



Village of Lincolnwood
FISCAL YEAR 2026 BUDGET
January 1, 2026 – December 31, 2026

Table of Contents

LEADERSHIP AND ORGANIZATION	3
TRANSMITTAL LETTER	5
COMMUNITY GUIDE.....	17
STRATEGIC PLAN	22
BUDGET STRUCTURE	44
FINANCIAL POLICIES	48
BUDGET SUMMARY	57
REVENUE SUMMARY.....	64
PERSONNEL SUMMARY.....	70
GENERAL FUND OPERATING DEPARTMENTS	80
NON-DEPARTMENT.....	81
VILLAGE PRESIDENT AND BOARD OF TRUSTEES	84
VILLAGE CLERK	87
VILLAGE MANAGER’S OFFICE	90
FINANCE.....	96
LEGAL	103
COMMUNITY DEVELOPMENT	106
INFORMATION TECHNOLOGY	113
ENGINEERING	117
POLICE	119
FIRE	129
PUBLIC WORKS DEPARTMENT.....	137
PARKS AND RECREATION FUND.....	153
WATER AND SEWER FUND	189
OTHER FUNDS.....	198
MOTOR FUEL TAX FUND	199
TRANSPORTATION IMPROVEMENT FUND	202
DEVON LINCOLN TIF FUND.....	205
NORTH LINCOLN TIF FUND.....	208
DEBT SERVICE FUND.....	211
STORM WATER MANAGEMENT FUND	213
CAPITAL FUND – PROJECTS.....	216
CAPITAL FUNDS – FACILITIES.....	219
POLICE PENSION FUND	222
FIVE YEAR FINANCIAL FORECASTS.....	225
CAPITAL IMPROVEMENT PROGRAM	234
GLOSSARY OF TERMS	267

Lincolnwood Officials



Board of Trustees



Jesal Patel
Mayor



Grace Diaz-Herrera
Trustee



Neal Gussis
Trustee



Jean Ikezoe-Halevi
Trustee



Craig Klatzco
Trustee



Chris Martel
Trustee



Atour Sargon
Trustee



Sokol Delisi
Village Clerk

Management Team

VILLAGE MANAGER

Anne Marie Gaura

ASSISTANT VILLAGE MANAGER

Madeline Farrell

COMMUNITY DEVELOPMENT DIRECTOR

Patrick Ainsworth

FINANCE DIRECTOR

Elizabeth Holleb

FIRE CHIEF

Barry Liss

PARKS AND RECREATION DIRECTOR

Karen Hawk

POLICE CHIEF

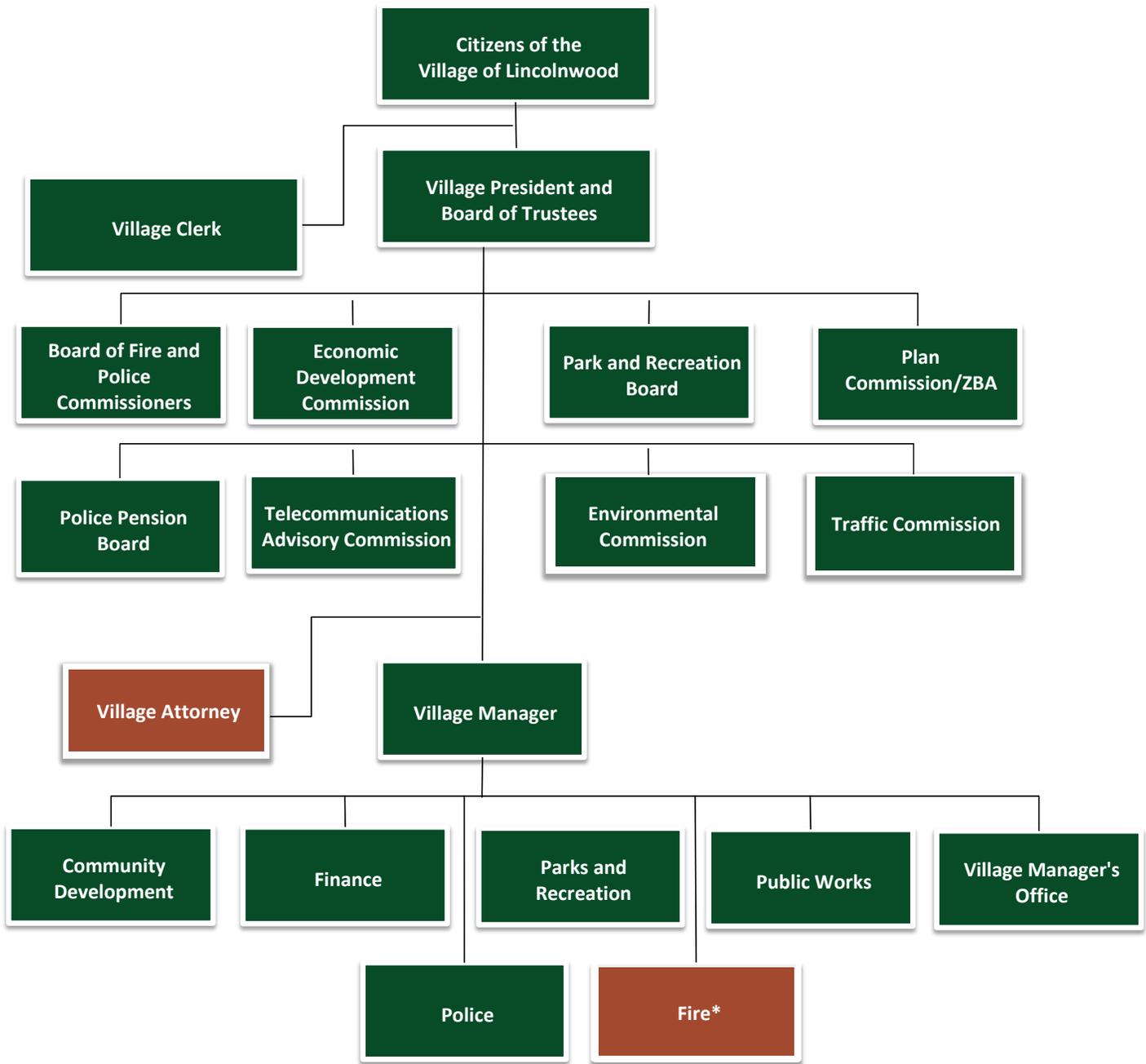
Jay Parrott

PUBLIC WORKS DIRECTOR

John Welch

Village of Lincolnwood

Fiscal Year 2026 Organizational Chart



Contracted
 *2.0 FTE and Contracted



Transmittal Letter

VILLAGE PRESIDENT
Jesal Patel

VILLAGE CLERK
Sokol Delisi

VILLAGE MANAGER
Anne Marie Gaura



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

November 18, 2025

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

On behalf of the Village Management Team, it is my pleasure to present to you the Proposed Fiscal Year 2026 Annual Budget for the Village of Lincolnwood.

One of the single most important things the Village does each year is adopt a budget. The annual budget identifies the Village's goals, accomplishments, long-term financial outlook and five-year capital plan. A significant amount of time and commitment is spent by both the elected officials and the Village staff to provide a comprehensive budget document. The budget is the foundation of the organization and upon which everything we do is built. The Fiscal Year 2026 Annual Budget across all Funds totals **\$62,667,225 in revenue** and **\$68,976,225 in expenditures**. The General Fund, the Village's primary operating fund, projects **\$26,306,736 in revenues** and **\$29,058,610 in expenditures**. A portion of the Village's fund balance reserves will be used to continue the Village's capital improvement program.

At the current time, some uncertainty exists regarding property tax collections. Cook County will release second installment property tax bills for the 2024 levy on November 14. The second installment bills are typically mailed in July and due in August, and these revenues are intended to fund FY2025 expenditures. The County's delay has subjected taxing districts throughout the county to use reserves and alternate revenue sources to fund their operations while we await tax collections. The FY2025 projections provided in this budget document assume that second installment bills will be mailed out and collections received in time to allow the revenues to be recorded as FY2025 revenue. This situation highlights the critical need for the maintenance of fund balance reserves. The Village's practice of maintaining General Fund reserves of 25% of operating expenditures ensures that the Village is able to maintain operations despite this delay in revenue collection imposed by Cook County.



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Staff has made every effort to budget conservatively. The Finance Department will monitor the financial environment closely and will be prepared to develop and implement revised financial plans for the Village Board's consideration should they be required.

VILLAGE PROFILE AND FINANCIAL CONDITION

Lincolnwood is governed as a Home-Rule community under Illinois law and operates under the Mayor/Trustee form of government with a full-time Village Manager appointed by the Mayor with concurrence from the Village Board. Under Home Rule powers, the Village is permitted to carry out its own governing procedures except where it is specifically prohibited by the State legislature. The Village Manager is the chief administrative officer who oversees the day-to-day operations of the Village.

The Village currently has 102 full-time equivalent employees who work in the seven departments that combine to form the Village government. In addition, 272 seasonal employees are utilized to assist with Parks & Recreation programming, as well as Public Works seasonal support. Each of these departments is managed by a Department Director who reports directly to the Village Manager. The Village contracts for its fire protection services through Paramedic Services of Illinois.

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

In FY2025, the Village Board and Village staff conducted a series of workshop discussions covering a number of financial topics. The Village's financial policies were comprehensively reviewed and updated. Historical analysis of the property tax levy and operations of the Parks and Recreation department led to Village Board direction to create a separate Parks and Recreation Fund for FY2026. Through FY2025, Parks and Recreation was reported as a component of the General Fund.

A water rate study conducted this year prompted discussions on the financial health and outlook of the Water and Sewer utility fund, a proprietary fund that is intended to be self-supporting. The significant capital funding needs of the water system infrastructure and lead service line replacement mandated by the federal government will challenge the Village financially. A 10% increase in the water rate for FY2026 will begin to address these challenges, but further evaluation will be needed in FY2026 as the Village hires a consultant to conduct a review of the Village's Water Fund expenditures before addressing future water rate adjustments.

Additional workshops were conducted to review the status of the Village's infrastructure plan for street improvements, facility needs, and improvements to the Village's parks and recreation

facilities. In FY2025, the Village developed five-year financial forecasts for key operating and capital funds of the Village, which are incorporated in the FY2026 Budget to enhance long-term financial planning.

As noted above, the General Fund is the Village’s primary and largest fund, accounting for most of the Village’s personnel costs and operating department budgets. The Village’s financial policies establish that fund balance in the General Fund shall be maintained at a level equal to 25-35% of the current year’s operating expenditures. Surplus funds above the 35% level may be designated for the purchase of new or replacement capital equipment and other capital expenditures. Beginning in FY2025, capital expenditures funded by the General Fund are accounted for in two new funds – the Capital Fund – Projects and the Capital Fund – Facilities.

The Village has historically maintained the fund balance above the minimum level as illustrated in the table below:

	Fiscal Year					
	FY2022 Actual	FY2023 Actual	SY2023 Actual*	FY2024 Actual	FY2025 Estimate	FY2026 Budget
Fund Balance - General Fund	\$11,645,162	\$15,853,008	\$17,607,028	\$15,605,014	\$11,536,674	\$8,784,800
Operating Expenditures	\$22,781,333	\$24,270,370	\$17,271,688	\$27,998,071	\$28,421,174	\$27,377,220
Fund Balance as % of Oper Expend	51.12%	65.32%	101.94%	55.74%	40.59%	32.09%

** Operating Expenditures reflect only 8 months for SY2023*

The five-year financial forecasts of the General Fund, Parks & Recreation Fund, and Water & Sewer Fund identify challenges on the horizon that will require Village efforts to contain expenditure growth, look for expenditure saving opportunities and grow revenues to sustain Village operations. Significant progress was made in FY2025 to improve the timeliness of financial reporting which will be key to monitoring revenues and expenditures in the coming year.

BUDGET PREPARATION



The preparation of the Village’s annual budget begins six months prior to the start of the fiscal year. The budget is prepared based on Generally Accepted Accounting Principles (GAAP), consistent with year-end financial reporting. One of the first steps in preparing this document is to identify key goals within every department that will drive the decision-making process. The Village Manager, Assistant Village Manager and the Finance Director met with every department on an individual basis and collectively evaluated the first draft of the department’s operating budget.

The Finance Director estimated revenue projections for the upcoming year, with support from operating departments. The revenue projections and department expenditure requests were analyzed in a five-year forecast model to assess the impact on fund balance reserves over time. This analysis identifies any need for changes in the projected revenues and expenditures. For FY2026, revenue projections resulted in the decision to maintain existing personnel levels, and department budget requests were reduced by more than \$400,000 to eliminate any new initiatives or expanded programs.

In addition to the operating budget development, departments utilized a new request form template for all capital project funding requests for the FY2026-FY2030 Capital Improvement Program (CIP). Five-year forecasts were again utilized to assess the ability to fund these capital projects based on their assigned funding sources.

A capital budget workshop was conducted with the Village Board in September, and an operating budget workshop was conducted with the Village Board in October. At the operating budget workshop, the preliminary property tax levy and proposed changes to the Village's fee schedule were also discussed. Following the workshops, direction provided by the Village Board was incorporated into this budget document.

Following adoption of the annual budget, staff will prepare an Appropriation Ordinance for Village Board consideration in the first quarter of the fiscal year. The Appropriation Ordinance provides the legal authority for expenditure of public funds.

FINANCIAL OUTLOOK

As the Village approaches the end of the current fiscal year, most measures of economic and financial health of the Village appear positive. The Village continues to maintain a strong credit rating of Aa2, which was reaffirmed in October 2024. Fiscal Year 2025 projected revenue in the General Fund of \$28,267,105 is slightly less than the projected operating expenditures of \$28,421,174. The projected fund balance in the General Fund at December 31, 2025 is \$11,536,674, which represents 40.59% of estimated FY2025 operating expenditures, exceeding the Village's fund balance policy.

For Fiscal Year 2026, the Village anticipates continued revenue growth resulting from the District 1860 redevelopment, most notably with the highly anticipated opening of the dual-branded Marriott Hotel in the spring of 2026. The two brands will be Residence Inn and SpringHill Suites, bringing over 150 hotel rooms and numerous visitors to the Village.

Situated at the premier retail corner of Touhy Avenue and McCormick Boulevard, the Lincolnwood Town Center is ripe and ready for redevelopment. The Village has continued to work with the seller and potential developers to fulfill the destiny of the re-invigorated key intersection and gateway into the Village. In October 2025, the Village engaged Ryan, LLC for professional services including financial and tax increment financing analysis so that the Village is ready and able to assist with the Lincolnwood Town Center redevelopment. Notably, the

FY2026 Budget does not project financial impacts of potential redevelopment of the Center. The Village staff and elected officials will closely monitor and address the budget impact of any development activity.

The Village will continue to utilize long-term financial planning to ensure that budget decisions have a positive impact on long-term sustainability. The Village will maintain appropriate fund balance reserves and strive to avoid unexpected events and/or actions that require immediate reactive budget cuts.

BUDGET HIGHLIGHTS

The Village of Lincolnwood's budget administration is a yearlong process. The Finance Department monitors revenues and expenditures throughout the year and discusses any significant variances with the Village Manager and each Department Director. The Village's annual budget is developed by Village staff using revenue assumptions that have been reviewed by the Village Board.

The Fiscal Year 2026 budget includes the following revenue highlights:

- Property Tax revenue is budgeted at \$7,529,934, a 4.99% increase over the 2024 **extended** levy. A recent discussion was held regarding the Village's historical property tax levy practices, including increasing over the prior year adopted levy and not incorporating new construction in the levy development. Direction by the Village Board was to project the 2025 levy based on the prior year extended levy, consistent with the Truth in Taxation statute, and to begin to include new construction estimates in the levy projection. As a home-rule municipality, the Village is not subject to the levy increase limitations of the Property Tax Extension Limitation Law (PTELL), but the Village's financial policies indicate a desire to strive to limit annual levy increases to the Cook County Consumer Price Index or the PTELL limit. The 4.99% increase was determined to be appropriate based on a ten-year analysis of the levy components indicating that the Parks and Recreation levy has been unchanged for more than ten years. As the Village moves to report Parks and Recreation as a separate fund for FY2026, the entire levy increase will be allocated to the Parks and Recreation fund, with the exception of a small mandatory increase in the police pension levy, to reduce the operating subsidy required by the General Fund to support parks and recreation activities.
- Consumption based revenues including sales tax, food and beverage tax, and motor fuel tax are projected to increase by 2.0% over the FY2025 estimate based on projected inflationary cost increases.
- Income Tax is expected to increase by 1.0% over the FY2025 estimate. Projections of this State-shared revenue is based on estimates published by the Illinois Municipal League anticipating a 2026 per capita rate of \$180.

- Hotel Tax revenue - new in FY2026 - is projected based on an opening date of May 1, 2026. A portion of this revenue will be rebated pursuant to a revenue sharing agreement.
- Revenue projections include fee schedule changes summarized later in this budget message.
- The Village will utilize Intergovernmental Risk Management Agency (IRMA) Excess Surplus in the amount of \$250,000 to offset a portion of the Village’s insurance costs.
- The General Fund FY2026 budget includes interfund transfers to the Parks and Recreation Fund of \$435,000 (operating subsidy), Debt Service Fund of \$12,500 (debt service), Capital Fund – Projects of \$1,207,390 (CIP expenditures) and Capital Fund – Facilities of \$26,500 (CIP expenditures).

Village staff will be closely monitoring revenues during Fiscal Year 2026 to help guide future financial discussions. Recognizing that revenues are only one component to responsible budgeting, the Village has and will continue to closely monitor expenditures and proactively implement changes as appropriate to minimize the Village’s reliance on economically sensitive revenue without impacting core services. If revenues are performing below budget projections, staff will apprise the Village Board and make recommendations as to how to address the shortfalls.

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

Strategic Plan

The Strategic Plan and Goal Development was adopted in May 2022 by the Village Board. The purpose of this plan is to help guide the organization’s future and to help plan out the needs and goals of the organization.

The plan covers a series of prioritized goals for the Village to address over the coming years. In addition to the goals established by the Village Board, five general Strategic Priority Areas were identified by the Village Board. Those areas included:



These priorities are incorporated into the daily operations of staff and the organization to ensure that the expectations of the Village Board are reinforced and addressed in a consistent and thorough manner.

The Fiscal Year 2026 Budget includes a few key Strategic Plan Initiatives:

- Service First Training: \$7,500. The purpose of this goal continues to be to transform the Village’s organizational culture through development and implementation of a “Service First” training program with periodic reviews.
- Financial Forecast: The FY2026 Budget development included the creation of five-year financial forecasts for all significant funds of the Village. These forecasts have been included in the FY2026 Budget and will be updated annually to enhance the Village’s long-term financial planning.
- Water Fund Expenditure Consultant: \$30,000. As a follow up to the water rate study completed in 2025, the Village will engage a consultant to conduct a comprehensive analysis of the expenditures in the Water & Sewer Fund. This analysis will provide the Village Board and staff feedback on the current long-term expenditure forecasts of both operating and capital expenditures for the water utility, with an emphasis on cost projections for water main and lead service line replacements. This analysis will help to project future water rate increases required to maintain this self-supporting operation.

Investment in Workforce

Village employees provide the foundation for responsive and innovative services. Investment in our employees is reflected in our most recent Classification and Compensation Study and in the implementation of a competitive pay structure. The Village is committed to investing in our employees, and resources have been directed accordingly. As a service organization, personnel costs are a significant component of the Village’s budget, accounting for 56% of the Village’s General Fund operating expenditures and 64% of the Parks and Recreation Fund operating expenditures.

Personnel costs in the FY2026 Budget total \$18,965,035, which includes a 3.0% cost of living adjustment (COLA) for all employees. A COLA of 3.0% has been included for non-bargaining unit employees consistent with the 3.0% increase for employees represented by the Fraternal Order of Police and International Brotherhood of Teamsters Local 700, which represents a select number of Public Works employees. The FY2026 Budget also includes a 3% merit pool for non-union employees, who may receive a merit increase ranging from 0%-4% depending on their annual performance evaluation score. Supporting a merit-based compensation system remains beneficial for the Village, as it provides a structured method to recognize and reward employees based on their performance. The Village’s merit-based approach differs from many other municipalities that utilize step-based systems which primarily reward longevity rather than performance.

Qualifying Village employees are covered by two defined-benefit pension plans. This includes one locally managed fund, the Police Pension Fund, covering sworn police officers, as well as one state-wide plan, the Illinois Municipal Retirement Fund (IMRF), which covers all other qualified public employees. The benefit levels of both pension plans are governed by State law and may only be amended through acts of the Illinois General Assembly. Currently, Illinois Statutes require municipal police pension funds to be 90% funded by 2040. As this deadline approaches, employer police pension contributions will likely continue to increase. Bills have been introduced to the Illinois General Assembly that could impact benefits and funding requirements of the police pension funds, potentially extending the deadline for funding. The FY2026 Village contribution is \$2,625,741, as determined by an independent actuarial valuation. The Village's funding policy exceeds the minimum contribution required set forth by State Statute.

Annual Fee Schedule

As part of the annual budget development, all operating departments are asked to review the Village's annual fee schedule and propose adjustments to fees, fines and charges for Village services. Based on this year's review, potential fee modifications were presented at the October 20, 2025, operating budget workshop for consideration.

- Water and Sewer Rates – As an enterprise fund, the Village's Water and Sewer Fund is intended to be self- supporting, operating much like a private business enterprise. The fees charged should be sufficient to cover all costs of the utility, including operating, capital outlay and debt service. **Village tax dollars are not used to pay any of the costs associated with these water and sewer services.**

Following a comprehensive water rate study completed this year, the Village Board has directed staff to proceed with rate adjustments in FY2026 designed to generate a 10% increase in fund revenue. This increase is due primarily to capital expenditures to maintain the water utility infrastructure, replace aging water mains and meet federally mandated requirements related to lead service line replacement. As recommended by the water rate study consultant, the Village will move to a bi-monthly billing cycle for residential customers in FY2026 and simplify the water rate structure. The current rate structure of five rates will be simplified to three – a fixed base water fee and variable rates for both water and sewer driven by actual water consumption.

- Permit Fees – The Community Development department has recommended changes to permit fees that will not generate a significant source of revenue but will add clarity when assessing fees. New fees associated with health permit reviews will assist the Village in recouping the costs incurred for third-party review fees that conduct these activities.

- Vehicle Licenses – The current compliance rate for vehicle licenses is approximately 60%, despite recent efforts by the Village to increase the compliance rate. Rather than amend the vehicle sticker fee, the Village plans to modify the Village Code to clarify that all vehicles registered to a Lincolnwood address must have a valid vehicle sticker. Improved compliance is anticipated through increased enforcement of the requirement for the 2026-2027 license period. In addition, the late fee for vehicle stickers has been simplified.
- Lift Assist Fees – The Village will implement a new Lift Assist Fee in FY2026 as recommended by the Fire Department. An increasing number of calls for non-emergency patient lift assists has impacted the department’s ability to respond efficiently to emergency situations. These calls also increase the Village’s liability for injury to personnel. Pursuant to recent authorization granted by the State, the Village will implement regulations and fees to serve as a deterrent for lift assist calls and to offset expenses incurred.
- Credit Card Transaction Fees – In calendar year 2024, the Village incurred more than \$130,000 in transaction fees associated with payments made by credit card. At the Village Board’s direction, the Village will implement a credit card transaction fee in FY2026 to pass through the costs incurred by the Village due to credit card payments.

Capital Improvement Program

The Village prepares and updates a five-year Capital Improvement Program (CIP) to be approved by the Village Board as part of the annual budget. The CIP is developed with an analysis of the Village’s infrastructure and other capital needs, and the financial impact of the debt service required to meet the recommended financing plan. The FY2026 – FY2030 CIP contains \$20,938,941 in anticipated expenditures for Fiscal Year 2026 across all funds. The proposed FY2026-2030 CIP was reviewed at the September 30, 2025, capital budget workshop.

FY2026 Capital Project Highlights:

- | | |
|--|-------------|
| • Proesel Park Improvements (\$600,000 grant funding) | \$1,600,000 |
| • Public Safety Facility Improvements (100% grant funding) | \$2,130,000 |
| • Technology Refresh – Phase I – ERP | \$ 262,390 |
| • Devon Avenue Streetscape (\$5,780,000 grant funding) | \$6,800,000 |
| • Devon Lincoln Infrastructure Improvements | \$2,291,250 |
| • Pratt Avenue Bike Lanes (\$2,776,000 grant funding) | \$2,915,964 |
| • Centennial Park Slope and Paver Repairs | \$ 750,000 |
| • Lead Service Line Replacements and Repairs | \$1,830,000 |

Continued investment in the Village’s capital assets is critical, but it comes at a significant cost. Operating departments are to be commended for their continued efforts to pursue grant funding for capital projects. Additional information regarding capital investments can be found within the Capital Improvement Program section of the budget document.

Award

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

This award is valid for a period of one year only. The submittal of the FY2025 Budget is pending. We believe our FY2026 Budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Closing

The annual budget is one of the Village's most important documents. Consistent with Village Board priorities, the FY2026 Budget includes continued investment in the Village's infrastructure, improved process efficiencies and economic development initiatives. To maintain the Village's positive financial position, staff will continue to monitor the actions of the federal and state governments to assess any impact those actions may have on the Village's budget.

A municipal budget document is truly a collaborative effort that involves all departments to ensure its success. Gratitude is greatly expressed to the Department Directors for their commitment and diligence in formulating impactful operational and capital budgets. Special thanks to Assistant Village Manager Madeline Farrell for her multitude of assistance on the formulation of the FY2026 Budget.

Considerable time and effort were focused on capital programs analysis that was accomplished through the hard work and dedication of both Finance Director Elizabeth Holleb and Public Works Director John Welch. They made an incredible team analyzing and formulating revenues as well as structuring well thought out expenditure recommendations on important capital projects.

The strength of the quality of the financial analysis in this document is directly attributable to Finance Director Elizabeth Holleb and the depth of her financial knowledge and expertise. No words can adequately explain her positive and indelible impact on Village finances now and into the future. Director Holleb has positioned the Village for continued and future financial success with her in depth overview and alignment of the Village's finances, which are reflected in the FY2026 Budget.

In closing, I would like to express my admiration and gratitude to the Mayor and Village Board for their unparalleled commitment and leadership to the Village. Their long term vision for the community and its infrastructure provides a detailed road map on the steps needed to be

taken. Village staff looks forward to continuing working with the Mayor and Village Board to provide the high quality of services Lincolnwood residents have come to expect and deserve.

Respectfully Submitted,

Anne Marie Gaura

Anne Marie Gaura
Village Manager



Community Guide

A CLOSER LOOK AT LINCOLNWOOD



Lincolnwood is governed as a Home Rule community under Illinois law and operates under the Mayor/Trustee form of government with a full time Village Manager appointed by the Mayor and Board of Trustees. Under Home Rule powers, the Village is permitted to carry out its own governing procedures except where it is specifically prohibited by the State legislature. The Village Manager is the chief administrative officer who oversees the day-to-day operations of the Village. The Village currently has 102 full-time employees and 272 part-time employees who work in the seven departments that combine to form the Village government. Each of these departments is coordinated by a Department Director who reports directly to the Village Manager. The Village contracts for its fire protection services through Paramedic Services of Illinois.

Statistics and Demographics

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

Government Information

Type of Government: Mayor/Trustee with a full-time Manager
Special Financing Techniques: Tax Increment Financing
Number of Village Employees: 374
Police: 33 full-time sworn officers
Fire: 29 full-time, 12 vehicles
Public Works: 26.5 full-time equivalent

Transportation

Major Highways/Routes

I-90, I-94
I-290, I-294
US 50, US 14, and US 41

Airports

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



Village of Lincolnwood

History

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

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

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

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

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

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

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

Boards and Commissions

Purpose

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

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

Board of Fire and Police Commissioners

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

Economic Development Commission

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

Environmental Commission

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

Foreign Fire Insurance Board

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

Park and Recreation Board

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

Plan Commission/Zoning Board of Appeals

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

Police Pension Board

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

Telecommunications Advisory Commission

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

Traffic Commission

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



Strategic Plan



Village of Lincolnwood

Strategic Plan and Goal Development 2021-22

Prepared by project coordinators and workshop facilitators:

Greg Kuhn, Ph.D., Director, CGS

Jeanna Ballard, MPA, Senior Research Specialist, CGS



NORTHERN ILLINOIS UNIVERSITY

**Center for
Governmental Studies**

Outreach, Engagement and Regional Development



Table of Contents

Executive Summary 1

Strategic Goals 1

Strategic Priorities 2

Introduction 3

Pre-Workshop: Taking Stock, Stakeholder Engagement Process 4

Outline of Workshop: Leadership Exercises and Discussion Sessions 5

Introduction/Icebreaker Exercise – Describing the Village and Future Visioning 5

Environmental Scanning Part I – Surrender or Lead 7

Environmental Scanning Part II – Large Group S.W.O.C. Analysis 8

Nominal Group Goal Identification 10

Post-Workshop: Goal Prioritization and Board Ranking Exercise 11

Strategic Priorities 13

Conclusion 14

Appendix: Focus Group Feedback Summary 15

Overall Themes Based on All Focus Group Feedback 16

Similarities and Differences in Focus Group Data – Comparing 2020 to 2021 19



Executive Summary

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

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

Strategic Goals

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

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

Short-term Routine

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

Short-term Complex

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

Long-term Routine

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

Long-term Complex

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

Strategic Priorities

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

Strategic Priority Areas

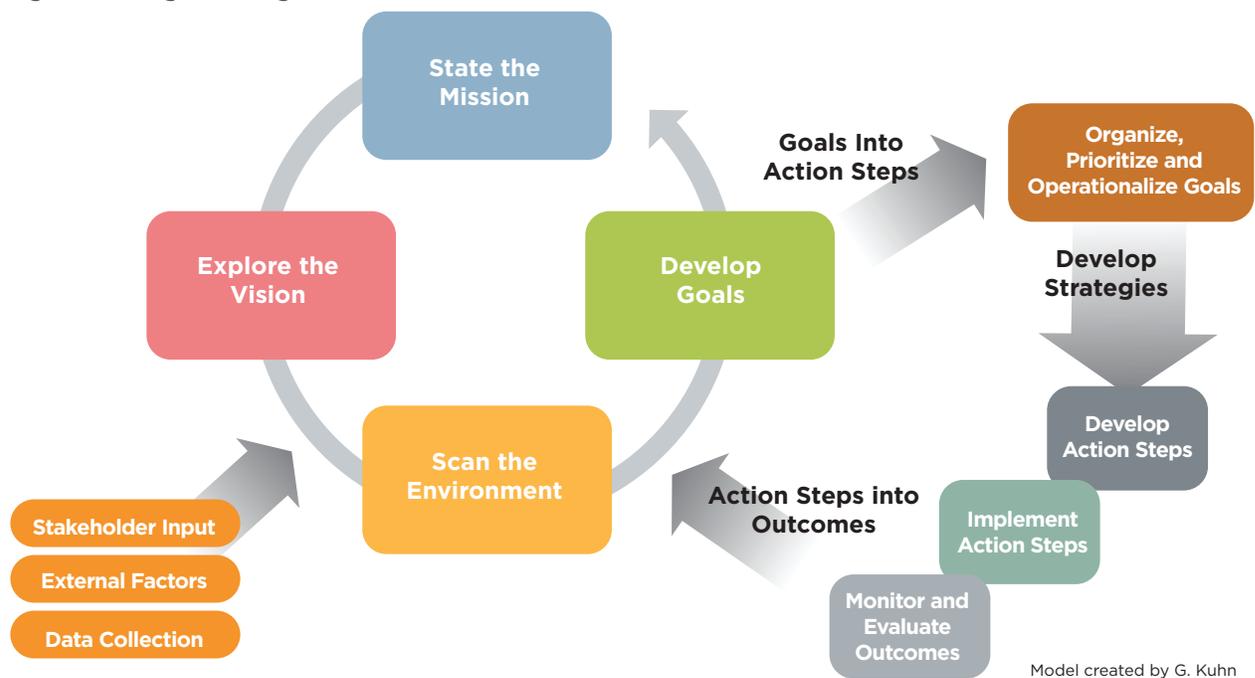


Introduction

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

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

Figure 1. Strategic Planning Model*



Model created by G. Kuhn

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

Pre-Workshop:

Taking Stock, Stakeholder Engagement Process

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

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

Figure 2. Aggregated Focus Group Identified Themes



Outline Of Workshop:

Leadership Exercises and Discussion Sessions

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

Introduction/Icebreaker Exercise

Describing The Village and Future Visioning

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

Words Used to Describe the Village of Lincolnwood: Word Cloud



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

Visions of the Future

Board Responses

More walkable community and sidewalk connectivity that leads to destinations.

More visible/exciting place, bustling downtown at the Mall site.

More amenities/attractions to bring people into the community, more culture and entertainment options, enhance regional connectivity to draw people in – become a destination.

Better utilize Lincoln Avenue – make it a focal point.

More vitality – people want to be here. Some sort of attraction to draw visitors (e.g., museum) – for all ages.

More youth activities to attract families.

Have the same core values – family, housing, trees/environment, and more development.

Enhanced connectivity across the community – multi-modal with multiple attractions. Public transportation to Chicago and around town.

More people being accepting of each other.

“We are on the way.”

Staff Responses

More development and growth in the built environment but the family and residential community still prospering among the changes.

Walkable downtown created/central destination.

Pratt, Lincoln, Crawford – maximize on the opportunities for redevelopment – vacant buildings and land parcels – residential and commercial, more multi-family residential options – broad range of housing for all stages of life.

Planning for the future – in the middle of these plans, focused on hiring a diverse/quality workforce – be the place people want to work. Proactive culture – attract and retain residents and staff.

Police: Use of more technology to enhance efficiency and make things more available to the community, and slower traffic. Body cameras integrated into record management. Use of technology for reporting – automatic integration with police authentication.

Public Works: Community invested in itself – streetscaping, infrastructure, transportation to attract businesses and residents, pave gravel alleys to mitigate stormwater issues and maintenance. Embrace technology – use GIS to track assets and enhance efficiency, alternative fuel sources – more environmentally friendly.

Finance: Downtown district (Lincoln/Pratt) close proximity to Village Hall – row of shops, restaurants, people walking around. Diversify businesses – investing in technology, front counter is a one-stop shop (pay for permits, bills, etc.) – process improvement and customer service, maintain staff for one-on-one interaction with online payment options.

Community Development: Sustaining strong housing stock. More emphasis on commercial development into a series of things rather than individual – more unified approach to the corridors to enhance connection, safety, unity, etc. Become more business-friendly – through policy make things easier to reach the vision.

Fire: More of a non-emergency response (community paramedics – home checks) – less transportation to the hospital and more focus on home health, more use of social workers on staff, use of technology to put out fires, e.g., non-lethal grenade. Most buildings with sprinkler systems – less emphasis on fire – maybe medical services department.

Parks & Recreation: State of the art amenities – entertainment venue, recreation center, expansion of outdoor parks and recreation, diversified programming, e.g., mental health to support other services – police/fire/public works.

Administration: Mall redeveloped, 1860 development completed, continue to do more with same or less – need to leverage resources, live-time information sharing, changes in staffing structure – remote work, balance between human resources and technology. Technology integrated in all functions. EMS Department with nurses on staff instead of the Fire Department. Village workforce more representative of the community. Second floor on Village buildings to enhance space.

Environmental Scanning Part I

Surrender or Lead

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

Group #1

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

Group #2

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

Group #3

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

Group #4

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

Environmental Scanning Part II

Large Group S.W.O.C. Analysis

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

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

Internal

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

External

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

Nominal Group Goal Identification

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

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

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

Open Group Discussion and Consolidation of Goals

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

Post-Workshop:

Goal Prioritization and Board Ranking Exercise

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

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

Figure 3. Strategic Goals - Priority Dashboard

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

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

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

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

Strategic Priorities

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

Strategic Priority Areas



Conclusion

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

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

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

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

— A.N. Whitehead

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


 The image shows two handwritten signatures in black ink. The first signature is 'Greg Kuhn' and the second is 'Jeanna Ballard'. Both are written in a cursive, flowing style.

Greg Kuhn and Jeanna Ballard, Project Coordinators and Session Facilitators

Appendix:

Focus Group Feedback Summary

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

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

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

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

Overall Themes Based on All Focus Group Feedback



Diversity

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

Business Environment

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

Community Brand/Identity

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

Community & Economic Development

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

Sense of Community

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

Inter-governmental Collaboration & Communication

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

Review of the Village's Strengths and Weaknesses

Strengths

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

Weaknesses

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

Aggregate View of Top Priorities

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

Similarities and Differences in Focus Group Data

Comparing 2020 to 2021 Data

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

Similarities

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

Differences

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



Budget Structure



FISCAL YEAR 2026 BUDGET DEVELOPMENT CALENDAR

Due Date	Action Item	Responsible
July 2, 2025	Review Draft Budget Calendar with Department Directors	Finance Director
July 30, 2025 – 2:30 PM	Budget Kick-off Meeting with Village Manager, Department Directors and Staff involved in budget development to present Guidelines and Other Information	Finance Director
August 1, 2025	Budget entry available for departments, including projections for Current Year (expenditures and revenues)	Finance Department
August 1, 2025	Release of CIP Worksheet Template	Finance Director
August 15, 2025	Fee Schedule Recommendations Due to Finance	All Departments
August 22, 2025	Budget Submittals Due – to Include: <ul style="list-style-type: none"> - Cover Memo – Overview, Changes, Strategic Plan - Revenue Forecasts for Direct Revenues - Personnel Request Form(s) – if applicable - CIP Worksheets - Expenditure Entry – Current Year Estimates/2026 Request 	All Department Directors
August 25, 2025	Budget Finance Committee Meeting – Policy Discussion	Finance Committee/Department Directors
August 27 – PW & P/R CIP August 29 – Parks/Rec Operating September 8, 11, 12 – All Others	Discussion with individual Departments on Budget Requests, including CIP and Personnel	Village Manager, Asst. Village Manager, Finance Director and Department Directors
September 18, 2025 CANCELLED – will include on October 20 Workshop Agenda	Finance Committee Meeting – Property Tax Levy Discussion	Finance Committee/Department Directors
September 23, 2025	Draft CIP Workshop Packet Complete	Finance Director/Department Directors
September 30, 2025	CIP Budget Workshop - Review Draft CIP	Village Board and All Departments
September 30, 2025	Department Narratives, Goals & Performance Measures Due to Finance Department	All Department Directors
October 15, 2025	Budget Workshop Packet Distribution	Finance Director
October 20, 2025	Operating Budget Workshop <ul style="list-style-type: none"> - Draft Budget Presentation - Review Fee Recommendations - Review Personnel Budget 	Village Board and All Departments
November 18, 2025	Budget Presentation to Village Board	Finance Director
December 2, 2025	Hearing and Consideration of Property Tax Levy Ordinance Consideration of Calendar Year Budget Consideration of Salary Ordinance Consideration of Fee and Fine Resolution	Village Board
February 3, 2026 (tentative)	Hearing and Consideration of CY 2026 Appropriations Ordinance Consideration of CY 2025 Budget Amendment (<i>If needed</i>)	Village Board

Budget Structure



Fund Structure

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

Governmental Funds

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

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

Proprietary Funds

Proprietary Funds are established to account for the financing of self-supporting activities of governmental units that render services on a user basis to the general public. User fees are intended to be sufficient to cover operating, capital and debt expenses. These funds are reported on an accrual basis of accounting for financial reporting, but modified accrual basis of accounting for budget purposes. Proceeds of long-term financing are budgeted as revenues but recorded as a liability for financial reporting. Bond principal payments are budgeted as an expense but recorded as a decrease in the liability for financial reporting. Capital outlay is budgeted as an expense but recorded as an asset for financial reporting, provided it meets the capitalization threshold. Depreciation on capitalized assets is not budgeted but is reported as an expense for financial reporting.

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

Fiduciary Funds

- The **Police Pension Fund** is a fiduciary fund used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the Village's Police Department. The fund is governed by the Illinois Compiled Statutes (ILCS) as well as a separate pension board, comprised of three (3) fund members (those who qualify for or are receiving a pension) and two (2) members appointed by the Village Board from the community.



Financial Policies



Financial Policies – Fiscal Year 2026

Introduction

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

- Revenues
- Expenditures
- Financial Planning

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

Revenues

Maintain a Diversified Revenue Structure

The Village shall attempt to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in a single revenue source. The Village shall diversify its revenue base in order to reduce its dependence upon Real Estate Property Taxes. To the extent possible, the Village will minimize reliance on State or Federal revenues to fund essential services.

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. Emphasis will be made to ensure that revenues are structured to capture an appropriate level of revenue from non-residents who benefit from Village amenities and services but do not pay Village property tax.

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 shall strive to maintain the real estate tax levy subsidy to the Parks & Recreation Department. The balance of the Parks & Recreation department's operating costs shall be offset by user fees charged for services and programs. 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 equity and fairness 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.

Water and Sewer Utility Fund

The Water and Sewer Utility Fund is established as an Enterprise Fund, which means that this operation of the Village is to be self-supporting, i.e., charges for service shall cover current operating expenses, including Debt Service and Capital Expenditures and Improvements. The Village engages an independent consultant every 3-5 years to conduct a water rate study to advise the Village on the rates to be charged to customers.

Grant Policy

The Village will seek to maximize opportunities for intergovernmental financial support. Before applying for or accepting grant funding, the Village shall confirm that the grant funded program would merit funding from local tax dollars if the grant funding was not available.

The Village Manager must approve all grant applications prior to submission. All grant requirements must be reviewed and understood prior to entering into a grant agreement, including the liability of the Village to pay unanticipated costs should a grant funded project exceed initial cost estimates.

All grant awards and supporting documentation must be filed timely with the Finance Director to ensure the Village meets all accounting, audit and financial reporting requirements of the grant.

Property Taxes

The Village will strive to limit total annual property tax levy increases to the Cook County Consumer Price Index (CPI) or the limit based on the Illinois Department of Revenue's published CPI History for the Property Tax Extension Limitation Law (PTELL).

Although the Village is not restricted in its annual levy of taxes, the Village Board has a self-imposed cap on the annual increase in the property tax levy. The Village may not increase the annual property tax levy in excess of the Cook County CPI increase applicable as of the prior December, except as the Board determines to be necessary in order to satisfy the Village's pension payment obligations or to fund capital improvements. 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.

Revenue Designations

The Village Board may designate funding sources for a specific purpose. For 2026, the following revenue designations are established:

- Home Rule Sales Tax (1.25%) – Home Rule Sales Tax revenue shall be deposited to the Stormwater Management Fund in an amount required to support debt service obligations for storm water capital improvements. The remainder shall be deposited to the General Fund.
- Food and Beverage Tax (2.00%) – One half (1.0%) of the Tax will be deposited to the Transportation Improvement Fund to support the funding of roadway resurfacing. One half (1.0%) will be deposited to the General Fund.
- Local Gas Tax (\$.05/gallon) - 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. However, 60% (3/5) of this tax revenue

shall be deposited to the General Fund, with 1/5 supporting General Fund expenditures and 2/5 being transferred to the Police Pension Fund as supplemental funding for police pension obligations.

Use of One-Time Revenues

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

Expenses

Personnel

Village staff are critical to the provision of services to Village residents, businesses and visitors. Personnel costs are a significant portion of the annual budget and a key driver of growth in annual expenditures. In managing personnel costs, the Village shall emphasize the following:

- 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.
- Adjust salary ordinance as required to be consistent with market public sector rates
- Provide employee benefits that attract interest in Village employment in a cost-effective manner
- Seek alternate ways of attracting and retaining quality employees
- Fund other post-employment benefits (OPEB) on a pay-as-you-go basis

Pension Funding Policy

The Village shall fully fund its annual obligations for all employee pension plans as required by Illinois Compiled Statutes, with annual funding recommendations determined by an independent actuary.

Procurement System Policies

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

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

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

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

Promote Effective Local Government

The Village Board and staff will work cooperatively with State legislators, the Illinois Municipal League, Councils of Government and others to pass legislation that promotes effective local government. Efforts to reduce unfunded mandates, control pension and other personnel costs, and oppose legislation that increases costs for public services shall be given special emphasis.

Approved 10/21/25

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. It shall also reflect the priorities identified in the Village's Strategic Plan.

Balanced Budget Policy

A balanced budget shall be adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB). The Village shall annually adopt a balanced budget for which expenditures in a given fiscal year do not exceed the sum of: 1) projected revenues for the fiscal year, plus 2) the fund balance at the beginning of the year. 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 (GAAP).

The Finance Department shall maintain a budgetary control system to ensure adherence to the Budget and shall prepare monthly financial reports comparing actual revenues and expenditures with budgeted amounts. Consistent monitoring of actual revenues and expenditures allows for mid-year adjustments to spending to offset revenue shortfalls or unanticipated expenditures.

Department Directors shall integrate operating efficiency, operating effectiveness, customer satisfaction and human resource efficiency measurements into their department's budget. Department Directors shall be required to maintain service levels consistent with approved funding levels.

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

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

Maintain Legal Appropriations and Budget Amendments

Expenditures for the Village are established by the Appropriation Ordinance approved by the Village Board on an annual basis. The annual Appropriation Ordinance is required by the Illinois Compiled Statutes and sets forth the legal maximum spending limits for the Village of Lincolnwood. Historically, the appropriation authority requested represents the budgeted amount plus 15%, which accounts for possible changes to planned expenditures that may take place during the course of the fiscal year.

The budget shall be adopted at the legal level of control of a Department within the Fund (i.e., the expenditures shall not exceed the total for any department within a fund without the Village Board approval). The Finance Director 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,

Approved 10/21/25

including the use of authorized fund balance. The Village shall not balance current expenditures through the obligation of future year's resources. When necessary, staff will prepare budget amendments as needed for the Village Board's approval to more accurately reflect the actual expenditures of the Village.

Fund Balance Reserve Policy

The purpose of this policy is to establish guidelines in providing for an unrestricted reserve balance in the Village's General Fund as well as other operating and capital funds. The Village shall maintain positive fund balances for all funds. Fund balance reserves should be established based on the volatility and risk of revenues specific to each fund.

Adequate fund balance is necessary to provide for operational stability and to provide for needs caused by unforeseen events. Additional benefits of maintaining a strong fund balance include higher interest earnings to support the annual budget and the maintenance of the Village's bond rating. This policy provides for a minimum amount of unreserved fund balance in the General Fund and other funds. 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 operating expenditures (excludes capital expenditures and transfers to other funds). 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, as well as transfers from other funds, should equal the annual expected bond principal and interest payments in the current year.
- **Parks and Recreation Fund:** Historically, the Parks and Recreation Fund has been combined with the General Fund for budget and financial reporting. In 2026, the Village will begin presenting Parks and Recreation as a separate Special Revenue Fund. It is anticipated that a fund balance policy will be established for this fund beginning in 2027.
- **Water and Sewer Fund:** Due to the volatility in annual revenues of the Water Fund driven by summer weather conditions, fund balance shall be maintained at a level equal to 30% of the current fiscal year's operating expenditures (excludes capital 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 by Illinois Compiled Statutes. An annual actuarial study will be performed to determine the appropriate level of funding, the cost for which is paid by the Police Pension Board.
- **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.

The Village will follow fund balance classification policies and procedures as outlined in GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Investment Policy

Fund Balance reserves shall be invested in accordance with the Village's Investment Policy adopted July 15, 2025, or a subsequently approved revision to the Investment Policy. Revenues, expenditures and available cash balances will be monitored to ensure maximum cash availability and investment potential.

Update the Five-Year Operating Forecast on an Annual Basis

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

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

Financial Reporting

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

An annual audit shall be performed by an independent certified public accounting firm according to Generally Accepted Auditing Standards (GAAS). The firm will publicly issue an opinion which will be included in the Annual Comprehensive Financial Report (ACFR).

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.

Approved 10/21/25

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 Finance Director 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 Finance Director will work with bond counsel on post-compliance reporting requirements.

The Village shall try to keep the average maturity of general obligation bonds at or below 10 years.

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

The Village will monitor the bond market and seek out refunding opportunities that will reduce interest costs.

Fixed Asset Capitalization Policy and Five-Year Capital Improvement Program

Capital expenditures will be made in accordance with a Five-Year Capital Improvement Program (CIP) developed and approved by the Village Board as a component of the annual budget development.

Following are guidelines for the preparation of the CIP:

- Conduct a detailed analysis of capital project submittals and financial implications to determine whether the project is justified at the current time
- Consider the impact of deferring the capital request
- Identify the impact on the operating budget of each capital request and incorporate that into the annual budget development
- Strive to maintain level budgeting for ongoing capital needs such as capital equipment replacement and facility maintenance
- Fund recurring/maintenance capital costs from ongoing revenues
- Explore alternative funding sources such as grants and contributions
- Include inflationary cost increases for projects in later years

In order to properly record the purchase of assets in accordance with Generally Accepted Accounting Principles (GAAP) and requirements from the Governmental Accounting Standards Board (GASB), the Village must capitalize certain expenditures each year. The purpose of this policy is to provide control and accountability over capital assets, and to gather and maintain information that complies with

financial reporting requirements. Assets are capitalized at the time of acquisition. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

The Village shall protect assets by maintaining adequate insurance coverage. Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

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

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

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

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

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.

Approval

These Financial Policies shall be reviewed and approved annually by the Village Board.

