



## MEMORANDUM

**TO:** Mayor and Trustees  
**FROM:** Village Administrator Evan Walter and Staff  
**DATE:** July 1, 2022  
**RE:** Village Administrator's Weekly Report

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The following is the Village Staff's weekly report of upcoming Village meetings, staff updates, and various reports. This memo is provided every Friday and distributed to Trustees, Staff, and posted on the Village web site. Any concerns or questions should be directed to the Village staff at (630) 654-8181.

- **Thursday, June 30: Concerts on the Green (Fuze) – 7 PM; Village Green**
- **Monday, July 4: Independence Day – Village Offices Closed**
- ~~**Wednesday, July 6: Economic Development Committee – 7PM; Board Room**~~
- **Thursday, July 7: Concerts on the Green (Whiskey Road) – 7 PM; Village Green**
- **Monday, July 11: Board of Trustees – 7 PM; Board Room**
- **Tuesday, July 12: Police Pension Board – 7 PM; PD Conference Room**
- **Wednesday, July 13: Board of Fire & Police Commissions – 7PM; PD Conf. Room**
- **Thursday, July 14: Concerts on the Green (R-Gang) – 7 PM; Village Green**
- **Monday, July 18: Plan Commission – 7PM; Board Room**
- **Thursday, July 21: Concerts on the Green (Reckless) – 7 PM; Village Green**
- **Friday, July 22: Blood Drive – 9AM; Village Hall Parking Lot**
- **Monday, July 25: Board of Trustees – 7 PM; Board Room**
- **Thursday, July 28: Concerts on the Green (Chicago Experience) – 7 PM; Village Green**
- **Monday, August 1: Plan Commission – 7PM; Board Room**
- **Wednesday, August 3: Economic Development Committee – 7PM; Board Room**
- **Monday, August 8: Board of Trustees – 7 PM; Board Room**
- **Tuesday, August 9: Stormwater Management Commission – 7PM; Board Room**
- **Wednesday, August 10: Board of Fire & Police Commissions – 7PM; PD Conf. Room**
- **Monday, August 15: Plan Commission – 7PM; Board Room**

## **Village Highlights and Updates**

**Village Wins Two GFOA Awards:** The Village has been awarded its 3<sup>rd</sup> consecutive Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for their FY2023 budget. GFOA established the Distinguished Budget Presentation Awards program as a vehicle to recognize local governments whose budget documents reflect the guidelines of the National Advisory Council on State and Local Budgeting, as well as the GFOA's best practices on budgeting. As the attached letter explains, to earn this prestigious award, budget documents must meet program criteria and excel as a policy document, financial plan, operations guide, and communication tool.

The Village was also awarded the GFOA Certificate of Excellence in Financial Reporting for its work on the FY2021 audit. The audit is an accounting of the Village's assets and liabilities in a single document (the Consolidated Annual Financial Report), while the budget is a document which states what revenues and expenditures are anticipated in the upcoming fiscal year.

These awards are the highest form of recognition in governmental budgeting and represent significant and proud achievements for the Village. Congratulations to our Finance Department team of Annmarie Mampe, Heather Davis, and Amy Sullivan for leading these projects along with everyone else who took part in this collaborative effort!

**Village Hall Holiday Hours:** Village Hall will close at 2:30PM on Friday and remain closed through Monday, July 4, 2022.

**IML Review Magazine:** The Illinois Municipal League (IML) now offers their monthly magazine *IML Review* electronically. Starting with this issue, the electronic version will be attached to this memo upon publication. If you would like to change your personal IML subscription from printed to electronic [click here for the IML form](#).

**Free Corrugated Sign Recycling:** Corrugated signs, including campaign signs, will be collected by eWorks Recycling. Signs can be dropped off at the eWorks recycling center located at our Public Works garage (451 Commerce Street) any time through July 8, 2022. Please separate the signs from the metal stakes and place in their respective bins. Additionally, the DuPage County campus (421 N County Farm Road) in Wheaton is holding a sign recycling event July 7-8 at the DuPage County. Refer to the attached flyer for further details.

**Road Program Delayed:** The Village's Road Resurfacing program is well underway but has been delayed due to an expanding region-wide unfair-labor practices dispute against three major suppliers of sand, crushed stone, and gravel. This action has resulted in escalating and severe shortages of asphalt and concrete. The National Labor Relations Board is involved with this action and Village staff anticipates a delay in the Road Program. Staff is working with our contractor to make our Road Program streets as safe as possible in their present conditions. The early stages of our project are completed, i.e., drainage grate repairs, sidewalk repairs, and concrete curb replacement; however, the barricades must remain in place until the pavement milling and asphalt resurfacing can be scheduled. The Village is reaching out to affected homeowners and appreciates their patience with our road construction delay.

**Concerts on the Green:** The concert goers enjoyed a night of Latin Fusion and Santana music that kept their toes tapping. Mark your calendar, next Thursday should be a fun-filled night of Southern Rock with Whiskey Road!

**Fire Hydrant Clearance Requirements:** The Fire Code, as well as our two Fire Protection Districts, require a minimum of 3 feet of clear space around every fire hydrant. All property owners are required to maintain their landscaping to avoid any such encroachment.

**Village Sponsored Blood Drive:** As part of the Wellness Committee's focus on community well-being, they have organized a mobile blood drive on Friday, July 22. Versiti Blood Center will be stationed in the Village Hall parking lot with their mobile unit. See attached flyer for more information.

