u>
<u>11/1/2015</u>	<u>Construction Begins</u>
<u>4/1/2016</u>	<u>Project Completion</u>

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 2/4/2014 Department: Village Manager's Office

Project Name and Location: Fiber Optic Network Connection - Village Hall - Public Works

Name of Contractor: ClientFirst/Technical Design Services, Inc.

Type of Project: _____ Facility Construction [x]

Site Acquisition [] Facility Repair []

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

Description of Project

Connects the Municipal Center Campus with the Public Works Facility with underground fiber optic cable.

Project Benefits

This will reduce connectivity challenges, increase bandwidth, and provide for direct backups of Village files to Public Works for disaster recovery preparedness. Replace wireless systems between sites with high availability, high speed fiber connectivity. Replaces three separate wireless systems which are exposed to the elements with a single underground wired connection.

Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>5/1/2014</u>	<u>Design Specifications and Invitation to Bid</u>
<u>7/1/2014</u>	<u>Issue Invitation to Bid</u>
<u>10/1/2014</u>	<u>Bid Award</u>
<u>11/1/2014</u>	<u>Construction Begins</u>
<u>4/1/2015</u>	<u>Project Completion</u>

Village of Lincolnwood
 CIP - Capital Improvement Project - Department Summary
 For The Periods as Shown

<u>Department</u>	<u>Community Development</u>				
<u>Project</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
McCormick Blvd Median Ldscape & Sidwk				500,000	
Edens Sidewalk & Landscape Project					500,000
Lincoln Avenue Streetscape Improvements			2,150,170	2,069,100	2,127,180
Totals	-	-	2,150,170	2,569,100	2,627,180

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 11/29/2013

Department: Community Development

Project Name and Location McCormick Boulevard Median Landscape and Sidewalk

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair			-		500,000	
Other Costs						
Total Project Cost			-		500,000	
Funding						
Cost to Village			-		500,000	
Grant/Donation						
Total Funding			-		500,000	

Basis of Project Costs:

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Financing Other than Current Revenue Sources and Other Information:

General Fund - Revenue Transfer

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 29-Nov Department: Community Development

Project Name and Location: McCormick Blvd Median Landscaping and Sidewalk

Name of Contractor:

Type of Project: Facility Construction [x]

Site Acquisition [] Facility Repair []

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

Description of Project

Installation of a landscaped median in McCormick Blvd and west sidewalk

Project Benefits

The project is recommended in the Village's Beautification Opportunities Plan to improve the Village's appearance, eliminate an eyesore and increase pedestrian safety.

Implementation Schedule

Dates Explanation

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 11/29/2012

Department: Community Development

Project Name and Location Edens Sidewalk and landscaping Project

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair						500,000
Other Costs						
Total Project Cost						500,000
Funding						
Cost to Village						500,000
Grant/Donation						
Total Funding						500,000

Basis of Project Costs:

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Financing Other than Current Revenue Sources and Other Information:

General Fund - Revenue Transfer

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 29-Nov Department: Community Development

Project Name and Location: Edens sidewalk and landscaping project

Name of Contractor: _____

Type of Project: _____ Facility Construction [x]

Site Acquisition [] Facility Repair []

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

Description of Project _____

Installation of a sidewalk or pedestrian path and landscaping along the espressway right-of-way

Project Benefits _____

To improve pedestrian travel and facilities in the Village, to beautify the area and to improve the Village's image. Project is recommended in the Village's Beautification Opportunities Plan.

Implementation Schedule _____

Dates _____ Explanation _____

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 11/29/2013 Department: Community Development

Project Name and Location: Lincoln Avenue Streetscape Project

Name of Contractor: Gewalt Hamilton

Type of Project: Facility Construction []

Site Acquisition [] Facility Repair []

Vehicle/Equipment Purchase [] Planning/Design []

Description of Project

Carries forward the community vision enunciated by in the 2005 Task Force Report for the corridor. This plan incorporates multi-modal transportation alternatives. In addition to accommodating vehicle traffic and encouraging pedestrian use of the public right-of-way, this streetscape plan also calls for creation of dedicated bike lanes in the corridor, consistent with regional bikeway plans.

Project Benefits

Designated parking lanes for much of the corridor, improves pedestrian safety and pedestrian crosswalks, assists in reducing high traffic speeds of vehicles, modifies certain corridor intersections to improve public safety, minimizes parkway curb cuts and envisions completion of median landscaping, parkway restoration and installation of new street lighting and attractive pedestrian-friendly amenities.

Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>FY 2015-2016</u>	<u>Touhy Avenue to Tripp Avenue</u>
<u>FY 2016-2017</u>	<u>Tripp Avenue to Pratt Avenue</u>
<u>FY 2017-2018</u>	<u>Pratt Avenue to Proesel Avenue</u>
<u>FY 2018-2019</u>	<u>Proesel Avenue to Devon Avenue</u>

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Village of Lincolnwood
 CIP - Capital Improvement Project - Department Summary
 For The Periods as Shown

<u>Department</u>	<u>Public Works</u>				
<u>Project</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
Sidewalk Replacement Program	85,000	90,000	95,000	100,000	105,000
Parkway Tree Planting Program	110,000	110,000	110,000	40,000	40,000
Grant Reimbursement	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Bike Lane Lining and Signing	15,000	132,000	-	-	-
Funded by Grant/Donation	(10,500)	(99,000)	-	-	-
Pratt and Central Traffic Signal	120,000	-	-	-	-
Funded by Grant/Donation	(105,000)	-	-	-	-
Universal Crosswalk Striping/Signage Program	50,000	50,000	50,000	-	-
Crawford Avenue Reconstruction	188,142	188,142	188,142	188,142	249,353
Street Light Replacement Program	244,463	1,849,313	1,764,410	1,952,395	184,463
Funded by: Transportation Improvement Funds and MFT Funds	(1,256,296)	(1,879,947)	(1,863,940)	-	-
Totals	(564,191)	435,508	338,612	2,275,537	573,816

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 12/11/2013

Department: Public Works Department

Project Name and Location Sidewalk Replacement Program

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		85,000	90,000	95,000	100,000	105,000
Other Costs						
Total Project Cost		85,000	90,000	95,000	100,000	105,000
Funding						
Cost to Village		85,000	90,000	95,000	100,000	105,000
Grant/Donation						
Total Funding		85,000	90,000	95,000	100,000	105,000

Basis of Project Costs:

X Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Financing Other than Current Revenue Sources and Other Information:

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 12/11/2013 Department: Public Works Department

Project Name and Location: Sidewalk Replacement Program. Various locations- depends on staff evaluations.

Name of Contractor: Project will be bid.

Type of Project:		Facility Construction	[<input type="checkbox"/>]
Site Acquisition	[<input type="checkbox"/>]	Facility Repair	[<input checked="" type="checkbox"/>]
Vehicle/Equipment Purchase	[<input type="checkbox"/>]	Planning/Design	[<input type="checkbox"/>]

Description of Project

Replacement of existing concrete sidewalk and curb throughout the Village, which is dependent upon a Public Works condition rating system.

Project Benefits

Replacement of deteriorating (cracked and damaged sidewalks) pedestrian areas throughout the Village makes pedestrian walk ways more safe. In addition this reduces the possibility of trips and falls by the public.

Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>2014-2019</u>	<u>Sidewalks are replaced within budget availability each year.</u>

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 12/11/2013

Department: Public Works Department

Project Name and Location Parkway Tree Planting Program

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair						
Other Costs		110,000	110,000	110,000	40,000	40,000
Total Project Cost		110,000	110,000	110,000	40,000	40,000
Funding						
Cost to Village		105,000	105,000	105,000	35,000	35,000
Grant/Donation		5,000	5,000	5,000	5,000	5,000
Total Funding		110,000	110,000	110,000	40,000	40,000

Basis of Project Costs:

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Financing Other than Current Revenue Sources and Other Information:

50% of the cost of new parkway trees and planting will be shared by the property owner. The Village will fund the replacement cost of trees removed from the parkway that are dead or hazardous.

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 12/11/2013 Department: Public Works Department

Project Name and Location: Parkway Tree Planting Program- Various, depending upon resident requests and the Village Arborist's recommendations.

Name of Contractor: Tree Consortium

Type of Project: _____ Facility Construction []

Site Acquisition [] Facility Repair []

Vehicle/Equipment Purchase [] Planning/Design []

Description of Project

Planting of trees at various locations throughout the Village as per the request of residents and when the Village removes dead or hazardous trees, which is determined by the Village Arborist. If a resident would like to plant a new parkway tree the Village will subsidize 50% of the cost of a 2.5" caliper tree. The tree comes with a 1 year warranty.

Project Benefits

Improves aesthetics of the Village, reduces water runoff, increases the Village's tree canopy and improves the overall quality of life for the Village of Lincolnwood residents.

Implementation Schedule

Dates _____ Explanation _____

2014-2019 Trees are planted within budget availability each year. Actual number of trees planted is dependent upon program popularity and number of trees removed.

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 12/11/2013

Department: Public Works Department

Project Name and Location Bike Lane Lining and Signing

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design		15,000				
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair			132,000			
Other Costs						
Total Project Cost		15,000	132,000			
Funding						
Cost to Village		4,500	33,000			
Grant/Donation		10,500	99,000			
Total Funding		15,000	99,000			

Basis of Project Costs:

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Will create striping of bike lanes and associated signage along the routes. As well as storm sewer drainage grates with bicycle friendly drainage grates. Upgrades will also be made to existing traffic signals consisting of pedestrian activated push buttons and countdown signals.

Financing Other than Current Revenue Sources and Other Information:

ITEP grant which requires a 20% match by the Village.

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 12/11/2013 Department: Public Works Department

Project Name and Location: Bike Lane Lining and Signing

Name of Contractor: To be determined.