Approved 10/21/25



Budget Summary

FUND BALANCE SUMMARY

FY2026 BUDGET

FUND	Fund Balance 1/1/2025	Fiscal Year 2025 Projections			Fiscal Year 2026 Budget		
		Revenues	Expenditure	Fund Balance 12/31/2025	Revenues	Expenditures	Fund Balance 12/31/2026
General (101)	15,605,014	28,267,105	31,967,553	11,536,674	26,306,736	29,058,610	8,784,800
Parks and Recreation (205)	0	0	0	367,892	4,078,126	4,076,319	369,699
Motor Fuel Tax (212)	2,511,612	800,000	2,591,489	720,123	684,604	716,420	688,307
Transportation Improv (213)	2,445,760	2,111,742	2,168,008	2,389,494	4,036,654	3,473,964	2,952,184
NEID TIF (217)	497,355	5,000	0	502,355	0	0	502,355
Devon/Lincoln TIF (220)	6,326,202	1,600,558	494,717	7,432,043	7,419,073	9,444,610	5,406,506
North Lincoln TIF (221)	4,137,541	4,503,094	1,642,491	6,998,144	1,747,658	2,794,416	5,951,386
Debt Service (330)	32,113	1,345,587	1,346,861	30,839	1,346,945	1,348,446	29,338
ComED ROW Fund (454)	195,385	0	0	195,385	0	0	195,385
Stormwater Management (461)	2,039,185	1,029,070	881,458	2,186,797	785,604	1,568,525	1,403,876
Capital Projects - Projects (462)	0	1,845,345	1,845,345	0	1,807,390	1,807,390	0
Capital Projects - Facilities (463)	0	411,034	411,034	0	2,156,500	2,156,500	0
Water and Sewer (660)	3,618,591	10,534,079	12,320,374	1,832,296	7,430,194	8,767,275	495,215
Police Pension Fund (801)	29,549,712	4,854,687	3,597,750	30,806,649	4,867,741	3,763,750	31,910,640
Total	66,958,470	57,307,301	59,267,080	64,998,691	62,667,225	68,976,225	58,689,691

FUND NOTES:

The Parks and Recreation Fund was reported within the General Fund until FY2026.

The NEID TIF Fund is no longer active and awaiting final closeout.

The ComED ROW Fund is no longer active and awaiting final closeout.

The Capital Projects - Projects and Capital Projects - Facilities Funds were new in FY2025.

GENERAL FUND BUDGET SUMMARY

FY2026 BUDGET

	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Budget
Revenues					
Taxes	24,112,492	21,320,383	22,689,410	21,875,667	21,577,387
Licenses & Permits	1,090,605	1,202,809	1,305,065	1,136,683	1,350,402
Charges for Services	1,908,329	1,908,278	2,046,475	1,931,905	2,021,568
Fines and Forfeitures	272,617	169,455	120,070	164,900	222,379
Grants	425,000	1,126,515	100,000	533,000	220,000
Investment Income	160,000	357,046	350,000	388,000	210,000
Other Revenues	243,500	818,740	324,650	249,029	455,000
Parks and Recreation	1,641,060	2,151,729	1,872,100	1,787,921	N/A
Transfers In	260,000	200,000	800,000	200,000	250,000
Total Revenue	\$ 30,113,603	\$ 29,254,955	\$ 29,607,770	\$ 28,267,105	\$ 26,306,736
Expenditures					
Non-Department	-	50,000	3,572,707	3,226,379	2,888,590
Village President & Board	118,282	121,039	122,620	111,119	134,754
Village Clerk	19,212	18,323	19,212	22,556	19,212
Village Manager's Office	1,017,848	1,074,321	1,137,760	1,169,521	1,377,482
Finance Department	947,953	1,405,990	1,135,248	1,297,777	916,448
Legal	419,948	380,854	419,921	420,020	445,000
Community Development	1,250,386	1,527,864	1,755,241	1,503,334	1,514,330
Information Technology	1,079,398	954,593	1,039,043	1,098,980	966,563
Engineering	149,500	159,953	165,500	169,480	181,349
Police Department	9,693,101	10,370,796	10,142,349	10,202,847	10,729,716
Fire Department	6,096,940	5,803,667	4,937,335	4,922,386	5,235,676
Public Works Department	6,209,606	4,916,530	4,193,320	4,051,527	4,649,490
Parks and Recreation	4,713,155	4,467,837	5,189,097	3,771,627	N/A
Total Expenditures	\$ 31,715,329	\$ 31,251,767	\$ 33,829,353	\$ 31,967,553	\$ 29,058,610
Net Income (Loss)	\$ (1,601,726)	\$ (1,996,812)	\$ (4,221,583)	\$ (3,700,448)	\$ (2,751,874)

FY2026 Budget Notes:

Beginning FY2025, certain capital costs are now budgeted in the Capital Fund - Projects and Capital Fund - Facilities Fund with a General Fund interfund transfer (Non-Department).

Beginning FY2026, Parks and Recreation is budgeted as a separate fund.

Expenditures Overview

FY2026 BUDGET

Fund/Department	Personnel	Services	Commodities	Other	Total Operating	Capital & Debt Service	Transfers	Total Budget Includes CIP
General Fund								
000: Non-Department	-	660,000	41,000	506,200	1,207,200	-	1,681,390	2,888,590
100: President and Village Board	66,954	8,800	59,000	-	134,754	-	-	134,754
110: Village Clerk	8,612	10,100	500	-	19,212	-	-	19,212
200: Village Manager's Office	1,196,437	75,000	106,045	-	1,377,482	-	-	1,377,482
210: Finance Department	830,853	40,230	45,365	-	916,448	-	-	916,448
230: Legal Division	-	445,000	-	-	445,000	-	-	445,000
240: Community Development Department	1,276,380	112,000	90,950	35,000	1,514,330	-	-	1,514,330
250: Information Technology	-	798,971	167,592	-	966,563	-	-	966,563
290: Engineering Division	-	181,349	-	-	181,349	-	-	181,349
300: Police Department	9,338,961	946,470	444,285	-	10,729,716	-	-	10,729,716
350: Fire Department	354,231	4,432,677	448,768	-	5,235,676	-	-	5,235,676
400: Public Works Department - Administrative Division	701,843	34,000	39,600	-	775,443	-	-	775,443
410: Public Works Department - Vehicle Maintenance Division	278,611	-	50,200	-	328,811	-	-	328,811
420: Public Works Department - Building Maintenance Division	303,646	60,000	413,343	-	776,989	-	-	776,989
440: Public Works Department - Street Maintenance Division	966,747	116,400	1,685,100	-	2,768,247	-	-	2,768,247
Total General Fund	15,323,275	7,920,997	3,591,748	541,200	27,377,220	-	1,681,390	29,058,610
Parks and Recreation Fund								
430: Parks and Recreation Department - Park Maintenance Division	692,624	121,891	243,750	-	1,058,265	-	-	1,058,265
500: Parks and Recreation Department - Administration	876,465	83,660	63,150	-	1,023,275	-	-	1,023,275
504: Parks and Recreation Department - Special Events Division	-	71,750	89,900	-	161,650	-	-	161,650
508: Parks and Recreation Department - Permits Division	64,590	-	1,550	-	66,140	-	-	66,140
530: Parks and Recreation Department - Day Camp Division	376,762	60,000	93,204	-	529,966	-	-	529,966
560: Parks and Recreation Department - Aquatic Center	575,230	17,473	269,600	-	862,303	-	-	862,303
571: Parks and Recreation Department - Community Center Division	43,060	124,860	31,800	-	199,720	-	-	199,720
580: Parks and Recreation Department - Special Education	-	175,000	-	-	175,000	-	-	175,000
Total Parks and Recreation Fund	2,628,731	654,634	792,954	0	4,076,319	0	0	4,076,319
Motor Fuel Tax	-	-	100,500	-	100,500	-	615,920	716,420
Transportation Improvement Fund	-	-	-	-	0	3,473,964	0	3,473,964
Devon/Lincoln TIF Fund	-	3,360	-	350,000	353,360	9,091,250	-	9,444,610
North Lincoln TIF Fund	-	2,500	-	280,000	282,500	2,511,916	-	2,794,416
Debt Service Fund	-	-	-	-	0	1,348,446	-	1,348,446
Stormwater Management Fund	-	-	-	-	0	850,000	718,525	1,568,525
Capital Projects - Projects	-	-	-	-	0	1,807,390	-	1,807,390
Capital Projects - Facilities	-	-	-	-	0	2,156,500	-	2,156,500
Water and Sewer Fund	1,013,029	688,281	1,613,600	-	3,314,910	5,202,365	250,000	8,767,275
Police Pension Fund	-	25,750	-	3,738,000	3,763,750	-	-	3,763,750
TOTAL ALL FUNDS	\$18,965,035	\$9,295,522	\$6,098,802	\$4,909,200	\$39,268,559	\$26,441,831	\$3,265,835	\$68,976,225

Fund Balance History - General Fund

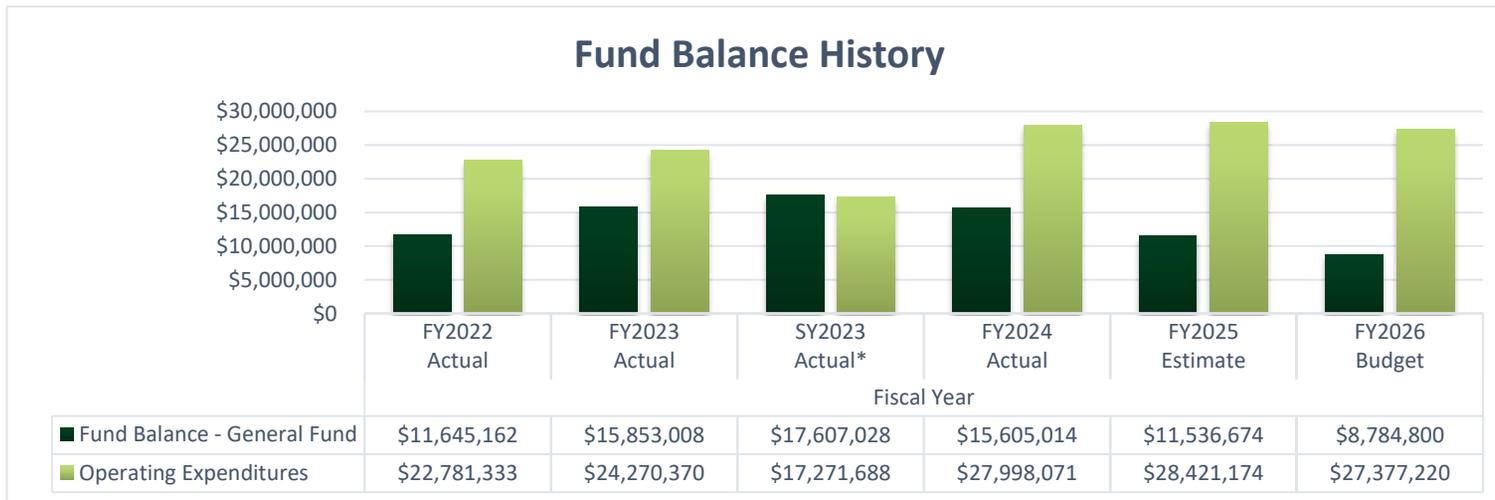
FY2026 BUDGET

GENERAL FUND POLICY

Fund balance shall be maintained at a level equal to 25-35% of the current fiscal year’s operating expenditures (excludes capital expenditures and transfers to other funds). Should fund balance drop below the 25% level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable time. Surplus funds above the 35% level will be designated for the purchase of new or replacement capital equipment and capital expenditures.

	Fiscal Year					
	FY2022 Actual	FY2023 Actual	SY2023 Actual*	FY2024 Actual	FY2025 Estimate	FY2026 Budget
Fund Balance - General Fund	\$11,645,162	\$15,853,008	\$17,607,028	\$15,605,014	\$11,536,674	\$8,784,800
Operating Expenditures	\$22,781,333	\$24,270,370	\$17,271,688	\$27,998,071	\$28,421,174	\$27,377,220
Fund Balance as % of Oper Expend	51.12%	65.32%	101.94%	55.74%	40.59%	32.09%

* Operating Expenditures reflect only 8 months for SY2023



HISTORY OF ADOPTED BUDGETS

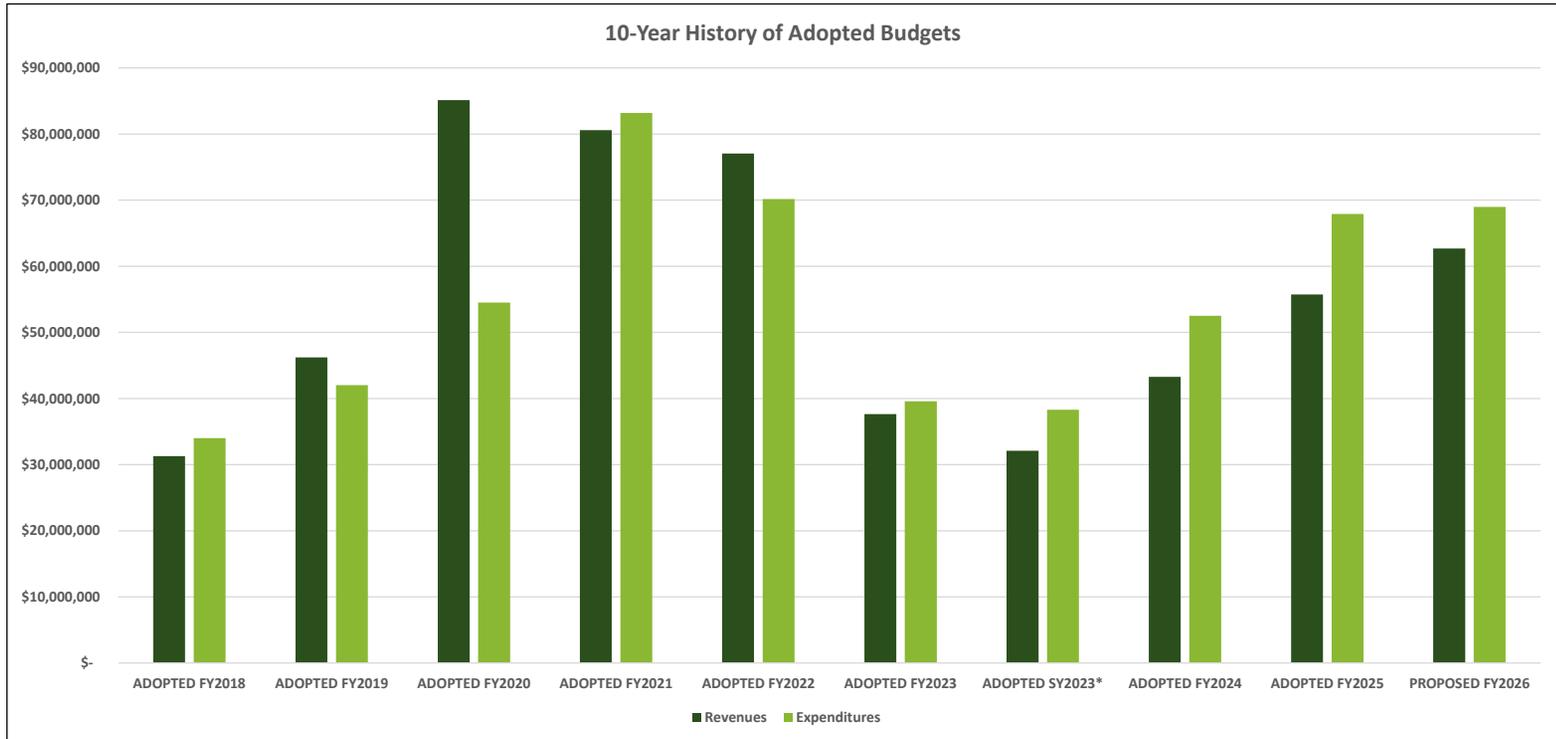
ALL FUNDS

Revenues	ADOPTED FY2018	ADOPTED FY2019	ADOPTED FY2020	ADOPTED FY2021	ADOPTED FY2022	ADOPTED FY2023	ADOPTED SY2023*	ADOPTED FY2024	ADOPTED FY2025	PROPOSED FY2026	% CHANGE FROM FY2025
General	20,688,569	21,243,223	22,008,390	22,473,758	23,952,616	25,254,511	19,146,983	31,194,965	29,607,770	26,306,736	-11.15%
Parks and Recreation	-	-	-	-	-	-	-	-	-	4,078,126	N/A
Motor Fuel Tax	306,000	350,000	360,000	7,644,000	3,848,576	1,535,085	535,000	750,000	2,720,000	684,604	-74.83%
Transportation Improvement	300,000	530,500	667,000	562,000	430,000	430,250	267,800	680,000	2,654,000	4,036,654	52.10%
NEID TIF	601,000	1,302,000	1,404,000	-	-	-	70,000	-	-	-	N/A
Devon/Lincoln TIF	480,000	669,000	704,000	839,000	1,976,250	1,177,750	827,750	1,176,250	1,350,000	7,419,073	449.56%
North Lincoln TIF	-	-	35,000,000	35,000,000	35,085,000	150,300	151,100	225,000	1,654,000	1,747,658	5.66%
Debt Service	692,931	210,381	2,102,500	3,912,234	12,500	402,713	4,000,000	-	1,380,627	1,346,945	-2.44%
Private Water Line Assistance	25,000	25,000	25,000	25,000	-	40,000	40,000	40,000	-	-	N/A
Capital Fund - Projects	-	-	-	-	-	-	-	-	2,473,707	1,807,390	-26.94%
Capital Fund - Facilities	-	-	-	-	-	-	-	-	1,230,000	2,156,500	75.33%
Storm Water Management	-	-	3,900,000	1,300,000	3,000,000	625,000	401,500	700,000	1,525,000	785,604	-48.48%
Water and Sewer	5,096,000	18,375,000	15,440,000	4,900,000	4,900,000	4,905,734	3,555,638	5,013,900	7,122,900	7,430,194	4.31%
Police Pension	3,099,400	3,520,000	3,503,000	3,931,300	3,840,000	3,121,660	3,102,800	3,510,000	4,025,000	4,867,741	20.94%
Total Revenue	\$ 31,288,900	\$ 46,225,104	\$ 85,113,890	\$ 80,587,292	\$ 77,044,942	\$ 37,643,003	\$ 32,098,571	\$ 43,290,115	\$ 55,743,004	\$ 62,667,225	12.42%
Expenditures	ADOPTED FY2018	ADOPTED FY2019	ADOPTED FY2020	ADOPTED FY2021	ADOPTED FY2022	ADOPTED FY2023	ADOPTED SY2023*	ADOPTED FY2024	ADOPTED FY2025	PROPOSED FY2026	% CHANGE FROM FY2025
General	21,408,990	22,152,109	22,863,860	23,529,673	24,046,431	26,107,736	22,252,853	31,698,059	33,829,352	29,058,610	-14.10%
Parks and Recreation	-	-	-	-	-	-	-	-	-	4,076,319	N/A
Motor Fuel Tax	495,500	984,370	2,492,500	3,719,000	3,395,500	3,756,000	878,000	3,678,000	4,674,712	716,420	-84.67%
Transportation Improvement	229,881	496,381	566,500	760,560	551,000	375,000	307,000	217,000	3,615,750	3,473,964	-3.92%
NEID TIF	2,412,525	2,091,900	2,272,430	348,000	1,500,000	-	-	-	-	-	N/A
Devon/Lincoln TIF	480,000	700,920	661,000	440,500	491,000	846,000	846,000	81,000	891,000	9,444,610	960.00%
North Lincoln TIF	-	-	1,450,000	32,730,000	27,150,000	694,000	30,460	500	1,071,986	2,794,416	160.68%
Debt Service	689,931	210,381	2,102,500	3,912,234	403,973	402,713	1,945,585	2,443,397	1,393,127	1,348,446	-3.21%
Private Water Line Assistance	25,000	25,000	25,000	25,000	40,000	40,000	40,000	40,000	-	-	N/A
Capital Fund - Projects	-	-	-	-	-	-	-	-	2,473,707	1,807,390	-26.94%
Capital Fund - Facilities	-	-	-	-	-	-	-	-	1,230,000	2,156,500	75.33%
Storm Water Management	-	-	3,530,000	2,378,734	3,000,000	175,000	3,560,000	100,000	1,968,375	1,568,525	-20.31%
Water and Sewer	5,554,912	12,412,146	15,490,167	12,176,309	6,214,137	3,810,598	4,925,680	10,829,546	13,272,906	8,767,275	-33.95%
Police Pension	2,725,794	2,943,319	3,072,356	3,161,002	3,377,363	3,373,605	3,526,600	3,429,700	3,494,500	3,763,750	7.70%
Total Expenditures	\$ 34,022,533	\$ 42,016,526	\$ 54,526,313	\$ 83,181,012	\$ 70,169,404	\$ 39,580,652	\$ 38,312,178	\$ 52,517,202	\$ 67,915,415	\$ 68,976,225	1.56%

* SY2023 is for an 8-month stub year moving the fiscal year end from April 30 to December 31.

Parks and Recreation Fund was budgeted as part of the General Fund until FY2026

HISTORY OF ADOPTED BUDGETS
ALL FUNDS



	ADOPTED FY2018	ADOPTED FY2019	ADOPTED FY2020	ADOPTED FY2021	ADOPTED FY2022	ADOPTED FY2023	ADOPTED SY2023*	ADOPTED FY2024	ADOPTED FY2025	PROPOSED FY2026
Revenues	\$ 31,288,900	\$ 46,225,104	\$ 85,113,890	\$ 80,587,292	\$ 77,044,942	\$ 37,643,003	\$ 32,098,571	\$ 43,290,115	\$ 55,743,004	\$ 62,667,225
Expenditures	\$ 34,022,533	\$ 42,016,526	\$ 54,526,313	\$ 83,181,012	\$ 70,169,404	\$ 39,580,652	\$ 38,312,178	\$ 52,517,202	\$ 67,915,415	\$ 68,976,225



Revenue

Revenue Estimates

FY2026 BUDGET

		FY2024	FY2024	FY2025	FY2025	FY2026
		Budget	Actual	Budget	Estimate	Estimate
Fund	General Fund					
R01	Taxes					
101-000-410-4010	Property tax - current levy	6,941,234	6,579,408	7,244,310	6,823,891	5,941,208
101-000-410-4030	State sales tax	6,977,836	6,256,872	6,400,000	6,569,716	6,701,110
101-000-410-4035	Home rule sales tax	3,237,378	2,765,410	3,300,000	2,903,681	3,229,005
101-000-410-4036	Food and Beverage Sales Tax	1,442,674	690,836	650,000	719,125	733,508
101-000-410-4037	Packaged Liquor Tax	300,000	346,145	310,000	331,476	338,106
101-000-410-4050	Utility tax - electric	600,000	571,173	570,000	556,397	560,000
101-000-410-4055	Utility tax - natural gas	536,534	235,063	360,000	300,543	310,000
101-000-410-4056	Gas Use Tax	116,575	71,449	145,000	90,432	90,000
101-000-410-4060	Excise/Telecommunications Tax	201,772	228,146	240,000	234,990	239,690
101-000-410-4061	Cannabis Use Tax	150,000	81,925	150,000	107,943	110,102
101-000-410-4110	State income tax	2,479,876	2,286,292	2,500,000	2,400,606	2,426,033
101-000-410-4120	Local use tax	601,613	477,204	515,000	225,113	50,352
101-000-410-4140	Personal property replacement	474,900	262,722	300,000	183,905	183,905
101-000-410-4150	Auto rental tax	7,100	7,558	5,100	6,900	7,000
101-000-410-4160	Foreign fire insurance tax	45,000	55,071	0	0	0
101-000-410-4170	Gas tax for motor fuel	0	405,109	0	420,949	429,368
101-000-410-4180	Hotel Tax	0	0	0	0	228,000
R02	Charges for Service					
101-000-410-4038	Self Storage Surcharge	150,000	201,104	205,000	216,000	220,320
101-000-410-4040	E911 telephone surcharge	373,811	254,000	390,000	270,000	275,400
101-000-410-4399	Other charges for services	35,000	22,742	2,100	5,000	5,000
101-000-410-4605	Cellular Tower Rental	71,664	77,776	92,000	92,000	92,000
101-000-410-4606	Touhy/Keating Parking Lot Rent	60,000	0	30,000	30,000	30,000
R03	Permits					
101-000-410-4250	Permit - building	453,638	436,276	437,750	427,122	481,699
101-000-410-4251	Permit - concrete	7,500	2,105	600	6,949	4,527
101-000-410-4252	Permit - demolition	18,500	7,200	4,200	6,890	7,045
101-000-410-4253	Permit - mechanical	0	5,950	7,500	7,735	6,843
101-000-410-4254	Permit - electrical	35,000	15,798	8,600	18,147	16,972
101-000-410-4255	Permit - fence	0	4,150	3,400	3,406	3,778
101-000-410-4256	Permit - elevator	200	7,875	9,200	6,403	7,139
101-000-410-4257	Permit - fire sprinkler	0	8,341	9,200	2,345	5,343
101-000-410-4258	Permit - HVAC	10,000	0	0	0	0
101-000-410-4260	Permit - occupancy	650	0	0	0	0
101-000-410-4262	Permit - plumbing	40,000	18,881	20,600	22,173	20,527
101-000-410-4263	Permit - roofing	1,500	12,400	11,330	7,215	9,808
101-000-410-4264	Permit - sewer	3,000	2,400	0	2,080	2,240
101-000-410-4266	Permit - sign	3,900	3,696	4,325	2,310	3,003
101-000-410-4267	Permit site grdg/strm watr fee	2,700	18,462	24,720	3,413	10,937
101-000-410-4269	Permit - solicitor	0	330	0	0	165
101-000-410-4290	Permit - garage sale	248	264	260	0	132
101-000-410-4299	Permit - other	500	85,384	55,620	33,178	59,281
101-000-410-4300	Tree Removal Permit Fee	400	0	0	0	0
101-000-410-4301	Tree Replacement Permit Fee	5,000	12,020	600	17,609	14,814
101-000-410-4312	Alarm permit fee	100	5,250	6,200	2,500	2,500
R04	Licenses					
101-000-410-4200	Business License Revenue	0	56,080	57,000	46,915	50,000
101-000-410-4201	License - passenger car (VS)	326,172	374,813	460,000	395,145	515,000

		FY2024	FY2024	FY2025	FY2025	FY2026
		Budget	Actual	Budget	Estimate	Estimate
101-000-410-4202	License - cycle (VS)	1,752	2,155	3,000	2,000	3,000
101-000-410-4203	License - truck (VS)	16,931	19,640	20,000	18,000	20,000
101-000-410-4205	License - animal	356	892	900	900	900
101-000-410-4215	License - liquor class A	22,422	23,350	23,500	0	0
101-000-410-4216	License - liquor class B	9,188	7,500	8,000	0	0
101-000-410-4217	License - liquor class C,D & E	4,888	4,750	5,000	0	0
101-000-410-4218	Liquor License Revenue	0	0	0	37,250	37,250
101-000-410-4221	License - amusements	5,076	0	0		
101-000-410-4226	License - building/electrical	70,020	66,848	70,000	67,000	67,000
101-000-410-4227	License - cigar/tobacco dealer	2,017	0	2,500	0	0
101-000-410-4231	License - food establishment	6,662	0	7,000	0	0
101-000-410-4232	License - gas/fuel oil dealer	1,020	0	1,200	0	0
101-000-410-4234	License fee- State Profession	3,165	0	3,500	0	0
101-000-410-4235	License - hotel	0	0	0	0	500
101-000-410-4236	License - junk dealer/scavange	1,000	0	1,200	0	0
101-000-410-4237	License - Service Establishmen	15,000	0	15,450	0	0
101-000-410-4239	License - machine shop/warehou	4,500	0	4,635	0	0
101-000-410-4242	License fee- Manufacturing	2,250	0	2,300	0	0
101-000-410-4244	License - retail	11,000	0	11,200	0	0
101-000-410-4245	License - solicitor	0	0	0	0	0
101-000-410-4246	License - transient merchant	500	0	600	0	0
101-000-410-4247	License - taxi/limo	0	0	0	0	0
101-000-410-4248	License - vending machine	3,500	0	3,600	0	0
101-000-410-4249	License - other	350	0	375	0	0
R05	Fees					
101-000-410-4210	Franchise fee- cable TV	188,395	168,906	195,000	170,000	170,000
101-000-410-4220	Liquor License Fingerprinting	1,500	1,311	1,000	1,000	1,000
101-000-410-4271	Bldg - Application Fees	1,000	0	0		
101-000-410-4273	Street pass (oxcart)	2,500	3,565	1,545	3,400	3,400
101-000-410-4294	Stop Work Residential	0	3,915	2,600	1,593	1,500
101-000-410-4295	Stop Work Commercial	0	500	600	975	738
101-000-410-4297	Double Permit Fee	0	43,273	31,000	32,003	30,000
101-000-410-4298	Plan Review	0	53,886	54,000	41,535	47,711
101-000-410-4302	Credit Card Service Fees					36,000
101-000-410-4305	Accident report fee	7,300	2,905	3,700	3,400	3,500
101-000-410-4310	Alarm service fee	21,954	25,399	38,000	26,000	26,000
101-000-410-4311	Wireless Alarm Fee	83,405	110,709	92,000	112,000	112,000
101-000-410-4315	Ambulance & EMS fees	850,000	887,826	870,000	890,000	890,000
101-000-410-4316	Lift Assist Fees					40,000
101-000-410-4320	Elec. Vehicle Charging Station	0	9,288	2,000	2,500	2,500
101-000-410-4345	Filing & varience fee	3,000	0	0		
101-000-410-4370	Police special detail fee	3,000	22,749	10,000	21,000	21,000
101-000-410-4395	Elevator inspection fees	9,000	(1,425)	2,300	0	0
101-000-410-4531	DUI Adminstrative Fee	13,800	17,000	21,630	10,000	10,000
101-000-410-4541	Court Cost Fees	33,000	2,849	2,000	3,500	3,500
R06	Fines					
101-000-410-4510	Late payment penalty	7,500	40,859	11,000	1,800	1,800
101-000-410-4520	NSF check charge	150	0	0	100	100
101-000-410-4525	Red Light Camera Fines	140,000	0	0	0	70,000
101-000-410-4530	Circuit court fines	50,000	47,581	53,560	45,000	45,000
101-000-410-4540	Parking ticket fines	64,967	32,133	17,510	50,000	50,000
101-000-410-4550	False alarm fines	10,000	25,925	26,000	20,000	20,000
101-000-410-4570	Building code violation fines	0	22,958	12,000	48,000	35,479
R07	Interest on Investments					
101-000-410-4710	Interest from deposits	95,000	395,497	350,000	388,000	210,000
101-000-410-4720	Interest from investments	65,000	(38,451)	0	0	0

		FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Estimate
R08	Other Revenue					
101-000-410-4272	Building - Consulting	2,500	0	0		
101-000-410-4651	Federal grants	400,000	1,026,182	0	50,000	50,000
101-000-410-4660	State grants	25,000	97,833	100,000	483,000	170,000
101-000-410-4663	IMRA Grant	0	2,500	0		
101-000-410-4730	Interest Revenue - Leases	0	4,719	0		
101-000-410-4825	Insurance reimbursement	50,000	178,271	140,000	100,000	100,000
101-000-410-4826	IRMA Excess Surplus Credit	100,000	261,199	49,500	49,500	250,000
101-000-410-4830	Expense reimbursement	45,000	87,487	75,000	73,008	75,000
101-000-410-4849	Other reimbursements	0	71,163	0		0
101-000-410-4850	Recycling Rebate Program	10,000	0	0		0
101-000-410-4910	Donations	1,000	150	0		0
101-000-410-4925	Surplus/Auction Proceeds	10,000	42,630	10,000	6,520	10,000
101-000-410-4930	Merchandise sales	0	48,575	0		
101-000-410-4999	Miscellaneous Revenues	25,000	124,547	50,150	20,000	20,000
T01	Transfer In					
101-000-910-8030	Transfers In	260,000	200,000	800,000	200,000	250,000
	FUND TOTALS	28,472,543	27,103,226	27,735,670	26,479,184	26,306,736

Fund	Parks & Recreation Fund					
R08	Other Revenue					
205-000-410-4660	State grants	0	328,289	0	0	250,000
205-000-410-4010	Property tax - current levy	0	0	0	0	1,588,726
205-000-410-4302	Credit Card Service Fees					40,000
205-000-410-4710	Interest on deposits	0	98,420	90,000	12,000	12,000
205-000-410-4910	Donations - Operating Revenues	0	176,700	0	150,000	125,000
205-000-910-8001	Transfers In	0	0	0		435,000
Dept	P & R Administration					
R10	Parks Program Revenue					
205-500-410-4999	Miscellaneous Revenues	0	60	0		
Dept	P & R Special Events					
205-504-410-4700	Program Revenue	126,500	141,409	134,300	134,000	138,300
205-504-410-4941	Sponsorship	32,000	30,079	35,000	29,500	35,000
Dept	P & R Park Patrol					
205-508-410-4210	Donations - Park Patrol	2,500	2,500	0	0	0
205-508-410-4220	Permit Fees	18,500	26,057	37,000	31,000	20,500
Dept	P & R Day Camp Program					
R10	Parks Program Revenue					
205-530-410-4700	Program Revenue	593,030	503,969	602,500	570,000	545,100
Dept	P & R Pool Program					
205-560-410-4700	Program Revenue	527,500	705,360	603,000	609,123	646,000
205-560-410-4705	Programs/Rentals	133,000	26,210	133,000	142,757	133,000
205-560-410-4710	Concession Revenue	9,000	12,186	12,000	9,541	9,500
Dept	P & R Community Center					
205-571-410-4700	Recreation Program Revenue	199,030	100,491	225,300	100,000	100,000
205-571-410-4999	Miscellaneous	0	0	0		
	FUND TOTALS	1,641,060	2,151,729	1,872,100	1,787,921	4,078,126

Fund	Motor Fuel Tax					
212-000-410-4170	Motor fuel tax	580,000	648,001	620,000	650,000	663,000
212-000-410-4660	Grants	0	21,083	100,000		
212-000-410-4710	Interest from deposits	70,000	40,659	25,000		
212-000-410-4720	Interest from investments	100,000	125,741	125,000	150,000	21,604
212-000-410-4172	Bond Proceeds	0	3,200,000	0	0	0
212-000-920-8001	Transfers In from Trans Impro	0	0	1,850,000	0	0
	FUND TOTALS	750,000	4,035,484	2,720,000	800,000	684,604

		FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Estimate
Fund	Transportation Improvement Fund					
213-000-410-4036	Food and Beverage Sales Tax	0	690,836	650,000	700,000	714,000
213-000-410-4170	LWD gasoline tax	450,000	270,072	260,000	280,000	285,600
213-000-410-4660	Grants	180,000	0	650,000		2,961,000
213-000-410-4710	Interest from deposits	25,000	63,604	40,000	77,742	76,054
213-000-410-4815	State reimbursement	25,000	0	0	0	0
213-000-910-8001	Transfers In	0	0	1,054,000	1,054,000	0
	FUND TOTALS	680,000	1,024,512	2,654,000	2,111,742	4,036,654
Fund	NE Industrial Dist TIF Fund					
217-000-410-4710	Interest from deposits	0	13,234	0	5,000	0
	FUND TOTALS	0	13,234	0	5,000	0
Fund	Devon/ Lincoln TIF					
220-000-410-4020	Property Taxes	825,000	1,389,369	1,200,000	1,400,000	1,428,000
220-000-410-4660	Grant Revenue	276,250	0	0		5,780,000
220-000-410-4710	Interest	75,000	213,659	150,000	200,558	211,073
	FUND TOTALS	1,176,250	1,603,028	1,350,000	1,600,558	7,419,073
Fund	North Lincoln TIF					
221-000-410-4120	TIF Increment	200,000	1,430,606	1,500,000	1,500,000	1,530,000
221-000-410-4710	Interest Income	0	27,781	4,000	56,592	60,000
221-000-410-4720	Interest from Investments	25,000	158,458	150,000	99,066	157,658
221-000-410-8120	Loan Proceeds - TIF Debt Certif	0	0	0	2,847,436	
	FUND TOTALS	225,000	1,616,845	1,654,000	4,503,094	1,747,658
Fund	Debt Service Fund					
330-000-910-8030	Transfer In	0	50,000	0	12,500	12,500
330-000-910-8040	Transfer from Water Fund	0	0	495,450	0	0
330-000-910-9042	Transfer from Trans Impr Fund	0	0	0	0	0
330-000-910-9044	Transfer from Motor Fuel	0	678,576	326,580	614,712	615,920
330-000-910-9045	Transfer from Stormwater Mgmt	0	1,420,200	558,597	718,375	718,525
	FUND TOTALS	0	2,148,776	1,380,627	1,345,587	1,346,945
Fund	Private Water Line Assistance					
					CLOSED FUND	
460-000-910-8001	Transfer In	40,000	0	0	0	0
	FUND TOTALS	40,000	0	0	0	0
Fund	Stormwater Management Fund					
461-000-410-4035	Home Rule Sales Tax	650,000	921,803	625,000	967,894	720,000
461-000-410-4660	Grants	0	0	700,000		
461-000-410-4720	Interest Income	50,000	208,333	200,000	61,176	65,604
	FUND TOTALS	700,000	1,130,136	1,525,000	1,029,070	785,604
Fund	Capital Fund - Projects					
462-000-410-4660	Grants	0	0	0	0	600,000
462-000-910-8001	Transfers In	0	0	2,473,707	1,845,345	1,207,390
	FUND TOTALS	0	0	2,473,707	1,845,345	1,807,390

		FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Estimate	FY2026 Estimate
Fund	Capital Fund - Facilities					
463-000-410-4660	Grants	0	0	0	96,500	2,130,000
463-000-910-8001	Transfers from General Fund	0	0	1,230,000	314,534	26,500
FUND TOTALS		0	0	1,230,000	411,034	2,156,500
Fund	Water & Sewer Fund					
660-000-410-8120	Loan Proceeds	0	0	1,700,000	1,700,000	1,740,000
R02	Charges for Service					
660-000-410-4390	Water sales	2,700,000	2,748,639	2,700,000	2,659,942	2,925,936
660-000-410-4392	Water Connection Fee	0	3,490	10,000	8,000	10,000
660-000-410-4397	IEPA Water Meter Rate Charge	120,000	127,098	130,000	124,135	136,549
660-000-410-4398	IEPA Water Rate Charge	1,400,000	1,603,906	1,550,000	1,550,937	1,706,031
660-000-410-4399	IEPA Capital Improvement Chrg	190,000	197,902	210,000	187,766	206,543
660-000-410-4400	Sewer Use Charge	475,000	472,125	460,000	453,341	498,675
R05	Fees					
660-000-410-4302	Credit Card Service Fees					60,000
660-000-410-4391	Water meter sales	0	8,447	28,000	32,060	28,000
660-000-410-4394	Turn on fees	4,000	9,700	12,000	4,000	4,000
660-000-410-4395	Final Water Bill Fee	4,000	2,560	2,500	2,380	2,500
R06	Fines					
660-000-410-4510	Late payment penalty	60,000	60,777	60,000	61,118	60,000
660-000-410-4520	NSF check charge	400	425	400	400	400
R07	Interest on Investments					
660-000-410-4710	Interest income- deposits	500	154,097	150,000	250,000	51,561
660-000-410-4720	Investment Income	50,000	138,549	100,000		
R08	Other Revenue					
660-000-410-4925	Miscellaneous Income	10,000	46,084	10,000	0	0
R09	Bond Proceeds					
660-000-410-8121	Bond Proceeds	0	3,300,000	0	3,500,000	0
FUND TOTALS		5,013,900	8,873,798	7,122,900	10,534,079	7,430,194
Fund	Police Pension Fund					
R01	Taxes					
801-000-410-4860	Employer Contributions/Tax Dis	2,700,000	2,925,700	2,750,000	2,882,687	2,895,741
801-000-410-4880	Motor Fuel/Gas Tax Revenue	270,000	0	260,000	0	0
801-000-410-4710	Interest from deposits	30,000	5,301	5,000	8,000	8,000
801-000-410-4720	Interest from investments	40,000	162,937	150,000	185,000	185,000
801-000-410-4870	Active member contributions	470,000	353,820	360,000	390,000	401,700
801-000-410-4900	Realized gain/loss	0	860,669	500,000	1,389,000	1,377,300
801-000-410-4901	Unrealized gain/loss	0	1,557,929	0		
FUND TOTALS		3,510,000	5,866,355	4,025,000	4,854,687	4,867,741
TOTAL ALL FUNDS		42,208,753	55,567,124	55,743,004	57,307,301	62,667,225



Personnel Summary



Personnel Summary

Introduction

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

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

Non-Unionized Employee Compensation Program

Introduction

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

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

Administrative Protocol for Establishing Compensation Ranges

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

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

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

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

Based on the survey results, the Village Manager shall provide a recommendation to the Village Board for the COLA. The Village Board adopted COLA shall be applied to all non-union compensation ranges, and actual pay rates, effective January 1. The Calendar Year 2026 Budget includes a 3.0% COLA for non-unionized employees.

Administrative Policy for Determining Performance Compensation Adjustments

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

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

Department Director Merit Compensation Adjustments

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

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

Non-Department Director Compensation Adjustments

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

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

Merit Bonus

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

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

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

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

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

New Hire, Promotion and Reclassification

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

Categories

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

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

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

Compensation Schedule for Non-Union Employee Classifications

CLASS	POSITION	CY 2026 MINIMUM	CY 2026 Mid-Point	CY 2026 MAXIMUM
1		\$54,024.42	\$63,478.70	\$72,932.97
2	Account Clerk Clerk/Receptionist Records Clerk	\$59,426.87	\$69,826.57	\$80,226.27
3	Community Service Officer Code Enforcement Officer Community Development Coordinator	\$65,369.55	\$76,809.22	\$88,248.89
4	Executive Secretary	\$70,907.06	\$83,786.17	\$96,665.28
5	Management Analyst Accountant Building Inspector I Communications Specialist Information Technology Specialist	\$77,997.76	\$91,647.37	\$105,296.98
6	Police Social Worker Building Inspector II Recreation Supervisor	\$85,797.54	\$100,812.39	\$115,827.24
7	Staff Engineer Public Works Foreman Chief Mechanic	\$94,377.29	\$110,893.57	\$127,409.85
8	Building Official Police Sergeant Assistant to the Public Works Director	\$103,814.68	\$121,982.64	\$140,150.61
9	Public Works Superintendent Assistant Finance Director Police Lieutenant Human Resources Manager Assistant Director of Community Development Assistant Director of Parks and Recreation	\$119,303.93	\$143,164.72	\$167,025.51
10	Deputy Chief of Police	\$131,234.33	\$157,481.19	\$183,728.06
11	Director of Public Works Finance Director Director of Community Development Director of Parks and Recreation Fire Chief Police Chief Assistant Village Manager	\$144,357.76	\$173,229.31	\$202,100.86

Effective January 1, 2026

Staffing Schedule

Fiscal Year 2026 Budget

Full Time Equivalents - Departmental Breakdown

Village Manager's Office	FY2023	SY2023	FY2024	FY2025	FY2026
Village Manager	1.00	1.00	1.00	1.00	1.00
Assistant Village Manager	1.00	1.00	1.00	1.00	1.00
Assistant to the Village Manager	1.00	1.00	1.00	0.00	0.00
Human Resources Manager	0.00	0.00	0.00	1.00	1.00
Communications Specialist	0.00	0.00	0.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Executive Secretary ⁽¹⁾	1.00	1.00	1.00	1.00	1.00
Total - Village Manager's Office	5.00	5.00	5.00	6.00	6.00

⁽¹⁾ Shares with Village President and Board

Finance Department	FY2023	SY2023	FY2024	FY2025	FY2026
Director	1.00	1.00	1.00	1.00	1.00
Assistant to the Finance Director	0.00	1.00	0.00	0.00	0.00
Assistant Finance Director	0.00	0.00	1.00	1.00	1.00
Accountant	1.00	0.00	1.00	1.00	1.00
Coordinator	1.00	1.00	0.00	0.00	0.00
Management Analyst	0.00	1.00	0.00	0.00	0.00
Intern	0.50	0.50	0.50	0.00	0.00
Part-Time Account Clerk	0.00	0.00	0.00	0.50	0.50
Account Clerk	2.00	1.00	2.00	2.00	2.00
Total - Finance Department	5.50	5.50	5.50	5.50	5.50

Community Development Department	FY2023	SY2023	FY2024	FY2025	FY2026
Director	1.00	1.00	1.00	1.00	1.00
Assistant Director of Community Development	0.00	0.00	0.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	0.00	0.00
Building Official	1.00	1.00	1.00	1.00	1.00
Coordinator	1.00	1.00	1.00	1.00	1.00
Account Clerk	2.00	2.50	2.25	2.00	2.00
Intern	0.00	0.50	0.50	0.00	0.00
Associate Planner	0.00	0.00	0.00	0.50	0.50
Combination Building Inspector	0.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Total - Community Development Department	7.00	9.00	8.75	8.50	8.50

Police Department	FY2023	SY2023	FY2024	FY2025	FY2026
Chief	1.00	1.00	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00	1.00	1.00
Lieutenant	4.00	4.00	4.00	4.00	4.00
Sergeant	3.00	3.00	3.00	3.00	3.00
Patrol Officer	24.00	25.00	25.00	26.00	26.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00
Information Technology Specialist	1.00	1.00	1.00	1.00	1.00
Records Clerk	2.50	2.50	2.50	2.50	2.50
Community Service Officer	1.50	1.50	1.50	1.50	1.50
Social Worker	1.00	1.00	1.00	1.00	1.00
Total - Police Department	40.00	41.00	41.00	42.00	42.00

Staffing Schedule

Fiscal Year 2026 Budget

Full Time Equivalents - Departmental Breakdown

Fire Department	FY2023	SY2023	FY2024	FY2025	FY2026
Fire Chief	1.00	1.00	1.00	1.00	1.00
Account Clerk	0.00	0.50	0.75	1.00	1.00
Management Analyst	0.75	0.00	0.00	0.00	0.00
Total - Fire Department	1.75	1.50	1.75	2.00	2.00

Public Works Department	FY2023	SY2023	FY2024	FY2025	FY2026
Director	1.00	1.00	1.00	1.00	1.00
Assistant to the Public Works Director	1.00	1.00	1.00	1.00	1.00
Clerk/Receptionist	0.50	0.50	1.00	1.00	1.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Staff Engineer	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.00	1.00	1.00	1.00	1.00
Coordinator	1.00	0.00	0.00	0.00	0.00

Vehicle Maintenance Division:

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

Building Maintenance Division:

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

*moved from Parks and Recreation

Forestry and Alleys Division

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

Water and Sewer Division:

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

Total - Public Works Department	24.25	24.25	25.75	26.50	26.50
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Staffing Schedule

Fiscal Year 2026 Budget

Full Time Equivalents - Departmental Breakdown

Parks And Recreation Department	FY2023	SY2023	FY2024	FY2025	FY2026
Director	1.00	1.00	1.00	1.00	1.00
Assistant Director of Parks and Recreation	0.00	0.00	1.00	1.00	1.00
Superintendent of Parks and Recreation	1.00	1.00	0.00	0.00	0.00
Recreation Supervisor	2.00	2.00	3.00	3.00	3.00
Marketing Coordinator*	0.50	0.50	1.00	0.00	0.00
Clerk/Receptionist	1.00	1.00	1.00	1.00	1.00
Foreman	0.75	0.75	0.75	1.00	1.00
Equipment Operator	0.50	0.50	0.50	0.50	0.50
Laborer	3.00	3.00	3.00	4.00	4.00
Total - Parks and Recreation Department	9.75	9.75	11.25	11.50	11.50
*Now Communications Specialist in VMO's Office					
Total - All Departments	93.25	96.00	99.00	102.00	102.00

Seasonal Staffing Schedule

Parks And Recreation Department	SY2023	FY2024	FY2025	FY2026
Aquatic Center:				
Life Guard	90	90	90	90
Coordinator	2	2	2	2
Managers	6	6	6	6
Head Guard	5	5	5	5
Swim Lesson Managers	2	2	2	2
Swim Instructors	10	10	10	10
Front Desk	12	12	12	12
Operations/Guest Services	12	12	12	12
Head Coach	1	1	1	1
Swim Coaches	8	8	8	8
Camp:				
Counselors	85	85	85	85
Supervisors	7	7	7	7
Coordinators	3	3	3	3
General:				
Park Patrol	12	12	12	12
Seasonal Clerk	0	2	2	2
Aqua Fitness	1	1	1	1
Senior Fitness	1	1	1	1
Senior Chaperone	1	1	1	1
Facility Attendants	5	5	5	5
Total - Parks and Recreation Seasonal Employees	0	263	265	265
Public Works				
Seasonal Laborer		7	7	7
Total - Public Works Seasonal Employees	0	7	7	7



General Fund Operating Departments



Non-Department

Department Description

The Non-Department section of the General Fund budget accounts for expenditures that are not attributable to a specific operating department. Also included in this budget are transfers to other funds.

Department Expenditure

The Non-Department Fiscal Year 2026 Budget includes \$2,888,590 in expenditures.