**Groot Rate Increase:** Per our contract, Groot's single family rate increase will go into effect on August 1, 2022, and last until July 30, 2023; the new rate is 2.5% higher than the previous. The attached letter provides the rate breakout by individual service.

**Public Works Providing Free Wood Chips:** Once again, Public Works is offering free wood chips to Burr Ridge residents. Residents can pick them up at 451 Commerce Street where they are piled in the street for easy access any time of day. Loading assistance will not be available, so it is recommended that residents bring their own shovels and containers and make as many trips as needed.

**Watering Restrictions:** Seasonal watering restrictions are now in force. Until September 15, residents and businesses are reminded to please conserve water and follow these lawn and landscaping irrigation restrictions:

- North of 83rd Street: watering allowed Monday, Thursday, and Saturday from midnight to noon and 6pm to midnight.
- South of 83rd Street: watering allowed Tuesday, Friday and Sunday during same times.
- No watering is permitted on Wednesdays, or any day between noon and 6pm.

**Board Room Ramp:** Construction is nearly complete on the Board Room ADA ramp and will be available for use at the July 11 Board meeting and July 18 Plan Commission meeting. Thank you to Operations Supervisor John Wernimont for his fine work in managing this project!

### **Reports and Briefings**

- ❖ **IML Review Magazine:** July 2022 edition
- ❖ **IML Conference Registration:** Attached is the registration flyer for the Illinois Municipal League 109<sup>th</sup> Annual Conference (September 15-17)

EBW:pkf

cc: Department Heads



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Burr Ridge  
Illinois**

For the Fiscal Year Beginning

**May 01, 2022**

*Christopher P. Morill*

Executive Director

June 23, 2022

Annmarie Mampe  
Financial Consultant  
Village of Burr Ridge  
7660 S. County Line Road  
Burr Ridge, IL 60504

Dear Ms. Mampe:

We are pleased to inform you, based on the examination of your budget by a panel of independent reviewers, that your budget document has been awarded the Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA) for the current fiscal period. This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant achievement by your organization.

The Distinguished Budget Presentation Award is valid for one year. To continue your participation in the program, it will be necessary to submit your next annual budget document to GFOA within 90 days of the proposed budget's submission to the legislature or within 90 days of the budget's final adoption. Information about how to submit an application for the Distinguished Budget Program application is posted on GFOA's website.

Each program participant is provided with confidential comments and suggestions for possible improvements to the budget document. Your comments are enclosed. We urge you to carefully consider the suggestions offered by our reviewers as you prepare your next budget.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for its having achieved the award. Enclosed is a Certificate of Recognition for Budget Preparation for:

**Village of Burr Ridge, Illinois**

Continuing participants will receive a brass medallion that will be mailed separately. First-time recipients will receive an award plaque within eight to ten weeks. Enclosed is a camera-ready reproduction of the award for inclusion in your next budget. If you reproduce the camera-ready image in your next budget, it should be accompanied by a statement indicating continued compliance with program criteria. The following standardized text should be used:

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Village of Burr Ridge, Illinois**, for its Annual Budget for the fiscal year beginning **May 01, 2022**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

A press release is enclosed.

Upon request, GFOA can provide a video from its Executive Director congratulating your specific entity for winning the Budget Award.

We appreciate your participation in this program, and we sincerely hope that your example will encourage others in their efforts to achieve and maintain excellence in governmental budgeting. The most current list of award recipients can be found on GFOA's website at [www.gfoa.org](http://www.gfoa.org). If we can be of further assistance, please contact the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink that reads "Michele Mark Levine". The signature is written in a cursive style with a large initial "M".

Michele Mark Levine  
Director, Technical Services Center

Enclosure

## FOR IMMEDIATE RELEASE

June 23, 2022

**For more information, contact:**

**Technical Services Center**

**Phone: (312) 977-9700**

**Fax: (312) 977-4806**

**E-mail: [budgetawards@gfoa.org](mailto:budgetawards@gfoa.org)**

(Chicago, Illinois)--Government Finance Officers Association is pleased to announce that **Village of Burr Ridge, Illinois**, has received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for having achieved the award. This has been presented to **Village of Burr Ridge, Illinois**.

There are over 1,700 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

*Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources and practical research for more than 22,500 members and the communities they serve.*



**The Government Finance Officers Association  
of the United States and Canada**

*presents this*

**CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION**

*to*

**Village of Burr Ridge, Illinois  
Village of Burr Ridge, Illinois**



*The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards*

Executive Director

*Christopher P. Morill*

Date: **June 23, 2022**

**BUDGET REVIEW COMPOSITE RATING FORM**  
**GFOA Distinguished Budget Presentation Awards Program**  
**For budgets beginning January 1, 2022 or later**

Agency: **Village of Burr Ridge**

Fiscal Year beginning: **5/1/22**

Document number: **B9946634**

At least 2 of the three reviewers must rate the document "proficient" or "outstanding" on all four overall categories and all mandatory criteria in order for the document to receive the award