Type of Project: _____ Facility Construction [X]

Site Acquisition [] Facility Repair []

Vehicle/Equipment Purchase [] Planning/Design []

Description of Project

Thermoplastic striping for bike lanes on Pratt Avenue from Central Avenue to Jarvis Avenue, Lincoln Avenue from Jarvis Avenue to Devon Avenue and East Prairie Rd. from Jarvis Avenue to Arthur Avenue. Work includes replacement of storm sewer drainage grates with bicycle friendly drainage grates. Upgrades will also be made to existing traffic signals consisting of pedestrian activated push buttons and countdown signals.

Project Benefits

Will provide regional continuity to a bikeway system between the City of Chicago and the Village of Skokie.

Implementation Schedule

Dates _____ Explanation _____

2014 Design

2015 Construction

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 12/20/2013

Department: Public Works Department

Project Name and Location Pratt and Central Traffic Signal

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		120,000				
Other Costs						
Total Project Cost		120,000	-	-	-	-
Funding						
Cost to Village		105,000	-	-	-	-
Grant/Donation		15,000	-	-	-	-
Total Funding		120,000	-	-	-	-

Basis of Project Costs:

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

The traffic signal will allow vehicles to stack safely in a dedicated left hand turn lane while waiting to turn left onto Pratt Avenue to go eastbound. Vehicles will not have to yield at a green light because they will have a dedicated turn lane with an arrow to signal when they can turn safely.

Financing Other than Current Revenue Sources and Other Information:

80% of the project cost will be funded by STF funds.

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 12/11/2013 Department: Public Works Department

Project Name and Location: Pratt and Central Avenue Traffic Signal

Name of Contractor: Unknown

Type of Project: _____ Facility Construction []

Site Acquisition [] Facility Repair []

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

Description of Project

Installation of a dedicated left hand turn signal on Central Avenue going southbound to turn left on Pratt Avenue.

Project Benefits

The traffic signal will allow vehicles to stack safely in a dedicated left hand turn lane while waiting to turn left onto Pratt Avenue to go eastbound. Vehicles will not have to yield at a green light because they will have a dedicated turn lane with an arrow to signal when they can turn safely.

Implementation Schedule

Dates _____ Explanation _____

2015 Construction

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 12/11/2013

Department: Public Works Department

Project Name and Location Crawford Avenue Reconstruction

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		490,000	490,000	490,000	490,000	551,211
Costs (Engineering Observations)						
Total Project Cost		490,000	490,000	490,000	490,000	551,211
Funding						
Cost to Village		490,000	490,000	490,000	490,000	551,211
Grant/Donation						
Total Funding		490,000	490,000	490,000	490,000	551,211

Basis of Project Costs:

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

The Cook County Highway Department (CCHD) is anticipated to begin reconstructing Crawford Avenue from Devon Avenue to Jarvis Avenue during 2013. The project will include reconstruction of the road. The Village will also be included several capital projects to be incorporated within their project. The capital projects include: Fire Hydrant replacement of 11 hydrants on Crawford, water main replacements, the addition of a flow meter, replacement of street lights and sidewalks.

Financing Other than Current Revenue Sources and Other Information:

\$1,510,590 from Water & Sewer Fund

\$922,314 from Transportation Improvement Fund

\$14,482 from Motor Fuel Tax

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 12/11/2013 Department: Public Works Department

Project Name and Location: Crawford Avenue Reconstruction

Name of Contractor: Unknown

Type of Project: _____ Facility Construction [X]

Site Acquisition [] Facility Repair []

Vehicle/Equipment Purchase [] Planning/Design

Description of Project

The Cook County Highway Department (CCHD) is anticipated to begin reconstructing Crawford Avenue from Devon Avenue to Jarvis Avenue during 2013. The project will include reconstruction of the road. The Village will also be included several capital projects to be incorporated within their project. The capital projects include: Fire Hydrant replacement of 11 hydrants on Crawford, water main replacements, the addition of a flow meter, replacement of street lights and sidewalks.

Project Benefits

The project will have several benefits which include: new wider roadway, new break away street lights, new fire hydrants and replacement of deteriorating sidewalk.

Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>2014</u>	<u>Construction</u>
<u>2015</u>	<u>Construction</u>

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: _____

Department: _____ Public Works Department

Project Name and Location _____ Street Lighting

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design		60,000	217,154	206,080	203,992	
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair			1,447,696	1,373,867	1,563,940	
Other Costs		184,463	184,463	184,463	184,463	184,463
Total Project Cost		244,463	1,849,313	1,764,410	1,952,395	184,463
Funding						
Cost to Village		244,463	1,849,313	1,764,410	1,952,395	184,463
Grant/Donation						
Total Funding		244,463	1,849,313	1,764,410	1,952,395	184,463

Basis of Project Costs:

X Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Financing Other than Current Revenue Sources and Other Information:

Funded by the Village Transportation Improvement Fund, Motor Fuel Tax Funds and Tax Increment Financing Funds.

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 12/11/2013 Department: Public Works Department

Project Name and Location: Village Street Lighting

Name of Contractor: Undetermined- project will be bid.

Type of Project: _____ Facility Construction []

Site Acquisition [] Facility Repair []

Vehicle/Equipment Purchase [] Planning/Design []

Description of Project

5 year streetlight replacement program. Replacement of street lights, poles and wiring with new black , cobra head style street light poles on Touhy, Lincoln, Cicero, McCormick, Pratt, Devon and Crawford Avenues.