Major Expenditure Highlights

- Liability insurance expenditures of \$660,000
- Sales tax sharing agreement expenditures of \$506,200
- Transfer to Parks and Recreation Fund of \$435,000
- Transfer to Capital Fund – Projects of \$1,207,390
- Transfer to Capital Fund – Facilities of \$26,500

Non-Department FY2026 Budget Request

Account Number	Description	SY2023	SY2023	FY2024	FY2024	FY2025	FY2025	FY2026
		Budget	Actual	Budget	Actual	Budget	Projected	Request
101-000-110-1471	Inventory Clearing	0	0	0	0	0	0	0
101-000-511-5000	IRMA Excess Surplus Credit	0	(191,146)	0	0	0	0	0
101-000-511-5260	Liability Insurance	0	0	0	0	0	0	660,000
101-000-511-5700	Office Supplies	0	0	0	0	0	0	17,000
101-000-511-5720	Postage	0	0	0	0	0	0	24,000
101-000-511-5910	Contingencies	0	0	0	0	0	0	0
101-000-511-5911	Sales Tax Sharing Costs	0	0	0	0	0	0	506,200
101-000-511-5912	Retirement Incentive	0	0	0	0	0	0	0
101-000-511-5920	Property damage	0	(964)	0	0	0	0	0
101-000-519-5000	Cost Reimbursement (Water Fnd)	0	(200,000)	0	0	0	0	0
101-000-920-8001	Transfer to Parks and Rec Fund	0	0	0	0	0	0	435,000
101-000-920-8151	Transfer to Private Sewer Fund	0	49,307	0	0	0	0	0
101-000-920-8161	Transfer to Bond Debt Service	0	0	0	50,000	0	12,500	12,500
101-000-920-8164	Transfer to Motor Fuel Tax	0	0	0	0	0	0	0
101-000-920-8167	Transfer to Cap Fund - Projects	0	0	0	0	1,418,707	1,845,345	1,207,390
101-000-920-8168	Transfer to Cap Fund - Facilities	0	0	0	0	1,100,000	314,534	26,500
101-000-920-8169	Transfer to Transportation Imp Fund	0	0	0	0	1,054,000	1,054,000	0
Non-Department Total:		0	(342,803)	0	50,000	3,572,707	3,226,379	2,888,590

Non-Department FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-000-511-5260	Liability Insurance	<u>660,000</u>	
		660,000	IRMA Contribution/Deductibles
101-210-511-5700	Office Supplies	<u>17,000</u>	
		10,000	Village Wide Office Supplies
		7,000	Village Wide Copier Supplies
101-210-511-5720	Postage	<u>24,000</u>	
		18,000	Village Wide Postage - excl Water/Sewer
		6,000	Postage Machine Lease (100%)
101-000-511-5911	Sales Tax Sharing Costs	<u>506,200</u>	
		506,200	Rebate Agreements (Sales, Hotel)
101-000-920-8001	Transfer to Parks and Rec Fund	<u>435,000</u>	
		435,000	Operating Budget Subsidy
101-000-920-8161	Transfer to Bond Debt Service	<u>12,500</u>	
		12,500	IFA Loan Payment - Fire
101-000-920-8167	Transfer to Cap Fund - Projects	<u>1,207,390</u>	
		1,207,390	CIP Expenditures
101-000-920-8168	Transfer to Cap Fund - Facilities	<u>26,500</u>	
		26,500	CIP Expenditures
Budget Request Total		<u><u>2,888,590</u></u>	

Village President and Board of Trustees



Department Description

The President of the Village of Lincolnwood serves as the Chief Executive Officer and is the presiding officer of meetings of the Board of Trustees. The Board of Trustees serve 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 organization. The President and the six-member Board of Trustees are elected at-large for four-year terms.

Department Expenditure

The President and Village Board Division Fiscal Year 2026 Budget includes \$134,754 in expenditures.

Major Expenditure Highlights

- The Village President and Board of Trustees Fiscal Year 2026 budget includes \$66,954 for personnel costs for elected officials.
- This Budget includes \$10,550 for fees to participate in intergovernmental organizations such as the Northwest Municipal Conference and Illinois Municipal League.
- The Budget includes \$4,250 for recognition of members of the community and honorary gifts.

President and Village Board FY2026 Budget Request

Account Number	Description	SY2023	SY2023	FY2024	FY2024	FY2025	FY2025	FY2026
		Budget	Actual	Budget	Actual	Budget	Projected	Request
101-100-511-5010	Salary - elected/appointed	25,333	24,591	38,000	38,154	38,000	37,673	38,000
101-100-511-5025	Wages - full time hourly	11,967	12,441	17,692	19,141	18,770	19,199	19,896
101-100-511-5056	HSA Savings Account	0		0	0	0	0	0
101-100-511-5110	Employer FICA	2,300	2,366	3,486	3,567	3,520	3,493	3,590
101-100-511-5120	Employer Medicare	540	554	815	834	823	817	839
101-100-511-5130	Employer IMRF	1,135	1,071	784	1,710	862	1,624	2,478
101-100-511-5150	Insurance - group life & AD&D	0	0	273	0	0	0	0
101-100-511-5160	Insurance - group medical	1,211	1,428	1,816	2,211	2,015	2,118	2,035
101-100-511-5170	Insurance - group dental	73	94	110	110	110	116	116
101-100-511-5180	Insurance - workers compensation	354	0	0	0	0	0	0
Personnel Total:		42,913	42,545	62,977	65,727	64,100	65,040	66,954
101-100-511-5270	Purchased program services	2,900	1,800	3,500	1,800	3,500	3,800	5,800
101-100-511-5399	Other professional services	3,000	0	3,000	681	3,000	2,500	3,000
Services Total:		5,900	1,800	6,500	2,481	6,500	6,300	8,800
101-100-511-5540	Intergovernmental fees & dues	10,125	8,116	10,125	9,292	10,740	10,400	10,550
101-100-511-5560	Printing & copying services	680	0	680	(2,948)	680	250	650
101-100-511-5565	Village Newsletter	11,200	8,837	24,000	28,998	24,000	14,029	30,300
101-100-511-5599	Other contractual	700	0	700	0	700	250	700
101-100-511-5620	Books & publications	50	194	50	92	50	100	100
101-100-511-5700	Office supplies	700	666	1,700	1,118	1,700	500	1,700
101-100-511-5799	Other materials & supplies	2,750	1,464	3,050	4,657	3,650	4,000	4,500
101-100-511-5810	Conference & meeting registration	500	175	500	(296)	500	250	500
101-100-511-5840	Meals	5,500	5,776	8,000	11,918	10,000	10,000	10,000
Commodities Total:		32,205	25,228	48,805	52,831	52,020	39,779	59,000
Village President & Board Total:		81,018	69,573	118,282	121,039	122,620	111,119	134,754

President and Village Board FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-100-511-5270	Purchased Program Services	<u>5,800</u>	
		1,800	Lincolnwood Artists Association
		4,000	Boards and Commissions Dinner
101-100-511-5399	Other Professional Services	<u>3,000</u>	
		3,000	Various Consulting
101-100-511-5540	Intergovernmental Fees and Dues	<u>10,550</u>	
		6,900	Northwest Municipal Conference
		1,100	Various Organizations
		1,250	Illinois Municipal League
		700	Chamber Business Expo
		600	Chicago Metropolitan Agency for Planning (CMAP)
101-100-511-5560	Printing and Copying Services	<u>650</u>	
		500	Forms, Business Cards, Letterhead
		150	Various Printing/Copying
101-100-511-5565	Village Newsletter	<u>30,300</u>	
		24,000	Printing Costs
		6,300	Postage
101-100-511-5599	Other Contractual	<u>700</u>	
		700	Various Contractual
101-100-511-5620	Books and Publications	<u>100</u>	
		100	Books and Publications
101-100-511-5700	Office Supplies	<u>1,700</u>	
		700	Office Supplies
		1,000	Clothing for Elected Officials
101-100-511-5799	Other Materials and Supplies	<u>4,500</u>	
		4,250	Plaques, Commendations, Flowers, Photos, Decorations, Honorary Gifts
		250	Flags for Memorial Day
101-100-511-5810	Conference and Meeting Registration	<u>500</u>	
		500	Village Board Conferences, Illinois Municipal League Training
101-100-511-5840	Meals	<u>10,000</u>	
		1,000	Business Meetings and Village Hospitality
		9,000	Committee of the Whole Dinners
Budget Request Total		<u><u>67,800</u></u>	

Village Clerk



Department Description

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

Department Expenditure

The Village Clerk Division Fiscal Year 2026 Budget includes \$19,212 in expenditures.

Major Expenditure Highlights

- The Village Clerk Fiscal Year 2026 budget includes \$10,000 for the codification services to maintain the Village Code.

Village Clerk

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-110-511-5010	Salary - elected/appointed	5,333	5,368	8,000	8,061	8,000	6,462	8,000
101-110-511-5110	Employer FICA	335	343	496	513	496	401	496
101-110-511-5120	Employer Medicare	80	80	116	120	116	94	116
101-110-511-5180	Insurance - workers compensation	173	-	-	-	-	-	-
Personnel Total:		5,921	5,791	8,612	8,694	8,612	6,956	8,612
101-110-511-5550	Ordinance codification	6,700	12,327	10,000	9,629	10,000	15,000	10,000
101-110-511-5570	Professional associations	100	-	100	-	100	100	100
Services Total:		6,800	12,327	10,100	9,629	10,100	15,100	10,100
101-110-511-5810	Conference & Meeting Registration	300	-	300	-	300	300	300
101-110-511-5820	Local mileage, parking & tolls	100	-	100	-	100	100	100
101-110-511-5840	Meals	100	-	100	-	100	100	100
Commodities Total:		500	-	500	-	500	500	500
Village Clerk Total:		\$ 13,221	\$ 18,118	\$ 19,212	\$ 18,323	\$ 19,212	\$ 22,556	\$ 19,212

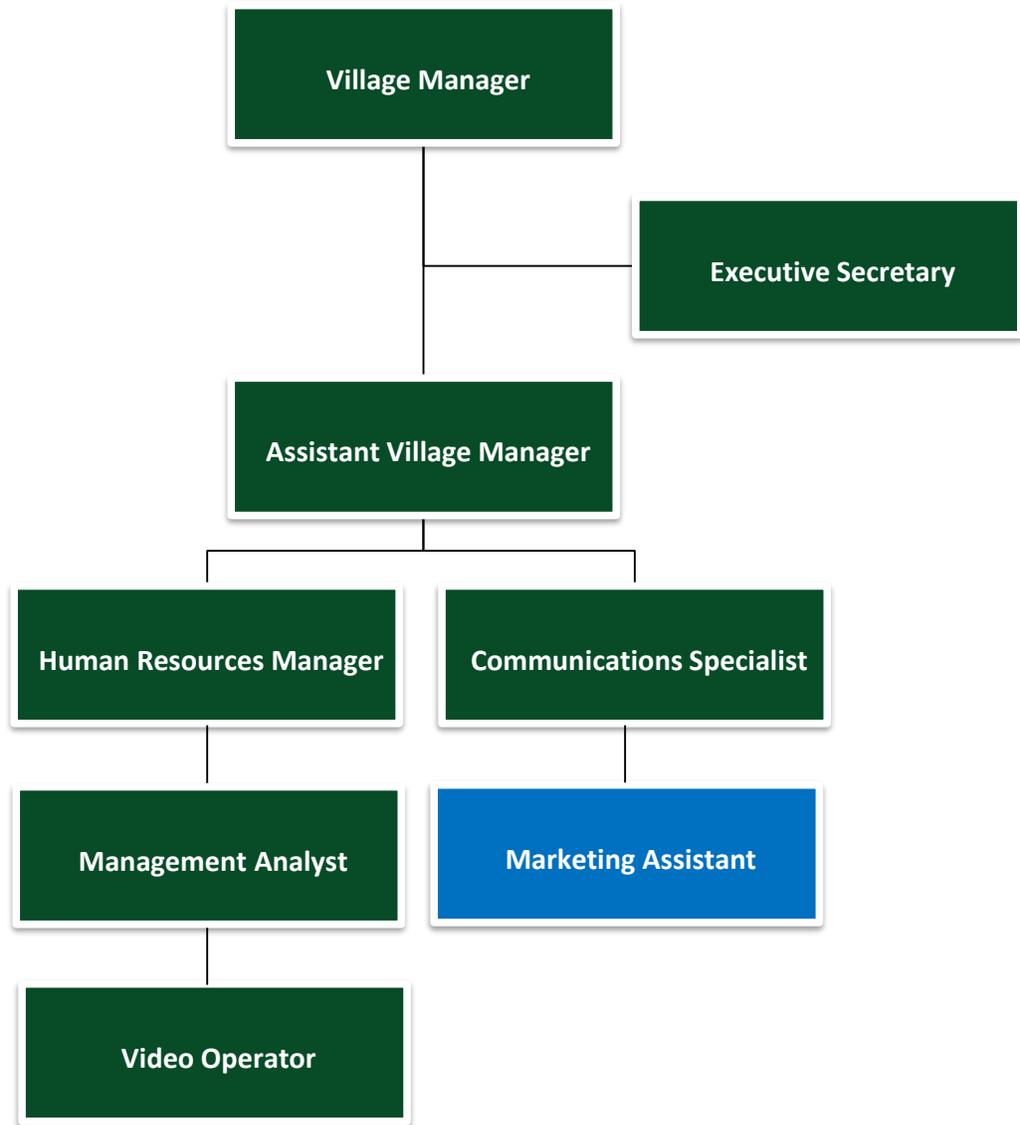
Village Clerk

FY2026 Budget Request

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

Village Manager's Office

Fiscal Year 2026 Organizational Chart



 Seasonal Position

Village Manager's Office



Department Description

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

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

Department Expenditure

The Village Manager's Office Fiscal Year 2026 Budget includes \$1,377,482 in expenditures.

Major Expenditure Highlights

- The Fiscal Year 2026 Budget includes \$38,300 in training programs for all Village staff, including the Village Board's Service First initiative, leadership training, and DEI training.
- The Fiscal Year 2026 Budget also includes \$72,000 for Lobbying Services.
- Also included is \$10,000 for employee recognition events and purchases managed by the internal LEAPS team and \$22,500 for pre-employment services such as drug screening, physical examinations, background checks, and psychological assessments for staff in all Departments.

Village Manager's Office



Proposed Goals

Goal: Following the assessment and system selection processes conducted in 2025, Village staff will select and implement HR/Payroll, Enterprise Resource Planning (ERP), and Enterprise Asset Management (EAM) Systems as funding is available. Implementation of these systems will improve accuracy, reporting, efficiency, productivity, customer service, and employee satisfaction.

Goal: The Village Manager's Office aims to update all job descriptions and maintain up-to-date electronic personnel records for all current employees.

Goal: Work with the Village's IT Managed Service Provider to complete a cybersecurity risk assessment, create a manageable device replacement schedule, and prioritize larger Village-wide initiatives when funding becomes available. Develop and distribute policies related to passwords, technology acceptable use, AI, and social media/media.

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

Goal: The Village Manager's Office will continue providing training on topics such as Diversity, Equity, and Inclusion (DEI) and Service First to ensure a positive and welcoming environment.

Key Performance Measures/Service Indicators	Actual SY2023	Actual FY2024	Projected FY2025	Target FY2026
Social Media Posts per Week (average)	3	4	5	6
Lincolnwood Local Subscribers	703	759	892	1,000
Total Meetings Broadcast	50	56	48	55
Full-Time Positions Hired	14	13	14	6
Full-Time Position Replacement	15%	13%	14%	6%
IT Tickets	177	323	900	1,250
Total Cases Adjudicated	438	620	1,200	1,300

Village Manager's Office

FY2026 Budget Request

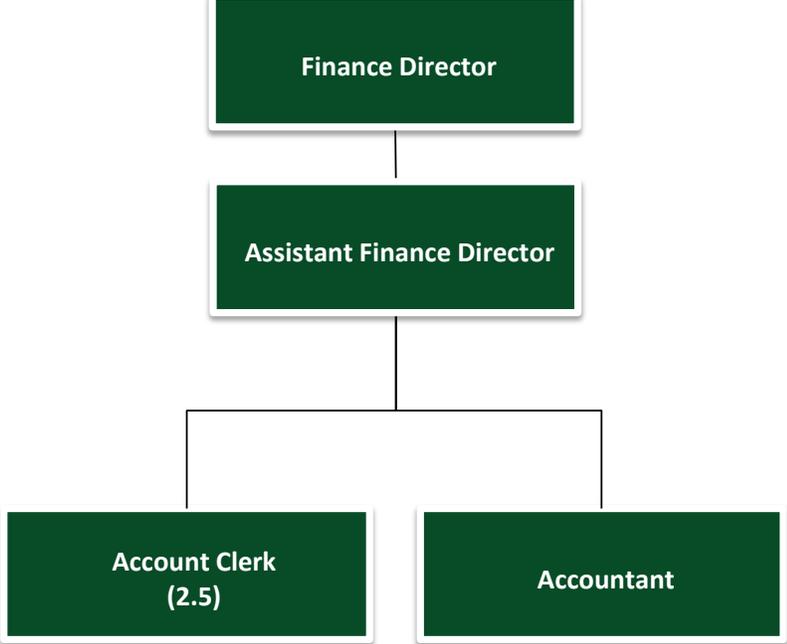
Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Budget
101-200-511-5020	Wages - full time salaried	372,200	384,743	570,878	620,608	610,269	669,816	799,977
101-200-511-5025	Wages - full time hourly	45,806	49,762	70,770	76,565	75,080	76,796	79,585
101-200-511-5030	Wages - part time hourly	3,379	3,102	5,550	5,839	55,813	23,312	24,253
101-200-511-5055	Deferred compensation	10,513	9,890	16,148	15,821	16,800	16,349	16,900
101-200-511-5060	Educational stipend	4,505	4,099	4,273	5,858	4,530	6,014	7,950
101-200-511-5061	Opt Out Insurance	-	-	-	-	-	-	-
101-200-511-5062	Phone Stipend	520	480	360	747	720	727	720
101-200-511-5063	Auto Allowance	6,000	-	9,000	-	9,000	4,173	9,000
101-200-511-5110	Employer FICA	15,890	22,769	41,022	38,460	43,375	46,790	58,180
101-200-511-5120	Employer Medicare	3,720	6,564	9,594	10,491	10,144	10,943	13,607
101-200-511-5130	Employer IMRF	11,540	17,704	28,451	27,423	32,112	37,662	56,768
101-200-511-5150	Insurance - group life & AD&D	1,045	1,433	9,925	2,041	1,946	1,978	2,471
101-200-511-5160	Insurance - group medical	60,195	70,973	90,289	104,552	100,318	119,806	123,153
101-200-511-5170	Insurance - group dental	3,220	4,121	4,832	4,094	3,409	3,788	3,873
101-200-511-5180	Insurance - workers compensation	11,516	-	-	-	-	-	-
	Personnel Total:	550,049	575,640	861,093	912,499	963,516	1,018,153	1,196,437
101-200-511-5320	Consulting	34,000	56,120	51,000	67,913	51,000	56,500	75,000
101-200-511-5399	Other professional services	-	28,187	17,000	38,804	-	-	-
	Services Total:	34,000	84,307	68,000	106,717	51,000	56,500	75,000
101-200-511-5510	Advertising	6,400	8,941	5,500	1,039	5,500	3,500	5,500
101-200-511-5560	Printing & copying services	1,000	696	1,500	-	1,500	250	1,500
101-200-511-5570	Professional associations	5,420	4,065	5,880	2,972	6,150	5,000	6,085
101-200-511-5590	Training	14,500	543	15,900	2,043	36,450	35,000	38,300
101-200-511-5599	Other contractual	29,100	11,913	31,975	16,372	39,975	28,500	25,425
101-200-511-5620	Books & publications	2,340	323	2,340	2,411	2,340	2,768	2,800
101-200-511-5700	Office supplies	2,000	1,421	3,000	1,785	3,000	1,000	3,000
101-200-511-5799	Other materials & supplies	7,800	6,004	10,000	11,094	10,000	10,000	10,000
101-200-511-5810	Conference & meeting registration	5,200	1,755	4,170	3,948	6,139	5,000	4,575
101-200-511-5820	Local mileage, parking & tolls	300	6,513	500	9,861	500	500	500
101-200-511-5830	Lodging	3,500	1,621	4,880	1,205	7,680	1,250	4,900
101-200-511-5840	Meals	1,600	701	2,060	2,375	2,460	2,000	2,260
101-200-511-5850	Purchased transportation	550	-	1,050	-	1,550	100	1,200
	Commodities Total:	79,710	44,496	88,755	55,105	123,244	94,868	106,045
Village Manager's Office Total:		\$ 663,759	\$ 704,443	\$ 1,017,848	\$ 1,074,321	\$ 1,137,760	\$ 1,169,521	\$ 1,377,482

Village Manager's Office
FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-200-511-5320	Consulting	75,000	
		3,000	Misc. Consulting
		72,000	Lobbyist
101-200-511-5510	Advertising	5,500	
		5,500	Legal Notices, Employment Advertisements, Other
101-200-511-5560	Printing, Copying, Scanning Services	1,500	
		1,500	Letterhead, Business Cards, and Copy Services
101-200-511-5570	Professional Associations	6,085	
		2,800	International City/County Management Association (ICMA) (4) Illinois City/County Management Association (ILCMA) - includes Illinois Association of Municipal Management Assistants (IAMMA) and Metro Managers Memberships (4)
		2,000	
		460	Illinois Public Employer Labor Relations Association (IPELRA) (2)
		300	SHRM Membership
		525	Chamber of Commerce Membership
101-200-511-5590	Training	38,300	
		10,000	Leadership Training
		7,500	Service First Training
		800	PHR Certification
		20,000	DEI Training
101-200-511-5599	Other Contractual	25,425	
		12,000	Village-wide Pre-employment Drug Screen and Physical Exams for Full-Time and IMRF Part-Time Positions (Assumes 15 PT/FT employees and 100 Lifeguard Physicals in line with IRMA guidance)
		3,500	Village-wide Background Checks
		4,000	Village-wide Psychological Assessments
		3,000	Commercial Drivers License Substance Testing- PW Employees
		2,100	Family Medical Leave Tracking
		500	First Aid Cabinet Maintenance - Village Hall
		325	Public Salary Annual Membership
101-200-511-5620	Books and Publications	2,800	
		200	Crains Chicago Business
		600	Chicago Tribune
		2,000	Ancel Glink
101-200-511-5700	Office Supplies	3,000	
		3,000	Various Office Supplies
101-200-511-5799	Other Materials and Supplies	10,000	
		5,000	Employee Recognition Dinner and Gifts
		2,500	Employee Appreciation Event
		500	Clothing for Staff
		2,000	LEAPS Employee Appreciation Gifts
101-200-511-5810	Conference and Meeting Registration	4,575	
		500	Illinois City/County Management Association (ILCMA) - Summer Conference (2) International City/County Management Association (ICMA) - Annual Conference (2)
		1,800	
		500	Illinois Public Employer Labor Relations Association (IPELRA) - Conference
		975	IPELRA - Employment Law Seminar (3)
		500	ILCMA - Winter Conference (2)
			Illinois Association of Municipal Management Assistants (IAMMA) - Annual Conference (2)
		100	
		200	ILCMA - Financial Forecast (2)
101-200-511-5820	Local Mileage, Parking and Tolls	500	
		500	Local Mileage, Parking and Tolls

Account Number	Account Name	Amount	Comments
101-200-511-5830	Lodging	<u>4,900</u>	1,000 Illinois City/County Management Association (ILCMA) - Summer Conference (2) 800 ILCMA - Winter Conference (2) 600 Illinois Public Employer Labor Relations Association (IPELRA) - Conference (2) 2,500 International City/County Management Association (ICMA) - Annual Conference (2)
101-200-511-5840	Meals	<u>2,260</u>	1,300 Business Meetings 400 International City/County Management Association (ICMA) - Annual Conference (2) 120 Illinois Public Employer Labor Relations Association (IPELRA) - Conference (2) 200 Northwest Municipal Conference (NWMC) - Meetings 240 Intergovernmental Luncheons
101-200-511-5850	Purchased Transportation	<u>1,200</u>	1,200 ICMA - Annual Conference (2)
Budget Request Total		<u><u>181,045</u></u>	

**Finance Department
Fiscal Year 2026 Organizational Chart**



Finance Department



Department Description

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

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

Department Expenditure

The Finance Department FY2026 Budget includes \$916,448 in expenditures.

Major Expenditure Highlights

- The budget includes the first full year of a part-time position to support front counter customer service. This position replaced a seasonal intern.
- Liability Insurance expenditures have been moved to the Non-Department budget for FY2026, as they are costs that benefit the Village as a whole. Telephone and copier costs have been moved to the Information Technology budget in an effort to aggregate all technology expenditures in one location.
- The Finance Department budget includes \$6,000 in training for continued professional development of staff. These funds have not been utilized in recent years due to staff turnover but will be an emphasis in the coming year.

Finance Department



Proposed Goals

Goal: Staff will conduct a Request for Proposal (RFP) process for banking services with a plan to consolidate bank accounts to improve efficiency and reduce costs.

Goal: The Finance Department will implement changes approved as a result of the 2025 Water Rate Study, including changes to the water rate structure and move to bi-monthly billing. The staff will work with the Village Manager’s office on an informational campaign to communicate these changes as well as ways residents can reduce water costs.

Goal: Staff will issue an RFP for audit services following the completion of the FY2025 audit.

Goal: The Finance Department will strive to obtain all three Government Finance Officers Association (GFOA) awards, meeting GFOA’s high standards for financial reporting.

Goal: The Finance Department will coordinate a comprehensive review of purchasing and accounts payable policies and procedures, with the intention of improving controls over Village purchasing and identifying efficiencies in payments for goods and services.

Goal: The Finance Director will serve on a staff team supporting the potential redevelopment of Lincolnwood Town Center.

Key Performance Measures/Service Indicators	Actual SY 2023	Actual FY2024	Projected FY2025	Target FY2026
Food and Beverage Tax payments processed	335	521	588	600
Packaged Liquor Tax payments processed	43	63	64	64
Vehicle Stickers issued	6,727	7,547	7,600	8,000
Pet License Issued	256	223	175	200
Accounts Payable checks issued	1,926	2,819	3,037	3,100

Finance Department

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-210-511-5020	Wages - full time salaried	239,135	239,224	347,106	433,283	387,706	434,601	458,765
101-210-511-5025	Wages - full time hourly	92,327	43,199	131,840	75,562	144,938	150,286	162,080
101-210-511-5030	Wages - part time hourly					33,088	28,494	49,553
101-210-511-5035	Wages - seasonal hourly	8,000	-	19,800	7,623			
101-210-511-5040	Wages - overtime 1.5X	-	-	-	-			
101-210-511-5056	HSA Savings Acct	-	-	-	-			
101-210-511-5060	Educational stipend	3,614	1,731	4,216	3,785	4,710	3,546	4,588
101-210-511-5061	Opt Out Insurance	3,200	2,000	-	-	0	1,200	2,400
101-210-511-5062	Phone Stipend	260	180	-	747	720	480	360
101-210-511-5063	Auto Allowancee						3,000	3,000
101-210-511-5110	Employer FICA	21,628	17,712	31,184	32,511	35,412	30,624	42,206
101-210-511-5120	Employer Medicare	5,058	4,140	7,293	7,603	8,282	7,162	9,871
101-210-511-5130	Employer IMRF	15,698	11,679	20,776	22,217	26,216	25,030	42,274
101-210-511-5150	Insurance - group life & AD&D	800	863	7,247	1,667	1,786	1,498	1,617
101-210-511-5160	Insurance - group medical	42,280	67,246	27,169	68,285	63,985	54,601	47,568
101-210-511-5170	Insurance - group dental	2,475	2,525	2,683	3,069	3,111	2,429	2,071
101-210-511-5180	Insurance - workers compensation	7,819	-	-	-	0		
101-210-511-5195	Employee Benefit Expenses	4,000	2,196	58,200	32,019	86,000	62,000	4,000
101-210-511-5196	IRS PCORI Payment						416	500
Personnel Total:		446,295	392,695	657,514	688,371	795,953	805,367	830,853
101-210-511-5260	Liability insurance	140,000	305,991	140,000	500,965	160,000	250,000	-
101-210-511-5310	Audit	34,240	20,000	36,004	46,922	36,053	73,861	37,230
101-210-511-5320	Consulting	-	-	13,500	13,500	10,000	5,000	-
101-210-511-5399	Other professional services	1,300	127,103	2,900	14,943	4,272	2,000	3,000
Services Total:		175,540	453,094	192,404	576,330	210,325	330,861	40,230
101-210-511-5440	R&M - office equipment	10,000	13,019	10,000	24,148	19,000	21,069	-
101-210-511-5510	Advertising	850	1,997	850	634	1,100	1,500	2,000
101-210-511-5560	Printing & copying services	1,500	-	1,500	-	2,000	1,500	2,000
101-210-511-5570	Professional associations	2,820	-	2,435	2,139	2,570	2,500	2,665
101-210-511-5580	Telephone	25,000	18,402	25,000	38,479	32,000	43,452	-
101-210-511-5590	Training	7,600	225	7,000	853	6,000	3,000	6,000
101-210-511-5599	Other Contractual	-	2,231	-	-	-	25,000	2,500
101-210-511-5620	Books & Publications	-	-	-	-	175	200	250
101-210-511-5700	Office supplies	17,500	13,943	17,500	17,056	17,500	16,000	500
101-210-511-5720	Postage	14,800	7,229	14,800	32,566	24,275	20,500	-
101-210-511-5725	Bank & Credit Card Fees	15,000	24,572	10,000	18,020	15,000	20,000	20,000

Finance Department

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-210-511-5730	Program supplies	4,200	266	4,200	4,357	4,200	3,500	4,200
101-210-511-5799	Other Materials & Supplies	1,000	-	-	27	-	28	-
101-210-511-5810	Conference & meeting registration	1,460	1,280	1,250	515	1,250	900	2,550
101-210-511-5820	Local mileage, parking & tolls	500	84	500	813	700	1,100	1,600
101-210-511-5830	Lodging	1,760	733	2,000	1,132	2,100	1,000	600
101-210-511-5840	Meals	700	498	500	187	500	300	500
101-210-511-5850	Purchased transportation	500	612	500	363	600	-	-
Commodities Total:		105,190	85,091	98,035	141,289	128,970	161,549	45,365
Finance Department Total:		\$ 727,025	\$ 930,880	\$ 947,953	\$ 1,405,990	\$ 1,135,248	\$ 1,297,777	\$ 916,448

Finance Department

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-210-511-5195	Employee Benefit Expenses	<u>4,000</u>	
		-	Retiree Health Savings Plan Police - moved to Police
		-	Retiree Health Savings Plan Public Works to PW
		4,000	Flex Plan expenses
101-210-511-5196	IRS PCORI Payment	<u>500</u>	
		500	IRS PCORI Payment for Employee Insurance
101-210-511-5260	Liability Insurance	<u>-</u>	
		-	IRMA Contribution/Deductibles - to Non-Department
101-210-511-5310	Audit	<u>37,230</u>	
		28,140	Audit FY 2025
		4,160	Single Audit
		830	Annual Report for the IL Comptroller
		-	TIF Compliance \$3,360 - charge to TIF
		4,100	Other Post Employee Reporting (OPEB)
		-	Police Pension Fund Actuary (PPEN pays)
101-210-511-5320	Consulting	<u>-</u>	
		-	Financial Consulting Services for strategic plan
101-210-511-5399	Other Professional Services	<u>3,000</u>	
		3,000	Credit Card Compliance, Paying Agent Fee, Misc
101-210-511-5440	R&M - Office Equipment	<u>-</u>	
		-	Village Wide Copier/Printer lease/maint - to IT
101-210-511-5510	Advertising	<u>2,000</u>	
		2,000	Annual Treasurer's Report/Appropriation Ordinance
101-210-511-5560	Printing and Copying Services	<u>2,000</u>	
		2,000	Business licenses - forms
101-210-511-5570	Professional Associations	<u>2,665</u>	
		500	GFOA - Director, Assistant Director, Accountant
		500	IGFOA - Director, Assistant Director, Accountant
		400	ILCMA Membership - Director & Asst Director
		115	AICPA Membership - Accountant
		1,150	GFOA Awards - Budget, Financial Report, PAFR
101-210-511-5580	Telephone	<u>-</u>	
		-	Village Wide Cellular Verizon - to IT
101-210-511-5590	Training	<u>6,000</u>	
		3,000	GFOA Staff Training
		3,000	IGFOA Staff Training
101-210-511-5599	Other Contractual	<u>2,500</u>	
		2,500	Records Disposal
101-210-511-5620	Books & Publications	<u>250</u>	
		250	GAAFR Subscription

Account Number	Account Name	Amount	Comments
101-210-511-5700	Office Supplies	<u>500</u>	
		-	Village Wide Office Supplies - to Non-Department
		-	Village Wide Copier Supplies - to Non-Department
		500	Clothing for Staff
101-210-511-5720	Postage	<u>-</u>	
		-	Village Wide Postage - to Non-Department
		-	Postage Machine Lease - to Non-Department (100%)
101-210-511-5725	Bank and Credit Card Fees	<u>20,000</u>	
		20,000	Online and Over the Counter Fees
101-210-511-5730	Program Supplies	<u>4,200</u>	
		4,200	Vehicle Stickers, Motorcycle/Pet/Dealer Tags
101-210-511-5810	Conference/meeting registration	<u>2,550</u>	
		900	IGFOA Conference - Registration (Director & Asst)
		550	GFOA Conference - Registration (Director)
		1,100	GFOA Conference in Chicago 2026 (Asst Dir & Acct)
101-210-511-5820	Local Mileage, parking and tolls	<u>1,600</u>	
		600	GFOA Conference (Mileage/Parking 2026 - 3 empl)
		600	IGFOA Conference Mileage (Director & Asst)
		400	Miscellaneous Local Travel
101-210-511-5830	Lodging	<u>600</u>	
		600	IGFOA Conference (Director & Asst)
		-	GFOA Conference - in Chicago 2026
		-	ILCMA Conference
101-210-511-5840	Meals	<u>500</u>	
		500	Training and Conferences
101-210-511-5850	Purchased Transportation	<u>-</u>	
		-	GFOA Conference - Air (Mileage/Parking 2026)
Budget Request Total		<u><u>90,095</u></u>	



Legal Division

Division Description

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

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

Division Expenditure

The Legal Division Fiscal Year 2026 Budget includes \$445,000 in expenditures.

Legal Division

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-230-511-5350	Legal - retainer	126,640	112,252	199,458	164,600	209,431	205,020	215,000
101-230-511-5360	Legal - litigation	20,700	6,513	32,550	-	32,550	-	
101-230-511-5370	Legal - review	68,000	81,127	100,000	144,129	100,000	125,000	140,000
101-230-511-5399	Other professional services	61,500	44,473	87,940	72,125	77,940	90,000	90,000
	Services Total:	276,840	244,365	419,948	380,854	419,921	420,020	445,000
	Legal Department Total:	\$ 276,840	\$ 244,365	\$ 419,948	\$ 380,854	\$ 419,921	\$ 420,020	\$ 445,000

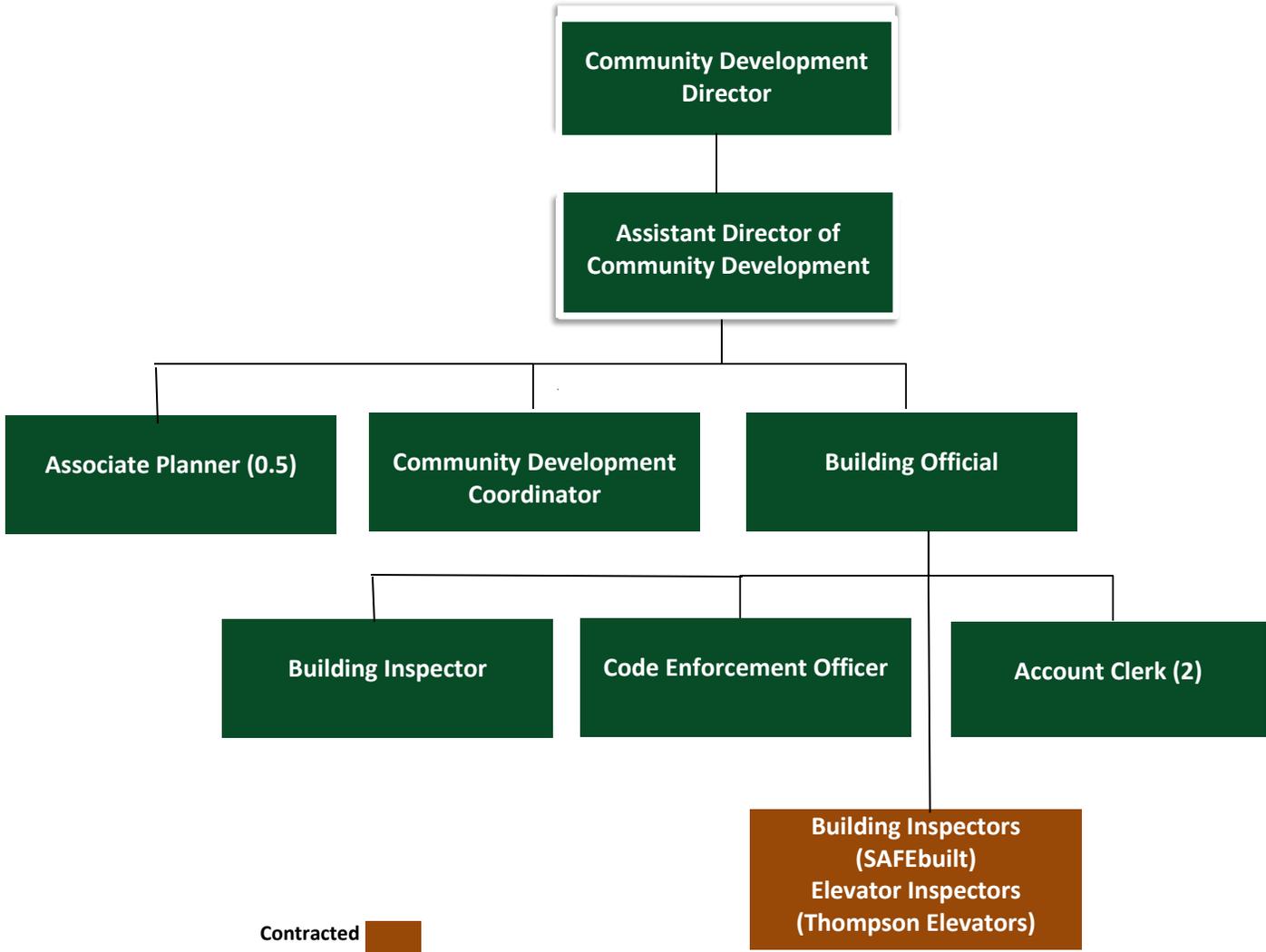
Legal Division

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-230-511-5350	Legal - Retainer	<u>215,000</u>	
		215,000	Retainer - Elrod Friedman
101-230-511-5360	Legal - Litigation	<u>-</u>	
			Litigation - Elrod Friedman
101-230-511-5370	Legal - Review	<u>140,000</u>	
		70,000	Non-Reimbursable Legal Projects - Elrod Friedman
		70,000	Private Development Review (Reimbursable) - Elrod Friedman
101-230-511-5399	Other Professional Services	<u>90,000</u>	
		45,000	Prosecution - Code Enforcement, Public Right of Way Regulation, Property Maintenance Issues, Lien Processing - Robbins, Salomon and Patt
		17,000	Administrative Hearing Officer - David Eterno
		20,000	Labor Negotiations, Personnel Matters - Clark Baird Smith
		8,000	Anti-Harassment Training
Budget Request Total		<u><u>445,000</u></u>	

Community Development Department

Fiscal Year 2026 Organizational Chart



Community Development Department



Department Description

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

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

Department Expenditure

The Community Development Department Fiscal Year 2026 Budget includes \$1,514,330 in expenditures.

Major Expenditure Highlights

- The Village contracts for inspection and planning services for our Community Development Department. The cost of \$104,800 is included in the Calendar Year 2026 budget for these services, including \$35,000 for restaurant inspections, \$14,300 for supplemental seasonal code enforcement, and \$8,500 for elevator inspections.
- The Village has revenue sharing agreements in place with various businesses in our community. Most of the agreements were established to assist with the building or expansion of the businesses' facilities in the Village. These expenditures have been moved to the Non-Department Budget for FY2026.
- The budget also includes \$35,000 to account for resources to provide business owners to make improvements to their building exterior and other property enhancements that will improve the appearance of a business district.
- A proposed update of the Village's Comprehensive Plan, adopted in 2016, has been deferred to a future year due to the anticipated workload related to re-development of the Lincolnwood Town Center.

Community Development Department



Proposed Goals

Goal: Staff will continue to work with the contract purchaser of the Lincolnwood Town Center property to find highest and best use for the re-development of the site. There will be a lot of activities related to this redevelopment project including the potential of creating a new TIF District, engaging in a redevelopment agreement, and taking the project through the entitlement process.

Goal: The Community Development Department will continue to promote full utilization of the land management software (LAMA). This includes encouraging internal and external users to apply for and receive permits entirely online and to continue developing Standard Operating Procedures (SOPs) for staff. Staff will work on educational efforts to make applying for a permit simple and easy for all applicants.

Goal: Staff will work with the Communications Specialist to create a new series of community promotional ads, social media posts and short videos to assist highlight the community for new business attraction.

Goal: Staff will continue working with the developer to fill the remaining vacancies within District 1860 by expeditiously completing plan reviews, inspections, and phased occupancy for each of the tenant spaces. Inspections related to hotel construction will continue to occur during this calendar year with an anticipated opening date in 2026.

Key Performance Measures/Service Indicators	Actual SY2023	Actual FY2024	Projected FY2025	Target FY2026
Building Permits Issued	711	931	825	900
Building Permit Valuation	\$41,467,283	\$34,686,135	\$37,500,000	\$30,000,000
# of inspections	1843	2900	2800	2,850
Total Code Enforcement Cases	451	660	700	650

Community Development Department

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-240-517-5020	Wages - full time salaried	338,220	335,391	513,113	519,954	536,714	469,431	581,399
101-240-517-5025	Wages - full time Hourly	218,451	160,886	283,941	324,002	329,460	324,472	337,615
101-240-517-5030	Wages- Part time hourly	14,527	-	75,726	6,886	19,800	19,688	52,750
101-240-517-5035	Wages - seasonal hourly	-	-	-	-	-	-	-
101-240-517-5040	Wages - Overtime 1.5x	-	-	-	-	-	-	-
101-240-517-5045	Wages - overtime 2X	-	-	-	382	-	424	-
101-240-517-5060	Educational stipend	5,630	4,724	10,356	7,364	9,845	7,556	7,467
101-240-517-5061	Opt out insurance	5,000	4,800	8,700	7,400	8,400	5,431	2,400
101-240-517-5062	Cell Phone Stipend	520	480	720	673	720	382	-
101-240-517-5063	Auto Allowance	-	-	-	-	-	250	3,000
101-240-517-5110	Employer FICA	36,786	31,442	49,446	53,337	56,106	49,349	61,047
101-240-517-5120	Employer Medicare	8,056	7,353	11,564	12,474	13,122	11,541	14,277
101-240-517-5130	Employer IMRF	25,941	20,115	33,442	36,720	40,628	39,540	61,146
101-240-517-5150	Insurance - group life & AD&D	1,350	1,251	11,666	2,105	1,351	1,373	1,601
101-240-517-5160	Insurance - group medical	35,000	30,097	41,403	92,669	82,073	95,085	145,773
101-240-517-5170	Insurance - group dental	1,550	2,255	1,774	4,927	4,355	4,842	7,905
101-240-517-5180	Insurance - workers compensation	9,561	-	-	-	-	-	-
Personnel Total:		700,592	598,794	1,041,851	1,068,893	1,102,574	1,029,364	1,276,380
101-240-517-5330	Consulting (1860 project)	68,476	1,013	-	-	-	-	-
101-240-517-5399	Other professional services	80,027	86,076	94,000	75,586	196,042	75,000	112,000
Services Total:		148,503	87,089	94,000	75,586	196,042	75,000	112,000
101-240-517-5480	R&M - vehicles	140	10	35,000	27,906	500	3,200	500
101-240-517-5510	Advertising	350	581	500	2,274	3,000	2,000	3,000
101-240-517-5560	Printing & copying services	350	93	500	75	500	400	1,000
101-240-517-5570	Professional associations	1,595	1,234	3,005	1,913	3,055	2,200	5,000
101-240-517-5580	Telephone	-	-	-	-	-	-	-
101-240-517-5590	Training	3,900	780	4,300	1,130	4,300	4,000	10,000
101-240-517-5599	Other contractual services	-	-	10,000	10,000	10,000	35,000	21,000
101-240-517-5620	Books & publications	700	1,242	700	-	1,200	500	1,200
101-240-517-5670	Fuel	420	1,271	1,200	1,954	-	2,100	1,200
101-240-517-5700	Office supplies	1,400	1,643	2,000	183	2,000	2,000	2,500
101-240-517-5720	Postage	-	-	-	-	-	-	-
101-240-511-5725	Credit Card Fees	-	-	12,000	18,075	15,000	20,000	25,000
101-240-517-5799	Other materials & supplies	1,960	-	3,200	2,980	3,400	3,000	3,400
101-240-517-5810	Conference & meeting registration	2,500	2,133	3,000	842	4,100	2,000	5,500

Community Development Department

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-240-517-5820	Local mileage, parking & tolls	70	409	70	-	70	70	150
101-240-517-5830	Lodging	-	-	2,400	3,883	2,400	-	3,000
101-240-517-5840	Meals	175	96	560	634	6,000	2,500	6,000
101-240-517-5850	Purchased transportation	-	-	1,100	360	1,100	-	2,500
Commodities Total:		13,560	9,492	79,535	72,209	56,625	78,970	90,950
101-240-517-5911	Sales Tax Sharing Agreements	210,000	397,153	-	311,176	365,000	320,000	-
101-240-517-5912	Business Improvement Grant (PEP/GIFT)	35,000	-	35,000	-	35,000	-	35,000
101-240-517-6580	Equipment - Vehicles	26,000	25,682	-	-	-	-	-
Economic Initiatives Total:		271,000	422,835	35,000	311,176	400,000	320,000	35,000
Community Development Department Total:		\$ 1,133,655	\$ 1,118,210	\$ 1,250,386	\$ 1,527,864	\$ 1,755,241	\$ 1,503,334	\$ 1,514,330

Community Development Department

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-240-517-5330	Consulting (1860 Project)	-	
101-240-517-5399	Other Professional Services	112,000	
		47,000	Building Permit and Fire Plan Review and Inspections (SafeBuilt)
		1,000	Large Format Scanning
		8,500	Elevator Inspections
		35,000	Restaurant Inspections (# based on establishment risk factor)
		5,000	CoStar
		1,200	Adobe Design Suite
		-	Comprehensive Plan Update (Deferred)
		14,300	Seasonal Code Enforcement
101-240-517-5480	R&M - Vehicles	500	
		500	
101-240-517-5510	Advertising	3,000	
		3,000	Legal notices for Public Hearings
		-	Advertising for Economic Development purposes
101-240-517-5560	Printing and Copying Services	1,000	
		1,000	Marketing materials
101-240-517-5570	Professional Associations	5,000	
		1,800	American Planning Association/American Institute of Certified Planners (2)
		250	International Council of Shopping Centers (ICSC) (2)
		350	IL TIF Association Membership Fee
		145	ICC Government unit Membership
		135	ICC Individual Membership
		65	NWBOCA - 3 members
		100	SBOC
		90	IPIA - Plumbing Inspectors Association
		120	Electrical Inspector Association
		1,945	Anticipation of additional memberships for CD staff
101-240-517-5590	Training	10,000	
		7,500	Employee training (Code Enforcement, Building Official, Director, Asst. CD Director)
		2,500	Certification Maintenance Seminars
101-240-517-5599	Other contractual services	21,000	
		21,000	Chicago's North Shore Covention and Visitors Bureau - Annual Membership (based on hotel opening)
101-240-517-5620	Books & Publications	1,200	
		500	Code Books and Training Materials
		700	Miscellaneous Publications
101-240-517-5670	Fuel	1,200	
		1,200	Fuel for Department Vehicles
101-240-517-5700	Office Supplies	2,500	
		2,500	Miscellaneous Supplies

Community Development Department

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-240-517-5725	Credit Card Fees	<u>25,000</u>	
		25,000	Persolvent credit card fees
101-240-517-5799	Other Materials & Supplies	<u>3,400</u>	
		2,500	Miscellaneous Supplies, including meeting materials
		900	Uniforms (Village Branded Clothing)
101-240-517-5810	Conference and Meeting Registration	<u>5,500</u>	
		2,000	American Planning Association (APA) National Conference (2)
		2,500	ICSC Conferences (One National, Two Local Conferences) & Other ED-related conferences
		500	Building or Code Conference
		250	ILCMA Financial Forecast (2)
		250	Local APA, Econ Dev, etc.
101-240-517-5820	Local Mileage, Parking and Tolls	<u>150</u>	
		150	Reimbursement for Local Travel
101-240-517-5830	Lodging	<u>3,000</u>	
		3,000	Lodging Expenses
101-240-517-5840	Meals	<u>6,000</u>	
		5,000	Local Meetings, Chamber of Commerce and PC/ZBA
		1,000	Per Diem for Meals at Conferences
101-240-517-5850	Purchased Transportation	<u>2,500</u>	
		2,500	Travel to Conferences
101-240-517-5911	Revenue Sharing Agreements	<u>-</u>	
		-	Moved to Non-Departmental for 2026
101-240-517-5912	Business Improvement Grant	<u>35,000</u>	
		35,000	PEP/GIFT Matching Grants
Budget Request Total		<u><u>237,950</u></u>	

Information Technology Division



Division Description

The Information Technology (IT) Division is managed by the Village Manager's Office. It provides for technology planning and support for devices, systems, and software within the Village organization. The Village contracts with a third-party provider for IT Managed Services.