Information Not Present (1)			Does Not Satisfy (2)			Proficient (3)			Outstanding (4)			
R1	R2	R3	R1	R2	R3	R1	R2	R3	R1	R2	R3	
												<b>Introduction and Overview</b>
						✓	✓	✓	✓			* C1 Table of contents (mandatory)
						✓	✓	✓				* P1 Strategic goals & strategies (mandatory)
						✓	✓	✓				* P2 Priorities and issues (mandatory)
						✓	✓	✓				* C2 Budget overview (mandatory)
												<b>Financial Structure, Policy, and Process</b>
							✓		✓		✓	* O1 Organizational chart (mandatory)
							✓		✓		✓	F1 Fund descriptions and fund structure
							✓		✓		✓	O2 Department/fund relationship
				✓			✓		✓		✓	F2 Basis of budgeting
							✓		✓		✓	* P3 Financial policies (mandatory)
							✓		✓		✓	* P4 Budget process (mandatory)
												<b>Financial Summaries</b>
						✓	✓	✓				* F3 Consolidated financial schedule (mandatory)
						✓	✓	✓			✓	F4 Three (four) year consolidated & fund financial schedules
						✓	✓	✓			✓	* F5 Fund balance (mandatory)
						✓	✓	✓			✓	* F6 Revenues (mandatory)
							✓	✓	✓			F7 Long-range operating financial plans
												<b>Capital &amp; Debt</b>
							✓	✓	✓			* F8 Capital program (mandatory)
							✓	✓	✓			* F9 Debt (mandatory)
												<b>Departmental Information</b>
						✓	✓	✓				* O3 Position summary schedule (mandatory)
						✓	✓	✓				* O4 Departmental/program descriptions (mandatory)
						✓	✓	✓			✓	O5 Departmental/program goals and objectives
							✓	✓	✓			* O6 Performance measures (mandatory)
												<b>Document-wide Criteria</b>
						✓	✓	✓			✓	C3 Statistical/supplemental section
						✓	✓	✓	✓			C4 Glossary
						✓	✓	✓			✓	C5 Charts and graphs
						✓	✓	✓	✓			C6 Understandability and usability
												<b>Overall</b>
						✓	✓	✓				<b>Overall as a policy document</b>
						✓	✓	✓				<b>Overall as a financial plan</b>
						✓	✓	✓				<b>Overall as a operations guide</b>
						✓	✓	✓			✓	<b>Overall as a communications device</b>

- N Special Capital recognition (three "outstanding ratings on F8)
- N Special Performance Measure recognition (three "outstanding" ratings on O6)
- N Special Strategic Goals and Strategies recognition (three "outstanding" ratings on P1)
- N Special Financial Policies recognition (three "outstanding" ratings on P3)
- N Special Budget Process recognition (three "outstanding" ratings on P4)
- N Special Long Range Financial Plans recognition (three "outstanding" ratings on F7)

**Name of Entity:**  
Village of Burr Ridge  
**Reviewer ID**  
254  
**Fiscal Year: 2021-2022**

**State/Province:**  
Illinois  
**Document Number:**  
B9946634  
**Record Number**

## Introduction and Overview

- C1. **Mandatory:** Include a table of contents that makes it easier to locate information in the document. **4 - Comments:** *The table of contents is good; easy to locate the information; nice and clear.*
- P1. **Mandatory:** Provide a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues. **3 - Comments:** *Good discussion of strategic goals and priorities, addressing the long-term issues and concerns of the government, although brief.*
- P2. **Mandatory:** Provide a budget message that articulates priorities and issues for the upcoming year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (e.g., transmittal letter, budget summary section). **3 - Comments:** *The budget message is good, as it highlights the issues, concerns, and priorities for the upcoming budget year.*
- C2. **Mandatory:** An overview of significant budgetary items and trends should be provided. The overview should be presented within the budget document either in a separate section (e.g., *budget-in-brief*) or integrated within the transmittal letter. **3 - Comments:** *Good overview of significant budgetary items and trends.*

## Financial Structure, Policy, and Process

- O1. **Mandatory:** Provide an organization chart(s) for the entire entity. **4 - Comments:** *Good organizational charts; nice and clear.*
- F1. Describe all funds that are subject to appropriation. **4 - Comments:** *Good discussion of funds the government currently maintains; nice and clear.*
- O2. Provide narrative, tables, schedules, or matrices to show the relationship between functional units, major funds, and non-major funds in the aggregate. **3 - Comments:** *Good use of narratives, tables, and schedules throughout the document.*
- F2. Explain the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis. **3 - Comments:** *Good discussion of basis of budgeting; although brief.*
- P3. **Mandatory:** Include a coherent statement of entity-wide long-term financial policies. **4 - Comments:** *Good discussion of organization-wide long-term financial policies; nice and clear.*
- P4. **Mandatory:** Describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. It also should describe the procedures for amending the budget after adoption. **3 - Comments:** *Good discussion of the budget process, including the calendar, but needs to*

*highlight a little on post-adoption amendment.*

## Financial Summaries

- F3. **Mandatory:** Present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization. **3 - Comments:** *Good summary of major revenues and expenditures.*
- F4. Include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year. **3 - Comments:** *Good summary of revenues and other financing sources, as well as of expenditures and other financing uses; covers the requisite years.*
- F5. **Mandatory:** Include projected changes in fund balance/net position for appropriated governmental funds included in the budget presentation. **3 - Comments:** *Good discussion of changes in fund balances; covers the requisite years.*
- F6. **Mandatory:** Describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends. **3 - Comments:** *Good discussion of major revenue sources and their underlying assumptions and trends.*
- F7. Explain long-range operating financial plan and its effect upon the budget and the budget process. **4 - Comments:** *Good discussion of long-range financial plan, including a good summary of revenues and expenditures, including a multiyear forecast through 2028; nice and clear.*

## Capital & Debt

- F8. **Mandatory:** Include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget. **4 - Comments:** *Good discussion of capital improvement projects, their projected costs, and sources of funding; nice and clear.*
- F9. **Mandatory:** Include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations. **4 - Comments:** *Good discussion of debt policy, debt obligations, payment schedule, and legal debt limit; would be useful to highlight a little on the effect the existing debt levels have on current operations of the government; overall, nice and clear.*