Project Benefits

Will provide light for pedestrians and motorists along streets that are currently not lit as well as replacement of old concrete street light poles that are cracked at their base and have corroded bolts. The project stems from a need to replace outdated poles with IDOT approved lighting.

Implementation Schedule

Dates _____ Explanation _____

FY 2014-2015 Crawford Avenue

FY 2015-2016 Lincoln Avenue

FY 2016-2017 Devon Avenue

FY 2017-2018 Touhy Avenue (TIF and Non-TIF) McCormick (Non-TIF)

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 12/13/2013

Department: Public Works Department

Project Name and Location Crosswalk Uniformity Program

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		50,000	50,000	50,000		
Costs (Engineering Observations)						
Total Project Cost		50,000	50,000	50,000		
Funding						
Cost to Village		50,000	50,000	50,000		
Grant/Donation						
Total Funding		50,000	50,000	50,000		

Basis of Project Costs:

Bids Received

X Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

The purpose of this project is to begin implementing uniform standards for crosswalks throughout the Village. This will include thermoplastic striping and new signage. The project will also include the installation of depressed sidewalks with ADA panels in crosswalk locations.

Financing Other than Current Revenue Sources and Other Information:

\$50,000 in Motor Fuel Tax Funds (Over three years)

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 12/13/2013 Department: Public Works Department

Project Name and Location: Crosswalk Uniformity Program

Name of Contractor: Unknown

Type of Project: _____ Facility Construction [X]

Site Acquisition [] Facility Repair []

Vehicle/Equipment Purchase [] Planning/Design

Description of Project

The purpose of this project is to begin implementing uniform standards for crosswalks throughout the Village. This will include thermoplastic striping and new signage. The project will also include the installation of depressed sidewalks with ADA panels in crosswalk locations.

Project Benefits

To provide standard recognition of crosswalks throughout the Village as well as improved safety through identification.

Implementation Schedule

Dates _____ Explanation _____

2014 _____ Construction

2015 _____ Construction

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Village of Lincolnwood
 CIP - Capital Improvement Project - Department Summary
 For The Periods as Shown

Department Parks & Recreation

<u>Project</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
ComEd Bike Path Development					
Bike Path/Overpass Design and Construct.	300,000	198,000	785,000	785,000	-
Grant Funding	-	-88,000	-628,000	-628,000	-
Union Pacific Land Acquisition					
Grant Funding					
Union Pacific Bike Path Development	300,000	-	-	-	-
Grant Funding	(80,000)	-	-	-	-
Community Center					
Possible Acquisition/Renovation	-	-	-	2,700,000	2,700,000
Grant Funding	-	-	-	-	(2,500,000)
Playground Replacement Program					
Park Renovation/Playground Replacement	100,000	200,000	100,000	120,000	-
Grant Funding	-	(100,000)	-	-	-
	(O'Brien)	(Proesel)	(Flowers)	(GG Rowell)	
Centennial Park (Formerly Channel Runne)					
Project Phase III	-	400,000	-	-	-
(Shelter w/ restrooms, lookout over channel, nature path)					
Grant Funding					
Proesel Park Aquatic Center Renovations					
	-	110,000	35,000	250,000	250,000
Grant Funding	-	-	-	(250,000)	-
Totals	620,000	720,000	292,000	2,977,000	450,000

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 1/22/2014

Parks and Recreation

Project Name and Location

Commonwealth Edison Bike Path and Overpass

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design		100,000	198,000	60,000	60,000	
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		200,000		725,000	725,000	
Other Costs						
Total Project Cost		300,000	198,000	785,000	785,000	
Funding						
Cost to Village		300,000	110,000	157,000	157,000	
Grant/Donation			88,000	628,000	628,000	
Total Funding		300,000	198,000	785,000	785,000	

Basis of Project Costs:

Engineer, Architect, Etc.

Comparable Costs

Other Basis

Discuss Basis of Project Costs:

This land will be utilized through a lease with ComEd.

A bike and pedestrian path will be developed with site amenities such as benches and waste receptacles. .

An overpass will be constructed over Touhy Avenue for pedestrian and bike usage. The overpass may also serve as a gateway for those entering Lincolnwood off the Edens Expressway.

Financing Other than Current Revenue Sources and Other Information:

Both the construction of the bike path and the overpass will be funded through the Congestion Mitigation Air Quality (CMAQ) grant program, covering 80% of the project cost.

Impact on Operating Costs:

The land will be maintained by Public Works staff unless an arrangement can be made with any new developments along or adjacent to the path.

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 1/22/2014 Department: Parks and Recreation

Project Name and Location: ComEd Bike Path Development and Touhy Overpass

Name of Contractor: TBD

Type of Project:		Facility Construction	<input checked="" type="checkbox"/>
Site Acquisition	<input type="checkbox"/>	Facility Repair	<input type="checkbox"/>
Vehicle/Equipment Purchase	<input type="checkbox"/>	Planning/Design	<input checked="" type="checkbox"/>

Description of Project

As part of the Village Bikeway plan, The Village will negotiate a lease for the ComEd right-a-way that runs from Devon to Jarvis. A bike path will meander down the length of the right-of-way, on top of what was the service road. The bike/pedestrian path will be a 10 foot asphalt path with a limestone screening shoulder on each side. The path will connect to the already established Sauganash Trail in Chicago that terminates at Devon. In 2011 the Village was notified that a Congestion Mitigation Air Quality (CMAQ) grant was approved to fund 80% of the cost of an overpass over Touhy for use by pedestrians and cyclists using the path.