Department Expenditure

The Information Technology Division Fiscal Year 2026 Budget includes \$966,563 in expenditures.

Major Expenditure Highlights

- The Fiscal Year 2026 Budget includes \$174,436 in Consulting for the Village's IT Managed Service Provider Contract, a Cybersecurity Risk Assessment, and Special Projects.
- The Information Technology Budget includes \$606,715 for annual maintenance expenses for the Village's various software and systems.
- The budget includes \$133,600 for primary and secondary internet services, mobile devices, land lines, and E9-1-1 fiber connection for dispatch.

Information Technology

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-250-511-5320	Consulting	242,900	136,623	154,500	256,870	285,000	281,000	174,436
101-250-511-5330	Data processing	45,650	94,242	50,000	7,538	39,120	35,000	17,820
101-250-511-5340	Maintenance Agreement Expense	416,530	190,434	553,338	485,728	575,740	672,480	606,715
Services Total:		705,080	421,299	757,838	750,136	899,860	988,480	798,971
101-250-511-5542	Equipment - Non-CIP	78,150	42,017	500	-	17,500	5,000	5,000
101-250-511-5580	Telecommunications	49,495	44,729	76,275	69,485	76,830	75,000	133,600
101-250-511-5590	Training	14,600	9,092	14,600	2,722	14,600	-	-
101-250-511-5599	Other contractual	14,200	9,612	22,365	26,032	29,253	30,000	25,992
101-250-511-5640	Computer supplies	1,000	166	1,000	91	1,000	500	3,000
Commodities Total:		157,445	105,616	114,740	98,330	139,183	110,500	167,592
101-250-511-6530	Equipment - data processing	207,700	71,648	206,820	106,127	-	-	-
Capital Total:		207,700	71,648	206,820	106,127	-	-	-
Information Technology Total:		\$ 1,070,225	\$ 598,563	\$ 1,079,398	\$ 954,593	\$ 1,039,043	\$ 1,098,980	\$ 966,563

Information Technology FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-250-511-5320	Consulting	174,436	<ul style="list-style-type: none"> 117,936 IT Managed Service Provider Contract (Year 2 of 5) 16,500 Cybersecurity Risk Assessment 40,000 Special Projects
101-250-511-5330	Data Processing	17,820	<ul style="list-style-type: none"> 5,000 Laserfiche Cloud Migration 7,000 Server Room UPS Upgrade (PD) 5,820 Voice Logger Upgrade (PD)
101-250-511-5340	Maintenance Agreement Expense	606,715	<ul style="list-style-type: none"> 76,176 MSP Cybersecurity Stack (Year 2 of 5) 9,450 Barracuda Email Archiver Maintenance 49,140 Office 365 Product Licenses 27,500 Datto Backup Subscription 3,900 FortiGate Firewall Renewal 500 Splashtop Licensing 5,000 VMWare Support 13,500 Adobe Acrobat DC Standard for Teams Subscription 3,400 Laserfiche 11,000 CivicPlus (Website Hosting & AudioEye) 5,900 CivicPlus (CivicClerk) 5,500 CivicPlus (ChatBot) 20,000 Clear Company 840 Constant Contact 7,000 Earthchannel Video Streaming 39,000 CivicPlus (Civic Rec) 53,000 Springbrook Maintenance and Cloud Services (Split with Water Fund) 25,000 Third Millenium 15,000 Tyler (InCode) 52,000 Tyler (New World) 5,460 ChiComm (Call Boxes) 34,000 Accela (LAMA) 5,492 Accela (Public Stuff) 5,050 DTN Weather Service (PW) 15,000 GPS Software Annual Maintenance (PW) 1,600 Online Vehicle Repair Manuals Subscription (PW) 4,397 ESRI Licenses (PW) 11,500 Image Trend RMS (Fire) 3,500 Flow MSP Image Trend Pre-Plan (Fire) 4,400 Target Solutions (Fire) 5,400 CAD Distribution and Direct Messaging Software (Fire) 4,600 Superion ONESolution 1,530 Voice Logger (PD) 2,250 Crash Software (PD) 2,730 Pace Scheduler (PD) 28,000 Quinlan Video Security System Maintenance 24,000 Village Wide Copier/Printer Lease and Maintenance 25,000 Miscellaneous Licensing
101-250-511-5542	Equipment - Non-CIP	5,000	<ul style="list-style-type: none"> 5,000 Various Equipment
101-250-511-5580	Telecommunications	133,600	<ul style="list-style-type: none"> 30,000 Primary and Secondary Internet 10,000 FirstNet 15,000 Verizon 45,000 Village Wide Cellular Verizon - From Finance 33,600 Annual RCN E9-1-1 Fiber Connection for Skokie and Backup Connection

Account Number	Account Name	Amount	Comments
101-250-511-5599	Other contractual	<u>25,992</u>	24,972 GIS Program Staffing (Split with Water Fund) 1,020 GIS Consortium Cost Sharing (Split with Water Fund)
101-250-511-5640	Computer supplies	<u>3,000</u>	3,000 Miscellaneous Supplies
Budget Request Total		<u><u>966,563</u></u>	

Engineering Division

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-290-511-5920	Administration Engineer Costs	54,000	30,191	54,000	130,102	70,000	73,980	83,059
101-290-511-5922	Building Engineering Costs	63,000	50,105	63,000	29,851	63,000	63,000	64,890
101-290-511-5942	PW Building Engineer Costs	22,000	-	32,500	-	32,500	32,500	33,400
	Services Total:	139,000	80,296	149,500	159,953	165,500	169,480	181,349
	Engineering Division Total:	\$ 139,000	\$ 80,296	\$ 149,500	\$ 159,953	\$ 165,500	\$ 169,480	\$ 181,349

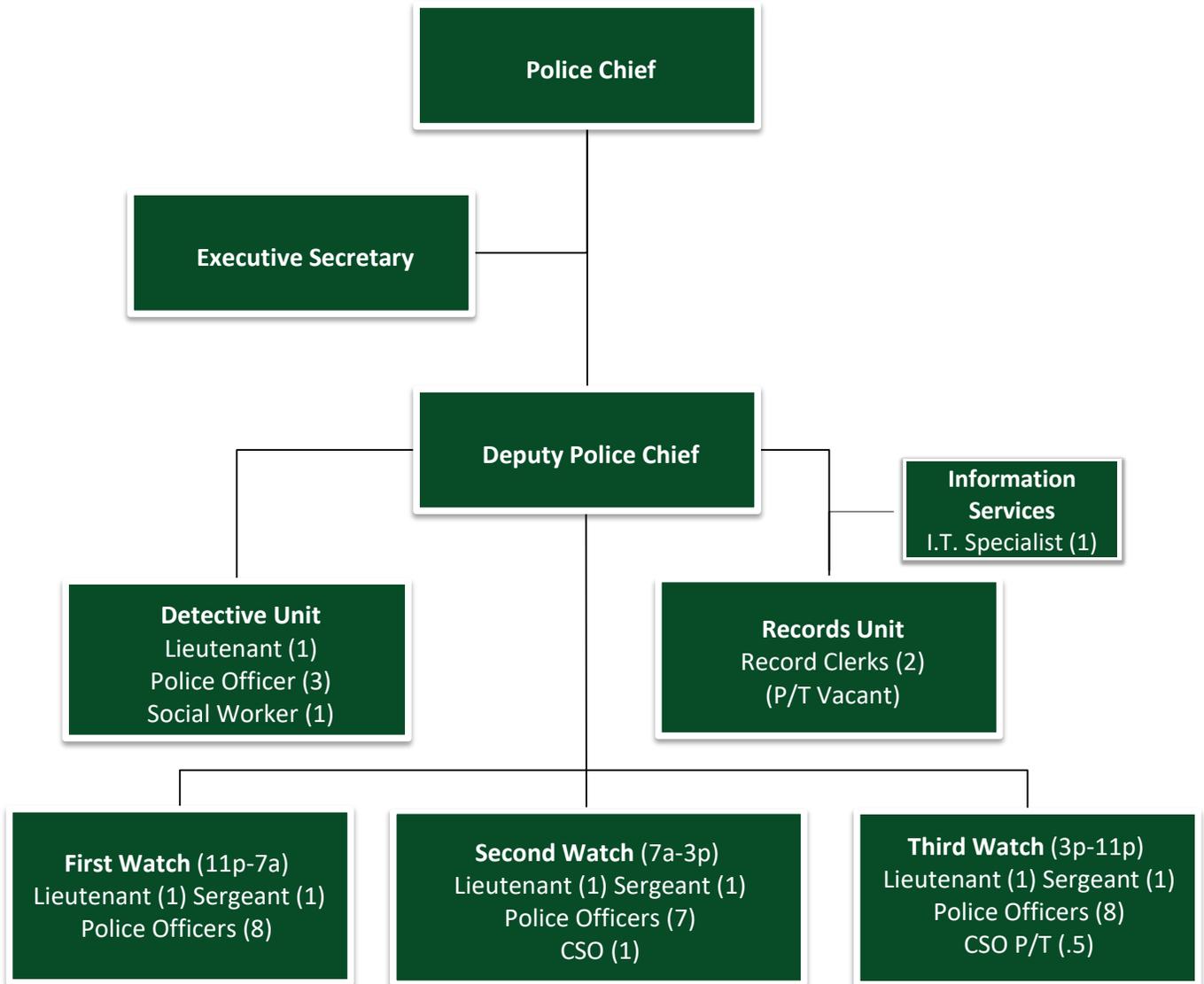
Engineering Division

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-290-511-5920	Administration Engineer Costs	<u>83,059</u>	
		83,059	Engineering Retainer (\$166,118 Split with Water Fund) assumed 3% CPI increase, per contract
101-290-511-5922	Building Engineering Costs	<u>64,890</u>	
		61,800	Private Development Review (3% increase)
		3,090	Private Development Studies and Other Plan Review Expenses (3% increase)
101-290-511-5942	PW Building Engineer Costs	<u>33,400</u>	
		30,900	Project Management Services (3% increase)
		2,500	Traffic Studies for Traffic Commission
Budget Request Total		<u><u>181,349</u></u>	

Police Department

Fiscal Year 2026 Organizational Chart



Police Department



Department Description

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

Department Expenditure

The Police Department Fiscal Year 2026 Budget includes \$10,729,716 in expenditures.

Major Expenditure Highlights

- The Police Department has received grant funding in the amount of \$27,000 from the Illinois Attorney General's Office to combat organized retail theft organizations. As a part of the FY2026 budget for this funding, the grant supports existing Automated License Plate Readers (ALPR) for \$22,000 towards the existing annual cost of ALPRs at \$27,000 obligating the Village to fund \$5,000. An additional amount of \$5,000 will be applied to police officer overtime for crime prevention efforts
- FY2026 budgeted funds of \$8,800 for the purchase police patrol bicycles are adding four new police mountain bicycles to expand officer patrols along trails and parks for safety. Specific areas of concern are motorized scooters and bicycles, in addition to enhancing community policing efforts.
- Budgeted funds to expand the Police Department Drone Program has allocated \$15,000 in FY2026 budget for an additional drone. Drones have become an effective tool for responding to emergency situations that require extensive searches for missing people, wanted subjects and to maintain safety at a community event.
- Approximately \$28,000 was submitted for a grant request through the Illinois Department of Transportation (IDOT) Selective Traffic Enforcement Program (STEP). These grant funds will be used for officer overtime specific to issuing citations for hazardous traffic violations such as speeding, distracted driving and driving while impaired. Funding also covers enforcement for drivers or passengers of motor vehicles not wearing seatbelts. This is a reoccurring grant that allows for extra traffic enforcement for hazardous violations committed within the Village.

Police Department



Proposed Goals

Goal: Expand the Police Officer bicycle unit through training by a certified Police Officer bicycle instructor. This will allow for a higher presence along bike/walking trails and in the community parks.

Goal: Maintain use of the existing nine Automated License Plate Readers that are supported through funding by the Illinois Attorney General’s Office for organized crime to prevent retail theft.

Goal: Review and establish a transition within the next two budget years to transition to Taser 10 less than lethal weapons for each sworn officer of the Lincolnwood Police Department.

Goal: Continue to ensure statutory training mandates are completed through in-house training by certified ILETSB instructors of the Lincolnwood Police Department and through Police Law Institute and the Illinois Law Enforcement Executive Institute.

Goal: Expand the use of drones for maintaining a safe community when overseeing public events and in response to emergency calls for service.

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

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

Key Performance Measures/Service Indicators	Actual SY2023	Actual FY2024	Projected FY2025	Target FY2026
Average Minutes from Call Received to Dispatch	2:20	1:12	1:05	1:00
Average Calls for Service Per Officer/CSO*	510	790	650	650
Accidents/Crashes Investigated	501	772	790	750
Total Calls for Service	12,205	16,595	16,000	16,000
Avoidable Accidents & Injuries	1	3	3	0
Average Training Hours per Officer	66.59	75.66	95.0	80.0

*The above averages for service calls per officer or estimates are based on the number of officers assigned to patrol and responding to calls for service. This number varies when police officer vacancies occur.

Police Department FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-300-512-5020	Wages - full time salaried	170,370	221,048	267,465	271,051	288,493	292,750	486,051
101-300-512-5025	Wages - full time hourly	2,614,501	2,434,394	3,743,493	3,923,541	4,144,379	4,171,711	4,315,958
101-300-512-5030	Wages - part time hourly	89,706	36,199	161,574	101,510	114,138	106,184	69,126
101-300-512-5035	Wages - seasonal hourly	10,335	2,177	78,006	55,818	-	-	-
101-300-512-5040	Wages - overtime 1.5X	245,220	352,020	300,000	398,627	365,000	347,071	365,000
101-300-512-5043	Holiday Mobil grant	23,701	36,734	37,632	56,196	55,000	57,068	55,000
101-300-512-5045	Wages - overtime 2X	5,000	9,524	10,000	14,637	10,000	15,123	10,000
101-300-512-5050	Wages - special detail	1,000	-	-	-	-	-	-
101-300-512-5056	HSA Savings	-	-	-	-	-	-	-
101-300-512-5060	Educational stipend	23,000	16,186	36,046	31,533	37,339	34,537	36,533
101-300-512-5061	Opt Out Ins.	6,560	4,250	7,680	4,050	7,680	5,854	6,000
101-300-512-5062	Phone Stipend	-	96	-	-	-	-	-
101-300-512-5063	Evidence Technician Stipend	5,800	6,006	5,800	5,756	5,500	4,618	5,500
101-300-512-5065	Tuition reimbursement	10,940	4,906	5,040	-	-	-	5,200
101-300-512-5070	Uniform allowance	23,785	25,583	32,950	34,058	33,550	26,647	33,550
101-300-512-5080	Employer - Police Chief SLEP	5,000	9,594	5,000	15,770	24,617	2,217	2,430
101-300-512-5110	Employer FICA	36,995	38,153	40,308	42,028	44,765	43,796	50,263
101-300-512-5120	Employer Medicare	40,650	45,949	59,826	69,761	66,584	69,174	77,970
101-300-512-5130	Employer IMRF	30,360	10,461	33,733	17,550	24,087	23,273	37,332
101-300-512-5140	Employer police pension	2,551,272	1,381,151	2,500,000	2,925,700	2,860,000	2,882,687	2,895,741
101-300-512-5150	Insurance - group life & AD&D	5,500	5,486	60,678	8,146	7,759	8,014	9,906
101-300-512-5160	Insurance - group medical	385,127	444,193	539,998	784,602	687,254	784,087	815,704
101-300-512-5170	Insurance - group dental	21,885	28,312	30,722	36,411	34,894	39,056	41,697
101-300-512-5180	Insurance - workers compensation	90,611	-	-	-	-	-	-
101-300-511-5195	Employee Benefit Expenses							20,000
	Personnel Total:	6,397,318	5,112,422	7,955,951	8,796,745	8,811,039	8,913,867	9,338,961
101-300-512-5210	Animal control	1,000	435	1,500	460	1,500	1,500	1,500
101-300-512-5398	911 combined comm. contract	549,335	549,333	840,485	840,480	865,695	865,695	891,670
101-300-512-5399	Other professional services	25,945	24,369	29,435	29,626	54,615	54,615	53,300
	Services Total:	576,280	574,137	871,420	870,566	921,810	921,810	946,470
101-300-512-5405	R&M - buildings	3,075	498	3,550	2,238	4,100	3,650	6,010
101-300-512-5410	R&M - communications equipment	15,820	15,976	25,250	25,262	30,225	30,270	34,705
101-300-512-5480	R&M - vehicles	23,215	23,752	33,925	29,475	34,345	32,000	32,280
101-300-512-5540	Intergovernmental fees & dues	56,535	39,539	40,535	36,331	36,535	36,535	37,215
101-300-512-5560	Printing & copying services	800	771	1,500	1,598	2,175	2,400	2,750
101-300-512-5570	Professional associations	1,430	980	2,640	1,375	2,900	2,900	3,330
101-300-512-5580	Telephone	935	191	1,300	374	1,200	1,000	800

Police Department FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-300-512-5590	Training	40,430	16,150	51,425	30,127	46,760	40,000	43,265
101-300-512-5599	Other contractual	39,770	9,775	67,815	12,004	45,885	18,885	74,050
101-300-512-5610	Ammunition & range supplies	12,865	13,479	14,710	14,708	26,700	26,700	18,630
101-300-512-5620	Books & publications	2,365	1,075	2,765	1,513	3,100	3,030	2,130
101-300-512-5640	Computer supplies	2,000	957	3,000	1,937	3,000	3,100	4,650
101-300-512-5670	Fuel	46,700	48,880	60,000	62,363	64,000	64,000	64,000
101-300-512-5700	Office supplies	2,250	1,302	2,500	1,022	3,000	2,700	2,750
101-300-512-5730	Program supplies	41,950	33,115	90,345	80,687	77,380	77,300	83,835
101-300-512-5810	Conference & meeting registration	6,370	3,170	9,525	5,934	11,145	11,000	14,275
101-300-512-5820	Local mileage, parking & tolls	1,500	59	1,500	391	1,500	1,500	1,500
101-300-512-5830	Lodging	4,700	3,494	3,470	2,763	8,900	5,400	10,550
101-300-512-5840	Meals	3,330	3,576	4,010	2,613	3,400	3,400	4,210
101-300-512-5850	Purchased Transportation	2,040	1,216	3,470	890	3,250	1,400	3,350
101-300-512-5920	Property Damage	-	-	-	4,197	-	-	-
	Commodities Total:	308,080	217,955	423,235	317,802	409,500	367,170	444,285
101-300-561-9999	Principal Payments	-	19,225		19,225			
101-300-561-6570	Equipment - Public Safety	82,600	57,021	79,495	54,271	-		
101-300-561-6580	Equipment - Vehicles	235,000	162,958	363,000	312,187	-		
	Capital Total:	317,600	239,204	442,495	385,683	-	-	-
Police Department Total:		\$ 7,599,278	\$ 6,143,718	\$ 9,693,101	\$ 10,370,796	\$ 10,142,349	\$ 10,202,847	\$ 10,729,716

Police Department
FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-300-511-5195	Employee Benefit Expenses	<u>20,000</u> 20,000	Retiree Health Savings Plan Police
101-300-512-5065	Tuition Reimbursement	<u>5,200</u> 5,200	Tuition Reimbursement - Namovicz
101-300-512-5070	Uniform Allowance	<u>33,550</u> 33,550	Uniform Allowance
101-300-512-5210	Animal Control	<u>1,500</u> 1,500	Preiser Animal Hospital - Domestic Animal Boarding, Handling, Euthanasia, and Special Assistance
101-300-512-5398	9-1-1 Combined Communications	<u>891,670</u> 891,670	9-1-1 Combined Communications IGA - Skokie PD
101-300-512-5399	Other Professional Services	<u>53,300</u>	2,540 911 Tech Software 550 Accreditation Software - POWER DMS 1,500 Certification - Overweight Truck Scales 2,000 Criminal Investigative Software/Hardware 19,000 Crossing Guards (paid to school district) 400 Illinois Law Enforcement Accreditation Program (ILEAP) 3,740 LEADS Online (Nationwide Investigative Database Related to Resale/Cash for Gold/Pawnshops) 11,000 Lexipol - Law Enforcement Policies and Daily Training Bulletins 1,100 Pre-Employment Software for Background Investigations 1,005 Regional Peer Support Network Annual Fee (Includes Police and Civilian Personnel) 400 Social Worker Legal Support Services 175 Social Worker Malpractice Insurance Fee 1,590 Trans Union - Online Investigative Inquiry Database Subscription 1,300 TransUnion Risk and Alternative Data Solutions, Inc. / TLO - Investigative Database 0 Fire & Police Comm Expenditures - Promotional Examination - Police Sergeant 7,000 Fire & Police Comm Expenditures - Police Testing - I/O Solutions - Police Officer Exam
101-300-512-5405	R & M - Buildings	<u>6,010</u> 5,000 560 450	Firearms Range - Bullet Trap Maintenance Holding Facility and Squad Infectious Disease Decontamination Aftermath Holding Facility/Cell Decontamination - Semi-Annual Cleaning
101-300-512-5410	R & M - Communications Equipment	<u>34,705</u> 600 450 800 2,700 605 1,140 28,410	Annual Recertification - Radar Units (Municipal Electronics 9 @ \$50 ea) + Repairs Applied Concepts Bi-directional Amplifier Maintenance Facility Camera Repairs LiveScan/Computer Aided Booking Systems (CABS) Software Maintenance Agreement (provided by SDI) Porter Lee/Barcoded Evidence Analysis Statistical Tracking/Property Tracking Inventory Bar Coding StarCom Annual Maintenance Costs
101-300-512-5480	R & M - Vehicles	<u>32,280</u> 6,550 3,330 19,000 3,400	Contracted Labor for Squad Car Repairs Oil, Transmission Fluid, Antifreeze, and Washer Fluid Tires and Batteries Vehicle Washes (\$2,900) and Detailing (\$500)

Police Department
FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-300-512-5540	Intergovernmental Fees & Dues	<u>37,215</u>	
		120	Illinois Law Enforcement Alarm System (I.L.E.A.S.)
		6,600	North Regional Major Crimes Task Force
		200	North Suburban Cooperative Purchasing Membership
		23,340	Northeastern Illinois Regional Crime Lab
		400	Northern Illinois Police Alarm System Basic Assessment
		4,800	Northern Illinois Police Alarm System / Emergency Services Team
		1,005	Northern Illinois Police Alarm System / Mobile Field Force
		750	Northern Illinois Police Alarm System / Mobile Field Force - Building Assessment Fee
		101-300-512-5560	Printing & Copying Services
		500	Crime Prevention
		750	Forms/Envelopes
		1,500	Parking Ticket Envelopes
101-300-512-5570	Professional Associations	<u>3,330</u>	
		240	American Professional Society on the Abuse of Children
		75	Association of Police Social Workers
		250	Federal Bureau of Investigations-National Academy Membership (2 @ \$125)
		840	Illinois Association of Chiefs of Police (6)
		100	Illinois Association of Property & Evidence Managers (2 @ \$50 each)
		100	Illinois Association of Technical Accident Investigators-2 @ \$50
		125	Illinois Division of the International Association for Identification (IDIAI) 5 @ \$25
		100	Illinois Drug Enforcement Officers Association
		240	Illinois Tactical Officer's Association 6 @ \$40
		440	International Association of Chiefs of Police
		130	International Association of Property & Evidence
		100	International Police Mountain Bike Association
		40	Law Enforcement Record's Managers Assoc
		475	North Suburban Association of Chiefs of Police
75	Northwest Police Academy		
101-300-512-5580	Telephone	<u>800</u>	
		500	Confidential Investigative Phone Software
		300	Language Line Interpreting Services
		0	NIPAS Language Line Usage
101-300-512-5590	Training	<u>43,265</u>	
		1,345	APSAC Forensic Interview Training/Clinic
		250	Advanced Tactical Pistol / Rifle Course
		550	Armorer Course - AR15/M16/M4/AR308
		345	Armorer Certification Course P320
		1,200	Armorer's Course - Glock
		600	Armorer's Transition Course - New generation weapon
		900	Basic Evidence & Crime Scene Photography
		6,295	Basic Recruit Training
		500	Bicycle Instructor Training
		150	Child Maltreatment Symposium
		1,400	Close Quarter Handgun Training 2 @ \$700
		500	Crime Prevention
		100	Crimes Against the Elderly
		875	Drone Training - AXON
		175	Duty Pistol Optics - Red Dot Sights Armorer LE
		1,000	Evidence Technician Training
		525	Firearms Instructor Course
		1,695	Force Science Training
		1,500	Investigations

Police Department
FY2026 Budget Request

Account Number	Account Name	Amount	Comments
		200	Mid States Organized Crime
		400	MOS Operator Course - Glock
		3,500	North East Multi Regional Training (Course Fees)
		3,230	North East Multi-Regional Training Membership Fees (\$95 x 34 officers)
		450	Northwest Police Academy
		2,700	Northwestern Center for Public Safety-MCAT Crash Inv
		100	Orders of Protection/Domestic Violence Laws
		525	Police Law Institute - Blood Borne Pathogens/Hazardous Materials Training
		350	Police Social Worker
		300	Police Urban Rifle/Carbine Tactical Shooting Skills
		995	Shoot House Instructor's Course
		260	Tactical Pistol/Rifle Course / Course Training - ITOA
		2,700	Traffic Reconstructionist 1 & 2
		650	Vehicle CQB Training
		7,000	Wellness Exams - 35 @ \$200
101-300-512-5599	Other Contractual	74,050	Other Contractual
		27,000	Automated License Plate Readers
		4,000	Axon - Drone / Pro Licensing
		485	Critical Reach
		3,150	Death Investigations
		1,500	License Plate Renewal
		28,800	Red Light Camera System Lease
		9,115	Connect CTY Auto Phone Call System
101-300-512-5610	Ammunition & Range Supplies	18,630	Ammunition & Range Supplies
		13,630	Duty / Training Ammunition
		2,000	Range Supplies
		1,000	Repair Parts - Department Owned Weapons
		2,000	Rifle Optics
101-300-512-5620	Publications	2,130	Publications
		0	Center for Education & Employment Law
		350	Illinois Compiled Statutes
		1,240	Law Enforcement Periodicals
		300	Pioneer Press
		240	Tribune On-Line Subscription
101-300-512-5640	Computer Supplies	4,650	Computer Supplies
		1,200	Computer Supplies
		1,500	Toner Cartridges-Printers/Livescan
		1,950	Monitors for Department Computers
101-300-512-5670	Fuel	64,000	Fuel
		64,000	Fuel - Estimate - Refer to PW
101-300-512-5700	Office Supplies	2,750	Office Supplies
		2,750	Miscellaneous supplies not covered thru Village Central Purchasing
101-300-512-5730	Program Supplies	83,835	Program Supplies
		3,000	Badges & Plaques
		2,000	Bicycle Unit Supplies / Uniforms for Personnel
		7,400	Body Armor (5 @ \$1480) (Reimbursed by IDOJ Grant 50%)
		250	Child Safety Seat
		1,000	Citizen's Police Academy
		1,200	Coffee
		2,350	Crime Prevention Materials
		15,000	Drone
		1,200	Drone Batteries/Repairs
		2,000	DUI Training Class - ARIDE Spiral Notebooks (Reimbursed by IDOT Grant)

Police Department
FY2026 Budget Request

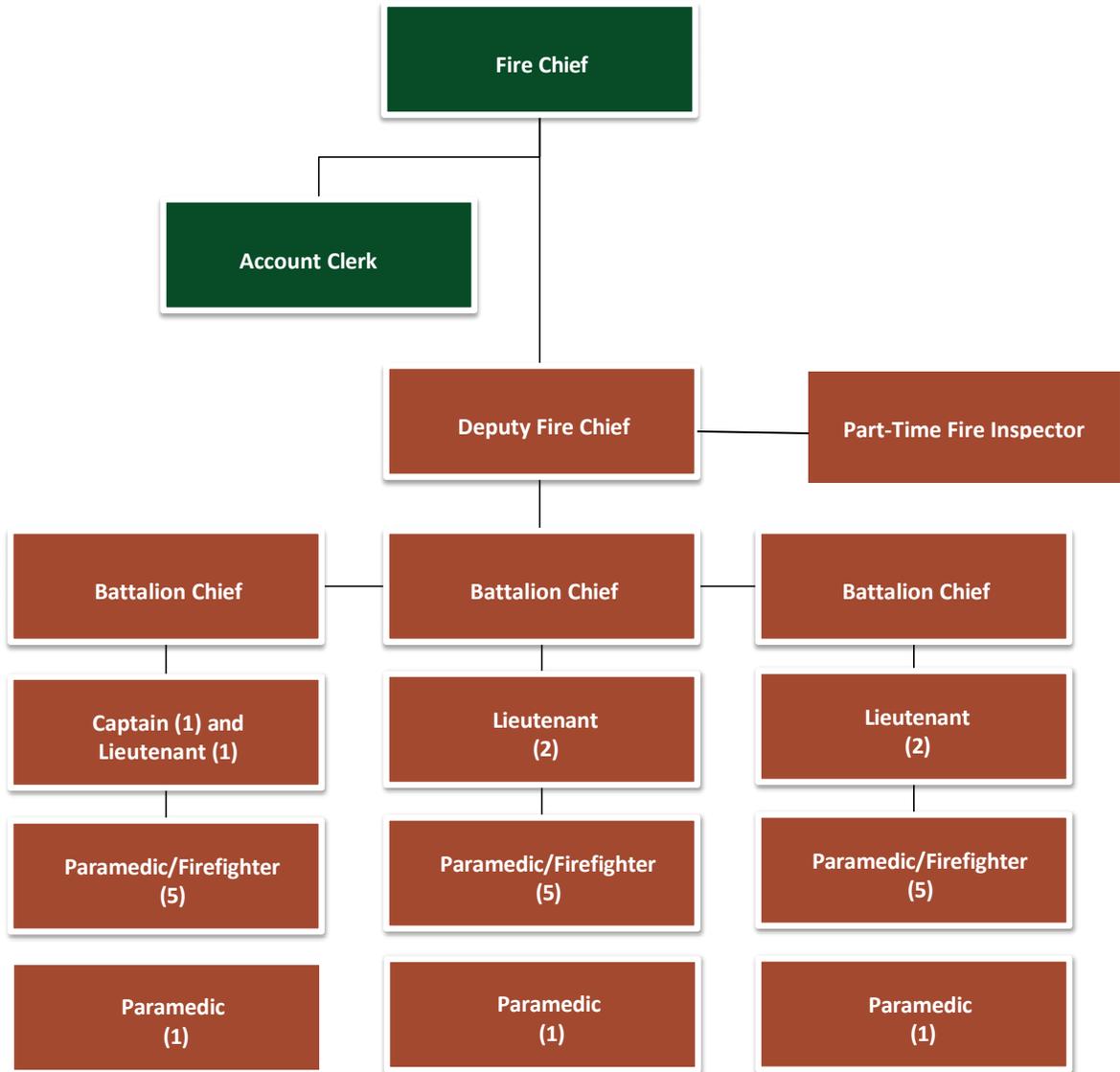
Account Number	Account Name	Amount	Comments
		250	Emergency Victims Services Fund
		0	Escape Hood Respirators
		2,500	Evidence Technician Supplies
		1,500	First Aid Supplies to Replenish Squad Go Bags
		900	Flags - Village campus
		0	Flash Drives for ARIDE Training (Reimbursed by IDOT Grant)
		1,500	Honor Guard Uniforms and Equipment
		500	In-Car Video Camera (Supplies)
		1,000	National Night Out
		800	NIPAS Uniform Items (MFF and EST)
		8,800	Police Bicycles - Volcanic
		0	Portable Radios-3
		4,455	Portable Radio Batteries
		1,515	Portable Radio Microphones - 6
		800	Property Room Supplies
		1,000	Prisoner Blankets - Disposable
		700	Prisoner Meals
		3,000	Rapid Response Team Special Equipment
		2,500	Replacement Parts - Mobile & Portable Radios
		0	Road Flares
		3,100	Safety Restraint Chair
		1,350	Sanitizer/Decontaminant for Cells and Common Areas
		0	Taser (X2) (12); Holsters (6); Replacement Batteries(33); Training Targets (2)
		3,000	Strong Box 2
		4,265	TASER Batteries
		0	TASER Live Cartridges
		1,800	Tobacco Compliance Inspections (Tobacco Compliance - 100% reimbursable)
		1,400	Traffic Safety Cones
		500	Training Materials
		1,000	Youth Police Academy
		300	Fire and Police Commission
101-300-512-5810	Conferences & Meetings	14,275	Conferences & Meetings
		450	Champions of Children's Conference
		0	Cook County Human Trafficking Task Force
		720	Cook County Regional Organized Crime Conference (6 officers @ \$120)
		1,600	Drug Recognition Conference (Reimbursed by IDOT Grant)
		310	Federal Bureau of Investigation Meetings
		800	Illinois Association of Chiefs of Police Conference
		1,200	Illinois Association of Property and Evidence Management
		1,000	Illinois Association of Technical Accident Investigators
		1,375	Illinois Division of International Association for Identification
		1,800	Illinois Homicide Investigator's Training Conference
		300	Illinois Law Enforcement Alarm System Conference (2 @ \$150 each)
		500	Illinois Police Mountain Bike Association
		1,170	Illinois Tactical Officers Association (2 @ \$35 each)
		1,050	International Association of Chiefs of Police Conference
		2,000	Midwest Center for Traffic Safety Conference
		0	Tyler New World Conference
101-300-512-5820	Local Mileage, Parking & Tolls	1,500	Local Mileage, Parking & Tolls
		1,500	In-Service Training
		0	Parking Fee - School of Police Staff and Command
101-300-512-5830	Lodging	10,550	Lodging
		2,750	Drug Recognition Conference (Reimbursed by IDOT Grant)
		600	Illinois Association of Chiefs of Police Conference
		1,200	Illinois Association of Technical Accident Investigators Conference

Police Department
FY2026 Budget Request

Account Number	Account Name	Amount	Comments
		900	Illinois Law Enforcement Alarm System Conference
		1,100	Illinois Police Mountain Bicycle Assoc Bike Instructor Training
		4,000	International Association of Chiefs of Police Conf
		0	Tyler New World Conference
101-300-512-5840	Meals	4,210	Meals
		500	Drug Recognition Conference (Reimbursed by IDOT Grant)
		300	Illinois Association of Chiefs of Police Conference
		300	Illinois Association of Property & Evidence Managers
		400	Illinois Association of Technical Accident Inv. Conference
		210	Illinois Police Mountain Bicycle Assoc - Bike Instructor Training
		500	International Association of Chiefs of Police Conf
		2,000	In-Service Training
		0	School of Police Staff & Command
		0	Tyler New World Conference
101-300-512-5850	Purchased Transportation	3,350	Purchased Transportation
		1,650	Drug Recognition Conference (Reimbursed by IDOT Grant)
		500	Illinois Police Mountain Bicycle Association - Bike Instructor Training
		1,200	International Association of Chiefs of Police
		0	Tyler Technology Conference
Budget Request Total		<u><u>1,449,505</u></u>	

Fire Department

Fiscal Year 2026 Organizational Chart



Contracted Personnel

Fire Department



Department Description

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

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

Department Expenditure

The Fire Department Fiscal Year 2026 Budget includes \$5,235,676 in expenditures.

Major Expenditure Highlights

- The largest portion of the Fire Department budget is for Fire and Emergency Medical Services protection for the Village. The Village contracts with Paramedic Services of Illinois to provide fire, emergency medical (paramedic) and fire prevention services. This is a four-year contract, expiring on December 31, 2027. The amount budgeted for Calendar Year 2026 is \$4,212,557.
- The budget also includes continued funding of a full-time Village Fire Chief and Account Clerk.
- The budget includes \$48,379 toward the third of a 10-year leasing program intended to provide three cardiac monitor/defibrillators and 22 automatic external defibrillators.

Fire Department



Proposed Goals

Goal: A 2025 Horton Ford F550 Type I ambulance initially approved and ordered in SY2023 will be delivered in the middle of FY2026. The new ambulance will include enhanced safety features, air purification and ultra-violet lighting disinfecting systems, along with a substantially improved ride.

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

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

Goal: The Fire Department will continue with its third of 10-years of an all-encompassing leasing program that provides the department with its full complement of three state-of-the-art defibrillators positioned on each of the three advanced life support units, along with twenty-two automatic external defibrillators situated throughout the Village’s properties. The leasing program is fiscally responsible, reduces the cost of purchasing and includes preventative maintenance, replacement parts, repairs and incidentals.

Key Performance Measures/Service Indicators	Actual FY2023	Actual FY2024	Projected FY2025	Target FY2026
Response Time in minutes	4:55	4:55	4:40	4:35
Total Calls for Service (All Types)	3,231	3,342	3,437	3,520
Total Fire Calls (Structure, vehicle and other)	1,219	1,281	1,301	1,333
Total EMS Calls	2,012	2,061	2,136	2,187

Fire Department FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-350-512-5020	Wages- Full-Time Salaried	108,840	74,185	169,835	188,237	178,428	192,781	208,891
101-350-512-5025	Wages - full time hourly	21,615	-	33,116	57,402	57,462	72,656	82,563
101-350-512-5060	Educational Stipend	1,910	792	2,061	1,863	2,165	2,032	1,967
101-350-512-5061	Opt Out Insurance	-	-	1,200	1,800	1,200	1,300	-
101-350-512-5062	Phone Stipend	260	159	360	397	360	382	415
101-350-512-5065	Tuition Reimbursement	-	-	-	-	-	-	-
101-350-512-5110	Employer FICA	6,845	4,268	12,807	14,421	14,856	15,678	18,218
101-350-512-5120	Employer Medicare	1,600	998	2,995	3,386	3,474	3,667	4,261
101-350-512-5130	Employer IMRF	4,970	-	8,883	2,519	10,998	6,318	5,127
101-350-512-5150	Insurance - group life & AD&D	-	173	3,099	363	243	572	679
101-350-512-5160	Insurance - group medical	2,680	-	-	-	-	9,545	30,447
101-350-512-5170	Insurance - group dental	184	-	-	-	-	501	1,663
101-350-512-5180	Insurance - Workers Comp	1,103	-	-	-	-	-	-
Personnel Total:		150,007	80,575	234,356	270,388	269,187	305,432	354,231
101-350-512-5220	Fire protection	2,332,698	2,272,513	3,508,035	3,576,367	4,091,861	4,091,861	4,243,677
101-350-512-5221	Ambulance Billing Contract	36,666	129,442	55,000	132,634	186,000	166,000	186,000
101-350-512-5330	Data processing	3,000	1,950	3,000	3,375	3,000	600	3,000
Services Total:		2,372,364	2,403,905	3,566,035	3,712,376	4,280,861	4,258,461	4,432,677
101-350-512-5405	R&M - buildings	-	219	-	-	-	10,977	-
101-350-512-5410	R&M - communications equipment	9,300	6,716	25,536	21,268	36,036	36,036	39,748
101-350-512-5411	R&M- Wireless Alarm Equipment	39,670	35,190	28,387	24,209	28,387	28,387	25,377
101-350-512-5420	R&M- Data Processing Equipment	-	-	-	-	-	-	-
101-350-512-5430	R&M - Fire & EMS equipment	30,831	28,578	39,287	24,673	39,287	31,500	39,287
101-350-512-5480	R&M - vehicles	90,000	105,450	90,000	97,337	90,000	81,200	96,000
101-350-512-5499	R&M - other	1,000	788	8,681	2,240	11,620	9,000	11,620
101-350-512-5540	Intergovernmental fees & dues	280	380	12,100	10,400	12,611	12,611	14,111
101-350-512-5560	Printing & copying services	800	150	1,500	177	800	520	800
101-350-512-5565	Foreign Fire Insurance Expense	-	103,194	-	215,386	-	-	-
101-350-512-5570	Professional associations	3,202	3,068	3,452	3,375	9,127	7,000	9,127
101-350-512-5599	Other Contractual	-	-	-	-	3,150	2,550	3,150
101-350-512-5620	Books & publications	-	173	1,840	-	1,840	0	1,840
101-350-512-5660	EMS supplies	26,065	28,221	26,065	25,238	29,030	29,030	29,030
101-350-512-5665	Firefighting supplies	21,127	16,284	29,128	21,206	35,359	24,382	35,359
101-350-512-5670	Fuel	24,000	30,610	30,000	38,742	30,000	30,000	30,000
101-350-512-5675	Lubricants & fluids	750	-	750	-	750	750	750
101-350-512-5700	Office supplies	3,000	2,272	3,000	3,613	3,000	3,000	3,000
101-350-512-5720	Postage	-	6	-	-	-	-	-

Fire Department FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-350-512-5730	Program supplies	23,690	17,556	31,540	29,177	31,540	30,500	84,319
101-350-512-5735	TLEP Grant Expenses	-	-	-	-	-	-	-
101-350-512-5740	Repair parts	9,000	5,632	9,000	2,787	9,000	8,000	9,000
101-350-512-5745	Tools	800	273	800	1,200	1,000	1,000	1,000
101-350-512-5770	Training supplies	4,350	3,862	4,350	1,520	4,350	4,350	4,350
101-350-512-5799	Other materials & supplies	7,000	5,410	7,000	6,745	7,000	7,000	7,000
101-350-512-5810	Conference & Meeting Registration	100	-	100	66	550	200	550
101-350-512-5820	Local mileage, parking & tolls	250	-	250	72	250	0	250
101-350-512-5830	Lodging	2,100	-	2,100	-	2,100	0	2,100
101-350-512-5840	Meals	-	41	-	149	500	500	1,000
	Transfer Out - Foreign Fire	-	-	203,000	-	-	-	-
	Commodities Total:	297,315	394,073	557,866	529,580	387,287	358,493	448,768
101-350-512-6510	Equipment - communications	-	-	89,500	89,030	-	-	-
101-350-512-6570	Equipment - public safety	46,750	89,325	1,649,183	344,467	-	-	-
101-350-512-6580	Equipment - Vehicles	-	-	-	857,826	-	-	-
101-350-512-6599	Equipment - other	-	-	-	-	-	-	-
	Capital Total:	46,750	89,325	1,738,683	1,291,323	-	-	-
Fire Department Total:		\$ 2,866,436	\$ 2,967,878	\$ 6,096,940	\$ 5,803,667	\$ 4,937,335	\$ 4,922,386	\$ 5,235,676

Fire Department

FY2026 Budget Request

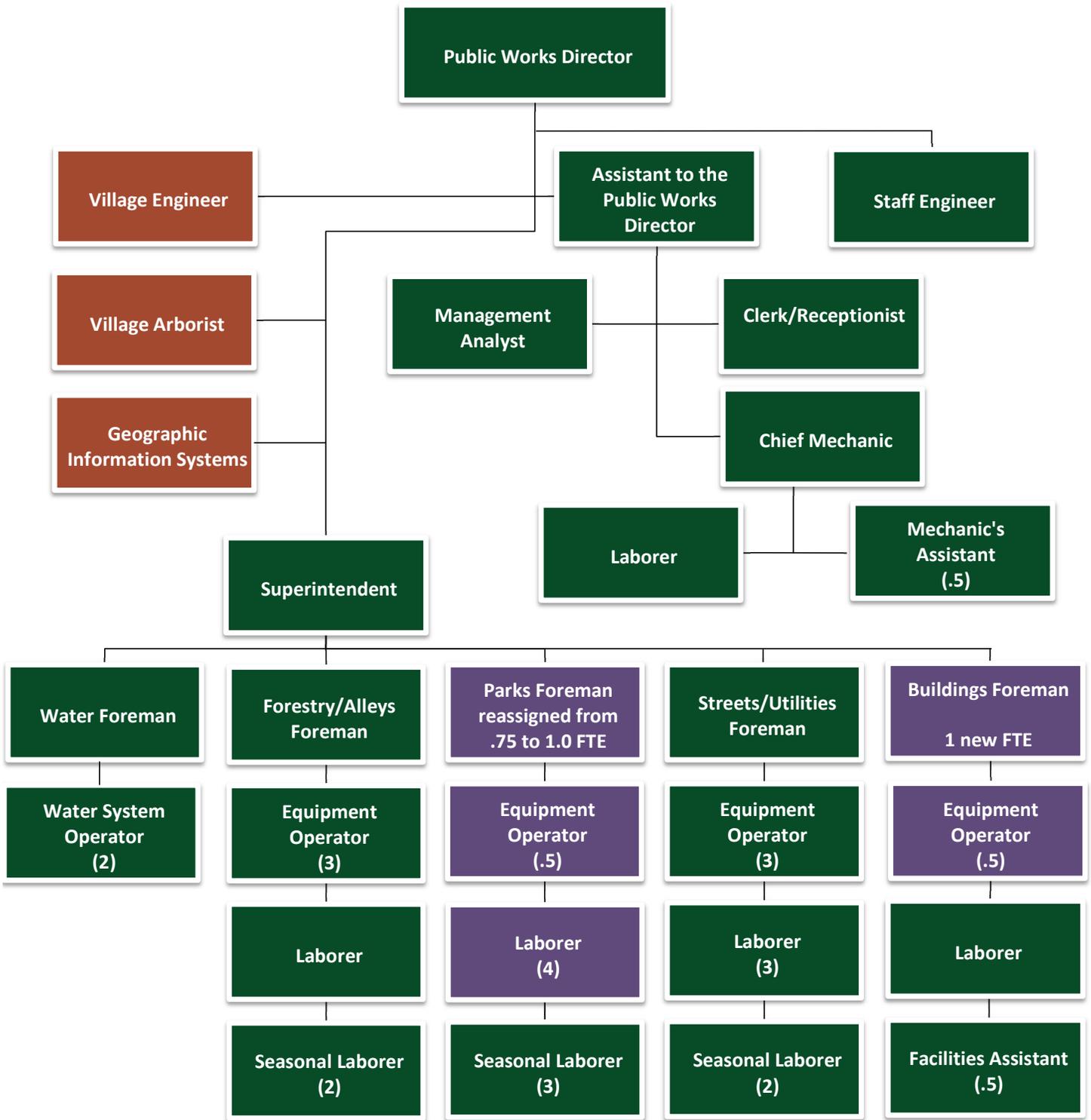
Account Number	Account Name	Amount	Comments
101-350-512-5220	Fire Protection	4,243,677	
		4,212,557	Paramedic Services of IL Contract
		2,000	Call Back
		29,120	P/T Fire Inspector thru PSI
101-350-512-5221	Ambulance Billing	186,000	
		36,000	Paramedic Services of IL Contract for Ambulance Billing
		150,000	GEMT expenses
101-350-512-5330	Data Processing	3,000	
		3,000	Contract IT Databases Support Services
101-350-512-5410	R&M - Communications Equipment	39,748	
		1,500	Portable Radio Repair
		1,500	Mobile Radio Repair
		8,800	Chicago Comm Service Agreement
		5,904	Starcom Monthly User Fee (Mobile Radios)
		10,332	Starcom Monthly User Fee (Portable Radios)
		6,500	Portable Radio Upgrades (Batteries, Straps, Clips, Mics)
		300	Annual FCC Licensing
		260	Active 9-1-1 App
		4,652	Phoenix Station Alerting Agreement
101-350-512-5411	R&M- Wireless Alarm Equipment	25,377	
		13,557	Wireless (Keltron) CMFP Monthly Maintenance
		11,820	Wireless Radios (Keltron) with CMFP (10 @ \$1,182 ea.)
101-350-512-5430	R&M - Fire & EMS equipment	39,287	
		3,165	Fire Extinguishers
		1,500	Extrication Equipment Repairs
		2,000	Defibrillator/AED Incidentals
		3,900	Stryker Service Agreement (3 cots) \$1,300 each
		5,100	Stryker Service Agreement (3 lifts) \$1,700 each
		4,000	Stryker Service Agreement (4 Chairs) \$1,000 each
		2,100	Stryker Service Agreement (2 Lucas) \$1,050 each
		1,460	Annual Breathing Air Compressor Service
		945	Hydrotesting SCBA & Cascade
		1,121	Quarterly Breathing Air Quality Testing
		2,500	Annual Personnel FIT Testing
		2,862	Annual SCBA Mask Flow Test (27)
		225	Annual SCBA Spare Mask Flow Test (15)
		1,100	SCBA Repairs
		1,000	4-Gas Meter Calibration Gases
		1,000	4-Gas Meter R & M
		75	KNOX Box Rapid Entry
		500	Thermal Imaging Camera R & M
		4,734	Body Armor
101-350-512-5480	R&M - Vehicles	96,000	
		85,000	All Vehicle Maintenance
		3,000	Aerial Ladder Testing
		2,000	Ground Ladder Testing
		6,000	Pump Testing
101-350-512-5499	R&M - Other	11,620	
		-	Village Traffic Preemption Systems (Budgeted in MFT)
		200	Extractor
		200	Dryer
		200	Refrigerators (3)
		100	Washer
		200	Stove/Oven
		100	Dishwasher
		400	First Aid Station
		5,000	Building Incidental Maintenance
		2,500	Nedermann Annual Service
		2,300	CMFP Sprinkler Repairs to Building
		420	Hoist annual Inspection
101-350-512-5540	Intergovernmental Fees & Dues	14,111	
		7,000	Mutual Aid Box Alarm System (MABAS) Division 3 Dues
		391	State MABAS Dues

Account Number	Account Name	Amount	Comments
		6,720	Northern Illinois Public Safety Training Academy Dues (\$240 X28)
101-350-512-5560	Printing & Copying Services	<u>800</u>	
		400	Vital EMS Scratch Pads
		400	Business Cards
101-350-512-5570	Professional Associations	<u>9,127</u>	
		5,300	St. Francis Hospital EMS System Fees
		200	Illinois Dept. of Public Health Ambulance Licensure
		300	International Assoc. of Fire Chiefs
		264	Ill. Fire Chiefs Association
		55	Metro Fire Chiefs Association
		1,688	NFPA
		105	Ill. Fire Inspectors Association
		100	Fire Investigators Strike Force
		460	CPR Instructors
		105	Northern Ill. Fire Inspectors Association
		300	Nat'l Assoc. of EMS Executives
		250	National EMS Instructors
101-350-512-5599	Other Contractual	<u>3,150</u>	
		2,400	Comcast Cable Television
		750	Annual KNOX Connect
101-350-512-5620	Books & Publications	<u>1,840</u>	
		1,725	National Fire Codes, International Fire Service Training Association
		35	Fire Engineering
		40	Firehouse
		40	JEMS
101-350-512-5660	EMS Supplies	<u>29,030</u>	
		1,295	Personal Protection Masks
		4,600	Personal Protection Exam Gloves
		900	EKG & ALS Supplies
		200	McGrath Replacement Batteries
		2,000	Disinfecting Supplies
		1,100	Lucas CPR Suction Cups
		8,000	Oxygen
		4,000	AED Pads
		2,260	AED Case Review Software
		2,500	EMS Gear Bags
		1,100	Airway Supplies
		800	Trauma Supplies
		275	Med Supplies
101-350-512-5665	Firefighting Supplies	<u>35,359</u>	
		125	Passports
		500	Safety Glasses
		250	Hearing Protection
		450	SCBA Batteries
		800	Chiefs Clothing
		7,740	Hand Line Fire Hose (10) 1.75 @ \$465 (10) 2.5 @ \$309
		13,120	Large Diameter Supply Hose
		3,000	Nozzles, Adapters & Fittings
		1,000	Foam
		4,200	Body Armor 6 @ \$700.00
		1,800	Ballistics Helmets 6 @ \$300
		1,200	4-Gas Meter for E15R
		1,174	Emergency Plug Kit for EV Fires
101-350-512-5670	Fuel	<u>30,000</u>	
		30,000	Fuel for Vehicles & Emergency Generators (4)
101-350-512-5675	Lubricants & Fluids	<u>750</u>	
		150	Oils
		150	Antifreeze
		150	Washer Fluid
		150	DEF
		150	Gas Tool Mixture
101-350-512-5700	Office Supplies	<u>3,000</u>	
		3,000	Copier, Stationary & Computer Supplies
101-350-512-5730	Program Supplies	<u>84,319</u>	
		2,000	Hazardous Materials

Account Number	Account Name	Amount	Comments
		500	Disaster Preparedness
		5,420	Technical Rescue
		48,379	Zoll One Annual Lease Agreement
		2,700	CPR, AED & Choking Prevention Classes & Supplies
		320	BLS Refresher Course
		520	ACLS Refresher Course
		580	PALS Refresher Course
		2,000	Employee Appreciation & Recognition
		3,000	Public Education
		5,000	Physical Fitness
		8,000	Drill Tower Training
		3,000	EMS Training Manikin
		1,200	Warning Siren Annual Service
		1,700	Accu Rad Meter
101-350-512-5740	Repair Parts	<u>9,000</u>	
		6,050	In-House Repair Parts
		2,500	Nedermann Capture System
		450	Batteries
101-350-512-5745	Tools	<u>1,000</u>	
		1,000	Tools Needed to Make In-House Repairs/Replacements
101-350-512-5770	Training Supplies	<u>4,350</u>	
		150	Investigation Consumables
		2,100	Fire Training Consumables
		2,100	EMS Training Consumables
		-	Target Solutions Annual Fee
101-350-512-5799	Other Materials & Supplies	<u>7,000</u>	
		4,250	Station Cleaning
		2,250	Apparatus Cleaning
		500	Kitchen Cleaning
101-350-512-5810	Conference and Meeting Registration	<u>550</u>	
		50	Illinois Fire Chiefs Assoc. Conference
		25	Illinois Fire Chiefs Assoc. Seminar
		25	International Assoc. Fire Chiefs Conv.
		350	IPELRA
		100	Chamber of Commerce
101-350-512-5820	Local mileage, parking & tolls	<u>250</u>	
		250	Mileage, etc.
101-350-512-5830	Lodging	<u>2,100</u>	
		2,100	Lodging for Conferences
101-350-512-5840	Meals	<u>1,000</u>	
		1,000	Incidental Food
Budget Request Total		<u>4,881,445</u>	

Public Works Department

Fiscal Year 2026 Organizational Chart



■ Contracted
■ FY 2025 Changes

Public Works Department



Administrative Division Description

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

The Administration Division provides leadership and strategic direction for all Public Works operations. Core responsibilities include planning, organizing, and coordinating the maintenance of Village-owned vehicles, parks, buildings, streets, alleys, and the water and sewer system. The division also manages contract administration, oversees bid preparation, and assists with the Village's refuse collection contract management.