## Departmental/Program Information

- O3. **Mandatory:** A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided. **3 - Comments:** *Good summary of position counts; covers the requisite years.*
- O4. **Mandatory:** Include departmental/program descriptions. **3 - Comments:** *Good description of programs and activities, as carried out by various units of the government.*

[Page 3. Village of Burr Ridge.II]

- O5. Include clearly stated goals and objectives of the department or program. **3 - Comments:** *Good discussion of mission, goals, and objectives.*
- O6. **Mandatory:** Provide objective measures of progress toward accomplishing the government's mission as well as goals and objectives for specific units and programs. **4 - Comments:** *Good summary of performance measures; covers the requisite years; nice and clear.*

### **Document-wide Criteria**

- C3. Include statistical and supplemental data that describe the organization, its community, and population. It should also furnish other pertinent background information related to the services provided. **3 - Comments:** *Good supplementary information about the government and the community it serves.*
- C4. A glossary should be included for any terminology (including abbreviations and acronyms) that is not readily understandable to a reasonably informed lay reader. **4 - Comments:** *The glossary of terms is good; nice and clear.*
- C5. Charts and graphs should be used, where appropriate, to highlight financial and statistical information. Narrative interpretation should be provided when the messages conveyed by the graphs are not self-evident. **3 - Comments:** *Good mixture of graphs and charts.*
- C6. The budget information should be produced and formatted in such a way as to enhance its understanding by the average reader. It should be attractive, consistent, and oriented to the reader's needs. **4 - Comments:** *Good document, overall; well-structured and presented.*



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Village of Burr Ridge  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

April 30, 2021

*Christopher P. Morill*

Executive Director/CEO



**Government Finance Officers Association**  
203 North LaSalle Street, Suite 2700  
Chicago, Illinois 60601-1210  
312.977.9700 fax: 312.977.4806

6/27/2022

Amy Nelson  
Assistant Finance Director  
Village of Burr Ridge, Illinois

Dear Ms. Nelson:

Congratulations!

We are pleased to notify you that your annual comprehensive financial report for the fiscal year ended April 30, 2021 has met the requirements to be awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting. The GFOA established the Certificate of Achievement for Excellence in Financial Reporting Program (Certificate Program) in 1945 to encourage and assist state and local governments to go beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting. Congratulations, again, for having satisfied the high standards of the program.

Your electronic award packet contains the following:

- **A "Summary of Grading" form and a confidential list of comments and suggestions for possible improvements.** We strongly encourage you to implement the recommended improvements in your next report. Certificate of Achievement Program policy requires that written responses to these comments and suggestions for improvement be included with your 2022 fiscal year end submission. If a comment is unclear or there appears to be a discrepancy, please contact the Technical Services Center at (312) 977-9700 and ask to speak with a Certificate of Achievement Program in-house reviewer.
- **Certificate of Achievement.** A Certificate of Achievement is valid for a period of one year. A current holder of a Certificate of Achievement may reproduce the Certificate in its immediately subsequent annual comprehensive financial report. Please refer to the instructions for reproducing your Certificate in your next report.
- **Award of Financial Reporting Achievement.** When GFOA awards a government the Certificate of Achievement for Excellence in Financial Reporting, we also present an Award of Financial Reporting Achievement (AFRA) to the department identified in the application as primarily responsible for achievement of the Certificate.
- **Sample press release.** Attaining this award is a significant accomplishment. Attached is a sample news release that you may use to give appropriate publicity to this notable achievement.

In addition, award recipients will receive via mail either a plaque (if first-time recipients or if the government has received the Certificate ten times since it received its last plaque) or a brass medallion to affix to the plaque (if the government currently has a plaque with space to affix the medallion). Plaques and medallions will be mailed separately.

As an award-winning government, we would like to invite one or more appropriate members of the team that put together your annual comprehensive financial report to apply to join the Special Review Committee. As members of the Special Review Committee, peer reviewers get exposure to a variety of reports from around the country; gain insight into how to improve their own reports; achieve professional recognition; and provide valuable input that helps other local governments improve their reports. Please see our website for [eligibility requirements](#) and [information on completing an application](#).

Thank you for participating in and supporting the Certificate of Achievement Program. If we may be of any further assistance, please contact the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in black ink that reads "Michele Mark Levine". The signature is written in a cursive, flowing style.

Michele Mark Levine  
Director, Technical Services



GOVERNMENT FINANCE OFFICERS ASSOCIATION  
**NEWS RELEASE**

**FOR IMMEDIATE RELEASE**

6/27/2022

**For more information contact:**  
**Michele Mark Levine, Director/TSC**  
**Phone: (312) 977-9700**  
**Fax: (312) 977-4806**  
**Email: [mlevine@gfoa.org](mailto:mlevine@gfoa.org)**

(Chicago, Illinois)—Government Finance Officers Association of the United States and Canada (GFOA) has awarded the Certificate of Achievement for Excellence in Financial Reporting to **Village of Burr Ridge** for its annual comprehensive financial report for the fiscal year ended April 30, 2021. The report has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the report.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

*Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 21,000 members and the communities they serve.*



**The Government Finance Officers Association of  
the United States and Canada**

*presents this*

## **AWARD OF FINANCIAL REPORTING ACHIEVEMENT**

*to*

**Amy Nelson**  
Assistant Finance Director  
Village of Burr Ridge, Illinois



*The Award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the department or individual designated as instrumental in the government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.*