Project Benefits

The path will allow for non-vehicular passage through Lincolnwood from Chicago. It will allow for connectivity to other on-street and off-street trails, thus decreasing pollution and providing opportunities for exercise and the enjoyment of nature.

Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
2011	Conceptual Plan, Phase I engineering
2013-14	Phase II engineering/Environmental Test/Development of Bid Documents
2014	Award Bid, Start Construction

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 2/6/2014

Parks and Recreation

Project Name and Location

Union Pacific Land Acquisition and Bike Path Construction

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design	55,000	100,000				
Site, etc. Acquisition*	2,226,000					
Vehicle/ Equipment						
Construction/ Repair		200,000				
Other Cost						
Total Project Cost	2,281,000	300,000				
Funding						
Cost to Village	356,160	220,000				
Grant/Donation	1,780,800	80,000				
Total Funding	2,136,960	300,000	-	-	-	-

Basis of Project Costs:

Engineer, Architect, Etc.

Comparable Costs

Other Basis

Discuss Basis of Project Costs:

The Village will acquire the Union Pacific Railway as it runs from Devon to Touhy in 2014. A bike path will be constructed in accordance with the Village Bikeway Plan. The proposed bike path will eventually connect to on-street bike routes, as well as the proposed off-street bike path that will be constructed on the Union Pacific Railway within the Chicago boundaries. The total off-street bike path, once it is constructed, will be approximately 2.5 miles within Chicago and Lincolnwood.

Financing Other than Current Revenue Sources and Other Information:

The Village received a grant for acquisition of the property and construction of the path from the federal government Mitigation Air Quality (CMAQ) program which will cover 80% of the cost of acquisition. The Village is required to expend 100% of the purchase cost and apply for reimbursement of 80% of the cost. For the construction of the path, IDOT bids out and builds the project and bills the Village for 20% of the cost.

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 12/20/2012 Department: Parks and Recreation

Project Name and Location: Union Pacific Railway Bike Path Development

Name of Contractor: TBD

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

Description of Project

As part of the Village Bikeway plan, The Village will negotiate to purchase the Union Pacific Railway that runs from Devon to Touhy. A petition has been filed with the Surface Transportation Board to stop the abandonment process so the property can potentially be used for a trail. Eventually, a path will meander down the length of the former railroad connecting to on-street bike routes and the off-street paths along the channel. A portion of the Union Pacific land will be used to extend the public works yard. This will be accomplished through a public use petition with the federal government. The UP Bike Path will connect to planned trails on the railroad in Chicago, as well.

Project Benefits

The path will allow for non-vehicular passage through Lincolnwood from area suburbs and Chicago. It will provide connectivity to existing and proposed paths, both on-street and off-street.

Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
2011	Conceptual Plan, Phase I engineering
2012	Phase II engineering/Environmental Test/Appraisal and Negotiation
2013	Purchase
2015	Final Design/Development of Bid Documents
2015	Construction of Bike Path

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 1/22/2014 Department: Parks and Recreation

Project Name and Location Community Center Renovation or Construction

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design					2,700,000	2,700,000
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair						
Other Costs						
Total Project Cost		-	-	-	2,700,000	2,700,000
Funding						
Cost to Village					2,700,000	200,000
Grant/Donation						2,500,000
Total Funding					2,700,000	2,700,000

Basis of Project Costs:

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Based in the findings of the feasibility study, staff would proceed with one of the options, as determined by the Village Board. Schematic drawings will be looked at to make sure they still meet the needs of the Village. Construction drawings will be created. The project will be completed over two fiscal years.

Financing Other than Current Revenue Sources and Other Information:

In the event the state announces another PARC (Parks and Recreation Construction) grant cycle, staff will investigate submitting an application for assistance with funding. These grants can cover 50-80% of the cost up to \$2.5 million. This grant is administered by the Illinois Department of Natural Resources.

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 12/26/2012 Department: Parks and Recreation

Project Name and Location: Community Center Renovation or Replacement

Name of Contractor: _____

Type of Project: _____ Facility Construction []

Site Acquisition [] Facility Repair []

Vehicle/Equipment Purchase [] Planning/Design []

Description of Project

In 2008 a feasibility study was done of the current Community Center facility located on the Village Hall campus. Focus groups and community input sessions were held to determine whether the current facility was meeting the needs of the community center. Based on the findings of the report three options were presented; two which involved the renovation of the current building, one involving demolishing the current structure and starting over. While the funds budgeted above are relative to the options in the plan, staff continues to pursue other venues and partnerships in the community that might serve the same need.