In addition, Administration works closely with local, state, and federal agencies to ensure compliance and proper management of roadways, the Village's water distribution network, and stormwater infrastructure. The Administrative team consists of five full-time employees including one full-time staff engineer.

Overall, the Public Works Department is staffed by 31 full-time employees and two part-time employees, who support the essential services that maintain the Village's infrastructure and enhance the community's quality of life.

Department Expenditure

The Public Works Administration Division Fiscal Year 2026 Budget includes \$775,443 in personnel and expenditures.

Major Expenditure Highlights

- The Public Works Department budget includes Village Vehicle Maintenance, Parks Maintenance, Building Maintenance, Streets/Utilities Maintenance, Water and Sewer, Stormwater, Transportation Improvement, and Motor Fuel Tax Funds.
- The major highlights in the Fiscal Year 2026 budget include \$19,000 for the Village Arborist's contract and \$12,000 for animal/rat control.

Public Works Department



Proposed Goals

Goal: Leak Detection: The Village has been implementing leak detection response resources to reduce water loss. Resources utilized include village-wide leak detection annual survey, targeted third party leak detection emergency response, continued infrastructure water main replacement, Public Works staff commercial account consumption reviews, increased water meter replacements and critical repairs. During the Fiscal Year 2026 year, it will be important for the Village to continue with the leak detection initiative with the goal of keeping water loss below the 10% threshold set by the Illinois Department of Natural Resources (IDNR).

Goal: Lead Service Line Replacements: In 2021, the state passed the Lead Line Replacement and Notification Act, which requires municipalities to begin assembling inventories, lead service replacement plans and requires any lead services to be changed if part of a Village project. During Fiscal Year 2026, the Village will be conducting its third large-scale lead service line replacements (LSLR) in conjunction with the 2026 Infrastructure Program. Lessons learned from Pilot Program in SY 2023, 2024, and 2025 LSLR program are being used to continue meeting goals as submitted in the Village’s 2024 Initial LSLR Plan to IEPA.

Goal: Stormwater Management: Since 2016, the Village has been constructing an engineered street storage system to help mitigate basement backups throughout the community. This project has been completed throughout the entire village which includes roadway berms and intake restrictors to manage stormwater in certain areas while slowing its infiltration into the sewer system. Started in 2024 and continuing into 2026, a new Stormwater Master Plan will be completed to identify locations and project types to further mitigate basement backups. The identified projects will be vetted and scheduled for future years’ construction.

Key Performance Measures/Service Indicators	Actual SY2023	Actual FY2024	Actual FY2025	Target FY2026
Avoidable Accidents & Injuries	11	6	12	0
% of Water Loss	14.5%	7.5%*	9.0%	7%
Road Salt Used (Tons)	960	750	900	502
Asphalt Used (Tons) for Street Maintenance	12	60	60	60
# of Sanitary Sewer Complaints	33	45	30	32

*As of 2023 report.

Public Works Department - Administrative Division

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-400-511-5020	Wages - full time salaried	219,165	224,293	360,097	419,167	338,490	349,960	481,490
101-400-511-5025	Wages - full time hourly	-	12,269	-	10,730	33,209	34,213	54,914
101-400-511-5030	Wages - Part time hourly	16,129	37,289	25,406	41,622	-	-	-
101-400-511-5040	Wages - overtime 1.5X	-	782	-	-	-	-	-
101-400-511-5045	Wages - overtime 2x	-	-	-	1,389	-	812	-
101-400-511-5060	Educational stipend	2,305	2,497	4,375	4,169	4,113	3,912	5,364
101-400-511-5061	Opt Out Ins	1,200	2,200	1,800	2,225	1,800	1,442	1,800
101-400-511-5070	Uniform Allowance	-	-	-	425	-	425	563
101-400-511-5110	Employer FICA	14,805	17,566	24,284	29,973	23,412	23,727	33,736
101-400-511-5120	Employer Medicare	3,465	4,107	5,679	7,010	5,475	5,549	7,890
101-400-511-5130	Employer IMRF	10,750	11,520	16,842	20,591	17,332	19,608	33,790
101-400-511-5150	Insurance - group life & AD&D	635	504	5,875	1,206	1,236	1,462	1,927
101-400-511-5160	Insurance - group medical	15,620	7,112	23,424	47,116	42,358	49,614	68,567
101-400-511-5170	Insurance - group dental	1,000	1,542	1,362	2,982	2,272	2,742	3,802
101-400-511-5180	Insurance - workers compensation	6,875	-	-	-	-	-	-
101-400-511-5195	Employee Benefit Expenses	-	-	-	-	-	-	8,000
Personnel Total:		291,950	321,681	469,146	588,605	469,698	493,466	701,843
101-400-511-5039	Other contract labor	13,000	36,043	19,000	16,515	29,000	18,420	19,000
101-400-511-5210	Animal control	3,440	4,955	6,150	6,557	11,000	9,000	15,000
Services Total:		16,440	40,998	25,150	23,072	40,000	27,420	34,000
101-400-511-5410	R&M - communications equipment	150	-	150	-	150	150	-
101-400-511-5440	R&M - office equipment	800	362	4,300	3,869	5,800	5,000	800
101-400-511-5510	Advertising	500	296	500	222	500	549	800
101-400-511-5540	Intergovernmental Fees and Due	-	-	-	2,250	2,250	2,250	2,250
101-400-511-5570	Professional associations	1,350	187	1,450	708	1,650	1,650	1,750
101-400-511-5590	Training	2,000	545	3,000	1,872	4,000	4,000	4,000
101-400-511-5670	Fuel	900	942	900	2,225	3,000	3,000	3,000
101-400-511-5700	Office supplies	6,900	6,800	2,900	2,896	3,000	3,000	3,200
101-400-511-5730	Program supplies	8,600	6,877	9,600	10,033	9,600	9,600	12,900
101-400-511-5740	Repair Parts	400	-	400	220	400	400	1,200
101-400-511-5741	Green Initiatives	15,700	454	700	12,203	700	3,700	1,900
101-400-511-5810	Conference and Meeting Registration	1,150	859	2,500	620	3,000	3,000	3,200
101-400-511-5820	Local mileage, parking & tolls	200	199	200	-	200	150	600
101-400-511-5830	Lodging	1,250	2,484	2,400	2,775	2,400	1,500	3,000
101-400-511-5840	Meals	300	226	500	113	500	450	500
101-400-511-5850	Purchased Transportation	500	464	500	192	500	200	500
Commodities Total:		40,700	20,695	30,000	40,198	37,650	38,599	39,600
PW Administration Total:		\$ 349,090	\$ 383,374	\$ 524,296	\$ 651,875	\$ 547,348	\$ 559,485	\$ 775,443

Public Works Department - Administrative Division

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-400-511-5039	Other Contract Labor	<u>19,000</u>	
		19,000	Contract for Arborist
101-400-511-5210	Animal Control	<u>15,000</u>	
		3,000	Animal Control Contract - Skunks, Possums, Racoons (split 50/50 with resident up to \$200)
		12,000	Rat Control Program
101-400-511-5410	R&M - Communications Equipment	<u>0</u>	
		0	Public Works Cell Phone
101-400-511-5440	R&M - Office Equipment	<u>800</u>	
		800	Time Clock Maintenance Agreement
101-400-511-5510	Advertising	<u>800</u>	
		800	Advertising Bid Specifications
101-400-511-5540	Intergovernmental Fees and Dues	<u>2,250</u>	
		2,250	Annual Dues for Northeastern Illinois Public Safety Training Academy (NIPSTA) (Billed Annually in January)
101-400-511-5570	Professional Associations	<u>1,750</u>	
		600	Public Works Director Association Dues (ILCMA, APWA,CFM)
		600	Assistant to the Public Works Director Dues (ILCMA, APWA,SHRM)
		400	Management Analyst Association Dues (ILCMA,APWA)
		150	Staff Engineer (APWA)
101-400-511-5590	Training	<u>4,000</u>	
		4,000	Seminars and Training Materials
101-400-511-5670	Fuel	<u>3,000</u>	
		3,000	Fuel
101-400-511-5700	Office Supplies	<u>3,200</u>	
		3,200	Office Supplies, Coffee, File Folders, Shelving
101-400-511-5730	Program Supplies	<u>12,900</u>	
		4,400	Weather Forecasting Software Contract
		2,500	Breakfast/Lunch for Employees During Snow Removal Overtime
		2,000	Uniforms for Public Works Employees
		700	AutoCAD Subscription (34% PW Admin, 66% Water & Sewer)
		800	Online CDL Theory Training (New DOT Requirement)
		2,000	Employee Appreciation Events
		500	Trunk or Treat Event Supplies
101-400-511-5740	Repair Parts	<u>1,200</u>	
		1,200	Vehicle Repairs

Account Number	Account Name	Amount	Comments
101-400-511-5741	Green Initiatives	<u>1,900</u>	
		200	Annual Holiday Lighting Recycling Deposit
		500	Oaktoberfest
		200	Clean Up Event Supplies
		1000	No Mow May Signage and Outreach
101-400-511-5810	Conference and Meeting Registration	<u>3,200</u>	
		1,500	American Public Works Association Conference (Director)
		700	ILCMA/IPELRA Conference (Assistant to)
		500	ILCMA Conference (Analyst)
		500	Regional Conferences/Expos
101-400-511-5820	Local Mileage, Parking, and Tolls	<u>600</u>	
		600	Tolls for Training and Conferences; I-Pass Fees
101-400-511-5830	Lodging	<u>3,000</u>	
		1,200	Hotel for APWA Conference (Director)
		1,200	Hotel for ILCMA/IPELRA Conference (Assistant to)
		600	Hotel for ILCMA Conference (Analyst)
101-400-511-5840	Meals	<u>500</u>	
		500	Meals for Trainings and Conferences
101-400-511-5850	Purchased Transportation	<u>500</u>	
		500	Transportation to APWA Conference
Budget Request Total		<u><u>73,600</u></u>	



Public Works Department

Vehicle Maintenance Division Description

The Vehicle Maintenance Division is responsible for maintaining all Village-owned vehicles and motorized equipment. Services include routine preventative maintenance, daily and emergency repairs, modifications, welding, fabricating, and road service calls as needed to ensure reliable operation of the Village's fleet.

The division is staffed by two full-time employees and one part-time employee. The team maintains 70 vehicles and over 120 pieces of specialized equipment used across all Village departments, including Police, Fire, Public Works, Buildings, and Parks.

Department Expenditure

The Public Works Vehicle Maintenance Division Fiscal Year 2026 Budget includes \$328,811 in expected expenditures.

Major Expenditure Highlights

- Included in the FY2026 budget is a replacement air compressor for \$8,100
- Also included in the FY2026 budget is \$10,000 for new lift posts.

Public Works Department - Vehicle Maintenance Division

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-410-511-5025	Wages - full time hourly	99,785	101,037	154,985	167,391	164,658	149,817	184,121
101-410-511-5030	Part Time Employee	24,821	17,463	38,730	27,371	39,892	26,450	31,694
101-410-511-5040	Wages - overtime 1.5X	350	1,167	1,000	1,724	1,000	2,666	1,000
101-410-511-5045	Wages - overtime 2X	350	153	1,000	1,603	1,000	971	1,000
101-410-511-5061	Opt Out Insurance	-	-	-	-	-	-	-
101-410-511-5070	Uniform allowance	1,255	1,454	1,800	1,919	2,000	2,469	1,700
101-410-511-5110	Employer FICA	7,725	7,484	12,010	12,342	12,682	11,037	13,610
101-410-511-5120	Employer Medicare	1,807	1,750	2,809	2,886	2,966	2,581	3,183
101-410-511-5130	Employer IMRF	5,607	4,949	8,330	8,589	9,389	8,957	13,632
101-410-511-5150	Insurance - group life & AD&D	240	296	2,906	713	700	546	543
101-410-511-5160	Insurance - group medical	16,194	26,804	24,292	38,892	26,954	23,629	27,216
101-410-511-5170	Insurance - group dental	1,115	1,356	1,673	1,483	1,673	1,138	912
101-410-511-5180	Insurance - workers compensation	3,538	-	-	-	-	-	-
Personnel Total:		162,788	163,913	249,534	264,913	262,913	230,261	278,611
101-410-511-5460	R&M - public works equipment	1,500	821	1,500	374	1,500	1,500	1,500
101-410-511-5480	R&M - vehicles	500	165	500	4,031	500	500	500
101-410-511-5570	Professional Associations	50	-	100	50	100	50	100
101-410-511-5590	Training	2,000	122	4,500	4,975	8,000	8,000	8,000
101-410-511-5620	Books and Publications	100	-	100	-	100	-	100
101-410-511-5670	Fuel	2,000	1,100	2,000	1,784	2,000	2,000	2,000
101-410-511-5675	Lubricants and Fluids	800	1,263	1,100	686	1,100	800	1,100
101-410-511-5730	Program supplies	20,100	18,140	19,000	21,357	40,500	35,000	36,900
101-410-511-6580	Equipment - Vehicles	-	-	65,000	61,267	-	-	-
Commodities Total:		27,050	21,611	93,800	94,524	53,800	47,850	50,200
PW Vehicle Maintenance Total:		\$ 189,838	\$ 185,524	\$ 343,334	\$ 359,437	\$ 316,713	\$ 278,111	\$ 328,811

Public Works Department - Vehicle Maintenance Division

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-410-511-5460	R&M - Public Works Equipment	<u>1,500</u>	
		500	Annual Inspection of Garage Lift
		500	Annual Inspection of Garage Hoist
		500	Unexpected Garage Repairs
101-410-511-5480	R&M - Vehicles	<u>500</u>	
		200	Oil Filter Recycling
		300	Repair Parts
101-410-511-5570	Professional Associations	<u>100</u>	
		100	Municipal Fleet Manager's Association Membership
101-410-511-5590	Training	<u>8,000</u>	
		8,000	Annual Mechanic Training
101-410-511-5620	Books and Publications	<u>100</u>	
		100	Specifications for Vehicle Repairs
101-410-511-5670	Fuel	<u>2,000</u>	
		2,000	Fuel for Vehicle Maintenance Vehicles
101-410-511-5675	Lubricants and Fluids	<u>1,100</u>	
		1,100	Antifreeze and Fluids for Vehicles
101-410-511-5730	Program Supplies	<u>36,900</u>	
		3,000	Shop Supplies, Tools
		3,500	Nuts, Bolts, Washers, Wire, Electrical Parts, Sheet Metal
		1,500	Welding Supplies
		3,500	Torque Wrenches, Hand Tools, Impact Gun Parts
		4,000	Annual Scanner Upgrades/Subscriptions (Snap-On, Navistar, Cummins, Allison, Ford)
		1,000	Fuel System Annual Tech Support Fee
		2,300	Mezzaine Storage Area Improvements
		10,000	New Two Post Lift
		8,100	Replacement Truck Mounted Air Compressor
Budget Request Total		<u><u>50,200</u></u>	

Public Works Department



Building Maintenance Division Description

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

This division was new in FY2025 and is currently staffed by two full-time personnel and one part-time employee.

Division Expenditure

The Public Works Building Maintenance Division Fiscal Year 2026 Budget includes \$776,989 in expenditures and personnel.

Major Expenditure Highlights

- The major highlight in the Building Maintenance Division Fiscal Year 2026 Budget includes a \$143,000 reimbursable IEPA Energy Efficiency and Conservation Grant.
- Also included is \$60,000 for the janitorial contract.

Public Works Department - Building Maintenance Division
FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-420-511-5025	Wages - full time hourly	92,952	68,624	144,546	121,132	142,735	169,756	174,378
101-420-511-5030	Part Time Employee	-	-	-	-	-	5,480	30,204
101-420-511-5040	Wages - overtime 1.5X	3,760	1,553	5,000	2,275	3,000	4,380	3,000
101-420-511-5045	Wages - overtime 2X	350	451	500	826	1,000	2,191	1,000
101-420-511-5056	HSA	-	-	-	-	-	-	-
101-420-511-5070	Uniform allowance	-	2,001	2,000	2,815	3,000	3,916	1,700
101-420-511-5110	Employer FICA	5,763	4,133	8,962	7,406	8,850	10,820	13,037
101-420-511-5120	Employer Medicare	1,348	967	2,096	1,732	2,070	2,530	3,049
101-420-511-5130	Employer IMRF	4,183	2,763	6,215	5,189	6,552	8,906	13,059
101-420-511-5150	Insurance - group life & AD&D	-	-	2,168	-	-	-	-
101-420-511-5160	Insurance - group medical	21,380	23,625	32,070	42,722	59,520	61,155	60,894
101-420-511-5170	Insurance - group dental	1,235	1,478	1,849	1,664	1,466	2,618	3,325
101-420-511-5180	Insurance - workers compensation	2,800	-	-	-	-	-	-
Personnel Total:		133,771	105,595	205,407	185,761	228,192	271,753	303,646
101-420-511-5240	Janitorial	35,000	42,767	50,400	46,764	54,000	54,000	60,000
101-420-511-5320	Consulting	-	14,987	55,000	-	75,000	-	-
Services Total:		35,000	57,754	105,400	46,764	129,000	54,000	60,000
101-420-511-5405	R&M - buildings	101,250	82,332	116,355	110,718	144,700	125,000	312,243
101-420-511-5480	R&M - vehicles	500	3,313	500	1,157	500	2,500	2,000
101-420-511-5530	Equipment Rental	300	-	300	185	300	300	300
101-420-511-5542	Equipment - Non-CIP	9,500	-	2,500	2,399	3,000	3,000	7,000
101-420-511-5590	Training	1,000	222	2,000	-	3,000	3,000	3,000
101-420-511-5670	Fuel	2,185	-	2,185	500	2,300	2,300	2,300
101-420-511-5680	Landscaping supplies	4,000	713	5,000	3,335	5,000	5,000	5,000
101-420-511-5730	Program supplies	21,500	9,374	25,500	30,850	25,500	27,000	25,500
101-420-511-5745	Small Tools	6,500	(63)	1,000	7,913	1,000	1,000	1,000
101-420-511-5780	Utilities - government building	20,010	25,894	55,000	49,977	55,000	55,000	55,000
Commodities Total:		166,745	121,785	210,340	207,034	240,300	224,100	413,343
101-420-511-6530	Building Improvements	244,502	84,677	1,690,000	351,642	-	-	-
101-420-511-6599	Equipment - other	-	-	-	-	-	-	-
Capital Total:		244,502	84,677	1,690,000	351,642	-	-	-
PW Building Maintenance Total:		\$ 580,018	\$ 369,811	\$ 2,211,147	\$ 791,201	\$ 597,492	\$ 549,853	\$ 776,989

Public Works Department - Building Maintenance Division

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-420-511-5240	Janitorial	<u>60,000</u>	
		60,000	Janitorial Contract
101-420-511-5320	Consulting	<u>-</u>	
			Moved to Capital account for 2026
101-420-511-5405	R&M - Buildings	<u>312,243</u>	
		12,000	HVAC Maintenance Contract
		50,000	HVAC Parts and Repairs
		2,000	Pneumatic HVAC Controller Repairs
		8,000	Overhead Door Maintenance
		25,000	Unexpected Building Repairs
		3,500	Annual Fire Sprinkler Test
		3,000	Annual Backflow Testing
		1,800	Police Elevator Maintenance
		350	Annual Elevator Testing
		4,000	Pest Control Contract
		15,000	Generator Maintenance
		7,493	Landscape Maintenance Contract (Split with Parks Maintenance (66%), Streets (20%), Buildings (7%), Aquatic Center (7%))
		7,000	State/OFM Inspection Requirements for Sprinkler Systems
		5,200	HVAC Screen Protectors
		2,500	PW Garage light fixture replacements
		10,000	PW Alarm System Update
		2,400	Height adjustable gas pipe supports for Police
		5,000	Electrical testing equipment for Buildings Division
		5,000	Glass enclosure for Lincolnwood sign at Village Hall Complex
		143,000	IEPA Energy Efficiency and Conservation Block Grant Program (100% Reimbursed)
101-420-511-5480	R&M - Vehicles	<u>2,000</u>	
		2,000	Repairs to Division Vehicles
101-420-511-5530	Equipment Rental	<u>300</u>	
		300	Equipment Rental
101-420-511-5542	Equipment - Non-CIP	<u>7,000</u>	
		7,000	Shipping Container
101-420-511-5590	Training	<u>3,000</u>	
		3,000	Seminars, IRMA Trainings, NIPSTA Trainings, IPSI Trainings
101-420-511-5670	Fuel	<u>2,300</u>	
		2,300	Fuel for Division Vehicles
101-420-511-5680	Landscaping Supplies	<u>5,000</u>	
		5,000	Sod, Shrubs, Fertilizer, Annuals
101-420-511-5730	Program Supplies	<u>25,500</u>	
		15,000	Janitorial Supplies
		2,000	Light Bulbs
		2,000	Paint
		4,000	Sidewalk Salt
		2,000	Building Maintenance Supplies
		500	Pressure Washer Solvents
101-420-511-5745	Small Tools	<u>1,000</u>	
		400	Hand Tools
		600	Power Tool Replacements
101-420-511-5780	Utilities - Government Building	<u>55,000</u>	
		55,000	Nicor Gas
Budget Request Total		<u><u>473,343</u></u>	

Public Works Department



Street Maintenance Division Description

The Street Maintenance division is split into two teams: Streets & Utilities Division and Forestry & Alley Division. Together, these divisions are responsible for all aspects of street, alley, and right-of-way maintenance, including snow and ice control, forestry operations, street lighting, street sweeping, pavement marking and signage, and street patching. The divisions also manage the Sidewalk Replacement Program, Tree Planting Program, and tree removal efforts. In addition, the division accounts for costs associated with the Village's contractual household waste hauler and participation in the Solid Waste Agency of Northern Cook County (SWANCC).

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

Division Expenditure

The Public Works Street Maintenance Division Fiscal Year 2026 Budget includes \$2,768,247 in expenditures.

Major Expenditure Highlights

- The Village contracts for refuse and recycling with Groot and is included in the Public Works Streets Maintenance Division. The contract for refuse is for a five-year period and expires in 2029. The amount budgeted for Fiscal Year 2026 is \$940,000.
- Also included in the budget is \$245,000 Solid Waste Agency of Northern Cook County Fees.

Public Works Department - Street Maintenance Division

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
101-440-513-5025	Wages - full time hourly	442,280	420,243	626,806	648,226	610,262	597,991	661,918
101-440-513-5035	Wages - seasonal hourly	9,290	5,291	30,900	2,080	5,000	8,228	64,000
101-440-513-5040	Wages - overtime 1.5X	7,705	6,860	20,000	21,713	20,000	28,378	20,000
101-440-513-5045	Wages - overtime 2X	7,470	2,524	10,000	7,207	10,000	9,304	10,000
101-440-513-5061	Opt Out Ins	800	2,300	1,200	4,275	3,000	3,029	3,000
101-440-513-5070	Uniform allowance	3,600	7,559	8,000	11,550	8,000	10,095	7,225
101-440-513-5110	Employer FICA	27,470	26,831	44,684	42,030	38,332	38,777	47,501
101-440-513-5120	Employer Medicare	6,425	6,274	10,450	9,829	8,965	9,069	11,109
101-440-513-5130	Employer IMRF	19,940	17,215	30,990	29,114	28,378	31,526	43,603
101-440-513-5150	Insurance - group life & AD&D	370	886	10,811	1,742	1,867	1,423	1,368
101-440-513-5160	Insurance - group medical	97,818	46,293	146,728	88,097	114,681	97,406	91,987
101-440-513-5170	Insurance - group dental	6,095	4,724	9,144	5,777	6,181	5,454	5,036
101-440-513-5180	Insurance - workers compensation	12,635	-	-	-	-	-	-
	Personnel Total:	641,898	547,000	949,713	871,640	854,667	840,678	966,747
101-440-513-5250	Landscaping services	86,400	77,047	81,300	91,877	88,000	83,000	86,400
101-440-513-5290	Street lights & traffic signal	30,000	62,499	30,000	18,025	30,000	28,000	30,000
	Services Total:	116,400	139,546	111,300	109,902	118,000	111,000	116,400
101-440-513-5460	R&M - Public Works Equipment	1,500	-	1,500	1,738	1,500	1,200	1,500
101-440-513-5480	R&M - vehicles	40,000	22,532	50,000	45,514	50,000	65,000	50,000
101-440-513-5590	Training	3,000	3,514	4,200	5,192	8,700	6,500	8,700
101-440-513-5599	Other Contractual	12,500	15,829	15,000	33,488	30,000	30,000	30,000
101-440-513-5670	Fuel	27,180	18,563	30,200	26,552	30,200	24,000	30,200
101-440-513-5675	Lubricants & fluids	1,200	501	2,200	2,670	2,200	2,200	2,200
101-440-513-5680	Landscaping supplies	4,000	5,125	6,000	6,282	14,500	17,000	6,000
101-440-513-5730	Program supplies	24,800	33,610	14,500	19,552	20,500	18,000	20,500
101-440-513-5745	Tools	10,000	16,513	22,200	25,000	13,500	13,500	13,500
101-440-513-5760	Street materials - aggregate	12,000	3,546	15,000	24,246	15,000	13,500	15,000
101-440-513-5766	Street materials - salt & sand	41,000	24,071	90,000	71,805	102,000	90,000	75,000
101-440-513-5768	Street materials - signs & bar	7,000	24,958	18,000	22,041	39,000	39,000	39,000
101-440-513-5769	Street Materials - Other	2,500	816	2,500	7,482	2,500	2,500	2,500
101-440-513-5785	Utilities - public way	133,400	172,069	185,000	244,511	190,000	190,000	190,000
101-440-513-5840	Meals	-	-	-	-	-	-	-
101-440-514-5230	Garbage & recycling	757,800	781,271	1,146,867	1,271,601	1,185,000	1,185,000	1,185,000
101-440-514-5542	Equipment - Non CIP	9,000	6,725	22,500	21,216	54,500	15,000	16,000
	Commodities Total:	1,086,880	1,129,643	1,625,667	1,828,890	1,759,100	1,712,400	1,685,100
101-440-514-6300	Street system construction/imp.	60,000	43,918	60,000	-	-	-	-
101-440-514-6599	Equipment - other	20,000	142,410	384,149	303,585	-	-	-
	Capital Total:	80,000	186,328	444,149	303,585	-	-	-
PW Street Maintenance Total:		\$ 1,925,178	\$ 2,002,517	\$ 3,130,829	\$ 3,114,017	\$ 2,731,767	\$ 2,664,078	\$ 2,768,247

Public Works Department - Street Maintenance Division
FY2026 Budget Request

Account Number	Account Name	Amount	Comments
101-440-513-5250	Landscaping Services	<u>86,400</u>	45,000 Annual Tree Planting 21,400 Landscape Median Maintenance (Split with Parks Maintenance (66%), Streets (20%), Buildings (7%), Aquatic Center (7%)) 20,000 Tree Trimming Next to Power Lines
101-440-513-5290	Street Lights	<u>30,000</u>	30,000 Repairs to Street Lights
101-440-513-5460	R&M - Public Works Equipment	<u>1,500</u>	500 Aerial Bucket Repairs 1,000 Annual Aerial Bucket Truck Inspections
101-440-513-5480	R&M - Vehicles	<u>50,000</u>	50,000 Repairs to Division Trucks
101-440-513-5590	Training	<u>8,700</u>	4,000 NIPSTA, IRMA, and International Society of Arboricultural (ISA) Training 1,500 ISA Conference 3,200 IPSI Supervisor Training (2 Foremen)
101-440-513-5599	Other Contractual	<u>30,000</u>	20,000 Bulk Disposal of Construction Refuse and Woodchips from Tree Trimming/Removals 10,000 Salt Conveyor Rental 0 Village Wide Tree Assessment
101-440-513-5670	Fuel	<u>30,200</u>	30,200 Fuel for Division Vehicles and Equipment
101-440-513-5675	Lubricants and Fluids	<u>2,200</u>	2,200 Oil and Grease for Vehicles and Equipment
101-440-513-5680	Landscaping Supplies	<u>6,000</u>	6,000 Annuals, Perennials, Sod for Medians and Planting Beds
101-440-513-5730	Program Supplies	<u>20,500</u>	1,500 Personal Protective Equipment 10,000 Paint for Curbs, Streets, Parking Lots 3,000 Specialty Fuel for Chainsaws 6,000 Replacement Flags for Lincoln Avenue
101-440-513-5745	Tools	<u>13,500</u>	6,500 Streets & Utilities Tools 7,000 Forestry & Alley Tools
101-440-513-5760	Street Materials - Aggregate	<u>15,000</u>	15,000 Alley Grading Stone, Fill for Patching, Limestone
101-440-513-5766	Street Materials - Salt and Sand	<u>75,000</u>	65,000 Salt for Roads/alleys 10,000 Anti-Ice and Pre-wet Solution
101-440-513-5768	Street Materials - Signs and Barricades	<u>39,000</u>	6,000 Street Name and Regulatory Signs 10,000 Barricades and Cones 6,000 Replacement Parking Safety Barriers 17,000 Permeable Surface Parking Lot Clearance Bars
101-440-513-5769	Street Materials - Other	<u>2,500</u>	1,000 Portland Cement 1,000 Precast Concrete 500 Manhole Covers

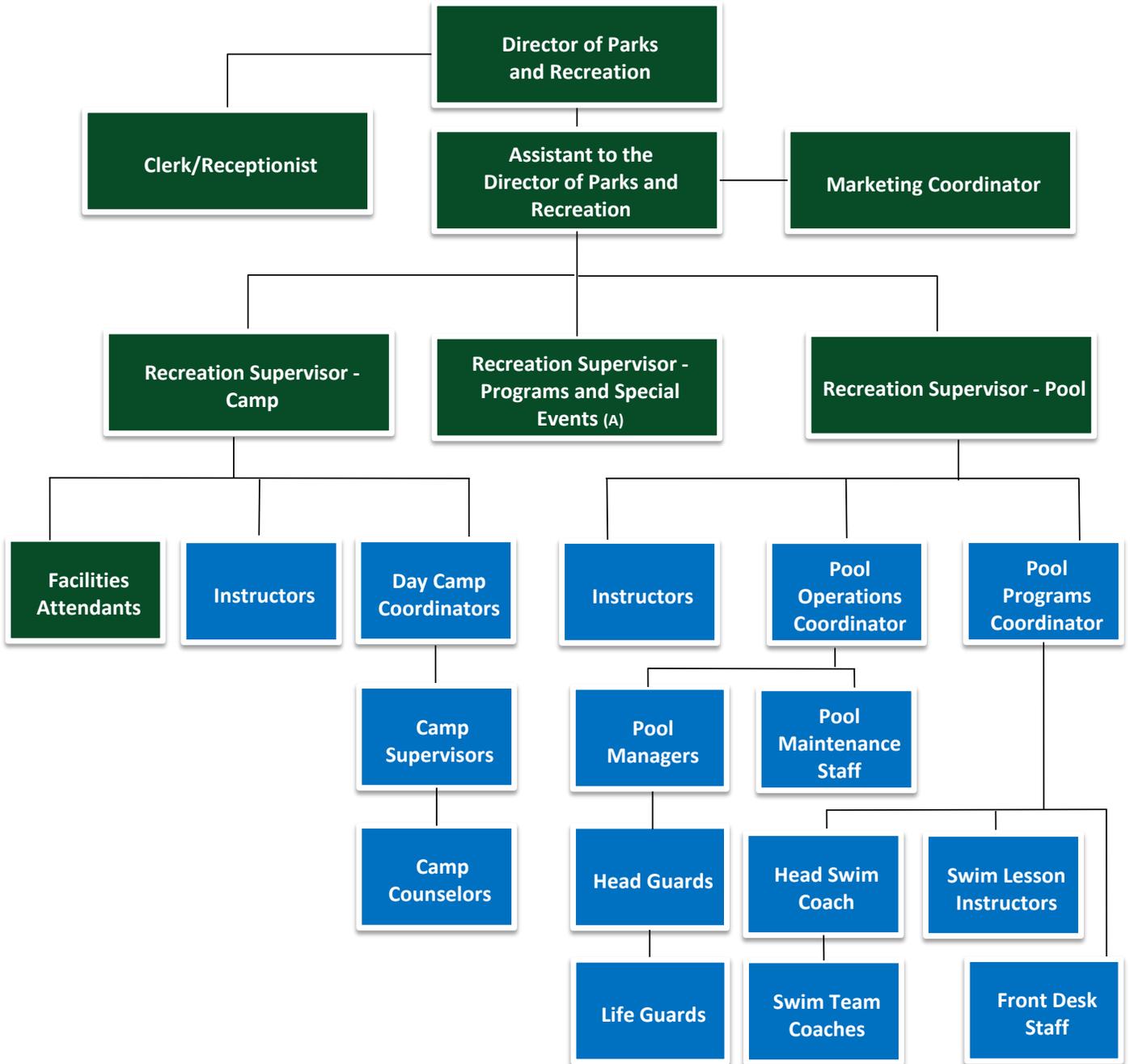
Account Number	Account Name	Amount	Comments
101-440-513-5785	Utilities - Public Way	<u>190,000</u>	190,000 Utilities Maintenance
101-440-514-5230	Garbage and Recycling	<u>1,185,000</u>	940,000 Groot Contract 245,000 Solid Waste Agency of Northern Cook County Fees
101-440-514-5542	Equipment - Non CIP	<u>16,000</u>	16,000 Replacement Locator Replacement Truck #16 - Ford F250 Replacement Truck #17 - Ford F250 Sonic Tomograph Tree Scanner (Deferred from CY2025) Walk Behind Concrete Saw 30"
Budget Request Total		<u><u>1,801,500</u></u>	



Parks and Recreation Fund

Parks and Recreation Department

Fiscal Year 2026 Organizational Chart



Seasonal Staff

Parks and Recreation Department



Proposed Goals

Goal: The Parks and Recreation Department completed a Feasibility Study in 2025. The Feasibility Study evaluated the viability of constructing a new Recreation Center and renovating or rebuilding the Aquatic Center. Parks and Recreation staff will conduct targeted resident surveys and research financing options throughout 2026.

Goal: The Parks and Recreation Department applied for and was awarded an Illinois Department of Natural Resources (IDNR) Open Space Land Acquisition and Development Grant (OSLAD) to renovate the south end of Proesel Park. The park renovation was designed in 2025, and construction is scheduled to take place in 2026. The project includes the renovation of the tennis courts, basketball courts, inline skate court, sand volleyball courts, and pedestrian paths. The project also includes the addition of two dedicated pickleball courts, a futsal overlay on the inline skate court, and a universally accessible playground.

Goal: The Parks and Recreation Department will continue to develop plans to renovate Goebelt Park, which has one of the oldest playgrounds in the Lincolnwood Park System. The renovation will include the playground and basketball courts.

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

Goal: The Parks and Recreation Department will develop and implement cultural events relevant to Lincolnwood residents, including events for Eid al-Fitr, Hanukkah, Easter, Christmas, and other events to be determined.

Goal: The Parks and Recreation Department completed an ADA Transition Plan Report for the park system. The 10-year plan evaluated each park and identified barriers to accessibility and participation. The Department will work to remove barriers to accessibility in the parks, based on the findings in the report.

Key Performance Measures/Service Indicators	Actual SY2023	Actual FY2024	Projected FY2025	Target FY2026
Average age of playgrounds	10.25	11.25	10.33	12.17
Number of program sessions offered	195	275	384	300
Number of Resident Pool Passes Sold	2,093	2,154	2,387	2,390
Number of Summer Camps Offered	25	25	23	20
Number of Facility Rentals	60	60	60	70

Public Works Department



Park Maintenance Division Description

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

This division is staffed by six full-time personnel.

Division Expenditure

The Public Works Park Maintenance Division Fiscal Year 2026 Budget includes \$1,058,265 in personnel and expenditures.

Major Expenditure Highlights

- The FY2026 budget includes \$13,000 for an electric standing mower.
- Also included in the FY2026 budget is \$14,000 for basketball court painting.
- Additionally, there is \$15,000 for ADA park improvements.

Parks and Recreation Department - Park Maintenance Division

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
205-430-515-5025	Wages - full time hourly	180,960	130,503	181,472	239,962	430,035	347,251	448,839
205-430-515-5035	Wages - seasonal hourly	66,420	35,135	158,695	123,966	20,000	56,756	48,000
205-430-515-5040	Wages - overtime 1.5X	15,400	11,191	10,000	14,594	15,000	32,774	15,000
205-430-515-5045	Wages - overtime 2X	10,300	13,894	10,000	15,988	10,000	11,342	10,000
205-430-515-5061	Opt Out Ins	-	200	-	1,700	-	500	2,400
205-430-515-5070	Uniform allowance	2,670	2,273	4,000	5,126	4,200	5,300	3,400
205-430-515-5110	Employer FICA	15,338	11,058	21,090	22,568	27,902	26,624	32,714
205-430-515-5120	Employer Medicare	3,580	2,586	4,932	5,278	6,526	6,227	7,651
205-430-515-5130	Employer IMRF	11,135	7,324	14,627	13,459	20,657	20,403	29,786
205-430-515-5150	Insurance - group life & AD&D	800	1,108	5,103	3,459	2,946	2,635	2,890
205-430-515-5160	Insurance - group medical	46,030	58,388	69,042	98,060	79,612	76,600	86,757
205-430-515-5170	Insurance - group dental	1,590	2,290	2,384	3,457	3,634	4,022	5,187
205-430-515-5180	Insurance - workers compensation	6,650	-	-	-	-	-	-
Personnel Total:		360,873	275,950	481,346	547,617	620,512	590,434	692,624
205-430-515-5250	Contract Maintenance	135,524	78,073	96,914	88,958	103,124	103,124	121,891
Services Total:		135,524	78,073	96,914	88,958	103,124	103,124	121,891
205-430-515-5405	R&M - buildings	14,900	-	16,900	19,584	7,800	7,800	11,100
205-430-515-5470	R&M - Recreation equipment	11,500	4,046	21,000	20,803	11,300	10,000	6,800
205-430-515-5480	R&M - vehicles	15,000	18,559	24,000	33,702	18,000	16,500	18,000
205-430-515-5499	R&M - Other equipment	9,000	8,620	5,500	8,381	30,500	14,500	36,000
205-430-515-5530	Equipment rental	500	499	500	-	500	4,000	2,000
205-430-515-5555	Park Enhancement - Non-CIP	72,275	36,477	41,500	37,238	90,400	90,400	54,500
205-430-515-5590	Training	1,200	1,770	1,600	477	2,500	2,500	3,500
205-430-515-5670	Fuel	16,600	10,450	16,700	8,740	16,700	16,700	22,000
205-430-515-5675	Lubricants & fluids	1,200	501	1,450	1,777	1,450	1,450	1,450
205-430-515-5680	Landscaping supplies	6,000	6,665	8,000	6,734	8,000	9,000	9,000
205-430-515-5730	Program supplies	40,310	38,291	60,200	65,142	66,700	66,700	66,700
205-430-515-5745	Small tools	2,900	1,180	16,600	15,197	2,900	2,900	9,900
205-430-515-5780	Utilities - government building	2,800	3,472	2,800	2,803	2,800	2,800	2,800
205-430-515-5840	Meals	-	-	-	-	-	-	-
Commodities Total:		194,185	130,530	216,750	220,578	259,550	245,250	243,750

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
205-430-515-6350	Park Construction & Improvement	1,344,294	705,402	784,000	521,445	-	-	-
205-430-561-6599	Equipment - other	105,500	48,181	85,000	54,351	-	-	-
	Capital Total:	1,449,794	753,583	869,000	575,796	-	0	0
205-000-920-8167	Transfer to Capital Fund - Projects	-	-	-	-	1,055,000	-	-
205-000-920-8168	Transfer to Capital Fund - Facilities	-	-	-	-	130,000	-	-
	Other Total:	-	-	-	-	1,185,000	0	0
Park Maintenance Division Total:		\$ 2,140,376	\$ 1,238,136	\$ 1,664,010	\$ 1,432,949	\$ 2,168,186	\$ 938,808	\$ 1,058,265

Parks and Recreation Department - Park Maintenance Division

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
205-430-515-5250	Contract Maintenance	121,891	
		38,332	Centennial Park Maintenance Contract
		9,600	Centennial Park Contractual Clean-up
		70,459	Parks and Trails Landscape Maintenance Contract (\$106,756 - Split with Parks Maintenance (66%), Streets (20%), Buildings (7%), Aquatic Center (7%))
		3,500	Termite Control Contractor
205-430-515-5405	R&M - Buildings	11,100	
		2,500	Annual Backflow Inspection
		600	Annual Fire Alarm Test
		2,000	Touhy Pedestrian Bridge Lighting Repairs
		3,000	Unexpected Repairs
		3,000	Parks Drinking Fountain Repairs and Parts
205-430-515-5470	R&M - Recreation Equipment	6,800	
		0	Bleachers
		5,000	Playground Equipment Repairs
		1,800	Volleyball & Tennis Nets - Proesel Park
205-430-515-5480	R&M - Vehicles	18,000	
		18,000	Repairs to Trucks & Tractors, Replacement Parts
205-430-515-5499	R&M - Other Equipment	36,000	
		500	Repairs & Parts for small equipment (tires & blades)
		13,000	Replace one of two standing mowers (gas to electric)
		9,000	Replace Hotsy Power Washer
		9,500	Stand-on Blower
		2,000	Cable Protectors
		0	Replacement Park Bollards
		2,000	Replacement Refuse Containers in Parks
205-430-515-5530	Equipment Rental	2,000	
		2,000	Special Equipment Rental
205-430-515-5555	Park Enhancement - Non-CIP	54,500	
		5,000	Sidewalk replacement
		0	Mandatory Overpass Bi-Annual Inspection CY25
		0	Touhy Overpass Bridge Lighting Remote Access (3 Years)
		14,000	Contractual BB Court Surface Painting - Central Park
		0	Repair and Level PIP Surfacing at Kenneth & Columbia Park
		3,000	Replacement Benches - O'Brien Park
		0	Gator Replacement with Polaris UTV
		3,000	Dugout/Seating area regrading
		10,000	Park Water Fountain Replacements
		4,500	Centennial Park Sign
		0	Mud jacking for bleacher concrete - Proesel Park
		15,000	ADA Transition Improvements
205-430-515-5590	Training	3,500	
		3,500	Safety Training with NIPSTA & Intergovernmental Risk Management Association, Pesticide & Herbicide Licensing & Pool Chemicals, CPO

Account Number	Account Name	Amount	Comments
205-430-515-5670	Fuel	<u>22,000</u>	
		22,000	Fuel for Division Vehicles
205-430-515-5675	Lubricants and Fluids	<u>1,450</u>	
		1,450	Lubricants for trucks and tractors
205-430-515-5680	Landscaping Supplies	<u>9,000</u>	
		9,000	Top soil, peat moss, annuals, sod and bushes
205-430-515-5730	Program Supplies	<u>66,700</u>	
		10,000	Lumber (fence posts), Hardware, Paint Supplies
		7,500	Baseball Mix/supplies
		8,000	Janitorial Supplies
		0	Sand for Volleyball Courts
		6,000	Basketball/Tennis Court Paint
		6,000	Dugout Covers
		5,000	Park Signs
		4,000	Replace Bike Racks in parks
		15,000	Engineered Wood Fiber (playground)
		2,200	Municipal Campus Holiday Lights
		2,000	Apparel
		1,000	Picnic Bench Board Repairs
205-430-515-5745	Tools	<u>9,900</u>	
		4,900	Tools
		5,000	Replace Gas Powered Post Driver
205-430-515-5780	Utilities - Government Building	<u>2,800</u>	
		2,800	Utilities
Budget Request Total		<u><u>365,641</u></u>	

Parks and Recreation Department



Department Description

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

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

Six full-time employees and approximately 230 part-time and seasonal employees staff the Parks and Recreation Department. The full-time Marketing Coordinator has been moved to the Village Manager's Office.

Department Expenditure

The Parks and Recreation Administration Division FY2026 Budget includes \$1,023,275 in personnel and expenditures.