Executive Director

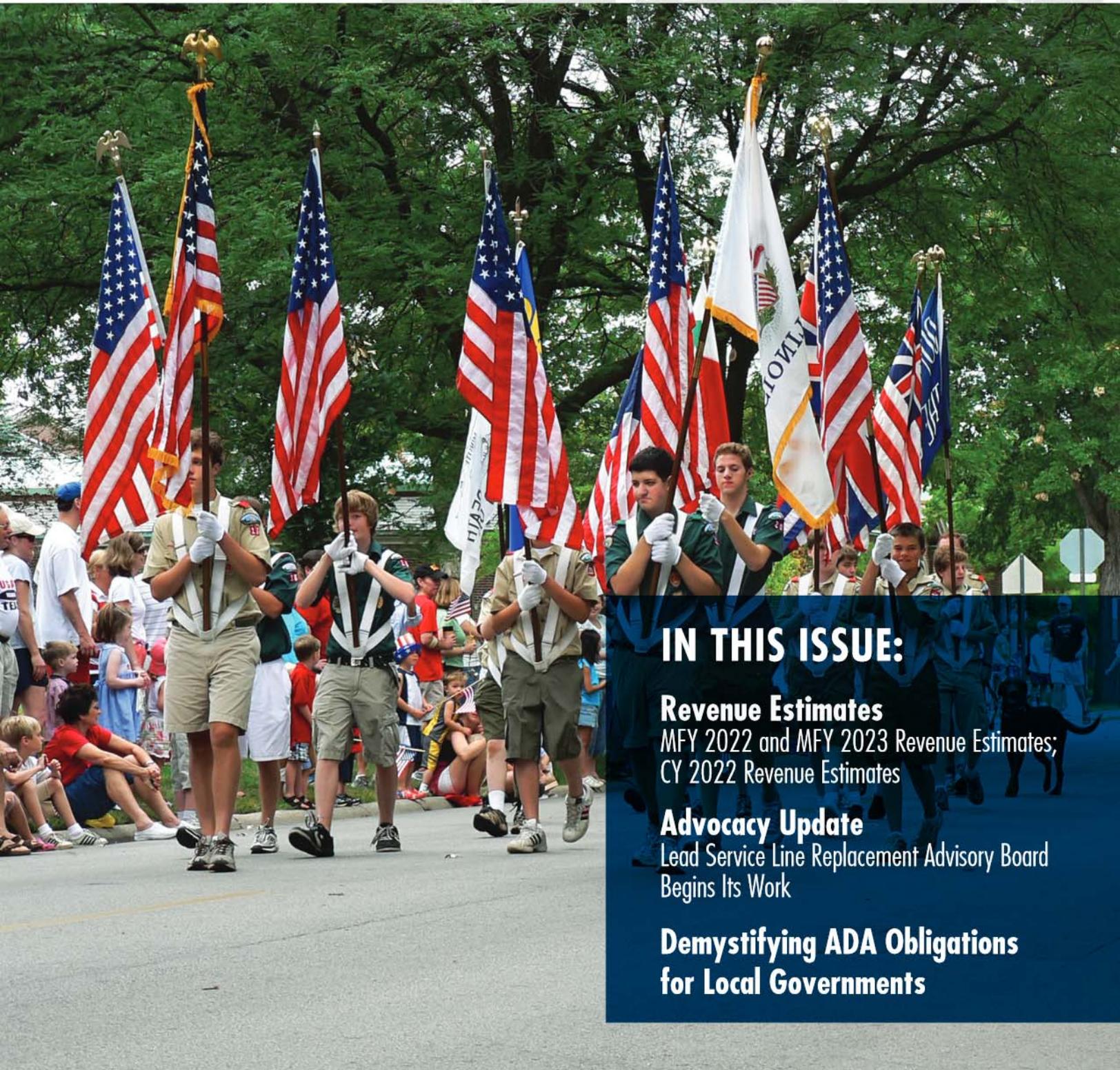
*Christopher P. Morrill*

Date: 6/27/2022

# IMI

ILLINOIS MUNICIPAL LEAGUE

# REVIEW



## IN THIS ISSUE:

### Revenue Estimates

MFY 2022 and MFY 2023 Revenue Estimates;  
CY 2022 Revenue Estimates

### Advocacy Update

Lead Service Line Replacement Advisory Board  
Begins Its Work

### Demystifying ADA Obligations for Local Governments

# The ILLINOIS FIREFIGHTERS' PENSION INVESTMENT FUND (IFPIF)

**will soon be conducting elections for a member of its board of trustees, as established by the legislation to consolidate downstate and suburban firefighters' pension funds.**

On or before October 27, election ballots will be mailed in hard copy to mayors, village presidents and town presidents (as well as presidents of fire protection districts) that are eligible to vote for members of the IFPIF board of trustees. In order to be eligible to vote, the municipality (or district) must have a participating firefighters' pension fund. Ballots sent to municipalities must be completed by the mayor, village president or town president and returned to IFPIF, as directed in the ballot instructions, prior to December 1, 2022.