Project Benefits

Increasing programming space in the Community Center allows for offering additional programs and services to the residents of the region, resulting in additional positive public relations and revenue. Community Centers, in general, provide a central meeting place for the residents and build unity among residents of the Village and area.

Implementation Schedule

Dates _____ Explanation _____

2018 Design, engineer and start construction

2019 Completed construction and furnish building

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 1/22/2014

Department: Parks and Recreation

Project Name and Location O'Brien Park Renovation

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		100,000	200,000	100,000	250,000	
Other Costs						
Total Project Cost		100,000	200,000	200,000	120,000	
Funding						
Cost to Village		100,000	200,000	100,000	120,000	
Grant/Donation			100,000			
Total Funding		100,000	200,000	200,000	120,000	

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 effort to update and renovate park structures. Many of the parks were last updated in the same timeframe, so they are desperately in need of renovation to comply with national playground safety standards and the Americans with Disabilities Act.

Drake Park was renovated in 2014, followed by O'Brien in 2015,
Proesel in 2015, Flowers in 2016 and GG Rowell in 2017.

Financing Other than Current Revenue Sources and Other Information:

In the 2015-2016 year Staff will consider partnering with the Friends of the Com

Impact on Operating Costs:

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

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 1/31/2014 Department: Recreation

Project Name and Location: Park Replacement Program

Name of Contractor: TBD

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

Site Acquisition [] Facility Repair []

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

Description of Project

All of the neighborhood parks were updated around the same time and all are becoming outdated and in some cases, ammenities in the parks such as playgrounds, fences are unsafe and are not in compliance with national playground standards and the Americans with Disabilities Act. O'Brien Park is the next park that needs to be renovated in the Park Replacement Program.

So far, Columbia, Kildare, Goebelt, Rossi, Springfield, Kenneth and Drake have been renovated.

Project Benefits

The parks will be updated with new equipment and will meet national safety and ADA standards.

Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>2014</u>	<u>Drake Park</u>
<u>2015</u>	<u>O'Brien</u>
<u>2016</u>	<u>Proesel</u>
<u>2017</u>	<u>Flowers</u>
<u>2018</u>	<u>GG Rowell</u>

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 2/6/2014 Department: Parks and Recreation

Project Name and Location Proesel Park Aquatic Center Capital Plan

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair			110,000	35,000	250,000	
Other Costs						
Total Project Cost		-	110,000	35,000	250,000	
Funding						
Cost to Village			110,000	35,000	250,000	
Grant/Donation						250,000
Total Funding		-	110,000	35,000	250,000	250,000

Basis of Project Costs:

Engineer, Architect, Etc.

Comparable Costs

550000

Other Basis

Discuss Basis of Project Costs:

There will be no capital improvements this year.

The bathhouse will need renovation before too long. The plumbing is in poor shape. Family dressing rooms and toilets will be added as part of the renovation. The bathhouse wasn't renovated in 2004 when the pool was renovated. Slides have to be repaired to replaced to meet safety standards.

Financing Other than Current Revenue Sources and Other Information:

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 2/6/2014 Department: Parks and Recreation

Project Name and Location: Proesel Park Aquatic Center Renovations

Name of Contractor: TBD

Type of Project: Facility Construction [X]

Site Acquisition [] Facility Repair [X]

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

Description of Project

A ten-year capital plan was developed for the pool. While the pool was renovated in 2004, the bathhouse was not, which is why we will be planning a much-needed renovation in future years. Updates, repairs and added features have been planned to keep the pool safe, ADA compliant and appealing to our customers.

While the kiddie slide will be replaced in 2014, there will not be any capital improvements in 2015.

Project Benefits

Updates and renovations will keep the pool safe, appealing and up to ADA standards. This is one of our most valuable assets in the Parks and Recreation Department and by planning for the future it will remain a viable facility and will be able to support its operations through fees. The pool was renovated in 2004 and the estimated life of a pool is approximately 30 years, which means the "new" pool is 1/3 through its useful life.

Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
2013	I/T Fiber Connection
2014	Kiddie Slide Replacement
2016	Turnstyles at Front Desk
2016	Shade Structures
2017	Waterslide Repair/Replacement
2018	Cooling Zone
2019	Locker Room Renovations
2020	Locker Room Renovations
2021	Pool Expansion

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 12/20/2013

Department: Parks and Recreation

Project Name and Location ADA Improvement Program

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment		8,000				
Construction/ Repair						
Other Costs						
Total Project Cost		8,000				
Funding						
Cost to Village		8,000				
Grant/Donation						
Total Funding						

Basis of Project Costs:

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

Discuss Basis of Project Costs:

Numerous items have been detailed in the 2011 ADA Assessment and Transition Plan.

This expense will allow for the purchase of 7-8 benches with arms for the parks. Benches with arms allow for easier access by people with disabilities.

Financing Other than Current Revenue Sources and Other Information:

Impact on Operating Costs:

The picnic table replacement program will be removed as we have fulfilled this requirement from the DOJ.