Major Expenditure Highlights

- The budget includes administrative staff training and travel expenditures.
- This budget includes \$18,000 for the printing of the seasonal brochure.
- The budget includes \$40,000 for a fundraising consultant to assist in developing a fundraising campaign for the proposed Recreation and Aquatic Center.
- The budget includes \$40,000 for the department's credit card processing fees.

Parks and Recreation Department - Administration
FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
205-500-515-5020	Wages - full time salaried	268,350	292,148	390,000	413,076	572,677	527,156	617,173
205-500-515-5025	Wages - full time hourly	39,445	50,188	65,000	194,397	124,647	153,125	68,787
205-500-515-5030	Wages - part time hourly	32,183	23,065	10,000	(1,041)	-	-	-
205-500-515-5060	Educational stipend	2,720	2,625	4,000	4,791	7,752	7,026	6,860
205-500-515-5061	Opt Out Ins	-	-	-	-	-	-	-
205-500-515-5062	Phone Stipend	1,040	91	800	45	-	-	-
205-500-515-5063	Auto Allowance	-	-	-	-	-	1,500	3,000
205-500-515-5110	Employer FICA	19,925	22,152	28,830	37,580	43,715	41,731	43,141
205-500-515-5120	Employer Medicare	4,660	5,181	6,743	8,789	10,224	9,760	10,089
205-500-515-5130	Employer IMRF	14,460	14,647	22,050	26,332	32,363	34,391	43,210
205-500-515-5150	Insurance - group life & AD&D	1,034	910	7,692	1,909	1,866	1,633	1,820
205-500-515-5160	Insurance - group medical	30,271	42,307	51,536	84,148	69,814	79,886	78,188
205-500-515-5170	Insurance - group dental	1,835	2,776	3,325	4,034	3,432	4,081	4,197
205-500-515-5180	Insurance - workers compensation	8,860	-	-	-	-	-	-
	Personnel Total:	424,783	456,090	589,976	774,060	866,489	860,289	876,465
205-500-515-5440	R&M - office equipment	6,000	3,349	6,000	6,020	6,000	6,000	6,000
205-500-515-5510	Advertising	2,800	2,655	3,500	2,388	6,000	3,000	6,000
205-500-515-5560	Printing & copying services	11,000	12,688	16,800	15,961	18,000	18,000	18,000
205-500-515-5570	Professional associations	2,500	679	2,550	5,997	2,600	2,600	2,600
205-500-515-5590	Training	500	625	500	1,100	500	250	500
205-500-515-5599	Other contractual	9,000	94,934	13,260	8,982	13,260	10,260	50,560
	Services Total:	31,800	114,930	42,610	40,448	46,360	40,110	83,660
205-500-515-5640	Computer supplies	-	1,734	-	-	-	-	-
205-500-515-5670	Fuel	-	-	-	3,705	-	-	-
205-500-515-5700	Office supplies	3,400	1,573	5,100	1,993	5,100	3,900	5,100
205-500-515-5720	Postage	3,500	2,290	5,250	3,377	5,500	5,500	6,500
205-500-515-5725	Credit card charges	5,000	3,788	5,000	42,599	40,000	40,000	40,000
205-500-515-5730	Program supplies	600	1,164	1,300	1,388	1,600	1,000	1,600
205-500-515-5810	Conference & meeting registration	3,100	424	4,500	5,185	5,925	5,300	5,450
205-500-515-5820	Local mileage, parking & tolls	1,150	670	2,300	1,496	2,300	1,500	2,300
205-500-515-5830	Lodging	900	580	1,800	633	1,100	1,800	1,100
205-500-515-5840	Meals	200	67	1,100	182	1,100	600	1,100
	Commodities Total:	17,850	12,290	26,350	60,558	62,625	59,600	63,150
	P & R Administration	\$ 474,433	\$ 583,310	\$ 658,936	\$ 875,066	\$ 975,474	\$ 959,999	\$ 1,023,275

Parks and Recreation Department - Administration

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
205-500-515-5440	R&M - office equipment	<u>6,000</u> 6,000	Copier Lease - maintenance agreement
205-500-515-5510	Advertising	<u>6,000</u> 1,500 1,000 3,500	Promotional Parks and Recreation Items Signage for Parks Social Media Boosts
205-500-515-5560	Printing & copying services	<u>18,000</u> 18,000	Printed Seasonal Brochures (4)
205-500-515-5570	Professional associations	<u>2,600</u> 1,800 800	Illinois Parks and Recreation Association National Recreation and Park Association
205-500-515-5580	Telephone	<u>-</u> -	
205-500-515-5590	Training	<u>500</u> 500	Teambuilding, Educational Webinars, etc.
205-500-515-5599	Other contractual	<u>50,560</u> 7,000 40,000 0 200 900 900 600 600 360	Graphic Design-Brochures / Flyers Fundraising consultant (CIP Rec/Aq Center) Constant Contact Annual Fee Free Pik Licensing Fee MPLC Licensing Fee ASCAP Licensing Fee SEASAC Licensing Issuu Grammarly.com
205-500-515-5700	Office supplies	<u>5,100</u> 5,100	Clipboards, pens, note/paper pads, tape, laminating supplies, paper/binder clips, etc.
205-500-515-5720	Postage	<u>6,500</u> 6,500	Mailing of Correspondence and Seasonal Brochures
205-500-515-5725	Credit Card Processing Fees	<u>40,000</u> 40,000	Credit Card Processing Fees - Department Fees
205-500-515-5730	Program supplies	<u>1,600</u> 1,600	Staff Uniforms

Account Number	Account Name	Amount	Comments
205-500-515-5810	Conference & meeting registration	<u>5,450</u>	
		1,500	Illinois Parks and Recreation Association Conference Registration
		950	National Recreation and Park Association Conference Registration - Director
		2,700	NRPA Revenue and Development School - Asst Director
		300	Meeting Registration (IPRA, NRPA, WILS, ACA, etc.)
205-500-515-5820	Local mileage, parking & tolls	<u>2,300</u>	
		700	Mileage, parking, and tolls for meeting travel
		800	NRPA Flight & Airport Transportation - Director
		800	Revenue Management School Flight - Asst Director
205-500-515-5830	Lodging	<u>1,100</u>	
		1,100	National Recreation and Park Association Conference - Director
205-500-515-5840	Meals	<u>1,100</u>	
		700	Illinois Park and Recreation Conference
		400	National Recreation and Park Association Conference
Budget Request Total		<u><u>146,810</u></u>	

Parks and Recreation Department



Special Events Division Description

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

Division Expenditure

The Special Events Division Fiscal Year 2026 Budget includes \$161,650 in expenditures.

Division Revenue

The Special Events Division FY2026 Budget includes \$173,300 in revenue. The net difference is a surplus of \$11,950.

Major Expenditure Highlights

- The budget includes expenses for the Lincolnwood Fest 2026, which includes \$21,000 for a contractual management company.
- This budget includes expenses for Turkey Trot totaling \$68,300.
- This budget includes expenses for senior programs and is offset by a donation from Barry and Taffy Berger.
- This budget also includes expenses for newly created cultural events.

Parks and Recreation Department - Special Events Division

FY2026 Budget Request

Account	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
205-504-515-5270	Purchased program services	179,050	42,582	46,200	38,333	69,350	69,350	71,750
	Services Total:	179,050	42,582	46,200	38,333	69,350	69,350	71,750
205-504-515-5510	Advertising	3,000	28	3,000	1,250	3,000	2,000	3,200
205-504-515-5530	Equipment rental	12,750	11,668	12,750	17,425	12,750	12,750	12,750
205-504-515-5560	Printing & copying services	2,850	2,250	3,350	5,485	3,350	3,700	3,850
205-504-515-5615	Awards	9,950	160	11,250	5,522	11,250	9,000	11,250
205-504-515-5645	Concessions & food	7,700	2,372	8,100	8,820	14,950	14,950	13,850
205-504-515-5720	Postage	1,100	429	1,100	446	1,100	1,100	1,200
205-504-515-5730	Program supplies	45,880	41,107	48,480	41,751	41,650	41,650	42,800
205-504-515-5799	Other materials & supplies	1,000	332	1,000	-	1,000	600	1,000
	Commodities Total:	84,230	58,346	89,030	80,699	89,050	85,750	89,900
Special Events Total:		\$ 263,280	\$ 100,928	\$ 135,230	\$ 119,032	\$ 158,400	\$ 155,100	\$ 161,650

Parks and Recreation Department - Special Events Division

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
205-504-515-5270	Purchased Program Services	71,750	
		2,000	Daughter Dance DJ and Photo Booth
		10,000	Summer Concert Series Musical Entertainment
		3,000	Portable Stage
		400	Breakfast with Santa Entertainer
		500	Dave Kappas - Turkey Trot Emcee
		4,000	Cultural Event Entertainers
		1,200	Movie in the Park Movies
		3,000	UTV rentals for LWF
		4,500	Fest Family Tent & Cultural Mainstage Entertainers
		21,000	Lincolnwood Fest 2024 - Contractual Management
		3,000	Senior Events - Barry Berger Fund
		350	Chicago Area Runners Association (CARA) Certification
		1,250	Intergenerational Event - Barry Berger Fund
		850	CARA Circuit (Turkey Trot)
		5,000	Composting LWF, TT, Other Events
		3,200	DJ Services, Start/Finish Line Speakers (Turkey Trot)
8,500	Timing & Start/Finish Management (Turkey Trot)		
205-504-515-5510	Advertising	3,200	
		500	Social Media
		1,200	Banners & Signage
		500	Concert Series Supplies
		550	Running Websites / Active (Turkey Trot)
		200	Social Media (Turkey Trot)
		250	Yard Signs (Turkey Trot)
205-504-515-5530	Equipment Rental	12,750	
		2,750	Portable Restrooms (Turkey Trot)
		7,000	Tables, Tents, Chairs, Heaters (Turkey Trot)
		3,000	Barricade & Cone Rentals (Turkey Trot)
205-504-515-5560	Printing and Copying services	3,850	
		750	Marketing and mailing fees
		250	Signs for Park
		850	Printing of Save-the-Date Postcards (Turkey Trot)
		2,000	Race Course & Village Signage (Turkey Trot)
205-504-515-5615	Awards	11,250	
		7,000	Finisher, Dash, and Category Medals
		250	Plaques for Overall Winners
		4,000	Swag
205-504-515-5645	Concessions and Food	13,850	
		4,000	Daddy Daughter Meal
		700	Food for Intergenerational event - Barry Berger Fund
		350	Buddy Bingo

Account Number	Account Name	Amount	Comments
		3,000	Cultural Events
		100	Summer Concert Series Water
		0	Breakfast with Santa Meal
		100	Movie in the Park Popcorn
		3,000	Senior Events - Barry Berger Fund
		400	Noon Year's Eve Event Refreshments
		100	Volunteer Refreshments (Turkey Trot)
		700	Water/Cups (Turkey Trot)
		500	Bananas (Turkey Trot)
		900	Post-Race Pizza (Turkey Trot)
205-504-515-5720	Postage	1,200	
		100	Mailing of Awards (Turkey Trot)
		1,100	Mailing of Postcards (Turkety Trot)
205-504-515-5730	Program Supplies	42,800	
		500	Daddy Daughter
		2,900	Breakfast with Santa
		750	Intergenerational Event - Barry Berger Fund
		500	Egg Hunt
		1,000	Senior Events - Barry Berger Fund
		250	Event with Police
		300	July 4 concert in the park
		1,750	New Program
		250	Touch A Truck
		1,000	Fall Event
		1,000	Cultural Events
		2,000	Promo Supplies (Variety of Events)
		500	Memorial Day
		1,800	Memorial Day Band and Singer
		0	Gingerbread
		21,000	Shirts (Run, Walk, Dash, Volunteer) (Turkey Trot)
		200	Supplies for Race Village Areas/Tents (Turkey Trot)
		300	Office Supplies for Packet Pick-Up (Turkey Trot)
		1,000	Race Bibs (Turkey Trot)
		300	Drumstick Dash Goody Bags (Turkey Trot)
		1,500	Street Paint (Turkey Trot)
		0	Purchase 50 white folding chairs for events
		500	Miscellaneous Public Works (Turkey Trot)
		3,500	Fences (Events)
205-504-515-5799	Other Materials and Supplies	1,000	
		1,000	Supplies for Special Events
Budget Request Total		161,650	

Parks and Recreation Department



Park Permit Division Description

The Park Permit Division includes fees for all outdoor permitting for parks, including field, picnic shelter, and tent rentals. Shelter and tent rentals in FY2026 will be limited due to construction on the south end of Proesel Park. This division also includes Park Patrol. The Park Patrol Division is a park security program staffed with seasonal employees that operates from May 1 through October 31. This program provides park security and enforces park rules. Park Patrol also inspects parks for safety, regulates permit use, prepares ball fields, and assists with special events. In 2025, Park Patrol assisted with Trunk-or-Treat, Summer Concerts, Lincolnwood Fest, Code Enforcement, cleaning small parks, and numerous smaller events throughout the park system.

Division Expenditure

The Park Permit Division Fiscal Year 2026 Budget includes \$66,140 in expenditures.

Division Revenue

The Park Permit Division FY2026 Budget includes \$20,500 in revenue. The net difference is a deficit of \$45,640.

Major Expenditure Highlights

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

Parks and Recreation Department - Permits Division

FY2026 Budget Request

Account	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
205-508-515-5035	Wages - seasonal hourly	82,000	67,679	80,000	67,123	85,000	59,384	60,000
205-508-515-5110	Employer FICA	5,084	4,304	4,960	4,161	5,270	3,742	3,720
205-508-515-5120	Employer Medicare	1,189	1,007	1,160	973	1,233	861	870
205-508-515-5180	Insurance - workers compensation	1,725	-	-	-	-	-	-
	Personnel Total:	89,998	72,990	86,120	72,257	91,503	63,987	64,590
205-508-515-5270	Purchased Program Services	-	803	-	-	-	-	-
205-508-515-5580	Telephone	350	540	350	569	350	350	350
205-508-515-5730	Program supplies	800	894	1,100	1,024	1,200	1,000	1,200
	Commodities Total:	1,150	2,237	1,450	1,593	1,550	1,350	1,550
Totals:		\$ 91,148	\$ 75,227	\$ 87,570	\$ 73,850	\$ 93,053	\$ 65,337	\$ 66,140

Parks and Recreation Department - Permits Division

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
205-508-515-5580	Telephone	<u>350</u>	
		350	Cell Phones
205-508-515-5270	Purchased Program Services	<u>-</u>	
		-	
205-508-515-5730	Program Supplies	<u>1,200</u>	
		300	Bike Tune-Up, Repairs, Parts
		800	Staff Uniforms
		100	Keys, Bug Spray, Sunblock
Budget Request Total		<u><u>1,550</u></u>	

Parks and Recreation Department



Summer Day Camp Division Description

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

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

This budget also accounts for winter and spring break camps.

Division Expenditure

The Summer Day Camp Division Fiscal Year 2026 Budget includes \$529,966 in expenditures.

Division Revenue

The Summer Day Camp Division FY2026 Budget includes \$645,100 in revenue. The net revenue is \$125,134.

Major Expenditure Highlights

- The budget includes staffing for summer camp and winter and spring break camps
- \$60,000 is budgeted for weekly summer camp field trips. This is an increase from 2025 due to construction in Proesel Park .

Parks and Recreation Department - Day Camp Division

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
205-530-515-5030	Wages - Part Time Hourly	-	-	-	-	-	-	-
205-530-515-5035	Wages - seasonal hourly	309,499	234,910	367,842	344,735	400,000	300,304	349,988
205-530-515-5110	Employer FICA	29,693	14,840	28,392	21,476	24,800	18,619	21,699
205-530-515-5120	Employer Medicare	6,945	3,471	5,382	5,023	5,800	4,354	5,075
205-530-515-5180	Insurance - workers compensation	877	-	877	-	-	-	-
	Personnel Total:	347,014	253,221	402,493	371,234	430,600	323,277	376,762
205-530-515-5270	Purchased program services	50,000	14,020	40,000	44,145	45,000	45,000	60,000
	Services Total:	50,000	14,020	40,000	44,145	45,000	45,000	60,000
205-530-515-5580	Telephone	1,800	638	1,800	369	1,800	600	1,800
205-530-515-5590	Training	2,000	38	2,300	3,261	2,300	1,750	2,500
205-530-515-5599	Other contractual	-	-	-	-	-	-	-
205-530-515-5645	Concessions & food	7,600	177	7,600	3,016	7,600	4,000	7,600
205-530-515-5720	Postage	75	3,876	75	350	75	-	-
205-530-515-5721	Transportation	30,000	21,573	30,000	31,590	30,000	26,000	30,000
205-530-515-5725	Credit Card Charges	1,500	-	1,500	-	1,500	-	1,500
205-530-515-5730	Program supplies	27,520	27,935	24,220	24,799	25,104	25,104	29,304
205-530-515-5799	Other Materials and Supplies	500	-	500	77	500	-	500
205-530-515-5800	Scholarship Fund	20,000	-	10,000	-	10,000	10,000	20,000
	Commodities Total:	90,995	54,237	77,995	63,462	78,879	67,454	93,204
	Day Camp Total	\$ 488,009	\$ 321,478	\$ 520,488	\$ 478,841	\$ 554,479	\$ 435,731	\$ 529,966

Parks and Recreation Department - Day Camp Division

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
205-530-515-5270	Purchased Program Services	<u>60,000</u>	60,000 Field Trip Admissions and Entertainers
205-530-515-5580	Telephone	<u>1,800</u>	1,800 Village Provided Seasonal Cell Phones for Leadership Staff (Coordinator/Supervisors)
205-530-515-5590	Training	<u>2,500</u>	1,000 Food and Supplies for Staff Training and In-Services (12+ Sessions) 1,500 Sexual Harrasment Training
205-530-515-5599	Other Contractual	<u>-</u>	- American Camp Association (ACA) Annual Accreditation Fee -REMOVED
205-530-515-5645	Concessions and Food	<u>7,600</u>	7,600 Special Treat Fridays (Pizza, Ice Cream, Snow Cones)
205-530-515-5720	Postage	<u>0</u>	0 Mailing & Updates
205-530-515-5721	Transportation	<u>30,000</u>	30,000 Field Trip & Daily Bus Service
205-530-515-5725	Credit Card Fees	<u>1,500</u>	1,500 Bank Charges for Credit Card Registration
205-530-515-5730	Program Supplies	<u>29,304</u>	3,500 Camper T-Shirts 6,500 Staff Uniforms, Fanny Packs, Lanyards 600 Camp Swimming/Field Trip Wristbands 1,500 Safety Supplies for First Aid Fanny Packs (Gloves, Ice Packs, CPR Sheilds, Spill Kits) 4,200 Arts & Craft Supplies (offset by Berger Funds) 4,500 Athletic and Recreational Game Equipment (offset by Berger Funds) 2,000 Miscellaneous Supplies (Storage, Shelving, Carts, Etc.) 500 Office Supplies (Clip Boards, Binders, Dividers, Folders, Storage) 600 New Signage (Printed Banners & Yard Signs) 900 TimePro 360 Sling Scheduling

Account Number	Account Name	Amount	Comments
		144	Google Account (Charged Monthly \$10)
		2,000	Camp Doc Electronic Camper Data Forms (\$4 per unique child yearly) Cost incorporated into registration fee
		0	Club Kid Supplies
		2,000	Camp and Breaks
205-530-515-5799	Other Materials and Supplies	<u>500</u>	
		200	Organizing
		300	Cleaning
205-530-515-5800	Scholarship Fund	<u>20,000</u>	
		20,000	Berger Scholarship - offset by donation
Budget Request Total		<u><u>153,204</u></u>	

Parks and Recreation Department



Aquatic Center Division Description

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

Division Expenditure

The Aquatic Center Division FY2026 Budget includes \$862,303 in expenditures.

Division Revenue

The Aquatic Center Division FY2026 Budget includes \$773,000 in revenue. The net difference is a deficit of \$100,803.

Major Expenditure Highlights

- The FY2026 budget includes \$15,000 for system repairs.
- The budget also includes \$5,000 to replace drain covers in the kiddie pool as required by VGB law.
- The budget includes \$20,000 for unexpected repairs.
- The budget also includes \$10,000 for surge tank repairs.

Parks and Recreation Department - Aquatic Center

FY2026 Budget Request

Account	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
205-560-515-5020	Wages- full time salaried	-	-	-	-	-	-	-
205-560-515-5025	Wages- Full Time Hourly	-	280	-	-	-	-	-
205-560-515-5035	Wages - seasonal hourly ⁽¹⁾	467,531	486,433	478,331	583,619	497,680	544,702	531,352
205-560-515-5040	Wages - Overtime 1.5x	500	2,469	1,000	7,819	0	4,817	3,000
205-560-515-5045	Wages-OT x2	-	736	-	1,455	-	-	-
205-560-515-5110	Employer FICA	35,766	30,973	36,592	36,761	30,856	34,059	33,130
205-560-515-5120	Employer Medicare	6,779	7,244	6,935	8,597	7,216	7,964	7,748
205-560-515-5110	ER FICA	-	-	-	-	-	-	-
205-560-515-5120	ER Medicare	-	-	-	-	-	-	-
205-560-515-5130	IMRF	-	140	-	376	-	250	-
205-560-515-5160	Insurance-group medical	-	572	-	1,820	-	214	-
205-560-515-5170	Insurance-group dental	-	38	-	84	-	12	-
205-560-515-5180	Insurance - workers compensation	8,500	-	-	-	-	-	-
Personnel Total:		519,076	528,885	522,858	640,531	535,752	592,018	575,230
205-560-515-5270	Purchased program services	20,300	12,084	19,100	11,150	19,100	10,000	17,473
Services Total:		20,300	12,084	19,100	11,150	19,100	10,000	17,473
205-560-515-5405	Repairs and Maint. Building ⁽²⁾	77,650	74,805	224,050	180,443	192,900	143,000	134,600
205-560-515-5542	Equipment - Non-CIP ⁽³⁾	12,300	11,008	9,500	6,707	16,600	13,500	13,600
205-560-515-5560	Printing & copying services	850	-	350	158	350	350	350
205-560-515-5580	Telephone	350	924	350	737	350	350	350
205-560-515-5590	Training	3,500	4,346	3,800	7,858	3,800	4,371	3,800
205-560-515-5630	Chemicals - swimming pool	33,000	34,790	36,000	50,981	44,300	42,000	47,800
205-560-515-5640	Computer supplies	3,550	2,918	1,550	469	5,250	4,000	5,250
205-560-515-5645	Concessions & food	3,800	216	4,150	753	3,150	3,000	4,150
205-560-515-5690	Merchandise for resale	500	-	-	-	0	-	0
205-560-515-5700	Office supplies	600	853	8,100	4,733	3,600	3,500	3,600
205-560-515-5720	Postage	-	625	-	-	0	-	0

Account	Description	SY2023	SY2023	FY2024	FY2024	FY2025	FY2025	FY2026
		Budget	Actual	Budget	Actual	Budget	Projected	Request
205-560-515-5725	Credit Card Charges	7,000	604	7,000	-	0		0
205-560-515-5730	Program supplies	21,700	41,267	25,250	40,787	34,250	30,000	35,300
205-560-515-5770	Training supplies	2,000	-	3,700	2,550	3,500	2,700	5,000
205-560-515-5780	Utilities - government building	15,000	19,656	15,000	13,643	15,000	15,000	15,000
205-560-515-5810	Conference & meeting registration	-	-	-	-	0		0
205-560-515-5830	Lodging	-	-	-	-	0		0
205-560-515-5840	Meals	150	-	-	-	0		0
205-560-515-5850	Purchased transportation	-	-	1,200	670	800	500	800
Commodities Total:		181,950	192,012	340,000	310,489	323,850	262,271	269,600
205-560-515-6599	Equipment-Pool	44,500	81,983	199,000	91,525	0		
Capital Total:		44,500	81,983	199,000	91,525	0	0	0
Aquatic Center Totals		\$ 765,826	\$ 814,964	\$ 1,080,958	\$ 1,053,695	\$ 878,702	\$ 864,289	\$ 862,303

Parks and Recreation Department - Aquatic Center

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
205-560-515-5270	Purchased Program Services	17,473	
		7,473	Contracted flower bed maintenance (Split with Parks Maintenance (66%), Streets (20%), Buildings (7%), Aquatic Center (7%))
		10,000	Aquatic Center Preventative
205-560-515-5405	R&M - Buildings	134,600	
		2,000	New Signage for Pool
		5,000	Thor Guard replacement w/Perry Weather
		1,250	HVAC Repairs
		2,500	Pool heater start up (contractual)
		10,000	Pool Heater Repairs and cleaning
		4,000	Bathhouse repairs and replacement
		500	Fire Inspection
		750	Cook County Inspection
		2,500	Miscellaneous Repairs
		3,500	Pool Slide Inspections
		1,500	Pool Cleaning Supplies (poles, strainers, etc.)
		6,000	Paint - Locker Room Floors
		3,000	Pool grates, gutters, equipment repair and replacement
		5,000	Filter room system repair and replacement
		4,000	Plumbing repairs and replacement
		1,000	Chlorine and Acid Pump
		500	replace flap on kiddie pool feature
		5,000	Filtration System 5 - year overhaul
		4,000	Concession Repairs
		2,500	Replace Garbage Cans on the Deck
		500	Appliance Repairs
		2,400	Lease for Ice Machine
		3,500	Building Repairs
		15,000	System Repairs
		5,000	VGB Drain Covers
		0	Replace lifeguard chair stand (8 - swivel & pedestal)
		0	Replace Canister Vacuum
		6,500	Pool Painting
		2,200	Diving Board Inspection & Re-installation
		0	Replace Ropes
		2,000	Underwater Lighting
		500	Update Parking Lot Signs
		0	Sandblasting and Repainting Diving Board Stands
		0	Hand Dryers for LR & Concession RR
			Temperature Control Curtain
		2,500	Concrete Repairs
		20,000	Unexpected Repairs
		10,000	Surge Tank Repairs
		0	Tier 1B Items Per Facility Study - Pool
		0	Emergency Crash Bars on Exterior Facing Pool Gates (IRMA?)

Account Number	Account Name	Amount	Comments
205-560-515-5542	Equipment - Non-CIP	<u>13,600</u>	6,600 Robot vacuum 7,000 Tuff Shed 0 Lane Line Carts
205-560-515-5560	Printing and Copying Services	<u>350</u>	350 Social Media Ads
205-560-515-5580	Telephone	<u>350</u>	350 Telephone
205-560-515-5590	Training	<u>3,800</u>	2,500 All Staff will need recertification 1,300 Anti Harassment Training
205-560-515-5630	Chemicals - Swimming Pool	<u>47,800</u>	32,000 Chlorine 7,500 PH Minus 3,000 Filter Medium 3,500 Post Season Chemicals to Winterize System 800 Reagents 1,000 Miscellaneous Chemicals (water clarifier, algaecide)
205-560-515-5640	Computer Supplies	<u>5,250</u>	1,900 Card Printer 1,800 Sling Scheduling Software 1,400 Timeforce/Time Pro 150 Google Drive Account
205-560-515-5645	Concessions and Food	<u>4,150</u>	650 Staff Orientation 1,500 Lincolnwood Lightning Banquet 2,000 Staff Appreciation
205-560-515-5690	Merchandise for Resale	<u>-</u>	-
205-560-515-5700	Office Supplies	<u>3,600</u>	200 Paper & Toner 200 Laminating Supplies 200 Binders, folders, pens, etc. 2,000 New Cards for Pool Passes 500 Scanner/Copier 500 Printer Ribbon

Account Number	Account Name	Amount	Comments
205-560-515-5725	Credit Card Processing Fees	<u>-</u>	- Registration Charges
205-560-515-5730	Program Supplies	<u>35,300</u>	4,500 Swim Suits 8,500 Uniforms 2,000 First Aid Supplies 6,000 Pool Cleaning 500 Event Supplies 500 Toys, noodles, etc. 1,000 Swim Caps 400 Ribbons 700 Swim lesson storage cart 400 Team Unify 5,000 Replace Deck Sound Speakers 3,000 Swim Team Supplies 1,400 Program Equipment (fins, kickboards, etc.) 500 Replace Walkies 0 Replace broken Mic 400 Meet Fees 500 Umbrellas for Guard Stands
205-560-515-5770	Training Supplies	<u>5,000</u>	2,500 Lifeguard Supplies 2,500 Rescue Tubes
205-560-515-5780	Utilities - Government Building	<u>15,000</u>	15,000 Utilities
205-560-515-5810	Conference and Meeting Reg.	<u>-</u>	
205-560-515-5830	Lodging	<u>-</u>	
205-560-515-5840	Meals	<u>-</u>	
205-560-515-5850	Purchased Transportation	<u>800</u>	800 Bus for Waterpark Trip
Budget Request Total		<u><u>287,073</u></u>	

Parks and Recreation Department



Community Center Division Description

The Community Center Division accounts for the programming, maintenance and staffing of the Center located at the corner of Lincoln and Morse Avenues. The Community Center is utilized for general recreation programs for all ages, senior programs, camps, facility rentals and community events. Costs for all recreation programs, excluding special events, day camp, aquatic center fees, and park permit fees, are accounted for in this budget. These programs include senior programs, general recreation programs, adult fitness, youth/tot, adult athletics, and youth athletics.

Division Expenditure

The Community Center Division Fiscal Year 2026 Budget includes \$199,720 in expenditures.

Division Revenue

The Community Center Division FY2026 Budget includes \$197,300 in revenue. The net difference is a deficit of \$2,420.

Major Expenditure Highlights

- The FY2026 budget includes expenses for senior programs that are offset by a donation from Barry and Taffy Berger.

Parks and Recreation Department - Community Center Division

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
205-571-515-5030	Wages - part time hourly	22,500	11,491	35,000	37,121	35,000	51,737	40,000
205-571-515-5035	Wages - seasonal hourly	10,000	29	10,000	7,356	15,000	-	-
205-571-515-5110	Employer FICA	1,860	725	3,442	2,771	2,790	3,276	2,480
205-571-515-5120	Employer Medicare	435	170	653	648	653	750	580
205-571-515-5180	Insurance - workers compensation	740	-	750	-	750	-	-
Personnel Total:		35,535	12,415	49,845	47,896	54,193	55,763	43,060
205-571-515-5240	Janitorial	3,500	2,969	3,500	4,124	3,500	3,500	5,000
205-571-515-5405	R&M Building	-	-	-	-	-	-	-
205-571-515-5645	Concessions and Food	100	-	100	1,350	100	100	100
205-571-515-5270	Purchased Program Services	87,040	60,750	108,860	60,371	112,360	100,000	119,760
Services Total:		90,640	63,719	112,460	65,845	115,960	103,600	124,860
205-571-515-5510	Advertising	200	-	200	18	200	-	200
205-571-515-5535	Facility Improvement	10,000	12,223	13,500	35,387	19,000	19,000	10,000
205-571-515-5730	Program supplies	8,750	2,219	31,150	17,497	26,450	22,000	21,600
Commodities Total:		18,950	14,442	44,850	52,902	45,650	41,000	31,800
205-571-561-6350	Construction/Improvement	155,000	-	225,000	128,003	-	-	-
Capital Total:		155,000	-	225,000	128,003	-	-	-
Total:		\$ 300,125	\$ 90,576	\$ 432,155	\$ 294,646	\$ 215,803	\$ 200,363	\$ 199,720

Parks and Recreation Department - Community Center Division
FY2026 Budget Request

Account Number	Account Name	Amount	Comments
205-571-515-5240	Janitorial	<u>5,000</u>	
		5,000	Cleaning of facility, bathroom, kitchen, floors, etc.
205-571-515-5270	Purchased Program Services	<u>119,760</u>	
		49,500	Contractual Youth Programs
		6,600	Contractual Tot Programs
		1,200	Contractual Non Athletic Programs
		1,600	Program Events
		3,500	Senior Programs - Barry Berger Fund
		30,000	Contracted Specialty Camp
		3,060	Yoga
		2,000	New Program
		6,300	Soccer Contractual Services
		6,000	Summer Umpire Fees
		10,000	Senior Trips - offset by Berger Funds
205-571-515-5510	Advertising	<u>200</u>	
		150	Advertising for Village Events and of the Facility
		50	Social Media
205-571-515-5535	Facility Improvement	<u>10,000</u>	
		0	Doors for Storage Area
		0	Sound Panels for Community Room
		10,000	Misc. Repairs
205-571-515-5645	Concessions and Food	<u>100</u>	
		100	Staff Meals
205-571-515-5730	Program Supplies	<u>21,600</u>	
		1,000	Paper Goods
		2,000	Cleaning Supplies
		200	First Aid
		600	Pest Control
		1,500	Senior Program Equipment - Barry Berger Fund
		1,500	Equipment for In-house Programs
		1,500	Supplies for contractual programs (mats, balls, etc.)
		350	Program Equipment
		250	Supplies for field and program
		1,500	Summer Awards
		200	Trophies
		2,000	Softballs
		0	Tennis Balls
		0	Ball Hopper
		1,500	Pickleball supplies
		3,000	Purchase Tables
		0	Purchase Chairs
		0	Shades
		2,500	Wireless Bluetooth Speakers
		1,500	Apparel
		500	Fitness Equipment
Budget Request Total		<u><u>156,660</u></u>	

Parks and Recreation Department



Special Recreation Division Description

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

This is accomplished through participation in the Maine-Niles Association of Special Recreation (M-NASR). M-NASR is a consortium comprising six park districts and the Parks and Recreation Department. This division's budget includes our member agency contribution, which is based on the assessed valuation of the Village and also includes the cost of inclusion services. Inclusion service expenses are incurred as we assist individuals with special needs, enabling them to participate in activities offered through the department, such as day camp and youth/tot programs.

Division Expenditure

The Special Recreation Division Fiscal Year 2026 Budget includes \$175,000 in expenditures.

Major Expenditure Highlights

- This division has no major expenditure highlights.

Parks and Recreation Department - Special Recreation FY2026 Budget Request

Account	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
205-580-515-5270	Purchased program services	105,275	91,705	133,808	139,758	145,000	152,000	175,000
	Services Total:	105,275	91,705	133,808	139,758	145,000	152,000	175,000
Total:		\$ 105,275	\$ 91,705	\$ 133,808	\$ 139,758	\$ 145,000	\$ 152,000	\$ 175,000

Parks and Recreation Department - Special Recreation FY2026 Budget Request

Account Number	Account Name	Amount	Comments
205-580-515-5270	Purchased program services	<u>175,000</u>	
		135,000	Calendar Year 2026 Contributions
		40,000	MNASR LWD Program Inclusion Expense
Budget Request Total		<u><u>175,000</u></u>	



Water and Sewer Fund



Water and Sewer Fund

Fund Description

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

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

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

Fund Revenue

The Water and Sewer Fund Fiscal Year 2026 Budget projects \$7,430,194 in revenue, using a 10% rate increase assumption and \$1,740,000 in IEPA loan proceeds to fund the Lead Service Line Replacement Program.

Fund Expenditure

The Water and Sewer Fund Fiscal Year 2026 Budget includes \$8,767,275 in personnel and expenditures.

Major Expenditure Highlights

- The FY2026 budget includes \$1,400,000 for lead service line replacements.
- The FY2026 budget includes \$400,000 for Pump #5 replacement at the Pump House.
- The FY2026 budget includes \$350,000 for residential and commercial water meter replacements.
- Also included is \$234,837 for the replacement of heavy duty international 7400 series truck #3.

Water and Sewer Fund

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
660-000-511-5000	IRMA Excess Surplus Credit	0	(39,150)			0	0	0
660-000-519-5725	Bank Fees				10	0	0	0
660-000-573-7381	Cost of Issuance	0	5,555		35,437	0	34,700	0
660-000-910-8031	Amortization Expense	0	(54,668)			0	0	0
660-000-573-7380	IEPA Refi - 2021 Principal	275,000	0	275,000	290,000	300,000	300,000	320,000
660-000-573-7579	Principal Payments 2019 Bond				345,000	360,000	360,000	380,000
660-000-574-7578	Interest Payments 2019 Bond	0	241,696	0	432,345	404,500	404,500	386,500
660-000-574-7580	IEPA Refi - 2021 Interest	84,750	84,750	125,000	71,000	56,500	56,500	41,500
660-000-574-7581	2021A GO Bonds Principal	80,000	0	80,000	85,000	90,000	90,000	95,000
660-000-574-7582	2021A GO Bonds Interest	70,138	77,837	70,138	66,138	61,888	61,888	57,388
660-000-574-7584	Principal - 2023 GO Bonds				35,000	35,000	35,000	35,000
660-000-574-7585	Interest - 2023 GO Bonds				13,870	12,540	12,540	11,210
660-000-574-7586	Principal-2024 GO Bonds					100,000	100,000	125,000
660-000-574-7587	Interest - 2024 GO Bonds					140,976	140,976	113,920
660-000-574-7588	IEPA Loan Repayment						7,303	89,147
660-000-574-7589	Principal-2025 GO Bonds						0	120,243
660-000-574-7590	Interest - 2025 GO Bonds						82,250	152,620
	Debt Service Payments	509,888	316,020	550,138	1,373,800	1,561,404	1,685,657	1,927,528
660-610-519-5260	Liability Insurance	50,000	39,799	50,000	50,000	50,000	50,000	-
660-610-519-5330	Data processing	31,350	40,137	48,000	61,016	48,000	62,000	78,000
660-610-519-5340	Maintenance Agreement Expense	58,200	26,485	60,820	56,502	67,120	73,327	62,000
660-610-519-5570	Professional associations	400	-	400	646	650	650	650
660-610-519-5580	Telephone	11,220	11,005	11,970	15,448	11,970	23,960	22,680
660-610-519-5590	Training	1,650	447	2,000	1,251	7,600	7,400	9,100
660-610-519-5620	Books & publications	100	-	100	-	500	100	500
660-610-519-5700	Office supplies	1,500	463	1,500	1,228	1,500	1,500	1,500
660-610-519-5720	Postage	16,280	21,881	17,000	19,049	19,425	19,425	27,000
	Water Administration	170,700	140,217	191,790	205,140	206,765	238,362	201,430
660-620-519-5025	Wages - full time hourly	299,535	282,452	550,000	544,495	741,580	783,459	727,410
660-620-519-5035	Wages - season hourly	27,850	4,804	25,000	-	30,166	11,602	-
660-620-519-5040	Wages - overtime 1.5X	15,000	7,017	20,000	24,496	20,000	28,112	20,000
660-620-519-5045	Wages - overtime 2X	8,000	7,783	10,000	9,277	10,000	12,366	10,000
660-620-519-5060	Educational Stipend	1,180	805	1,200	1,593	2,481	2,743	1,828
660-620-519-5061	Opt Out Ins.	1,800	1,600	2,500	3,800	7,200	6,394	3,600

Water and Sewer Fund

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
660-620-519-5070	Uniform allowance	1,000	1,938	2,000	6,360	2,500	6,912	6,138
660-620-519-5110	Employer FICA	20,972	17,939	37,510	38,100	44,122	49,351	47,676
660-620-519-5120	Employer Medicare	4,905	4,195	8,773	8,910	10,319	11,542	11,150
660-620-519-5130	Employer IMRF	15,550	(1,743)	26,015	26,211	32,664	40,758	47,753
660-620-519-5132	Pension Expense - OPEB				(3,334)			
660-620-519-5150	Insurance - group life & AD&D	1,000	403	2,000	595	758	649	699
660-620-519-5160	Insurance - group medical	47,790	57,440	150,000	98,927	104,858	118,012	129,548
660-620-519-5170	Insurance - group dental	2,680.00	3,511	8,000	4,581	5,490	6,292	7,227
660-620-519-5180	Insurance - workers compensati	12,280	-	18,000	-	-	-	-
	Personnel Total:	459,542	388,144	860,998	764,011	1,012,137	1,078,191	1,013,029
660-620-519-5000	Cost Reimbursements (General Fd)	-	200,000			-		
660-620-519-5320	Consulting	509,000	160,814	886,400	596,415	1,464,400	1,464,400	56,000
660-620-519-5399	Other professional services	65,200	77,089	65,200	44,187	81,200	81,200	114,259
660-620-519-5405	R&M - buildings	84,000	45,404	22,000	8,552	95,000	95,000	119,300
660-620-519-5480	R&M - vehicles	20,000	33,369	25,000	30,458	25,000	25,000	30,200
660-620-519-5490	R&M - water system equipment	346,700	53,853	251,000	285,747	18,000	14,000	85,000
660-620-519-5590	Training	3,200	1,826	3,700	820	3,800	2,000	3,800
660-620-519-5599	Other contractual	156,500	52,566	72,620	88,118	71,300	71,300	78,292
	Services Total:	1,184,600	624,921	1,325,920	1,054,297	1,758,700	1,752,900	486,851
660-620-519-5635	Chemicals - water system	3,000	5,510	3,000	5,270	5,500	5,000	7,000
660-620-519-5670	Fuel	25,300	14,410	25,300	20,468	25,300	20,000	25,300
660-620-519-5675	Lubricants & fluids	1,800	501	2,200	1,600	2,200	2,000	2,200
660-620-519-5680	Landscaping supplies	1,000	-	1,000	-	1,000	800	1,000
660-620-519-5720	Postage	1,000	-	-	-	-	18,000	19,000
660-620-519-5730	Program supplies	18,800	16,895	10,500	15,614	27,000	17,000	10,500
660-620-519-5745	Small tools	17,350	3,504	13,100	10,568	13,100	11,000	18,800
660-620-519-5760	Street materials - Aggregate	13,000	3,546	16,000	12,496	32,000	32,000	32,000
660-620-519-5769	Street materials - Other	4,000	-	5,000	686	5,000	4,000	5,000
660-620-519-5780	Utilities - government buildin	3,500	787	4,200	5,981	4,200	4,200	4,200
660-620-519-5785	Utilities - public way	4,500	-	4,600	24,059	4,600	4,600	4,600
660-620-519-5790	Water purchases	640,000	652,745	900,000	1,033,869	900,000	1,096,664	1,100,000
660-620-519-5793	Water system supplies	6,500	-	7,000	10,496	7,000	5,000	357,000
660-620-519-5796	Water system repair parts	65,000	96,778	227,000	133,109	27,000	20,000	27,000
	Commodities Total:	804,750	794,676	1,218,900	1,274,216	1,053,900	1,240,264	1,613,600

Water and Sewer Fund

FY2026 Budget Request

Account Number	Description	SY2023 Budget	SY2023 Actual	FY2024 Budget	FY2024 Actual	FY2025 Budget	FY2025 Projected	FY2026 Request
660-620-519-9001	Transfer to General Fund	200,000	-	200,000	200,000	600,000	200,000	250,000
	Transfers Out Total:	200,000	-	200,000	200,000	600,000	200,000	250,000
660-620-561-6350	Private Utility Assistance Fund	-	-	-	19,391	78,000	20,000	60,000
660-620-562-6401	Water Transmission Improvement	1,391,000	749,973	6,275,000	7,789,716	6,932,000	6,035,000	2,980,000
660-620-562-6580	Equipment - vehicles	205,200	-	206,800	203,442	70,000	70,000	234,837
	Capital Total:	1,596,200	749,973	6,481,800	8,012,549	7,080,000	6,125,000	3,274,837
	Budget Basis Expenditures:	4,925,680	3,013,951	10,829,546	12,884,013	13,272,906	12,320,374	8,767,275
660-630-519-5130	Employer IMRF				(13,844)			
660-630-519-6900	Depreciation Expense		550,381		853,763			
660-630-562-7000	Capitalized Assets	-	(21,847)		(8,284,824)	-		
660-620-519-5132	Pension Expenses OPEB	-	(40,920)			-		
660-630-575-7780	Bond Principal Paid				2,545,000			
660-630-910-8031	Amortization Expense	-		-	(78,903)	-	-	-
	GASB Adjustments Total:	-	487,614	-	(4,978,808)	-	-	-
	Water & Sewer Fund Total:	\$ 4,925,680	\$ 3,501,565	\$ 10,829,546	\$ 7,905,205	\$ 13,272,906	\$ 12,320,374	\$ 8,767,275

Water and Sewer Fund

FY2026 Budget Request

Account Number	Account Name	Amount	Comments
660-610-519-5260	Liability Insurance	<u>0</u>	
		0	IRMA Liability Insurance moved to General Fund transfer
660-610-519-5330	Data Processing	<u>78,000</u>	
		78,000	Credit Card Processing Fees For Water Billing (increase due to bi-monthly billing)
660-610-519-5340	Maintenance Agreement Expense	<u>62,000</u>	
		0	Springbrook Maintenance (100% IT budget)
		33,700	Aclara One Maintenance Agreement - Automated Water Meter System
		9,500	Quinlan Video Security System Maintenance (Split with IT Budget)
		6,200	Portion of Copier Lease for Public Works and Finance
		4,500	GIS ESRI User Licenses - ArcGIS Desktop Basic, ArcGIS Desktop Standard, ArcGIS Online Subscription (Administration - Split with General Fund, Water Fund)
		0	Laserfiche Software License (100% IT Budget)
		1,300	Alarm system annual fee - Pumphouse
		0	Online Vehicle Repair Manual (Veh Maint Budget)
		5,600	Wincan VX Subscription - Sewer Televising Vehicle Software
		1,200	AutoCAD Subscription (66% Water & Sewer, 34% PW Admin)
660-610-519-5570	Professional Associations	<u>650</u>	
		650	American Water Works Association
660-610-519-5580	Telephone	<u>22,680</u>	
		5,700	Phone System Charges A/C 1001-0899234-01
		1,500	Aclara Wireless Network Annual Fee
		5,400	Verizon Monthly Charges
		10,080	Pumphouse Supervisory Control and Data Acquisition (SCADA)/911 Backup Phone Line - Peerless
660-610-519-5590	Training	<u>9,100</u>	
		3,500	Safety Training at Northern Illinois Public Safety Training Association (NIPSTA) and Intergovernmental Risk Management Association (IRMA) for Water Operators
		2,000	WaterConn (1 Supervisor / 1 Water Operator)
		2,000	Aclara Training (2 Water Operators)
		1,600	IPSI Training (1 Foreman)
660-610-519-5620	Books and Publications	<u>500</u>	
		500	Various Books Magazines
660-610-519-5700	Office Supplies	<u>1,500</u>	
		1,500	General Office Supplies
660-610-519-5720	Postage	<u>27,000</u>	
		27,000	Utility Billing Costs (Increase due to bi-monthly billing)
		0	Postage Machine Lease - to Gen Fund Non-Dept
660-620-519-5320	Consulting	<u>56,000</u>	
		15,000	Illinois Environmental Protection Agency Water Testing Fees (increased from 30 to 60 sites)
		0	IT Support & IT Management (100% General Fund)
		11,000	MWRD/CTA Annual Easement Agreements
		30,000	Water Fund Expenditure Consultant

Account Number	Account Name	Amount	Comments
660-620-519-5399	Other Professional Services	114,259	
		6,200	RPZ Program Management Contract
		83,059	Christopher Burke Retainer (\$166,118 total, 50% split with General Fund)
		20,000	IEPA Lead Service Funding Plan/Application
		5,000	Water Billing Mailing - TMA
660-620-519-5405	R&M - Buildings	119,300	
		10,000	Unexpected Pumphouse Repairs
		5,000	Fence Repairs
		5,000	Garage to Office Staircase Replacement - OSHA Compliant
		4,800	Crossover Ladders
		9,500	Chlorine Analyzer Replacement
		70,000	Pumphouse water line replacement (CY25 budget)
		15,000	Replacement of Pumphouse Security Cameras
660-620-519-5480	R&M - Vehicles	30,200	
		25,000	Repairs to Department Vehicles
		5,200	Liftgate for Truck 47
660-620-519-5490	R&M - Water System Equipment	85,000	
		5,000	Pumping Station Pump Repairs
		7,000	SCADA System Repairs
		7,000	Annual Generator Test (Standpipe & Pumphouse)
		2,000	Annual Electrical Control Panel Maintenance
		6,500	Standpipe 16" Cla-Val valve repair
		3,500	Annual Clay Valve Maintenance Program
		22,000	South Reservoir Cleaning and Inspection
		19,000	Pumphouse Cybersecurity SCADA Update
		13,000	New Pumphouse Gas Chlorination Feed System
660-620-519-5590	Training	3,800	
		1,500	Safety Training at Northern Illinois Public Safety Training Association (NIPSTA) and Intergovernmental Risk Management Association (IRMA) for the Utilities Division. IPSI Supervisor Training
		2,300	Pipeline, Lateral, and Manhole Assessment Certification Classes
660-620-519-5599	Other Contractual	78,292	
		25,992	GIS Consortium Consulting - Onsite Specialist eight hours per week; also includes GIS Consortium staff (Managers, developers, analysts, and cloud subscription to MyGIS, and other membership benefits) - Split with General Fund, Water Fund
		16,000	Construction material refuse (for water main break repairs)
		3,500	Joint Utility Locating Information for Excavators (JULIE) notification fees
		1,200	GIS Consortium Shared Initiatives (Cloud Subscription to MyGIS and Other Membership Benefits - Split with General Fund, Water Fund)
		600	Annual Inspection of Hoists
		10,000	Meter Testing
		15,000	Leak Detection Services
		6,000	Standpipe Inspection - Cathodic Protection
660-620-519-5635	Chemicals - Water System	7,000	
		7,000	Chlorine
660-620-519-5670	Fuel	25,300	
		25,300	Fuel for Division Vehicles

Account Number	Account Name	Amount	Comments
660-620-519-5675	Lubricants and Fluids	<u>2,200</u>	
		2,200	Oil and Grease for Trucks and Equipment
660-620-519-5680	Landscaping Supplies	<u>1,000</u>	
		1,000	Parkway Restoration
660-620-519-5720	Postage	<u>19,000</u>	
		19,000	Postage for mailing utility bills
660-620-519-5730	Program Supplies	<u>10,500</u>	
		5,000	Personal Protective Equipment
		2,000	Joint Utility Locating Information for Excavators (JULIE) Paint
		1,000	Batteries
		1,000	Plumbing Supplies
		1,500	Hydrant Materials
660-620-519-5745	Small Tools	<u>18,800</u>	
		3,000	Sewer Pipe Cleaning Nozzles
		2,000	Sewer Pipe Cleaning Nozzles for Small Jet Rodder
		3,000	Vactor and Sweeper Hoses
		1,500	Jackhammer Chisels
		1,200	Shovels, Picks, Sledge Hammers
		1,200	Root Cutter Blades
		1,200	Root Cutter Motors
		5,700	New Tool Kit for Confined Space Entry
660-620-519-5760	Street Materials - Aggregate	<u>32,000</u>	
		32,000	Trench Filling
660-620-519-5769	Street Materials - Other	<u>5,000</u>	
		5,000	Concrete
660-620-519-5780	Utilities - Government Building	<u>4,200</u>	
		4,200	Gas and Electric
660-620-519-5785	Utilities - Public Way	<u>4,600</u>	
		4,600	Electricity for Pumps and Standpipe
660-620-519-5790	Water Purchases	<u>1,100,000</u>	
		1,100,000	City of Evanston Water purchases
660-620-519-5793	Water System Supplies	<u>357,000</u>	
		3,000	Precast Vaults
		350,000	Meters, Meter Transmission Units, Meter Covers
		2,000	Sewer Pipes
		2,000	Alley French Drains
660-620-519-5796	Water System Repair Parts	<u>27,000</u>	
		2,000	Valves
		3,000	Piping
		15,000	Sleeves
		7,000	Connections
660-620-561-6350	Private Utility Assistance Fund	<u>60,000</u>	
		10,000	Private Sewer Line Assistance (\$2,000/home)
		50,000	Lead Service Line Incentive Program (\$5,000/home)

Account Number	Account Name	Amount	Comments
660-620-562-6401	Water Transmission Improvements	2,980,000	
		0	Water Main Replacements (Infrastructure Plan)
		0	Phase II Design - Water Main Replacements
		0	Phase III Engineering - Water Main Replacements
		1,400,000	Lead Service Line Replacements (Mandate)
		120,000	Sewer Lining
		90,000	Phase II Design - Lead Service Line Replacements
		250,000	Phase III Engineering - Lead Service Line Replacements
		180,000	Chicago Emergency Interconnect (FY2025)
		90,000	Unexpected Lead Line Repairs (Separate from infrastructure program)
		400,000	Pump #5 Replacement (FY2025)
		317,000	Tier 1B Improvements - Pumphouse (FY2025)
		20,000	Auto Dialer System Upgrade
		63,000	Bulk Water Station
		50,000	New Fire Hydrant Meters (7)
660-620-562-6580	Vehicles/Equipment	234,837	
		234,837	Replacement Truck #3 (Originally approved 1/3/25 and updated approval in 2/4/25, with delivery in 2026)
Budget Request Total		5,576,718	



Other Funds

Motor Fuel Tax Fund



Fund Description

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

This budget accounts for the maintenance of the traffic signal lighting in the Village and for services performed by the Village for upkeep of Illinois Department of Transportation (IDOT) streets within the Village limits. Motor Fuel Tax revenues are used to fund debt service on bonds issued to finance street improvements.