**The Illinois Municipal League (IML) has endorsed the following municipal candidate\* for election:**

**Doug Krieger**  
**City Manager**  
**City of Naperville**

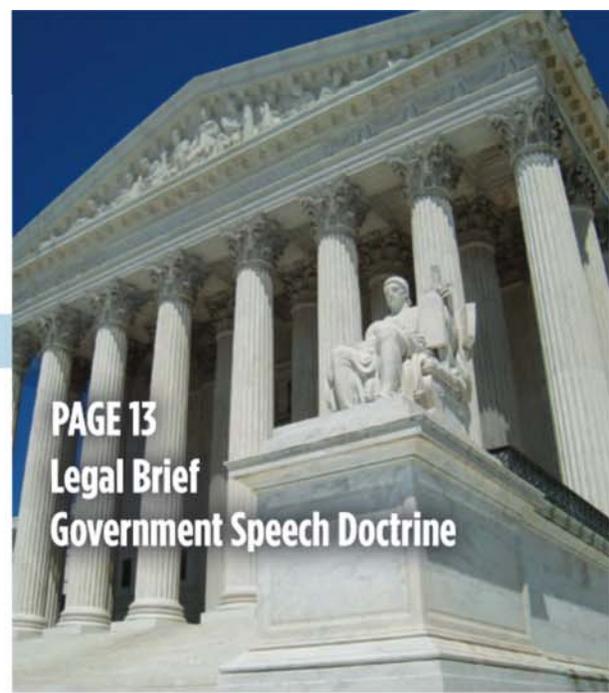
**It is requested that all eligible mayors, village presidents and town presidents cast their vote prior to December 1 for the endorsed municipal candidate.**

\*Employer Representative Trustees shall be “members who are mayors, presidents, chief executive officers, chief financial officers, or other officers, executives, or department heads of municipalities or fire protection districts that have participating pension funds and are elected by the mayors and presidents of municipalities or fire protection districts that have participating pension funds.” (40 ILCS 5/22C-115 (b)(1))

*This message is not intended to represent any official communication by or on behalf of the Illinois Firefighters' Pension Investment Fund or its board of trustees, staff or participating pension funds. This message is solely intended to be a communication from the Illinois Municipal League to its member municipalities.*

# IMI

ILLINOIS MUNICIPAL LEAGUE **REVIEW**



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**EDITOR IN CHIEF**

Brad Cole

**MANAGING EDITOR**

Rebecca Turner

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**COVER:** A troop of Boy Scouts march in a Fourth of July parade in Winnetka, Illinois.

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*The opinions expressed in our published works are those of the author(s) and do not necessarily reflect the opinions of the Illinois Municipal League or its Board of Directors.*



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# FROM THE EDITOR'S DESK

*It's not my duty as Mayor to make sure you have a parking spot. For me it's the same as if you bought a cow, or a refrigerator, and then asked me where you're going to put them.*

Miguel Anxo Fernandez Lores (1954-)  
Mayor of Pontevedra, Spain (2019-)

The youngest American woman to reach the summit of Mount Everest, Lucy Westlake, hails from the **City of Naperville**. Recently graduated from Naperville North High School, Westlake has ascended Denali, Mount Elbrus, Mount Kilimanjaro, Aconcagua, and on May 12, 2022, Nepali time, the 18-year old summited Mount Everest, the highest point on the planet.

## IN MEMORIAM

**Former Congressman Tim Johnson of Urbana** passed away on May 9, 2022, at the age of 75. Johnson began his political career as a councilman in the **City of Champaign**, serving from 1970-1975. He served as a member of the Illinois House of Representatives from 1976-2000, and as the U.S. Representative for Illinois' 15th Congressional District from 2001-2013.

**Mike Dreith, Mayor of Fairfield**, passed away on May 28, 2022, at the age of 65. He was serving his first term as mayor, having been elected to the office in 2021.

**Cecil Alfeldt, Village President of Oakdale**, passed away on June 6, 2022, at the age of 87. He served as village president for more than 30 years.

**Jim Ryan, former Illinois Attorney General** from 1995-2003, passed away on June 12, 2022, at the age of 76. Ryan was the GOP nominee for governor in 2002. Prior to his election as Attorney General, he served for 10 years as DuPage County State's Attorney. Ryan was the founder of the Center for Civic Leadership at Benedictine University in Lisle.

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# Tinley Park Grants Improve Fire Safety in Older Downtown Buildings



**Congratulations to the Tinley Park Board Members:**



- Mayor Michael W. Glotz
- Village Clerk Kristin A. Thirion
- Trustee William P. Brady
- Trustee William A. Brennan
- Trustee Diane M. Galante
- Trustee Dennis P. Mahoney
- Trustee Michael G. Mueller
- Trustee Colleen M. Sullivan

The Downtown Tinley Park Grant Program helps achieve a signature downtown to benefit all who use it. The program aims to improve the safety of downtown buildings that were built before 2007. Property owners can apply for the Code Compliance Grant to install fire protection systems, such as fire alarms and fire sprinklers, and to meet accessibility code requirements. The program offers property owners a matching grant of

50 percent of the cost to make these improvements up to a maximum of \$35,000. In addition to the local grant, business and building owners can utilize federal tax reform incentives that accelerate cost recovery for the installation and upgrade of fire sprinkler systems.

Fire sprinklers prevent the spread of fire, protecting property, employees, patrons and firefighters. They also help prevent economic loss due to business closure and a potential eyesore after a fire.

NIFSAB commends Tinley Park Mayor Michael Glotz and the Village Trustees for supporting this grant program and their commitment to life-safety issues and keeping businesses healthy and safe.

For more information, visit [www.FireSprinklerAssoc.org/local-incentives](http://www.FireSprinklerAssoc.org/local-incentives).



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# State Shared Municipal Revenues

## MFY 2022 and MFY 2023 Revenue Estimates CY 2022 Revenue Estimates

BY NATALIE DAVILA AND MICHAEL D. KLEMENS, KDM, INC.