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 1/9/2014 Department: Parks and Recreation

Project Name and Location: ADA Improvement Program

Name of Contractor: TBD

Type of Project: _____ Facility Construction []

Site Acquisition [] Facility Repair []

Vehicle/Equipment Purchase [] Planning/Design []

Description of Project

In an effort to be ADA compliant, the Department will purchase benches with arms for the parks. At least 50% of the benches in a given park should have arms to accommodate users with a disability, specifically individuals in wheelchairs that would like to transfer from their chair to the bench. A single bench runs between \$400 and \$500.

Project Benefits

By purchasing these amenities, individuals with disabilities will be able to access and enjoy our facilities and we will fulfill our Department Goals and the regulations set forth by the Department of Justice and the Americans with Disabilities Act.

Implementation Schedule

Dates _____ Explanation _____

2015 Purchase of eight benches with arms for the parks

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Village of Lincolnwood
 CIP - Capital Improvement Project - Department Summary
 For The Periods as Shown

<u>Department</u>	<u>Public Works / NEID</u>				
<u>Project</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
Trees and Sidewalks	45,000	45,000	30,000	30,000	30,000
Yard Expansion	750,000	-	-	-	-
Parking Lot Construction	670,000				
Totals	<u>1,465,000</u>	<u>45,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 12/11/2013

Department: Public Works / NEID TIF

Project Name and Location Parkway Tree Planting and Sidewalk Installation

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair						
Other Costs						
Total Project Cost		45,000	45,000	30,000	30,000	30,000
Funding						
Cost to Village		45,000	45,000	30,000	30,000	30,000
Grant/Donation						
Total Funding		45,000	45,000	30,000	30,000	30,000

Basis of Project Costs:

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Plant trees and install or replace deteriorating sidewalks at various parkway locations throughout the TIF district (\$15,000 sidewalks, \$30,000 trees).

Financing Other than Current Revenue Sources and Other Information:

NEID TIF Funds

Impact on Operating Costs:

Ongoing PW maintenance and operating costs

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 12/11/2013 Department: Public Works

Project Name and Location: Parkway Tree Planting Program
Various Locations dependent upon resident requests
Name of Contractor: Tree Consortium

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

Description of Project

Planting of trees at various locations throughout TIF areas within the Village.
Trees come with a 1 year warranty.
Construction of new sidewalk and curb as well as replacement sidewalk.

Project Benefits

Improves aesthetics of Village, reduces water runoff, and improves quality of life.
Makes pedestrian areas throughout the Village safer by having a safe walkway.

Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
<u>2014/2019</u>	<u>Trees are planted within budget availability every year.</u>
	<u>Sidewalks are installed within budget availability every year.</u>
<u> </u>	<u> </u>

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 12/11/2013

Department: Public Works Department

Project Name and Location PW Yard Expansion

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		700,000				
Other Costs		50,000				
Total Project Cost		750,000				
Funding						
Cost to Village		750,000				
Grant/Donation						
Total Funding		750,000				

Basis of Project Costs:

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Expand abilities of the Public Works Department to provide services. Store equipment and materials properly.

Financing Other than Current Revenue Sources and Other Information:

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 12/11/2013 Department: Public Works Department

Project Name and Location: PW Yard Expansion

Name of Contractor: Unknown

Type of Project: _____ Facility Construction [X]

Site Acquisition [] Facility Repair []

Vehicle/Equipment Purchase [] Planning/Design []

Description of Project

Construction of improvements to the Public Works Yard to include storage bins, landscaping, screen wa

Project Benefits

Expand the abilities of the Public Works Department, store equipment and materials properly.

Implementation Schedule

Dates _____ Explanation _____

2014/2015 _____ Construction _____

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 3/11/2014 Department: Public Works/ NEID TIF

Project Name and Location NEID Parking Lot

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design	-	-	-	-	-	-
Site, etc. Acquisition	-	-	-	-	-	-
Vehicle/ Equipment	-	-	-	-	-	-
Construction/ Repair	-	670,000	-	-	-	-
Other Costs	-	-	-	-	-	-
Total Project Cost	-	670,000	-	-	-	-
Funding						
Cost to Village	-	670,000	-	-	-	-
Grant/Donation	-	-	-	-	-	-
Total Funding	-	670,000	-	-	-	-

Basis of Project Costs:

Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Financing Other than Current Revenue Sources and Other Information:

Project will be paid from funds from NEID TIF.

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 3/11/2014 Department: Public Works/ NEID TIF

Project Name and Location: NEID Parking Lot

Name of Contractor: _____

Type of Project: _____ Facility Construction [x]

Site Acquisition [] Facility Repair []

Vehicle/Equipment Purchase [] Planning/Design []

Description of Project _____

The Village will be creating a parking lot for the users of the bike path.

Project Benefits _____

Implementation Schedule _____

Dates _____ Explanation _____

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Village of Lincolnwood
 CIP - Capital Improvement Project - Department Summary
 For The Periods as Shown

<u>Department</u>	<u>Water Fund</u>					
<u>Project</u>		<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
Sewer Televising Improvements		50,000	-	-	-	-
Stormwater Improvements- Various Locations		450,000	2,000,000	2,000,000	2,000,000	-
Crawford Avenue- Water Mains, Hydrants and Flow Meter		301,858	301,858	301,858	301,858	301,858
Totals		<u>801,858</u>	<u>2,301,858</u>	<u>2,301,858</u>	<u>2,301,858</u>	<u>301,858</u>

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 12/11/2013

Department: Public Works Department

Project Name and Location Sewer Televising Improvements

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		50,000				
Other Costs						
Total Project Cost		50,000	-	-	-	-
Funding						
Cost to Village		50,000				
Grant/Donation						
Total Funding		50,000				

Basis of Project Costs:

X Bids Received

Engineer, Architect, Etc.