Fund Expenditure

The Motor Fuel Tax Fund Fiscal Year 2026 Budget includes \$716,420 in expenditures.

Major Expenditure Highlights

- In 2026, \$615,920 will be transferred to the Debt Service Fund to pay bond obligations associated with street improvements.
- Annual traffic signal maintenance of \$100,000.

Motor Vehicle Fuel Tax

CY 2026 Budget Request

Account Number	Description	SY 2023 Budget	SY 2023 Actual	CY 2024 Budget	CY 2024 Actual	CY 2025 Budget	CY 2025 Projected	CY 2026 Request
212-000-511-5320	Consulting	488,000	215,661	410,000	479,815	719,000	485,277	-
Services Total:		488,000	215,661	410,000	479,815	719,000	485,277	-
212-000-511-5725	Bank & Wire Fees	500	251	-	415	-	500	500
212-000-513-5290	Street lights & traffic signal	40,000	14,408	40,000	126,816	150,000	150,000	100,000
Commodities Total:		40,500	14,659	40,000	127,231	150,000	150,500	100,500
212-000-561-6300	Street system const/imprvmnts	350,000	790,754	3,228,000	3,168,434	3,191,000	1,341,000	-
212-000-561-6301	Transfer to Touhy/Crawford PF	-	-	-	-	-	-	-
Capital Total:		350,000	790,754	3,228,000	3,168,434	3,191,000	1,341,000	-
212-000-573-7381	Costs of Issuance	-	-	0	34,363	0	-	0
212-000-910-8002	Transfer to Debt Service	-	595,502	-	678,576	614,712	614,712	615,920
212-000-920-9001	To General Fund	-	-	-	-	-	-	-
Other Total:		-	595,502	-	712,939	614,712	614,712	615,920
Motor Vehicle Fuel Tax:		\$ 878,500	\$ 1,616,576	\$ 3,678,000	\$ 4,488,419	\$ 4,674,712	\$ 2,591,489	\$ 716,420

Motor Vehicle Fuel Tax CY 2026 Budget Request

Account Number	Account Name	Amount	Comments
212-000-511-5320	Consulting	<u>0</u> 0	
212-000-511-5725	Banking Fees	<u>500</u> 500	Debt Service Paying Agent Fees
212-000-513-5290	Street Lights and Traffic Signal	<u>100,000</u> 100,000	Annual Traffic Signal Maintenance (includes repairs to EVP warning lights)
212-000-561-6300	Street System Construction/Improvements	<u>0</u> 0	
Budget Request Total		<u><u>100,500</u></u>	

Transportation Improvement Fund



Fund Description

The Transportation Improvement Fund receives its revenue from the local gas tax, as well as local food and beverage tax revenues. Revenues are used to improve the transportation systems in the Village. In 2005, the Village instituted a local gas tax which is currently \$.05 cents per gallon. Two cents of the gas tax is allocated to this fund. The Village's 2.0% local food and beverage tax is split 50/50, with 1.0% allocated to this fund.

Fund Expenditure

The Transportation Improvement Fund Fiscal Year 2026 Budget includes \$3,473,964 in expenditures.

Major Expenditure Highlights

- Included in the budget is \$200,000 in sidewalk repairs associated with the ADA Transition Plan.
- Included in the budget is \$2,915,964 for the Pratt Avenue Bike Lane project, with \$2,776,000 paid by grant funding.
- Included in the budget is \$150,000 for design of the Pratt Avenue Pedestrian Bridge.

Transportation Improvement Fund

CY 2026 Budget Request

Account Number	Description	SY 2023 Budget	SY 2023 Actual	CY 2024 Budget	CY 2024 Actual	CY 2025 Budget	CY 2025 Projected	CY 2026 Request
213-000-511-5320	Consulting	-	-	-	-	-	-	-
213-000-511-5725	Bank Fees	-	-	-	798	750	-	-
213-000-561-5340	Engineering	205,000	17,470	180,000	77,156	650,000	63,008	-
Services Total:		205,000	17,470	180,000	77,954	650,750	63,008	-
213-000-561-5490	R&M Road Repairs	102,000	10,956	25,000	155,667	315,000	315,000	215,000
213-000-561-6100	Land acquisition & improvement	-	-	-	-	-	-	-
213-000-561-6300	Street system const/improvements	-	4,258	12,000	11,856	800,000	1,790,000	3,258,964
213-000-561-6310	Street lights improvements	-	-	-	-	-	-	-
Capital Total:		102,000	15,215	37,000	167,523	1,115,000	2,105,000	3,473,964
213-000-920-8000	Transfers Out	-	-	-	-	1,850,000	-	-
213-000-920-9001	To General Fund	-	-	-	-	-	-	-
Other Total:		-	-	-	-	1,850,000	-	-
Transportation Improvement Fund:		\$ 307,000	\$ 32,685	\$ 217,000	\$ 245,477	\$ 3,615,750	\$ 2,168,008	\$ 3,473,964

Transportation Improvement Fund CY 2026 Budget Request

Account Number	Account Name	Amount	Comments
213-000-561-5340	Engineering	<u>0</u>	
		0	
213-000-561-5490	R&M Road Repairs	<u>215,000</u>	
		200,000	ADA Transition Plan - Sidewalk Maintenance
		15,000	Annual Thermoplastic Marking Program
213-000-561-6300	Street System Construction/Improvements	<u>3,258,964</u>	
		0	Roadway Program Construction
		2,915,964	Pratt Avenue Bike Lane (Grant Funding)
		85,000	Touhy/Cicero Intersection (100% Grant Funded)
		150,000	Pratt Avenue Pedestrian overpass (Grant Funding)
		88,000	Devon Bridge Street Light Relocation
		20,000	Devon Avenue Monument Sign Engineering
Budget Request Total		<u><u>3,473,964</u></u>	

Devon Lincoln TIF Fund



Fund Description

The Devon - Lincoln TIF Fund accounts for tax increment revenues generated from properties within the boundaries of the Devon - Lincoln Tax Increment Financing (TIF) District. The Property tax revenue is estimated based on the Equalized Assessed Value (EAV) of the property as established by the Cook County Clerk's Office. In Fiscal Year 2026, the Village estimates to receive \$1,428,000 in property tax revenue for this TIF district.

Fund Expenditure

The Devon - Lincoln TIF Fund Fiscal Year 2026 Budget includes \$9,444,610 in expenditures.

Major Expenditure Highlights

- Included in the budget is \$300,000 for a revitalization pilot project to be developed by Community Development
- Included in the budget is \$6,800,000 for the Devon Avenue Streetscape project, to be funded in large part by \$5,780,000 in grant funding
- Included in the budget is \$2,291,250 in infrastructure improvements within the TIF district

Devon Lincoln TIF District

CY 2026 Budget Request

Account Number	Description	SY 2023 Budget	SY 2023 Actual	CY 2024 Budget	CY 2024 Actual	CY 2025 Budget	CY 2025 Projected	CY 2026 Request
220-000-511-5310	Audit Fee	3,360	-	1,000	-	1,000	3,270	3,360
220-000-517-5320	Consulting	-	-	-	-	5,000	5,000	-
220-000-511-5340	Engineering	345,000	16,735	-	129,414	305,000	329,447	-
220-000-517-5520	PEP/Gift Grants	50,000	-	50,000	-	50,000		350,000
220-000-511-5499	Repair Maintenance Other	-	-	-	-	-		
220-000-561-6310	Land Acq and Improvment	450,000	113,515	30,000	159,935	530,000	157,000	9,091,250
Devon/ Lincoln TIF:		\$ 848,360	\$ 130,250	\$ 81,000	\$ 289,349	\$ 891,000	\$ 494,717	\$ 9,444,610

Devon Lincoln TIF District CY 2026 Budget Request

Account Number	Account Name	Amount	Comments
220-000-517-5310	Audit Fee	<u>3,360</u>	
		3,360	TIF audit for Fiscal Year 2025
220-000-517-5320	Consulting	<u>-</u>	
		-	
220-000-517-5520	Community Development Grants	<u>350,000</u>	
		50,000	PEP Grants
		300,000	Revitalization Pilot Project
220-000-511-5340	Engineering	<u>-</u>	
		-	
220-000-561-6310	Land Acq and Improvment	<u>9,091,250</u>	
		6,800,000	Devon Avenue Streetscape (Grant Funding)
		2,291,250	Devon - Lincoln Infrastructure Improvements
Budget Request Total		<u><u>9,444,610</u></u>	

North Lincoln TIF Fund



Fund Description

The North Lincoln TIF Fund accounts for tax increment revenues generated from properties within the boundaries of the North Lincoln Tax Increment Financing (TIF) District. The property tax revenue is estimated based on the Equalized Assessed Value (EAV) of the property as established by the Cook County Clerk's Office. In Fiscal Year 2026, the Village estimates to receive \$1,530,000 in property tax revenue for this TIF district. This is a preliminary estimate due to the delay in 2024 2nd installment property tax bills being issued by Cook County.

Fund Expenditure

The North Lincoln TIF Fund Fiscal Year 2026 Budget includes \$2,794,416 in expenditures.

Major Expenditure Highlights

- Included in the budget is \$280,000 for impact payments to School District 74 pursuant to an Intergovernmental Agreement.
- Included in the budget is \$2,511,916 for debt service expenditures on TIF Debt Certificates issued in 2021 and 2025.
- NOTE: A debt service payment would be due on TIF Note 2021C only if TIF increment is sufficient to allow for the payment. Based on preliminary TIF increment projections, funds would not be available for this payment.

North Lincoln TIF Fund

CY 2026 Budget Request

Account Number	Description	SY 2023 Budget	SY 2023 Actual	CY 2024 Budget	CY 2024 Actual	CY 2025 Budget	CY 2025 Projected	CY 2026 Request
221-000-519-5000	SD74 Student Impact	-	-	-	45,686	-	254,619	280,000
221-000-561-5310	Audit	460	-	500	-	500	500	500
221-000-561-5320	Consulting	-	-	-	8,056	-	2,000	2,000
221-000-561-5340	Engineering	25,000	7,634	-	-	-	-	-
221-000-561-6200	Construction	5,000	242,133	-	-	-	-	-
221-000-573-7580	Notes-Principal	-	-	-	-	-	-	730,000
221-000-574-7580	Notes-Interest	-	541,301	-	1,082,601	1,071,486	1,385,372	1,781,916
221-000-920-8047	Transfers Out	-	-	-	-	-	-	-
North Lincoln TIF:		\$ 30,460	\$ 791,068	\$ 500	\$ 1,136,343	\$ 1,071,986	\$ 1,642,491	\$ 2,794,416

North Lincoln TIF Fund

CY 2026 Budget Request

Account Number	Account Name	Amount	Comments
221-000-519-5000	SD74 Student Impact	<u>280,000</u> 280,000	TIF Impact payments
221-000-561-5310	Audit	<u>500</u> 500	Audit Expenses
221-000-561-5320	Consulting	<u>2,000</u> 2,000	Consulting Fees Associated with District 1860
221-000-573-7580	Notes-Principal	<u>730,000</u> 730,000	2021A TIF Debt Certificate
221-000-574-7580	Notes-Interest	<u>1,781,916</u> 1,064,826 717,090 0	2021A TIF Debt Certificate 2025B TIF Debt Certificate 2021C TIF Note payment (if revenue sufficient)
Budget Request Total		<u><u>2,794,416</u></u>	



Debt Service Fund

Fund Description

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

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

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

- 2019 Series - \$15,450,000 original issuance
- 2020 Series - \$2,680,000 original issuance
- 2021 Series - \$9,085,000 original issuance
- 2023 Series - \$4,075,000 original issuance
- 2024 Series - \$6,500,000 original issuance
- 2025 Series - \$3,500,000 original issuance

Debt paid by the Water & Sewer Fund is reported in that Enterprise Fund. All other general obligation debt is reported in the Debt Service Fund. The property tax levy is abated annually for debt service to be paid from alternate revenue sources.

Fund Expenditure

The Debt Service Fund Fiscal Year 2026 Budget includes \$1,348,446 in expenditures. These expenditures will be funded by transfers from the General Fund, Motor Fuel Tax Fund and Stormwater Management Fund.

Major Expenditure Highlights

- The Budget includes payments for principal and interest owed on the General Obligation Bonds, with the exception of Water & Sewer Fund debt service obligations.

Debt Service Fund

CY 2026 Budget Request

Account Number	Description	SY 2023 Budget	SY 2023 Actual	CY 2024 Budget	CY 2024 Actual	CY 2025 Budget	CY 2025 Projected	CY 2026 Request
330-000-571-7100	Fiscal charges	960	1,254	1,000	1,272	-	1,272	1,500
330-000-573-7373	Principal-Illinois Finance Aut	12,500	12,500	12,500	12,500	12,500	12,500	12,500
330-000-573-7379	Principal- 2019 GO Bonds	365,000	60,000	405,000	60,000	65,000	65,000	65,000
330-000-574-7579	Interest- 2019 GO Bonds	533,000	76,750	495,500	73,750	70,750	70,750	67,500
330-000-574-7580	Interest-2020 GO Bonds	35,713	33,230	30,672	30,670	28,045	28,045	25,418
330-000-574-7581	Principal-2020 GO Bonds	175,000	180,000	185,000	185,000	185,000	185,000	190,000
330-000-574-7582	Principal-2021A GO Bonds	415,000	525,000	555,000	180,000	185,000	185,000	195,000
330-000-574-7583	Interest - 2021A GO Bonds	408,412	215,812	274,725	137,588	128,588	128,590	119,340
330-000-574-7584	Principal-2023 GO Bonds	-	-	340,000	315,000	360,000	325,000	340,000
330-000-574-7585	Interest - 2023 GO Bonds	-	-	144,000	125,970	126,540	114,000	101,650
330-000-574-7586	Principal - 2024 GO Bonds	-	-	-	-	95,000	95,000	120,000
330-000-574-7587	Interest - 2024 GO Bonds	-	-	-	-	136,704	136,704	110,538
Debt Service Fund:		\$ 1,945,585	\$ 1,104,546	\$ 2,443,397	\$ 1,121,750	\$ 1,393,127	\$ 1,346,861	\$ 1,348,446

Storm Water Management Fund



Fund Description

The Storm Water Management Fund accounts for a portion of the Village's home rule sales tax revenue utilized to improve the storm water management in the Village. The Village has budgeted \$720,000 in home rule sales tax for Fiscal Year 2026, which is used primarily to fund debt service on bonds issued to finance storm water improvements.

Fund Expenditure

The Storm Water Management Fund Fiscal Year 2026 Budget includes \$1,568,525 in expenditures.

Major Expenditure Highlights

- In 2026, \$718,525 will be transferred to the Debt Service Fund to pay bond obligations associated with storm water improvements.
- Centennial Park Slope and Paver Repairs of \$750,000
- Overhead sewer/flood control cost share program, increasing the maximum amount from \$2,000 to \$5,000

Storm Water Management Fund

CY 2026 Budget Request

Account Number	Description	SY 2023 Budget	SY 2023 Actual	CY 2024 Budget	CY 2024 Actual	CY 2025 Budget	CY 2025 Projected	CY 2026 Request
461-000-511-5320	Consulting	-	-	-	-	-	-	-
461-000-511-5340	Engineering	330,000	179,555	100,000	31,743	150,000	138,083	-
461-000-511-5725	Bank Fees	-	-	-	7	-	-	-
461-000-561-6300	Facility Improvements	3,230,000	2,622,823	-	916,824	1,100,000	25,000	850,000
461-000-511-5300	Cost of Issuance	0	49,995	-	-	-	-	-
461-000-575-7779	Interest Payments 2019 Bonds	-	-	-	-	-	-	-
461-000-575-7780	Bond Payments	-	-	-	-	-	-	-
461-000-910-8002	Transfer to Debt Service Fund	-	409,250	-	1,420,200	718,375	718,375	718,525
461-000-920-8047	Transfer out to General Fund	-	-	-	-	-	-	-
Stormwater Management Fund:		\$ 3,560,000	\$ 3,261,623	\$ 100,000	\$ 2,368,774	\$ 1,968,375	\$ 881,458	\$ 1,568,525

Stormwater Management Fund

CY 2026 Budget Request

Account Number	Account Name	Amount	Comments
461-000-511-5340	Engineering	<u>0</u>	
		0	
461-000-561-6300	Facility Improvements	<u>850,000</u>	
		650,000	Repairs to Slope at Centennial Park
		100,000	Permeable paver repairs at Centennial Park
		100,000	Overhead Cost Share Program
Budget Request Total		<u>850,000</u>	



Capital Fund - Projects

Fund Description

In Fiscal Year 2025, the Village created two new funds to account for capital expenditures traditionally funded in the General Fund. The Capital Fund – Projects accounts for projects related to capital expenditures for both General Fund and Parks & Recreation Fund departments that do not relate to facilities. Expenditures are funded by transfers from the Village’s General Fund.

Fund Expenditure

The Capital Fund – Projects Fiscal Year 2026 Budget includes \$1,807,390 in expenditures.

Major Expenditure Highlights

- Technology Refresh Phase I – ERP \$262,390
- Proesel Park Renovations \$1,533,000 (OSLAD Grant of \$600,000)

Capital Fund - Projects

CY 2026 Budget Request

Account Number	Description	SY 2023 Budget	SY 2023 Actual	CY 2024 Budget	CY 2024 Actual	CY 2025 Budget	CY 2025 Projected	CY 2026 Request
462-250-511-6530	Equipment - data processing	-	-	-	-	57,200	152,923	262,390
	Information Technology Total	-	-	-	-	57,200	152,923	262,390
462-300-561-6570	Equipment - Public Safety	-	-	-	-	103,950	103,950	12,000
462-300-561-6580	Equipment - Vehicles	-	-	-	-	174,000	174,000	0
	Police Department Total	-	-	-	-	277,950	277,950	12,000
462-350-512-6510	Equipment - communications	-	-	-	-	-	0	0
462-350-512-6570	Equipment - public safety	-	-	-	-	521,057	521,057	0
462-350-512-6580	Equipment - Vehicles	-	-	-	-	127,500	127,500	0
462-350-512-6599	Equipment - other	-	-	-	-	-	0	0
	Fire Department Total	-	-	-	-	648,557	648,557	0
462-430-515-6350	Park Construction & Improvement	-	-	-	-	1,035,000	316,268	1,533,000
462-560-515-6599	Equipment - Pool	-	-	-	-	20,000	14,629	0
	Parks - Maintenance Total	-	-	-	-	1,055,000	330,897	1,533,000
462-440-514-6300	Street system construction/imp.	-	-	-	-	60,000	60,603	0
462-440-514-6599	Equipment - other	-	-	-	-	375,000	374,415	0
	Public Works - Street Maintenance Total	-	-	-	-	435,000	435,018	0
Capital Fund - Projects Total		\$ -	\$ -	\$ -	\$ -	\$ 2,473,707	1,845,345	1,807,390

Capital Fund - Projects

CY 2026 Budget Request

Account Number	Account Name	Amount	Comments
462-250-511-6530	Equipment - Data Processing	<u>262,390</u>	
		262,390	Technology Refresh Phase I - ERP
462-300-561-6570	Equipment - Public Safety	<u>12,000</u>	
		12,000	URBAN SDK Traffic Software
462-300-561-6580	Equipment - Vehicles	<u>0</u>	
		0	
462-350-512-6510	Capital Equipment - Communications	<u>-</u>	
		-	
462-350-512-6570	Capital Equipment - Public Safety	<u>-</u>	
		-	
462-350-512-6580	Equipment - Vehicles	<u>-</u>	
		-	
462-350-512-6599	Capital Equipment - Other	<u>-</u>	
		-	
462-430-515-6350	Park Construction and Improvement	<u>1,533,000</u>	
		30,000	Proesel Park Renovations - Design and Engineering
		1,503,000	Proesel Park Renovations - South End (OSLAD Grant)
462-430-561-6599	Equipment - Other	<u>-</u>	
		-	
462-440-514-6300	Street System Construction/ Improvements	<u>-</u>	
		-	
462-440-514-6599	Equipment - Other	<u>-</u>	
		-	
Budget Request Total		<u><u>1,807,390</u></u>	



Capital Fund - Facilities

Fund Description

In Fiscal Year 2025, the Village created two new funds to account for capital expenditures traditionally funded in the General Fund. The Capital Fund – Facilities accounts for projects related to capital expenditures for both General Fund and Parks & Recreation Fund departments that relate to facilities. Expenditures are funded by transfers from the Village’s General Fund.

Fund Expenditure

The Capital Fund – Facilities Fiscal Year 2026 Budget includes \$2,156,500 in expenditures.

Major Expenditure Highlights

- Public Safety Facility Improvements of \$2,130,000 (grant funded)
- Village Hall Generator Repairs of \$26,500

Capital Fund - Facilities

CY 2026 Budget Request

Account Number	Description	SY 2023 Budget	SY 2023 Actual	CY 2024 Budget	CY 2024 Unaudited	CY 2025 Budget	CY 2025 Projected	CY 2026 Request
463-300-561-6570	Equipment - Public Safety					-	12,000	-
	Equipment - Public Safety Total						12,000	
463-420-511-6530	Building Improvements	-	-	-	-	1,100,000	269,034	2,130,000
463-420-511-6599	Equipment - other	-	-	-	-	-	-	26,500
	Public Works - Building Maintenance Total	-	-	-	-	1,100,000	269,034	2,156,500
463-560-515-6599	Equipment-Pool	-	-	-	-	31,000	-	-
	Parks - Aquatics Total	-	-	-	-	31,000	-	-
463-571-561-6350	Construction/Improvement	-	-	-	-	99,000	130,000	-
	Parks - Community Center Total	-	-	-	-	99,000	130,000	-
	Capital Fund Facilities Total	\$ -	\$ -	\$ -	\$ -	\$ 1,230,000	\$ 411,034	\$ 2,156,500

Capital Fund - Facilities
CY 2026 Budget Request

Account Number	Account Name	Amount	Comments
463-420-511-6530	Building Improvements	<u>2,130,000</u>	
		2,130,000	Public Safety Facility Improvements (grant funded)
463-420-511-6599	Equipment - other	<u>26,500</u>	
		26,500	Village Hall Generator Repairs
463-571-561-6350	Construction/ Improvements	<u>-</u>	
		-	
Budget Request Total		<u><u>2,156,500</u></u>	



Police Pension Fund

Fund Description

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

Pension fund contributions are calculated based on a 100% funding status by 2040. As that deadline approaches, employer pension contributions will continue to increase.

Fund Revenue

The Police Pension Fund Fiscal Year 2026 Budget projects \$4,867,741 in revenues. This includes the actuarially determined property tax levy, an additional Village contribution of local gas tax revenue, employee contributions and investment income.

Fund Expenditure

The Police Pension Fund Fiscal Year 2026 Budget includes \$3,763,750 in expenditures.

Major Expenditure Highlights

- The Budget includes \$3,700,000 for pension payments to retired and/or disabled police personnel.
- The budget also includes \$63,750 for administrative expenses, which includes investment consulting fees and other operating expenses.

Police Pension Fund

FY 2026 Budget Request

Account Number	Description	SY 2023 Budget	SY 2023 Actual	CY 2024 Budget	CY 2024 Actual	CY 2025 Budget	CY 2025 Projected	CY 2026 Request
801-810-519-5320	Consulting	-	-	100,000	-	100,000	-	-
801-810-519-5399	Other Professional Services	25,000	-	20,000	22,965	20,000	25,000	25,000
801-810-519-5570	Professional associations	500	-	-	-	-	-	-
801-810-519-5580	Insurance	2,500	-	5,000	-	5,000	-	-
801-810-519-5590	Training	2,000	-	3,000	-	3,000	-	-
801-810-519-5700	Office supplies	50	-	100	-	100	-	-
801-810-519-5720	Postage	50	-	100	-	100	-	-
801-810-519-5730	Bank Fees	750	112	1,500	478	1,500	750	750
	Police Pension Administration	30,850	112	129,700	23,443	129,700	25,750	25,750
801-820-519-5080	Pension - regular	3,500,000	2,208,661	3,300,000	3,266,551	3,350,000	3,540,000	3,700,000
801-820-519-5091	Refunds	-	-	-	99,692	-	-	-
801-820-519-5090	Pension - disability	-	-	-	-	-	-	-
801-820-519-5731	Investment Account - Admin Exp	-	3,926	-	9,515	5,000	12,000	14,000
801-820-519-5732	Investment Account-Invest Exp	-	3,819	-	9,275	4,800	12,000	14,000
801-820-519-5733	Investment Account - Invest Mg	-	2,280	-	6,499	5,000	8,000	10,000
801-820-519-5734	Investment Account - IFA Loan	-	-	-	-	-	-	-
	Personnel Total:	3,500,000	2,218,685	3,300,000	3,391,532	3,364,800	3,572,000	3,738,000
	Police Pension Fund	\$ 3,530,850	\$ 2,218,797	\$ 3,429,700	\$ 3,414,975	\$ 3,494,500	\$ 3,597,750	\$ 3,763,750

Police Pension Fund

FY 2026 Budget Request

Account Number	Account Name	Amount	Comments
801-810-519-5399	Other Professional Services	<u>25,000</u>	
		25,000	Legal Fees
801-810-519-5730	Bank Fees	<u>750</u>	
		750	Bank Fees
Budget Request Total		<u><u>25,750</u></u>	



Five Year Financial Forecasts

**Village of Lincolnwood
Five-Year Financial Forecast
General Fund (101)**

11/18/2025

	FY22 Actual	FY23 Actual	SY23 Actual	2024 Actual	2025 Estimate	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
<i>Through 2025, includes Parks & Recreation Fund (205)</i>										
Revenue:										
Taxes	9,333,961	9,689,382	7,332,426	12,410,473	12,496,327	12,215,986	12,638,818	12,962,733	13,295,254	13,636,619
Charges for Services	1,729,814	2,702,215	2,191,760	2,616,897	3,557,826	1,945,568	1,935,947	1,936,596	1,947,519	1,958,722
Licenses & Permits	1,027,954	1,385,100	2,987,449	1,504,222	1,136,683	1,160,402	1,178,530	1,197,201	1,216,433	1,236,241
Intergovernmental	12,156,856	13,051,382	6,747,383	10,819,820	9,912,341	9,581,400	9,584,820	9,734,486	9,912,461	10,093,807
Fines and Forfeits	308,685	259,961	80,029	172,305	164,900	222,379	293,443	294,540	295,669	296,832
Interest Income		365,232	454,230	460,184	400,000	210,000	210,000	210,000	210,000	210,000
Miscellaneous	278,687	476,513	645,759	809,855	399,028	455,000	205,000	205,000	205,000	205,000
Transfers In				200,000	200,000	250,000	250,000	250,000	250,000	250,000
TOTAL REVENUE	24,835,957	27,929,785	20,439,036	28,993,756	28,267,105	26,040,735	26,296,558	26,790,556	27,332,336	27,887,221
Expenditures:										
Personnel Costs	12,931,398	13,882,573	9,193,955	15,933,937	16,466,105	15,323,275	15,936,206	16,573,654	17,236,600	17,926,064
Contractual Services	7,311,678	7,864,447	5,830,616	9,054,382	8,277,616	7,920,997	8,158,627	8,403,386	8,655,487	8,915,152
Commodities	2,538,257	2,504,125	2,227,892	2,990,527	3,997,453	4,132,948	4,256,936	4,384,645	4,516,184	4,651,669
Capital Expenditures	1,158,321	978,491	1,496,496	2,966,924	0	0	0	0	0	0
Transfers Out	25,000		49,306	50,000	3,226,379	1,409,320				
TOTAL EXPENDITURES	23,964,654	25,229,636	18,798,265	30,995,770	31,967,553	28,786,540	28,351,769	29,361,684	30,408,272	31,492,886
Change in Fund Balance	871,303	2,700,149	1,640,771	(2,002,014)	(3,700,448)	(2,745,805)	(2,055,211)	(2,571,128)	(3,075,936)	(3,605,665)
Establish Parks and Recreation Fund					(367,892)					
Fund Balance, Beginning*	10,773,859	13,152,859	15,966,257	17,607,028	15,605,014	11,536,674	8,790,869	6,735,658	4,164,529	1,088,594
Fund Balance, Ending	11,645,162	15,853,008	17,607,028	15,605,014	11,536,674	8,790,869	6,735,658	4,164,529	1,088,594	(2,517,071)
<i>% of Operating Expenditures</i>	51.12%	65.37%	102.06%	55.77%	40.14%	32.11%	23.76%	14.18%	3.58%	-7.99%
* As restated in applicable years <i>8 months only</i>										
<i>Fund Balance Policy:</i>	25% of current fiscal year's operating expenditures				7,185,294	6,844,305	7,087,942	7,340,421	7,602,068	7,873,221
<i>Assumptions:</i>	Property Tax Levy Increase (3.00%); Sales Taxes (2.00%); Interest Income (3% of PY Fund Balance)									

**Village of Lincolnwood
Five-Year Financial Forecast
Parks and Recreation Fund (205)**

11/18/2025

	FY22 Actual	FY23 Actual	SY23 Actual	2024 Actual	2025 Estimate	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue:										
Property Tax Levy						1,588,726	1,410,489	1,452,804	1,496,388	1,541,280
Program Revenue										
Special Events						173,300	175,000	177,000	180,000	183,000
Permits						20,500	30,000	30,000	30,000	30,000
Day Camp						545,100	550,000	560,000	570,000	580,000
Aquatics						788,500	774,600	783,700	791,800	799,900
Community Center						100,000	105,000	110,000	112,000	115,000
Grants/Contributions						375,000	125,000	125,000	125,000	125,000
Miscellaneous Fees						40,000	40,000	40,000	40,000	40,000
Interest Income						12,000	12,000	12,000	12,000	12,000
Transfers In					367,892	435,000				
TOTAL REVENUE					367,892	4,078,126	3,222,089	3,290,504	3,357,188	3,426,180
Expenditures:										
Park Maintenance						1,058,265	1,090,013	1,122,713	1,156,395	1,191,087
Administration						1,023,275	1,053,973	1,085,592	1,118,160	1,151,705
Special Events						161,650	166,500	171,494	176,639	181,938
Permits						66,140	68,124	70,168	72,273	74,441
Day Camp						529,966	545,865	562,241	579,108	596,481
Aquatic Center						862,303	888,172	914,817	942,262	970,530
Community Center						199,720	205,712	211,883	218,239	224,787
Special Recreation						175,000	180,250	185,658	191,227	196,964
Capital Expenditures										
TOTAL EXPENDITURES					0	4,076,319	4,198,609	4,324,567	4,454,304	4,587,933
Change in Fund Balance					367,892	1,807	(976,520)	(1,034,063)	(1,097,116)	(1,161,753)
Fund Balance, Beginning					0	367,892	369,699	(606,821)	(1,640,883)	(2,737,999)
Fund Balance, Ending					367,892	369,699	(606,821)	(1,640,883)	(2,737,999)	(3,899,752)

NOTE: Through 2025, Parks and Recreation activities were combined with the General Fund for budget and financial reporting. A separate fund will be reported beginning in 2026.

Fund Balance Policy: N/A - new fund for 2026; develop fund balance policy for 2027

**Village of Lincolnwood
Five-Year Financial Forecast
Motor Fuel Tax Fund (212)**

11/18/2025

	FY22 Actual	FY23 Actual	SY23 Actual	2024 Actual	2025 Estimate	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue:										
Motor Fuel Tax*	779,381	718,010	438,737	648,001	650,000	663,000	676,260	689,785	703,581	717,653
Grant				21,083						
Interest Income	6,270	135,249	146,688	166,400	150,000	21,604	20,649	19,981	19,634	19,794
Bond Proceeds	2,878,911			3,200,000						
Transfers In										
TOTAL REVENUE	3,664,562	853,259	585,425	4,035,484	800,000	684,604	696,909	709,766	723,215	737,446
Expenditures:										
Bond Issuance/Debt Fees				34,778		500	500	500	500	500
Operating Expenditures						100,000	100,000	100,000	100,000	100,000
Capital Expenditures	2,514,010	2,071,930	1,021,074	3,775,065	1,976,777					
Debt Service Transfers	49,211	313	595,502	678,576	614,712	615,920	618,699	620,801	617,404	618,579
TOTAL EXPENDITURES	2,563,221	2,072,243	1,616,576	4,488,419	2,591,489	716,420	719,199	721,301	717,904	719,079
Change in Fund Balance	1,101,341	(1,218,984)	(1,031,151)	(452,935)	(1,791,489)	(31,816)	(22,290)	(11,535)	5,311	18,367
Fund Balance, Beginning	4,113,341	5,214,682	3,995,698	2,964,547	2,511,612	720,123	688,307	666,017	654,482	659,793
Fund Balance, Ending	5,214,682	3,995,698	2,964,547	2,511,612	720,123	688,307	666,017	654,482	659,793	678,160

Fund Balance Policy: N/A

Assumptions: Motor Fuel Tax (2.00%); Interest Income (3% of PY Fund Balance)

* Includes monthly State MFT allotment and annual High Growth payment

FY22 and FY23 higher due to Rebuild Illinois funding.

**Village of Lincolnwood
Five-Year Financial Forecast
Transportation Improvement Fund (213)**

11/18/2025

	FY22	FY23	SY23	2024	2025	2026	2027	2028	2029	2030
	Actual	Actual	Actual	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Revenue:										
Local Gas Tax*	582,110	566,241	149,841	270,072	280,000	285,600	291,312	297,138	303,081	309,143
Food and Beverage Tax*			471,476	690,836	700,000	714,000	728,280	742,846	757,703	772,857
Grant					0	2,961,000	2,220,000	5,864,000	65,000	467,500
Interest Income	1,315	16,696	27,402	63,604	77,742	76,054	88,566	100	24,853	49,022
Transfers In**					1,054,000					
TOTAL REVENUE	583,425	582,937	648,719	1,024,512	2,111,742	4,036,654	3,328,158	6,904,084	1,150,636	1,598,521
Expenditures:										
Bond Issuance Costs										
Operating Expenditures						15,000	15,000	15,000	15,000	15,000
Capital Expenditures	265,103	217,105	32,684	245,477	2,168,008	3,458,964	6,262,000	6,064,000	330,000	1,135,000
Transfer to MFT Fund										
TOTAL EXPENDITURES	265,103	217,105	32,684	245,477	2,168,008	3,473,964	6,277,000	6,079,000	345,000	1,150,000
Change in Fund Balance	318,322	365,832	616,035	779,035	(56,266)	562,690	(2,948,842)	825,084	805,636	448,521
Fund Balance, Beginning	784,201	1,102,523	1,390,435	1,666,725	2,445,760	2,389,494	2,952,184	3,342	828,426	1,634,062
Prior Period Adjustment		(77,920)	(339,745)							
Fund Balance, Ending	1,102,523	1,390,435	1,666,725	2,445,760	2,389,494	2,952,184	3,342	828,426	1,634,062	2,082,583

Fund Balance Policy: N/A

Assumptions: Local Taxes (2.00%); Interest Income (3% of PY Fund Balance)

*2/5 of gas tax and 50% of food and beverage tax goes to this fund.

** 2025 Transfer to correct prior food & beverage tax allocations

**Village of Lincolnwood
Five-Year Financial Forecast**

11/18/2025

Devon - Lincoln Tax Increment Financing (TIF) Fund (220)

	FY22 Actual	FY23 Actual	SY23 Actual	2024 Actual	2025 Estimate	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue:										
Property Taxes	1,573,943	951,463	584,631	1,389,369	1,400,000	1,428,000	1,456,560	1,485,691	1,515,405	1,545,713
Interest Income	2,738	68,565	116,348	213,660	200,558	211,073	162,195	156,140	178,947	228,028
Grant Revenue						5,780,000				
TOTAL REVENUE	1,576,681	1,020,028	700,979	1,603,029	1,600,558	7,419,073	1,618,755	1,641,831	1,694,352	1,773,741
Expenditures:										
Operating Expenditures	2,145	16,144	16,735		8,270	53,360	54,961	56,610	58,308	60,057
Capital Expenditures	63,269	17,650	113,515	289,349	486,447	9,391,250	1,765,625	825,000		
TOTAL EXPENDITURES	65,414	33,794	130,250	289,349	494,717	9,444,610	1,820,586	881,610	58,308	60,057
Change in Fund Balance	1,511,267	986,234	570,729	1,313,680	1,105,841	(2,025,537)	(201,831)	760,222	1,636,044	1,713,684
Fund Balance, Beginning	2,060,951	3,455,559	4,441,793	5,012,522	6,326,202	7,432,043	5,406,506	5,204,675	5,964,897	7,600,941
Prior Period Adjustment	(116,659)									
Fund Balance, Ending	3,455,559	4,441,793	5,012,522	6,326,202	7,432,043	5,406,506	5,204,675	5,964,897	7,600,941	9,314,625

Fund Balance Policy: N/A

Assumptions: Property Taxes (2.00%); Interest Income (3% of PY Fund Balance)

Village of Lincolnwood

11/18/2025

Five-Year Financial Forecast

North Lincoln Tax Increment Financing (TIF) Fund (221)

	FY22 Actual	FY23 Actual	SY23 Actual	2024 Actual	2025 Estimate	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue:										
Property Taxes	169,415	94,447	82,155	1,430,606	1,500,000	1,530,000	1,560,600	1,591,812	1,623,648	1,656,121
Interest Income	291	101,981	126,700	186,239	155,658	217,658	178,542	146,234	109,817	70,907
Bond Proceeds	22,230,000				2,847,436					
TOTAL REVENUE	22,399,706	196,428	208,855	1,616,845	4,503,094	1,747,658	1,739,142	1,738,046	1,733,466	1,727,028
Expenditures:										
Operating Expenditures	460	30,874	7,635	8,056	2,500	2,500	2,500	2,500	2,500	2,500
SD 74 Impact Payment				45,686	254,619	280,000	288,400	297,052	305,964	315,142
Capital Expenditures		392,274	242,133							
Debt Service - 2021A	960,991	1,083,101	541,301	1,082,601	1,082,601	1,794,826	1,808,057	1,809,097	1,895,998	1,898,515
Debt Service - 2025B					302,771	717,090	717,090	843,301	826,014	886,977
Debt Service - 2021C*										
TOTAL EXPENDITURES	961,451	1,506,249	791,069	1,136,343	1,642,491	2,794,416	2,816,047	2,951,950	3,030,476	3,103,134
Change in Fund Balance	21,438,255	(1,309,821)	(582,214)	480,502	2,860,603	(1,046,758)	(1,076,905)	(1,213,904)	(1,297,010)	(1,376,106)
Fund Balance, Beginning	76,588	21,499,074	4,239,253	3,657,039	4,137,541	6,998,144	5,951,386	4,874,481	3,660,577	2,363,567
Prior Period Adjustment	(15,769)	(15,950,000)								
Fund Balance, Ending	21,499,074	4,239,253	3,657,039	4,137,541	6,998,144	5,951,386	4,874,481	3,660,577	2,363,567	987,461
Fund Balance Policy:	N/A									
Assumptions:	Property Taxes (2.00%); Interest Income (3% of PY Fund Balance)									

* Current projections of TIF property tax revenue is not sufficient to make debt service payments on TIF Note 2021C.

**Village of Lincolnwood
Five-Year Financial Forecast
Storm Water Management Fund (461)**

11/18/2025

	FY22 Actual	FY23 Actual	SY23 Actual	2024 Actual	2025 Estimate	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Revenue:										
Home Rule Sales Tax* Grant	874,564	956,401	625,300	921,803	967,894	720,000	720,000	725,000	780,000	780,000
Interest Income	2,344	41,450	137,833	208,332	61,176	65,604	42,116	40,444	38,768	36,971
Bond Proceeds	2,399,247		3,670,000							
TOTAL REVENUE	3,276,155	997,851	4,433,133	1,130,135	1,029,070	785,604	762,116	765,444	818,768	816,971
Expenditures:										
Bond Issuance Costs	39,247		49,995							
Capital Expenditures	2,293,213	310,055	2,802,378	948,574	163,083	850,000	100,000	100,000	100,000	100,000
Debt Service Transfers			409,250	1,420,200	718,375	718,525	717,855	721,305	778,685	778,595
TOTAL EXPENDITURES	2,332,460	310,055	3,261,623	2,368,774	881,458	1,568,525	817,855	821,305	878,685	878,595
Change in Fund Balance	943,695	687,796	1,171,510	(1,238,639)	147,612	(782,921)	(55,739)	(55,861)	(59,917)	(61,624)
Fund Balance, Beginning	474,823	1,418,518	2,106,314	3,277,824	2,039,185	2,186,797	1,403,876	1,348,137	1,292,276	1,232,359
Fund Balance, Ending	1,418,518	2,106,314	3,277,824	2,039,185	2,186,797	1,403,876	1,348,137	1,292,276	1,232,359	1,170,735

Fund Balance Policy: N/A

Assumptions: Sales Tax (2.00%); Interest Income (3% of PY Fund Balance)

* A portion of Home Rule Sales Tax goes to this fund.

**Village of Lincolnwood
Five-Year Financial Forecast
Water and Sewer Fund (660)**

11/18/2025

	FY22	FY23	SY23	2024	2025	2026	2027	2028	2029	2030
	Actual	Actual	Actual	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
	<i>ACFR Cash Flow Statements</i>					10.0%	5.0%	5.0%	5.0%	5.0%
Revenue:										
Water and Sewer Fees	5,177,555	4,943,525	3,711,019	5,197,608	4,976,121	5,473,734	5,747,421	6,034,792	6,336,531	6,653,358
Other Operating					107,958	164,900	169,847	174,942	180,191	185,596
Interest Income	7,140	64,533	139,112	292,645	250,000	51,560	14,856	18,191	29,627	39,814
Bond/Loan Proceeds	4,793,578	200,000	1,285,288	3,382,944	3,500,000					
IEPA LSLR Loan					1,700,000	1,740,000	1,740,000	1,740,000	2,450,000	2,450,000
TOTAL REVENUE	9,978,273	5,208,058	5,135,419	8,873,197	10,534,079	7,430,194	7,672,124	7,967,925	8,996,349	9,328,768
Expenditures:										
Personnel Costs	1,075,032	874,007	594,524	778,432	1,078,191	1,013,029	1,053,550	1,095,692	1,139,520	1,185,101
Other Operating	1,670,481	1,848,540	1,792,657	2,238,872	3,431,526	2,551,881	2,628,437	2,707,291	2,788,509	2,872,165
Capital Expenditures	2,390,446	26,094	21,847	8,295,073	6,125,000	3,274,837	1,860,000	1,860,000	2,570,000	2,570,000
Debt Service	3,416,666	1,273,845	1,326,143	1,363,194	1,685,657	1,927,528	2,018,997	1,923,724	2,158,773	2,283,478
TOTAL EXPENDITURES	8,552,625	4,022,486	3,735,171	12,675,571	12,320,374	8,767,275	7,560,985	7,586,707	8,656,802	8,910,743
Change in Fund Balance	1,425,648	1,185,572	1,400,248	(3,802,374)	(1,786,295)	(1,337,081)	111,140	381,218	339,547	418,025
*GASB/Budget Basis Adj	1,123,809	(429,795)	(908,716)	(74,637)						
Fund Balance, Beginning	3,698,836	6,248,293	7,004,070	7,495,602	3,618,591	1,832,296	495,215	606,355	987,573	1,327,120
Fund Balance, Ending	6,248,293	7,004,070	7,495,602	3,618,591	1,832,296	495,215	606,355	987,573	1,327,120	1,745,144
<i>% of Operating Expenditures</i>	<i>101.40%</i>	<i>175.26%</i>	<i>201.86%</i>	<i>82.61%</i>	<i>29.58%</i>	<i>9.02%</i>	<i>10.64%</i>	<i>17.25%</i>	<i>21.80%</i>	<i>27.52%</i>

Fund Balance Policy: 30% of current fiscal year's operating expenditures

Assumptions: Water Rate Increase (10.00% for FY2026); Interest Income (3% of PY Fund Balance)

* Budget basis is different from financial reporting basis.



Capital Improvement Program FY2026 – FY2030

Executive Summary

Capital Improvement Program FY2026-2030

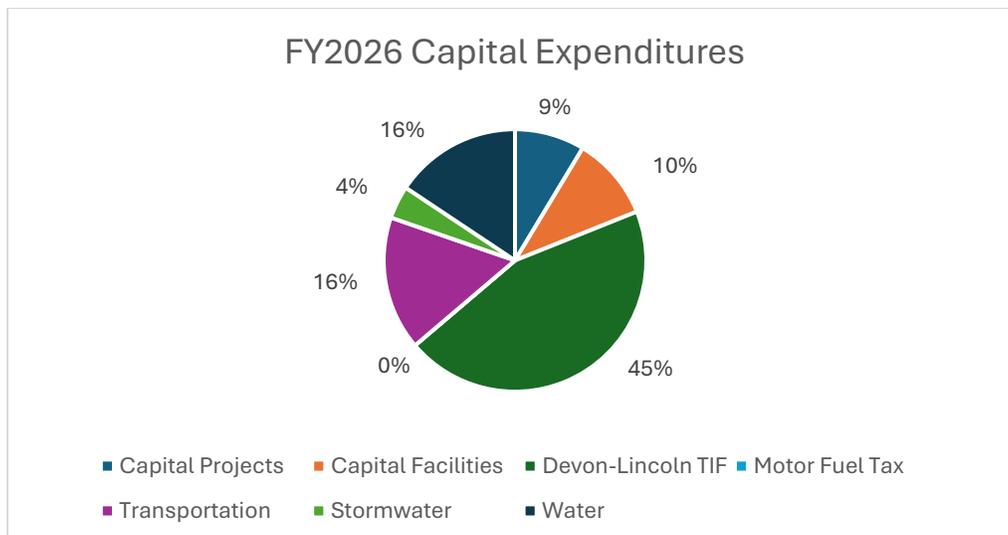
The Village of Lincolnwood’s Capital Improvement Program (CIP) is a roadmap of the Village’s upcoming capital projects. The Capital Improvement Program includes projects and cost estimates for the five-year period of January 1, 2026 to December 31, 2030.