### ECONOMIC ISSUES

Many significant economic issues have emerged since our last report: the war in Ukraine, higher energy costs, global supply-chain disruptions, relatively difficult labor market, rising interest and higher inflation rates. Economists are increasing the probability of the economy heading into recession. Persistent inflationary pressures will likely keep price increases elevated for the balance of 2022, driven by disruptions to commodity prices associated with the war in Ukraine, rising wages associated with labor market tightness, and new COVID-19 lockdowns in China disrupting global markets. Additionally, the Federal Reserve is adjusting monetary policy to bring the Fed Funds Rate to a “neutral” position.

Only one of the forecasting organizations we use to inform our revenue estimates has updated their forecasts — The Conference Board (CB). Their May forecast revised Gross Domestic Product (GDP) for 2022 down from 3.0% to 2.3%. GDP growth is forecast at 2.1% for 2023.<sup>1</sup> These downgrades are the result of weak GDP data reported for the first quarter of this year. The CB indicates, “while at first glance the headline figure for GDP growth in the first quarter suggests that the U.S. economy may be on the verge of a recession, core economic activity held up fairly well. For instance, business investment rose by 9.2% and consumer spending was up 2.7% for the quarter.” They expect GDP growth to rebound somewhat in the second quarter of 2022, but then to moderate as inflation

erodes consumer purchasing power and higher interest rates make borrowing more expensive. However, CB’s forecast is also predicated on government spending on infrastructure rolling toward the end of the year.

We are relying on CB’s current forecast in revising our estimates. CB is not currently forecasting a recession in 2022 or in 2023. Still, downside risks are plentiful and need to be monitored closely.

CB’s recognition of the possibility of a recession is echoed by other prominent economists.<sup>2</sup> This concern, together with the possibility that inflation may be peaking, will combine to exert downward pressure on nominal tax receipts. It is likely that inflation will remain high for the rest of 2022.

Kiplinger’s latest report on inflation forecasts that by the end of 2022 inflation will still be high, at around 6.3%.<sup>3</sup> They are forecasting that inflation will fall during 2023, ending the year at around 3%. Kiplinger’s sees gasoline prices and heating costs remaining high throughout the forecast period, but they may plateau instead of climbing more. The price of cars and trucks is also expected to remain high until the semiconductor shortage ends, anticipated for sometime next year.

At the state level, the Illinois labor market continues to rebound. The ratio of employment to population is currently 61.5%, back

to the pre-pandemic level.<sup>4</sup> As a tight labor market puts pressure on wages, employment costs have increased by 5.1% for the 12-month period ending March 2022.<sup>5</sup> The preliminary unemployment rate in Illinois was down to 4.6% in April 2022; one year ago it was 6.6%.<sup>6</sup>

## FEDERAL TAX RECEIPTS

The Congressional Budget Office's (CBO) most recent monthly budget review, providing information on tax revenue receipts in the first six months (October through March) of the Federal Fiscal Year 2022 revealed that corporate tax revenue came in 22% higher compared with the same period in 2021.<sup>7</sup> Undoubtedly, inflation has contributed to these recent increases in corporate tax receipts. However, this growth rate is more than can be explained by inflationary pressures. (Phenomenal growth in corporate profits as a result of the rebounding economy is another explanatory factor — S&P 500 profits grew 39%). While analysts are expecting growth in profits to slow in 2022, at the time of this writing, most forecasting houses have not done revisions to account for recent market declines.

Inflation and the rebounding economy have also boosted other sources of revenue for the federal government. Individual federal income tax receipts rose to an all-time high of \$2.04 trillion in fiscal year 2021 and October through March 2022 were 36% higher than the same period in the prior fiscal year.

Federal Corporate Income Tax (CIT) revenue came in at a record high \$372 billion in the 2021 Federal Fiscal Year. The recent CBO forecast for 2022 estimates federal CIT at \$395 billion — growth of 6.1%. Further growth of 15% is forecast for 2023. Growth in federal Individual Income Tax (IIT) is forecast to grow by an incredible 28.3%, with an expected decline of -1.7% in 2023.

## STATE TAX RECEIPTS

As with federal tax receipts, state revenue growth was strong in fiscal year 2021. According to Tax Policy Center (TPC), it appears the State Fiscal Year (SFY) 2022 may end up with slower revenue growth, with forecasters also projecting a gloomier outlook for SFY 2023.<sup>8</sup> The same economic factors that are causing massive uncertainty at the federal level also apply at the state level.

According to preliminary data for 48 states collected by TPC, total state revenues grew by 17.6% in SFY 2021, compared to a 0.8% decline in fiscal year 2020, but much of this gap was driven by shifting income tax revenues between fiscal years 2020 and 2021 (filing dates were changed in many states because of the pandemic). For SFY 2021, on average for the 48 reporting states, individual income tax revenues increased 18.5%, corporate income tax revenues increased 43.1%, and sales tax revenues increased 10.0%.

For the first half of fiscal year 2022, most states were experiencing strong revenue growth despite — or possibly because of — inflation, but now the outlook is fuzzier. TPC is reporting that current state revenue forecasts for the end of fiscal year 2022 and fiscal 2023 are alarmingly weak.

State revenue forecasters have been scrambling to figure out what their respective income tax revenues will look like, considering tax cuts enacted last year in several states. The average state forecast for individual income tax revenues is 1.1% growth for fiscal year 2022. Because this average factors in states that enacted state tax cuts, it would be misleading to compare Illinois with the national average. On the other hand, the average state forecast for business income tax revenue is 33.7% growth for fiscal year 2022. States are forecasting solid growth in

sales tax revenues for fiscal 2022; the forecast for the nation is 8.5% growth. Sales tax revenue growth is being driven by recent higher prices caused by inflation.