Comparable Costs

Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Financing Other than Current Revenue Sources and Other Information:

All costs will be paid for out of water and sewer funds.

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 12/11/2013 Department: Public Works

Project Name and Location: Sewer Televising Improvements

Name of Contractor: To be determined once the project is bid.

Type of Project: _____ Facility Construction []

Site Acquisition [] Facility Repair []

Vehicle/Equipment Purchase [] Planning/Design []

Description of Project

In 2009 the Village conducted televising of its 213,719 linear feet of combined sewer system to determine its condition and whether or not repairs and/or additional cleaning was needed. This process is recommended by the American Public Works Association to be completed every 10-12 years. Upon completion of televising the Village Engineer developed a report which included a four year capital improvement program for repairs and/or replacements of approximately 7,062 linear feet of combined sewer. The project has been spread out over a four year period.

Project Benefits

By repairing and/or replacing poor sewer lines the Village will reduce the likelihood of sewer collapses in the Village sewer as well as sewer clogs that could lead to flooding concerns.

Implementation Schedule

<u>Dates</u>	<u>Explanation</u>
FY 2013-2014	160 linear feet of spot repairs
FY 2014-2015	Miscellaneous repairs/manholes/other replacements

Village of Lincolnwood - Capital Improvement Program (CIP)

Project Cost Summary

Date: 12/11/2013

Department: Public Works Department

Project Name and Location Stormwater Improvements-Berms and Restrictors

Cost Elements	Cost to Date	Y/E 2015	Y/E 2016	Y/E 2017	Y/E 2018	Y/E 2019
Planning/ Design						
Site, etc. Acquisition						
Vehicle/ Equipment						
Construction/ Repair		410,000	2,000,000	2,000,000	2,000,000	
Other Costs		40,000				
Total Project Cost		450,000	2,000,000	2,000,000	2,000,000	
Funding						
Cost to Village		450,000	2,000,000	2,000,000	2,000,000	
Grant/Donation						
Total Funding		450,000	2,000,000	2,000,000	2,000,000	

Basis of Project Costs:

Bids Received

Engineer, Architect, Etc.

Comparable Costs

X Contractor/Vendor Estimate

Other Basis

Discuss Basis of Project Costs:

Design of berms and restrictors for the Village's stormwater management plan to increase the Village's level of stormwater protection to a 10 year event.

Financing Other than Current Revenue Sources and Other Information:

Impact on Operating Costs:

Village of Lincolnwood - Capital Improvement Program (CIP)

PROJECT DESCRIPTION

Date: 12/11/2013 Department: Public Works Department

Project Name and Location: Stormwater Improvements-Variou Locations

Name of Contractor: Unknown

Type of Project: _____ Facility Construction []

Site Acquisition [] Facility Repair []

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

Description of Project

Stormwater improvements in various locations. These improvements are a result of the Village's stormwater modeling program which resulted in recommendations to increase the Village's stormwater level of protection to a 10 year event. Numerous projects are recommended as part of this plan. The projects will occur over time and will be part of future capital projects such as street resurfacing. The project budgeted for FY 2014-2015 is to install berms and restrictors in a pilot area within the Village the use of street storage during rain events.

Project Benefits

Improves the overall quality of life for the Village of Lincolnwood residents by increasing the Village's stormwater protection during a 10 year rain event.

Implementation Schedule

Dates Explanation

2014/2015 Construction

2015/2016 Design of future areas

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**Village of Lincolnwood
CIP - Capital Vehicles/Equipment - Department Summary
For The Periods as Shown**

Department	F/Y	F/Y	F/Y	F/Y	F/Y	Total
Fire Department	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	
Replacement Pumper		513,102				513,102
Air Pack compressor, Fill Station 4 bottles		65,000				65,000
Replacement Ambulance				249,179		249,179
Ford Expedition	33,000					33,000
Ford F250 Pickup 4X4					58,455	58,455
Cardiac Monitors (2)	69,752					69,752
Police Department						
Replacement of Police Vehicles	89,000	94,500	94,500	94,500	94,500	467,000
Public Works Department						
Small Chipper (Streets)			28,500			28,500
Sewer Televising Equipment (Water)			100,000			100,000
Vac-Con (sewer cleaning truck)		400,000				400,000
Truck 18 (Water and Sewer Fund)				125,000		125,000
Truck 2 (Water and Sewer Fund)	35,000					35,000
Truck 22 (Pick-up truck- Parks)	35,000					35,000
Street Sweeper #2 (Streets)					400,000	400,000
Totals	261,752	1,072,602	223,000	468,679	552,955	2,578,988

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