The total five-year CIP expenditure summarized by fund and fiscal year can be found in the table below. On subsequent pages within this executive summary are summaries of each fund and the projects planned for FY2026. Five Year Financial Forecasts are developed for funds with capital expenditures to demonstrate the funding allocated and the impacts on fund balance reserves of the projects identified in the CIP (see Five Year Financial Forecasts section). Following the executive summary are individual project pages for funded projects with a detailed description and justification of the project, expenditures and funding sources. The final section presents a listing of capital projects identified but for which funding is not available at the current time.

Five-Year Expenditures by Fund

FUND	FY2026	FY2027	FY2028	FY2029	FY2030	TOTAL
Capital Fund – Projects	\$1,807,390	92,430				1,899,820
Capital Fund – Facilities	2,156,500					2,156,500
Devon – Lincoln TIF	9,391,250	1,765,625	825,000			11,981,875
Motor Fuel Tax						0
Transportation Improvement	3,458,964	6,262,000	6,064,000	330,000	1,135,000	17,249,964
Stormwater Management	850,000	100,000	100,000	100,000	100,000	1,250,000
Water and Sewer	3,274,837	1,860,000	1,860,000	2,570,000	2,570,000	12,134,837
Total	20,938,941	10,080,055	8,849,000	3,000,000	3,805,000	46,672,996

FY2026 Expenditures by Fund as a Percentage of Total



Capital Fund – Projects

The Capital Fund – Projects includes vehicle replacement, technology initiatives, park and recreation improvements, and equipment for all operating departments. There is no dedicated revenue source committed to this fund, so funding of identified projects requires a transfer from the General Fund.

Projects Funded in the FY2026 Capital Improvement Program:

- Police Department Urban SDK Traffic Software (continued from 2025) \$ 12,000
- Proesel Park Design/Engineering (continued from 2025) \$ 30,000
- Proesel Park Improvements – Construction \$ 1,503,000
- Technology Refresh Phase I – ERP \$ 262,390

Capital Fund – Facilities

The Capital Fund – Facilities includes facility improvement projects at Village Hall, the Police/Fire Station, Public Works facility, Aquatic Center and Community Center. There is no dedicated revenue source committed to this fund, so funding of identified projects requires a transfer from the General Fund.

Projects Funded in the FY2026 Capital Improvement Program:

- Public Safety Facility Improvements (Grant Funding 100%) \$ 2,130,000
- Village Hall Generator Repairs \$ 26,500

Devon Lincoln TIF District

The Devon Lincoln TIF District Fund includes projects within the boundaries of the Devon Lincoln Tax Increment Financing (TIF) District such as infrastructure improvements, streetscape, alley improvements, tree planting, and sidewalk improvements. Funds are also used to promote economic development within the TIF district. Tax increment revenues generated by improvements to properties within the TIF District are committed to the Devon Lincoln TIF District Fund.

Projects Funded in the FY2026 Capital Improvement Program:

- Revitalization Pilot Project \$ 300,000
- Devon Avenue Streetscape (Grant Funding) \$ 6,800,000
- Devon Lincoln Infrastructure Improvements \$ 2,291,250

Motor Fuel Tax Fund

Motor Fuel Tax revenues allocated by the State of Illinois on a per capita basis are deposited into the Motor Fuel Tax Fund. These revenues have been committed to payment of principal and interest on bonds issued to fund roadway resurfacing and other street-related projects completed in recent years.

Projects Funded in the FY2026 Capital Improvement Program:

- No projects identified for this fund in FY2026

Transportation Improvement Fund

The Transportation Improvement Fund includes roadway resurfacing, intersection and bridge improvement, mitigation of accessibility issues, and other transportation infrastructure projects. A portion (two-fifths) of local gas tax revenue and ½ (1%) of the food and beverage tax is committed to the Transportation Improvement Fund.

Projects Funded in the FY2026 Capital Improvement Program:

- Roadway Resurfacing (100% in Devon Lincoln TIF Fund for 2026)
- Pratt Avenue Bike Lanes (Grant Funding) \$ 2,915,964
- Touhy/Cicero Intersection Improvements Design (Grant Funding) \$ 85,000
- Pratt Avenue Pedestrian Overpass Design (Grant Funding) \$ 150,000
- Street Light Relocation \$ 88,000
- Devon Avenue Bridge Enhancement Design \$ 20,000
- Sidewalk Improvements \$ 200,000

Stormwater Management Fund

The Stormwater Management Fund includes stormwater infrastructure improvements and associated equipment. A portion of home rule sales tax revenue is committed to the Stormwater Management Fund in an amount sufficient to cover annual principal and interest payments on bonds issued to fund stormwater improvements completed in recent years.

Projects Funded in the FY2026 Capital Improvement Program:

- Centennial Park Paver Repairs \$ 100,000
- Centennial Park Slope Repairs \$ 650,000
- Overhead Cost Share Program \$ 100,000

Water and Sewer Fund

The Water and Sewer Fund accounts for maintenance and replacement of water and sewer infrastructure, lead service line replacement and associated equipment. User fees cover the Water and Sewer Fund expenses, as the water and sewer utility is a self-supporting fund receiving no tax revenue.

Projects Funded in the FY2026 Capital Improvement Program:



CIP Worksheets Funded Projects

Project Title: Proesel Park Renovations
Total Cost: \$ 1,681,500
Fund: Capital Projects



Details	
Department:	Parks and Recreation
Project Location:	Proesel Park
Project Type:	Facility Construction
Strategic Plan Priority:	Customer Service
Start Date:	FY2025
End Date:	FY2026
Useful Life:	20 Years

Description
 Design, Engineering, and construction of the south end of Proesel Park. The OSLAD grant project includes the renovation of the tennis courts, basketball courts, inline skate court, sand volleyball courts, pedestrian paths, and installation of a universally accessible playground.

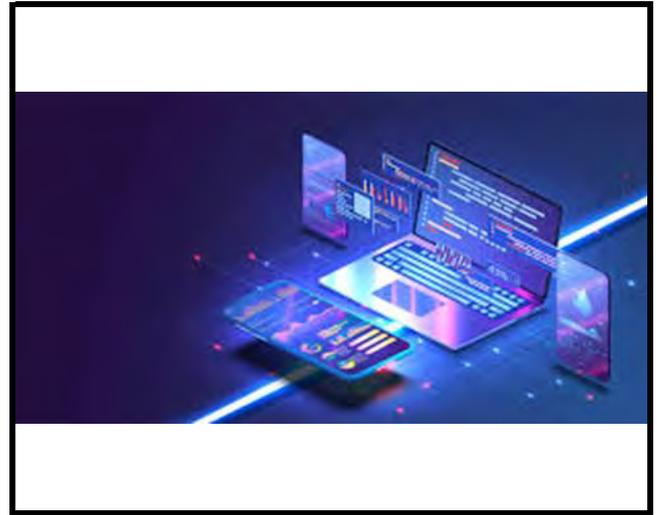
Justification
 Proesel Park courts have not been renovated in 25 years. The courts are in poor condition, exhibiting signs of significant wear and tear, including cracking, peeling paint, and drainage issues. Proesel Park is the premier park in Lincolnwood and the most heavily utilized. The Village has been awarded a matching OSLAD grant of up to \$600,000 for the project. The Village Board approved the grant application on September 5, 2024. The project must be completed by March 30, 2027.

Budget Impact/Other (Include any ongoing operating costs required)
 The Village was awarded an OSLAD Grant matching expenses up to \$600,000. While parks are a community amenity and don't typically generate revenue, there will be some revenue generated from tent, shelter, field, and court rentals. Ongoing maintenance will include repairs to surfaces and equipment as needed.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Equipment Purchase	\$ 178,500	1,503,000	0	0	0	0	\$ 1,681,500
	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ 178,500	1,503,000	0	0	0	0	\$ 1,681,500

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ 178,500	903,000	0	0	0	0	\$ 1,081,500
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	600,000	0	0	0	0	\$ 600,000
<i>Total</i>	\$ 178,500	1,503,000	0	0	0	0	\$ 1,681,500

Project Title: Technology Refresh Part I
Total Cost: \$ 519,135
Fund: Capital Projects



Details
 Department: Village Manager's Office
 Project Location: Various
 Project Type: Equipment Purchase
 Strategic Plan Priority: Customer Service
 Start Date: Spring 2025
 End Date: Spring 2027
 Useful Life:

Description
 The Village's software environment is outdated, does not meet the needs of the staff, and lacks functionality to support modern operations. This project replaces the Village's ERP system and adds an HR/Payroll system.

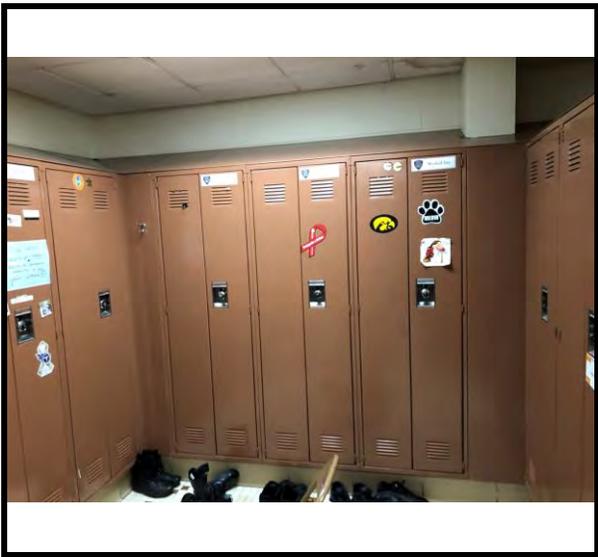
Justification
 The Village relies heavily on manual, paper-based processes. Staff uses multiple disconnected systems. Current systems and processes lack automation, visibility, and tracking.

Budget Impact/Other (Include any ongoing operating costs required)
 Estimated costs assume third-party project management and implementation services. Costs include software estimates but do include cost savings from eliminating certain systems or staff time.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Eng	\$ 71,335	127,390	92,430	0	0	0	\$ 291,155
Equipment Purchase	\$ 92,980	135,000	0	0	0	0	\$ 227,980
<i>Total</i>	\$ 164,315	\$ 262,390	\$ 92,430	\$ -	\$ -	\$ -	\$ 519,135

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ 164,315	262,390	92,430	0	0	0	\$ 519,135
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ 164,315	262,390	92,430	0	0	0	\$ 519,135

Project Title: Police and Fire Locker Rooms Improvements
Total Cost: \$ 2,130,000
Fund: Facilities



Details	
Department:	Public Works
Project Location:	Various
Project Type:	Facility Repair
Strategic Plan Priority:	Customer Service
Start Date:	2025
End Date:	2026
Useful Life:	N/A

Description
 The Police and Fire Department’s locker rooms have been identified as an immediate concern due to the current conditions and staff growth of each Department. The Police and Fire Department locker rooms will receive new lockers as the current lockers are no longer produced and staff is not able to purchase parts for repairs. Staff and public restrooms, as well as the showers, will also be repaired as part of this project. If funding is available after the locker rooms, the HVAC will also be repaired for the Departments.

Justification
 The Police and Fire Department locker rooms will receive new lockers as the current lockers are no longer produced and staff is not able to purchase parts for repairs. Staff and public restrooms, as well as the showers, will also be repaired as part of this project. Design is expected to take place in 2025 and construction in 2026.

Budget Impact/Other (Include any ongoing operating costs required)
 \$2,130,000 has been allocated to the Village for this project from Senate Bill 2510. This funding will be utilized to complete this project.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Engineering	\$ 163,500	0	0	0	0	0	\$ 163,500
Facility Repair	\$ -	1,966,500	0	0	0	0	\$ 1,966,500
Total	\$ 163,500	1,966,500	0	0	0	0	\$ 2,130,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue			0	0	0	0	\$ -
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ 163,500	1,966,500	0	0	0	0	\$ 2,130,000
Total	\$ 163,500	1,966,500	0	0	0	0	\$ 2,130,000

Project Title: TIF Revitalization Pilot Project
Total Cost: \$ 300,000
Fund: Devon - Lincoln TIF



Details	
Department:	Community Development
Project Location:	Devon Lincoln TIF
Project Type:	Planning/Design/Engineering
Strategic Plan Priority:	Customer Service
Start Date:	2026
End Date:	2026
Useful Life:	One Year

Description
 Funds are being requested from the Devon - Lincoln TIF District to assist with economic development initiatives as an initial pilot program. Please see the section below for more information.

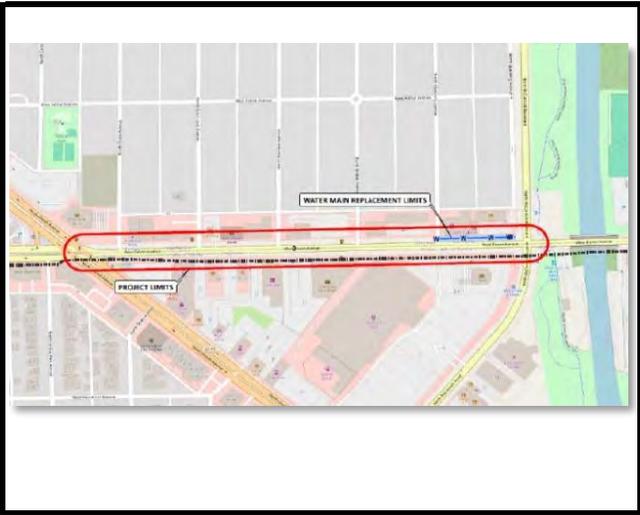
Justification
 To assist with the economic revitalization of the Devon Lincoln TIF Area, the Community Development Department is requesting \$300,000 out of the Devon - Lincoln TIF to launch several initiatives including the recruitment of sales tax generating businesses, assist with renovating older buildings within the TIF through the establishment of a grant program, and to market this area that follows Illinois TIF regulations. All actions associated with the utilization of these funds is to attract tax generating uses in underutilized spaces.

Budget Impact/Other (Include any ongoing operating costs required)
 The entire dollar amount will be coming out of the TIF District so there will be no impact to the General Fund.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Eng		300,000	0	0			\$ 300,000
<i>Total</i>	\$ -	0	0	0	0	0	\$ -
	\$ -	300,000	0	0	0	0	\$ 300,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	300,000	0	0	0	0	\$ 300,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	300,000	0	0	0	0	\$ 300,000

Project Title: Devon Avenue Streetscape
Total Cost: \$ 6,800,000
Fund: Devon - Lincoln TIF



Details	
Department:	Public Works
Project Location:	Village
Project Type:	Facility Construction
Strategic Plan Priority:	Customer Service
Start Date:	2026
End Date:	2026
Useful Life:	30 years

Description
 The project includes resurfacing on Devon Avenue between Drake Avenue and McCormick Boulevard, new landscaped medians, brick pavers, trees, and lighting in both Lincolnwood and Chicago. A small portion of water main replacement between Christiana and McCormick is also scheduled.

Justification
 In 2013, the Village and City of Chicago worked jointly to engage the Urban Land Institute to provide a recommendation for redevelopment of this six-block stretch of Devon. Surface Transportation Program funds were secured to help fund the project.

Budget Impact/Other (Include any ongoing operating costs required)
 Devon - Lincoln TIF; 80% funded by Surface Transportation Program and 20% local match funded by Chicago and Lincolnwood. Lincolnwood, as the lead agency will budget 100% of Construction Engineering and the 20% municipal local match, with reimbursements from the State and City of Chicago.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Eng	\$ -	700,000		0	0	0	\$ 700,000
Facility Construction	\$ -	6,100,000	0	0	0	0	\$ 6,100,000
<i>Total</i>	\$ -	6,800,000	0	0	0	0	\$ 6,800,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	1,020,000		0	0	0	\$ 1,020,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	5,780,000	0	0	0	0	\$ 5,780,000
<i>Total</i>	\$ -	6,800,000	0	0	0	0	\$ 6,800,000

Project Title: Devon & McCormick Parking Improv
Total Cost: \$ 875,000
Fund: Devon - Lincoln TIF



Details	
Department:	Public Works
Project Location:	Village
Project Type:	Facility Construction
Strategic Plan Priority:	Customer Service
Start Date:	2028
End Date:	2028
Useful Life:	20 Years

Description
 The project includes the construction of a permeable paver municipal parking area on the northeast corner of Devon Avenue and McCormick Boulevard

Justification
 An amendment to the lease of the Centennial Park property from MWRD for this parcel has been offered to the Village. The Village would extend the Devon - Lincoln TIF to incorporate this parcel and construct a municipal parking lot for Devon Avenue business patrons.

Budget Impact/Other (Include any ongoing operating costs required)
 This project would be funded through the Devon - Lincoln TIF fund.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Eng	\$ -		50,000	75,000	0	0	\$ 125,000
Facility Construction	\$ -		0	750,000	0	0	\$ 750,000
<i>Total</i>	\$ -	0	50,000	825,000	0	0	\$ 875,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -		50,000	825,000	0	0	\$ 875,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -		0	0	0	0	\$ -
<i>Total</i>	\$ -	0	50,000	825,000	0	0	\$ 875,000

Project Title: Pratt Avenue Bike Lane
Total Cost: \$ 2,915,964
Fund: Transportation Improvement



Details	
Department:	Public Works
Project Location:	Village
Project Type:	Facility Construction
Strategic Plan Priority:	Customer Service
Start Date:	FY2026
End Date:	
Useful Life:	20 years

Description
 Resurfacing of Pratt Avenue between Lincolnwood Drive and McCormick Boulevard, including new pavement and dedicated bicycle lane markings.

Justification
 Enhances cyclist safety and provides regional connectivity between the City of Chicago and the Village of Skokie bikeway systems.

Budget Impact/Other (Include any ongoing operating costs required)
 This project is funded through the Transportation Improvement Fund with 80% funded by the Illinois Transportation Enhancement Program and 20% local match funded by the Illinois Department of Transportation. Village to budget for Construction Engineering, with 100% reimbursement.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Eng	\$ -	253,000		0	0	0	\$ 253,000
Facility Construction	\$ -	2,662,964	0	0	0	0	\$ 2,662,964
<i>Total</i>	\$ -	2,915,964	0	0	0	0	\$ 2,915,964

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	139,964		0	0	0	\$ 139,964
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	2,776,000	0	0	0	0	\$ 2,776,000
<i>Total</i>	\$ -	2,915,964	0	0	0	0	\$ 2,915,964

Project Title: Touhy Cicero Intersection Improv
Total Cost: \$ 2,305,000
Fund: Transportation Improvement



Details	
Department:	Public Works
Project Location:	Public Works
Project Type:	Facility Construction
Strategic Plan Priority:	Community Identity
Start Date:	FY2026
End Date:	FY2028
Useful Life:	

Description
 Reconfiguration of the Touhy/Cicero intersection to create a dedicated right turn lane for traffic wishing to turn eastbound on Touhy Avenue from northbound Cicero Avenue.

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

Budget Impact/Other (Include any ongoing operating costs required)
 This project is funded through the Transportation Improvement Fund with 80% funded by Congestion Mitigation Air Quality (CMAQ) funds and 20% local match funded by the Illinois Department of Transportation. Village to budget for Design and Construction Engineering, with 100% reimbursement.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Eng		\$ 85,000	\$ 220,000	\$ -			\$ 305,000
Facility Construction	\$ -	0	2,000,000		0	0	\$ 2,000,000
<i>Total</i>	\$ -	85,000	2,220,000	0	0	0	\$ 2,305,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	0	0	0	0	0	\$ -
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	85,000	2,220,000	0	0	0	\$ 2,305,000
<i>Total</i>	\$ -	85,000	2,220,000	0	0	0	\$ 2,305,000

Project Title: Pratt Avenue Pedestrian Overpass
Total Cost: \$ 6,014,000
Fund: Transportation Improvement



Details	
Department:	Public Works
Project Location:	Village
Project Type:	Facility Construction
Strategic Plan Priority:	Customer Service
Start Date:	FY2026
End Date:	FY2029
Useful Life:	35 years

Description
 Construction of a pedestrian overpass over the North Shore Channel at Pratt Avenue. Phase I was partially funded through an Invest in Cook Grant, with ARPA funding from the Cook County Department of Highways and Transportation supporting design.

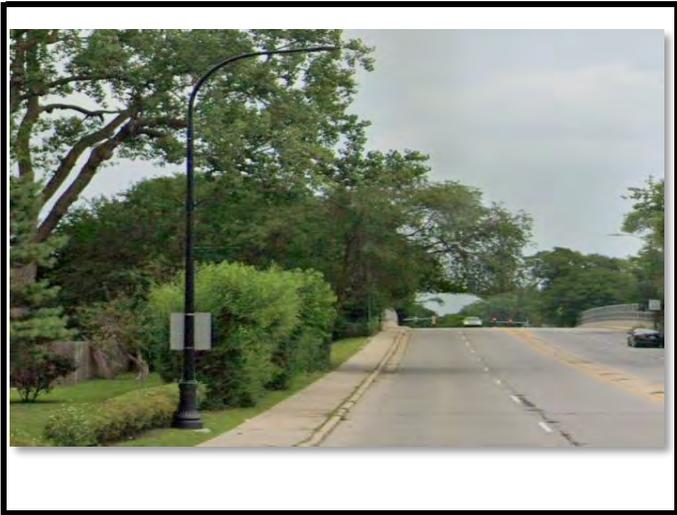
Justification
 The overpass will provide regional connectivity and enhance safe, non-vehicular transportation. The Village has secured \$5,864,000 for construction funding through the Congestion Mitigation and Air Quality Improvement Program (\$2.864 million) and the Surface Transportation Program (\$3 million).

Budget Impact/Other (Include any ongoing operating costs required)
 The Transportation Improvement Fund will be used to offset any remaining costs for design, construction, or construction oversight.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Eng	\$ -	150,000		512,000	0	0	\$ 662,000
Facility Construction	\$ -		0	5,352,000	0	0	\$ 5,352,000
<i>Total</i>	\$ -	150,000	0	5,864,000	0	0	\$ 6,014,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	50,000		0	0	0	\$ 50,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	100,000	0	5,864,000	0	0	\$ 5,964,000
<i>Total</i>	\$ -	150,000	0	5,864,000	0	0	\$ 6,014,000

Project Title: Street Light Relocation
Total Cost: \$ 110,000
Fund: Transportation Improvement



Details	
Department:	Public Works
Project Location:	Devon Ave Bridge, I-94
Project Type:	Facility Construction
Strategic Plan Priority:	Customer Service
Start Date:	FY2026
End Date:	FY2027
Useful Life:	10-20 years

Description
 Village costs associated with the relocation of streetlights on the north side of Devon and Emergency Vehicle Preemption (EVP) hardware at the Devon/Cicero traffic signal, as required by the Illinois Department of Transportation (IDOT) for the Devon Bridge reconstruction project.

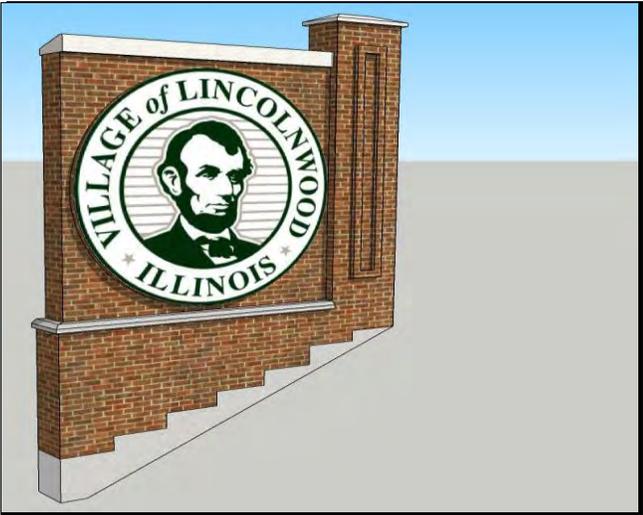
Justification
 The light and EVP replacements are necessary to accommodate IDOT's bridge reconstruction and ensure project completion. IDOT is expected to bid the bridge project in late 2025.

Budget Impact/Other (Include any ongoing operating costs required)
 Project costs to be funded through the Transportation Improvement Fund; initial cost estimate provided by IDOT in spring 2025 at \$100,266.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Facility Construction	\$ -	88,000	22,000				\$ 110,000
Facility Construction	\$ -				\$ -	\$ -	\$ -
<i>Total</i>	\$ -	88,000	22,000	\$ -	\$ -	\$ -	\$ 110,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	88,000	22,000	0	0	0	\$ 110,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	88,000	22,000	0	0	0	\$ 110,000

Project Title: Devon Avenue Monument Sign
Total Cost: \$ 235,000
Fund: Transportation Improvement



Details	
Department:	Public Works
Project Location:	Public Works
Project Type:	Facility Construction
Strategic Plan Priority:	Community Identity
Start Date:	FY2026
End Date:	FY2027
Useful Life:	20 Years

Description
 Installation of an illuminated Village of Lincolnwood identification monument sign on westbound I-94 at Devon Avenue.

Justification
 This enhancement will provide greater recognition and visibility for the Village.

Budget Impact/Other (Include any ongoing operating costs required)
 This project will be funded through the Transportation Improvement Fund, along with monthly electric use cost.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Engineering		\$ 20,000	\$ 15,000				\$ 35,000
Facility Construction	\$ -		200,000				\$ 200,000
<i>Total</i>	\$ -	20,000	215,000	0	0	0	\$ 235,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	20,000	215,000	0	0	0	\$ 235,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	20,000	215,000	0	0	0	\$ 235,000

Project Title: Village Sidewalk Maintenance
Total Cost: \$ 1,300,000
Fund: Transportation Improvement



Details	
Department:	Public Works
Project Location:	Various
Project Type:	Facility Construction
Strategic Plan Priority:	Economic & Community Dev
Start Date:	2026
End Date:	Ongoing
Useful Life:	30-40 years

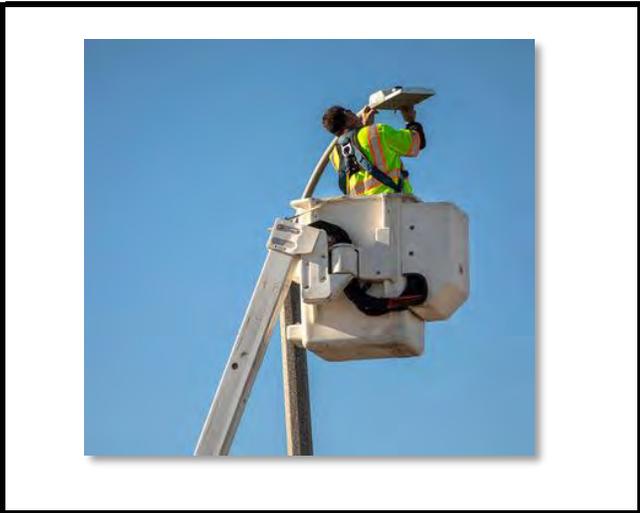
Description
 The Village, in conjunction with Chicago Metropolitan Agency for Planning, recently completed a Transition Plan. This outlines improvements needed to comply with the Americans with Disabilities Act and is a program designed to spend \$6.5 million over the next 33 years.

Justification
 This program ensures pedestrian safety and supports improvements needed to comply with the Americans with Disabilities Act.

Budget Impact/Other (Include any ongoing operating costs required)
 This project will be funded through the Transportation Improvement Fund. The ADA transition plan identifies \$6,495,000 in repairs to assist with ADA compliance at the time of this memo. This will be an on-going project.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Facility Construction	\$ 300,000	200,000	200,000	200,000	200,000	200,000	\$ 1,300,000
	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ 300,000	200,000	200,000	200,000	200,000	200,000	\$ 1,300,000
Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ 300,000	200,000	200,000	200,000	200,000	200,000	\$ 1,300,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ 300,000	200,000	200,000	200,000	200,000	200,000	\$ 1,300,000

Project Title: Street Light Installation
Total Cost: \$ 1,065,000
Fund: Transportation Improvement



Details	
Department:	Public Works
Project Location:	Public Works
Project Type:	Facility Repair
Strategic Plan Priority:	Customer Service
Start Date:	FY2029
End Date:	FY2030
Useful Life:	30 Years

Description
 Installation of decorative street lighting on Touhy Avenue between Hamlin Avenue and McCormick Boulevard, cost shared with the Village of Skokie.

Justification
 Improves visibility and safety for pedestrians and motorists on an unlit roadway segment.

Budget Impact/Other (Include any ongoing operating costs required)
 This project will be funded through the Transportation Improvement Fund and cost-shared with the Village of Skokie. Operating costs will be monthly electrical costs.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Eng	\$ -		0	0	130,000	0	\$ 130,000
Facility Construction	\$ -	0	0	0	0	935,000	\$ 935,000
<i>Total</i>	\$ -	0	0	0	130,000	935,000	\$ 1,065,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	0	0		65,000	467,500	\$ 532,500
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	65,000	467,500	\$ 532,500
<i>Total</i>	\$ -	0	0	0	130,000	935,000	\$ 1,065,000

Project Title: Roadway Resurfacing
Total Cost: \$ 15,081,975
Fund: Transportation Improvement



Details	
Department:	Public Works
Project Location:	Various
Project Type:	Facility Construction
Strategic Plan Priority:	Customer Service
Start Date:	FY2027
End Date:	
Useful Life:	15-20 years

Description
 Resurface asphalt roadways selected by the Village Engineer based on condition to extend their useful life, with a target of 6-7% of all Village roads each year.

Justification
 Regular resurfacing every 15–20 years prevents water infiltration, protects the roadway base, and avoids costly full reconstruction. FY2026 budget will have resurfacing done within the Devon-Lincoln TIF District and budgeted in the Devon-Lincoln TIF Fund.

Budget Impact/Other (Include any ongoing operating costs required)
 Transportation Improvement Fund

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Eng	\$ -	0	721,000	742,630	764,909	787,856	\$ 3,016,395
Facility Construction	\$ -	0	2,884,000	2,970,520	3,059,636	3,151,425	\$ 12,065,580
<i>Total</i>	\$ -	0	3,605,000	3,713,150	3,824,545	3,939,281	\$ 15,081,975
Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	0	0	0	0	0	\$ -
Long Term Financing	\$ -	0	3,605,000	3,713,150	3,824,545	3,939,281	\$ 15,081,975
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	0	3,605,000	3,713,150	3,824,545	3,939,281	\$ 15,081,975

FY28-30 Funding Not Currently Available

Project Title: Centennial Park Paver Repair
Total Cost: \$ 100,000
Fund: Stormwater Management



Details	
Department:	Public Works
Project Location:	Public Works
Project Type:	Planning/Design/Engineering
Strategic Plan Priority:	Customer Service
Start Date:	FY2026
End Date:	
Useful Life:	10-15 Years

Description
 The permeable paver parking lot has experienced settlement along the ribbon curb separating the asphalt and pavers. The proposed repairs include removal of approximately 2,500 square feet of brick pavers, installing additional base material with compaction, and replacement of the pavers at the proper elevation.

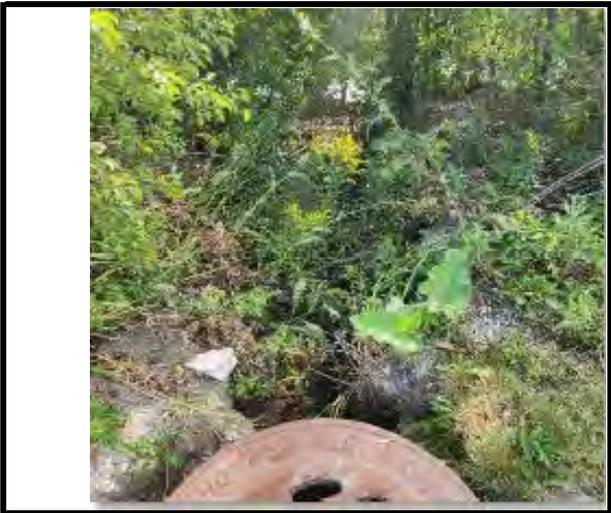
Justification
 Repairs to the pavers are necessary to provide a level surface and fulfill maintenance responsibilities with the Metropolitan Water Reclamation District.

Budget Impact/Other (Include any ongoing operating costs required)
 This project will be funded through the Stormwater Management Fund. Construction associated dollars were previously budgeted in FY2025 and will be completed with the Centennial Park Slope Repair project in 2026.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Engineering		0	0	0	0	0	\$ -
Facility Construction	\$ -	100,000	0	0	0	0	\$ 100,000
<i>Total</i>	\$ -	100,000	0	0	0	0	\$ 100,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -						\$ -
Long Term Financing	\$ -	100,000	0	0	0	0	\$ 100,000
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	100,000	0	0	0	0	\$ 100,000

Project Title: Centennial Park Slope Repairs
Total Cost: \$ 650,000
Fund: Stormwater Management



Details	
Department:	Public Works
Project Location:	Public Works
Project Type:	Planning/Design/Engineering
Strategic Plan Priority:	Customer Service
Start Date:	FY2026
End Date:	FY2026
Useful Life:	15-20 years

Description
 Three locations along the east side of Centennial Park are experiencing slope erosion, with the worst location south of the parking lot. Armoring of the slope and protection of the multi-use path are proposed for construction in 2026, with design completed in 2025.

Justification
 The stabilization of the slope is necessary to ensure safety of path users along the east edge of the park and to fulfill lease obligations with the Metropolitan Water Reclamation District.

Budget Impact/Other (Include any ongoing operating costs required)
 This project will be funded through the Stormwater Management Fund. Construction associated dollars were previously budgeted in FY2025 and will be completed with the Centennial Park Paver Repair project in 2026.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Engineering		50,000	0	0	0	0	\$ 50,000
Facility Construction	\$ -	600,000	0	0	0	0	\$ 600,000
<i>Total</i>	<i>\$ -</i>	<i>650,000</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>\$ 650,000</i>

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	650,000					\$ 650,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	<i>\$ -</i>	<i>650,000</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>\$ 650,000</i>

Project Title: Overhead Sewer/Flood Control
Total Cost: \$ 500,000
Fund: Stormwater Management



Details	
Department:	Public Works
Project Location:	Public Works
Project Type:	Planning/Design/Engineering
Strategic Plan Priority:	Customer Service
Start Date:	FY2026
End Date:	Ongoing
Useful Life:	N/A

Description
 This program is an increase from the \$2,000 maximum to \$5,000 as a cost share offered to homeowners who convert a gravity sewer to an overhead sewer or install a flood-control system to prevent sewage from entering the home. This matches the \$5,000 cost share offered to residents for lead service line replacements. Cost-share for stormwater management or sewer repairs due to parkway tree roots remain at \$2,000 maximum.

Justification
 As an outcome from the Stormwater Master Plan in 2025, continued cost-share incentives to homeowners was recommended to prevent sewer backups into homes.

Budget Impact/Other (Include any ongoing operating costs required)
 Stormwater Management Fund via 0.25% home rule sales tax.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Engineering							\$ -
Facility Construction	\$ -	100,000	100,000	100,000	100,000	100,000	\$ 500,000
<i>Total</i>	\$ -	100,000	100,000	100,000	100,000	100,000	\$ 500,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	100,000	100,000	100,000	100,000	100,000	\$ 500,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	100,000	100,000	100,000	100,000	100,000	\$ 500,000

Project Title: Lead Service Line Replacement
Total Cost: \$ 12,530,943
Fund: Water & Sewer



Details	
Department:	Public Works
Project Location:	Public Works
Project Type:	Planning/Design/Eng
Strategic Plan Priority:	Customer Service
Start Date:	2026
End Date:	2037
Useful Life:	50 Years

Description
This project is the annual replacement of a portion of lead services throughout the Village. A minimal number of replacements occur each year with water main replacements, but this stand-alone program targets 100 - 200 services each year using an Illinois Environmental Protection Agency State Revolving Fund loan.

Justification
As enacted by the State of Illinois General Assembly, the Village is responsible for removal of lead within its potable water system, with a completion deadline of 2037.

Budget Impact/Other (Include any ongoing operating costs required)
This program is funded through a 0% interest State Revolving Fund loan. The Village has been approved for \$6.2 million to be spent between 2024 and 2028. The Village will re-apply for the next 5-year loan window in 2028 to continue the program between 2029 and 2033.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Eng	\$ 518,467	340,000	340,000	340,000	450,000	450,000	\$ 2,438,467
Facility Construction	\$ 1,892,476	1,400,000	1,400,000	1,400,000	2,000,000	2,000,000	\$ 10,092,476
<i>Total</i>	\$ 2,410,943	1,740,000	1,740,000	1,740,000	2,450,000	2,450,000	\$ 12,530,943

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ 518,467						\$ 518,467
Long Term Financing	\$ 1,892,476	1,740,000	1,740,000	1,740,000	2,450,000	2,450,000	\$ 12,012,476
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ 2,410,943	1,740,000	1,740,000	1,740,000	2,450,000	2,450,000	\$ 12,530,943

Project Title: Chicago Emergency Interconnect
Total Cost: \$ 180,000
Fund: Water & Sewer



Details	
Department:	Public Works
Project Location:	Public Works
Project Type:	Facility Construction
Strategic Plan Priority:	Customer Service
Start Date:	FY2026
End Date:	
Useful Life:	N/A

Description
 Establishment of an emergency interconnect with the City of Chicago at the old water connection point at Crawford and Devon Avenues. Secondary connection at Devon and Cicero Avenues was physically removed in 2025.

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

Budget Impact/Other (Include any ongoing operating costs required)
 This project will be funded through the Water & Sewer Fund with minimal operating costs.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Engineering		\$ 180,000					\$ 180,000
Facility Construction	\$ -	0	0		0	0	\$ -
<i>Total</i>	\$ -	180,000	0	0	0	0	\$ 180,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	180,000	0	0	0	0	\$ 180,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	180,000	0	0	0	0	\$ 180,000

Project Title: Pump #5 Replacement
Total Cost: \$ 400,000
Fund: Water & Sewer



Details	
Department:	Public Works
Project Location:	Public Works
Project Type:	Equipment Purchase
Strategic Plan Priority:	Customer Service
Start Date:	FY2026
End Date:	
Useful Life:	N/A

Description
 This project involves the removal and replacement of the existing pump, suction discharge piping and valves, chlorine sampling station, electrical, Supervisory Control And Data Acquisition (SCADA) controls, and chemical feed.

Justification
 Pump #5 currently functions as the primary day pump and is the last lead/lag pump to be replaced at the Pump House. The current pump has over 51,000 hours of use.

Budget Impact/Other (Include any ongoing operating costs required)
 This project will be funded through the Water & Sewer Fund. Construction associated dollars were previously budgeted in FY2025 and will be completed in 2026.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Engineering							\$ -
Facility Construction	\$ -	400,000	0		0	0	\$ 400,000
<i>Total</i>	\$ -	400,000	0	0	0	0	\$ 400,000
Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	400,000	0	0	0	0	\$ 400,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	400,000	0	0	0	0	\$ 400,000

Project Title: Pumphouse Improvements
Total Cost: \$ 317,000
Fund: Water & Sewer



Details	
Department:	Public Works
Project Location:	Public Works
Project Type:	Facility Construction
Strategic Plan Priority:	N/A
Start Date:	FY2026
End Date:	FY2026
Useful Life:	N/A

Description
 This project involves the design and installation of Heating, Ventilation, and Air Conditioning (HVAC) systems for the upper and lower levels of the Pumphouse.

Justification
 Currently, there is no air exchange within the upper level office spaces and lower level pump room. Staff is unable to conduct significant maintenance in the lower level due to lack of supply and exhaust air. Humidity levels in the lower level are difficult to maintain and the server room has a small, residential window unit maintaining temperature for computer systems. Positive air flow is also necessary for the chlorination room.

Budget Impact/Other (Include any ongoing operating costs required)
 This project will be funded through the Water & Sewer Fund. Construction associated dollars were previously budgeted in FY2025 and will be completed in 2026.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Engineer	\$ -	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000
Facility Construction	\$ -	300,000	0	0	0	0	\$ 300,000
<i>Total</i>	\$ -	317,000	0	0	0	0	\$ 317,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	317,000	0	0	0	0	\$ 317,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	317,000	0	0	0	0	\$ 317,000

Project Title: Sewer Lining
Total Cost: \$ 600,000
Fund: Water & Sewer



Details	
Department:	Public Works
Project Location:	Public Works
Project Type:	Planning/Design/Engineering
Strategic Plan Priority:	Customer Service
Start Date:	FY2026
End Date:	
Useful Life:	N/A

Description
 Sewer lining is a cost-effective method to conduct repairs to sewer utilities to alleviate deterioration issues as well as sewer backups and flooding. This work is typically performed in conjunction with the Annual Infrastructure Program.

Justification
 Sewer lining is a cost-effective alternative to open-cut excavation removal and replacement of sewer pipes.

Budget Impact/Other (Include any ongoing operating costs required)
 Water and Sewer Fund

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning/Design/Engineering							\$ -
Facility Construction	\$ -	120,000	120,000	120,000	120,000	120,000	\$ 600,000
<i>Total</i>	\$ -	120,000	120,000	120,000	120,000	120,000	\$ 600,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	120,000	120,000	120,000	120,000	120,000	\$ 600,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	120,000	120,000	120,000	120,000	120,000	\$ 600,000

Project Title: Replacement of Truck 3
Total Cost: \$ 234,837
Fund: Water & Sewer



Details	
Department:	Public Works
Project Location:	Public Works
Project Type:	Vehicle Purchase
Strategic Plan Priority:	Customer Service
Start Date:	SY2023
End Date:	FY2026
Useful Life:	12 Years to 15 Years

Description
 Truck #3 is a 2006 International 7400 with a dump body used across divisions within the Department. It is used to haul spoils following water main repairs and other heavy materials, lay down salt prior to winter weather events, and plow snow.

Justification
 This vehicle has 29,837 miles and 3,942 engine hours. This type of vehicle is recommended by the American Public Works Association (APWA) to be replaced every 12 to 15 years and has passed its useful life. This vehicle was originally ordered in SY 2023, however has experienced production delays, and is anticipated to be received in FY2026.

Budget Impact/Other (Include any ongoing operating costs required)
 Replacement Truck 3 will be replaced and funded through the Water Fund.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Equipment Purchase	\$ -	234,837	0	0	0	0	\$ 234,837
	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	234,837	0	0	0	0	\$ 234,837

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	234,837	0	0	0	0	\$ 234,837
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	234,837	0	0	0	0	\$ 234,837

Project Title: Bulk Water Station
Total Cost: \$ 63,000
Fund: Water & Sewer



Details	
Department:	Public Works
Project Location:	Pumping Station
Project Type:	Equipment Purchase
Strategic Plan Priority:	Customer Service
Start Date:	FY2026
End Date:	FY2026
Useful Life:	30 Years

Description
 The Village currently operates a hydrant meter loan program for contractors, but this system is labor-intensive, difficult to track, and does not meet updated backflow prevention requirements. A bulk water station would provide a secure, centralized, and compliant method for contractors to access potable water.

Justification
 Replacing hydrant meters with a centralized filling station will ensure compliance with current regulations, protect the water supply, and maintain accurate billing for water use. This station would save the Village costs as fire hydrant meters would not need to be purchased and administered as needed.

Budget Impact/Other (Include any ongoing operating costs required)
 This improvement will be funded through the Water & Sewer Fund. Annual cloud service for financial transaction support is approximately \$3,000 per year (first year free). Staff will install necessary piping, electrical conduit, and concrete to accommodate the improvement.

Expenditures							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Equipment Purchase	\$ -	63,000					\$ 63,000
	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	63,000	0	0	0	0	\$ 63,000

Funding Sources							
	Through FY25	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Revenue	\$ -	63,000	0	0	0	0	\$ 63,000
Long Term Financing	\$ -	0	0	0	0	0	\$ -
Grant/Donation/Other	\$ -	0	0	0	0	0	\$ -
<i>Total</i>	\$ -	63,000	0	0	0	0	\$ 63,000



CIP Summary

Non-Funded Projects

FY2026 - 2030 Capital Improvement Program

NON-FUNDED PROJECTS

Fund/Project Description	FY2026	FY2027	FY2028	FY2029	FY2030
Capital Funds - Projects and Facilities					
Police Vehicle Replacements	126,000	195,000	195,000	195,000	195,000
Facilities Spreadsheet (excl Rec/Aq)	974,550	915,000	505,000	5,820,000	462,900
Technology Refresh II - Asset Mgt	266,838	41,000			
ComEd ROW Dog Park	80,000	490,000			
Goebelt Park	1,100,000				
Proesel Park Shelter Floor	39,000				
Tier 1B Community Center	499,500				250,000
IT - Access Points	25,000				
IT - Computer Replacement	33,000	33,000	33,000	33,000	33,000
IT - VMWare Host Replacement	25,000				
Auto Extrication Equipment	40,000				
Concrete Saw	25,550				
Replace PW Trucks 16 & 17	148,000	74,000			
Tree Tomography	30,000				
Pickleball Courts		400,000			
Rossi Park Renovations		500,000			
Ford E-Transit Van		60,000			
Body Worn & In- Car Cameras		60,000	95,000	95,000	95,000
Replacement of Dump Trucks		229,869	382,213	247,360	139,004
Madeline's Garden Renovation			885,000		
Recreation and Aquatic Center		5,000,000	16,500,000	45,500,000	3,000,000
Replacement of Ambulance #8			505,000		
Blue Light Emergency Camera			30,000	5,000	5,000
Taser Replacement			35,000	35,000	35,000
Gear Replacement				21,500	22,575
Total Capital Funds	3,412,438	7,997,869	19,165,213	51,951,860	4,237,479
Transportation Improvement Fund					
Roadway Resurfacing			3,713,150	3,824,545	3,939,281
Water and Sewer Fund					
Water Main Replacement	3,200,000	3,200,000	3,200,000	3,200,000	3,200,000
Five-Year Total Non-Funded					114,241,835



Glossary of Terms

Glossary of Terms



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CALENDAR YEAR (CY) – A twelve (12) month period to which the annual operating budget applies at the end of which a government determines its financial position and the results of its operations. The Village has switched from an April 30th Fiscal Year End to a December 31st Calendar Year End Budget Cycle beginning with Calendar Year 2024.

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

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

CAPITAL IMPROVEMENT PROGRAM (CIP) – A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

FISCAL PERIOD – Any period at the end of which a government determines its financial position and the results of its operations.

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

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

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

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

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

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

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

GENERAL REVENUE – The revenues of a government other than those derived from the retained earnings in an Enterprise Fund. If a portion of the net income in an Enterprise Fund is contributed to another non-Enterprise Fund, such as the Corporate Fund, the amounts transferred constitute general revenue of the government.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (IEPA) - State regulatory agency that provides for the protection of the environment.

INTERFUND TRANSFERS – Amounts transferred from one fund to another.

INTERGOVERNMENTAL REVENUE – Revenue received for another government, such as the State of Illinois or other political subdivisions, for a specified purpose.

INVESTMENTS – Cash held in interest bearing accounts, securities, and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

INTERGOVERNMENTAL RISK MANAGEMENT AGENCY (IRMA) - A consortium of seventy six (76) municipalities and special taxing districts in the Chicago metropolitan area organized pursuant to an intergovernmental agreement to provide risk management services and self-insurance for general liability, workers compensation, property and casualty, theft, etc. to its members.

LEVY – (verb) To impose taxes, special assessments, or special charges for the support of governmental activities. **(noun)** The total amount of taxes, special assessments, or service charges imposed by a government.

LONG TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MOTOR FUEL TAX (MFT) – Revenue allocated by the state to municipalities for funding street improvements.

MODIFIED BASIS of ACCOUNTING – A basis of accounting where revenues are recognized in the accounting period they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

NET INCOME – Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers – in over operating expenses, non-operating expenses, and operating transfers – out.

OBJECT – As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, contractual services, commodities, capital outlay and other expenditure classifications.

OBJECTIVE – Specific tasks to be accomplished in order to meet goals.

OPERATING BUDGET – The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, services, etc.

OPERATING EXPENSES – Proprietary fund expenses which are directly related to the fund’s primary service activities.

OPERATING INCOME – The excess of proprietary fund operating revenues over operating expenses.

PENSION TRUST FUND – A trust fund used to account for public employee retirement systems. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds, but with an important expanded emphasis on required fund balance reserves.

PERSONNEL SERVICES – Items of expenditures in the operating budget for salaries and wages paid for services performed by Village employees.

RESERVED FUND BALANCE OR EQUITY – An account used to indicate that a portion of fund balance or equity is legally restricted and not available for appropriation.

RESOURCES – Total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

REVENUES – Increases in governmental fund type, net current assets and residual equity transfers.

SOURCE OF REVENUE – Revenues classified according to their source or point of origin.

SPECIAL REVENUE FUND – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

TAX LEVY – The total amount to be raised by general property taxes for operating and debt service purposes specified in the Tax Levy Ordinance.

TAX LEVY ORDINANCE – An ordinance by means of which taxes are levied.

TAX RATE LIMIT – The maximum rate at which a government may levy a tax. Overall tax rate limits usually restrict levies for all purposes of all governments, state and local having jurisdiction in a given area.

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for the common public benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

TAX INCREMENT FINANCING (TIF) - The act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real estate located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.

TRUST FUNDS – Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

USER CHARGES OR FEES – The payment of a fee for direct receipt of a public service by the party benefiting from the service.