In fiscal year 2023, individual income tax revenues are currently expected to increase by only 0.4%, while corporate income tax revenues are expected to decrease by 8.6%, and sales tax revenue growth is only expected to be 1.9%. As a result, total tax revenues are expected to increase by just 0.1% in 2023.

It is important to note that these growth rates are in nominal terms. Because inflation is currently at a high point for the last four decades, current forecasts would actually translate into revenue declines in inflation-adjusted terms. Also, in most states these revenue forecasts were prepared prior to the current geopolitical turmoil, leaving out the potential impact of rising oil prices and other supply chain issues on the economy and state budgets.

Economists are already raising warning signals. Chief economist Mark Zandi, Moody's Analytics, cautions that spending growth will slow down, while economists at Deutsche Bank are forecasting a recession. TPC is not alone in thinking that most state-level revenue forecasts will be revised downward for fiscal year 2023 in light of the current economic and geopolitical uncertainties.

## ILLINOIS REVENUES

In its statutorily required three-year budget forecast completed in March 2022, the General Assembly's Commission on Government Forecasting and Accountability (COGFA) projects that individual income taxes will grow, net of refunds, by 1.3% in 2023. On the corporate side, they project that SFY 2023 will see a 4.4% decrease over receipts in 2022.

## MUNICIPAL FISCAL YEAR 2022 AND 2023 REVENUE ESTIMATES

Revenue Summary Municipal Fiscal Year (MFY)	MFY 2020 Actual	MFY 2021 Actual	MFY 2022 Revised October	MFY 2022 Revised January	MFY 2022 Actual	MFY 2023 Estimate January	MFY 2023 Revised May	% Change MFY 2023 vs MFY 2022
LGDF (Per Capita)	\$108.39	\$114.64	\$131.20	\$134.90	\$143.93	\$132.30	\$145.00	2%
State Use Tax (Per Capita)	\$34.51	\$44.73	\$39.70	\$39.70	\$38.43	\$37.50	\$36.30	-6%
Motor Fuel Tax	\$24.94	\$20.69	\$23.00	\$23.00	\$23.02	\$23.50	\$22.60	-2%
Transportation Renewal Fund (Per Capita)	\$11.21	\$14.79	\$16.90	\$16.90	\$16.78	\$17.70	\$16.45	-2%
Cannabis (Per Capita)	\$0.16	\$0.84	\$1.60	\$1.60	\$1.56	\$1.95	\$1.95	25%
Total Per Capita	\$179.21	\$195.69	\$212.40	\$216.10	\$212.95	\$212.95	\$222.30	5%
PPRT (millions)	\$1,617.20	\$1,524.80	\$2,320.00	\$2,630.00	\$3,545.00	\$2,350.00	\$3,100.00	-13%

COGFA characterizes its report as “moderate growth,” as the country gets past COVID upsets and deals with the impact of inflation and fallout related to the Russian invasion of Ukraine. However, we note that this report was published before economists started to increase the probability of a recession.

Further muddying Illinois’ income tax receipt picture is the new Pass-Through Entity (PTE) tax, an optional tax that can help partners or shareholders in a Subchapter S-Corporation avoid a \$10,000 limitation on deduction of state and local taxes on their federal tax returns, passed by Congress as part

of the Tax Cuts and Jobs Act of 2017. Under PTE, a business can elect to pay its partners’ or shareholders’ Illinois tax and deduct it as a business expense.<sup>9</sup> The arrangement, first allowed in the 2021 tax year, is designed to be revenue neutral for Illinois, but complicates the process. Twenty-one states, including Illinois, have enacted similar legislation.

### PERSONAL PROPERTY REPLACEMENT TAX (PPRT)

In our last report we noted that December 2021 PPRT tax receipts (January 2022 disbursements) doubled in large part as a result of a recent

change in estimated tax payments for partnerships and S-corporations. Public Act 102-0658, enacted August 27, 2021, requires partnerships and S-corporations to make quarterly estimated payments if the expected tax due is more than \$500.<sup>10</sup> These pass-through entities used to make their income tax payments once a year (in March for S-corporations and April for partnerships). Because the law was enacted late in the year, most of these entities made their estimated payments in December 2021, meaning that receipts for MFY 2022 include receipts that were actually for the prior year, artificially increasing MFY 2022

## CALENDAR YEAR 2022 REVENUE ESTIMATES

Revenue Summary Calendar Year (CY)	CY 2020 Actual	CY 2021 Actual	CY 2022 Revised Estimate October	CY 2022 Revised Estimate January	CY 2022 Revised Estimate May	% Change CY 2022 Estimate vs CY 2021 Actual
LGDF (Per Capita)	\$108.67	\$132.08	\$128.40	\$128.80	\$139.00	5%
State Use Tax (Per Capita)	\$40.90	\$41.29	\$38.80	\$38.80	\$37.60	-9%
Motor Fuel Tax (Per Capita)	\$22.28	\$22.53	\$23.80	\$23.10	\$22.10	-2%
Transportation Renewal Fund (Per Capita)	\$15.18	\$16.25	\$16.85	\$17.00	\$16.63	2%
Cannabis (Per Capita)	\$0.60	\$1.38	\$1.80	\$1.80	\$1.95	41%
Total Per Capita	\$187.62	\$213.53	\$209.65	\$209.50	\$217.28	2%
PPRT (millions)	\$1,381.30	\$2,424.90	\$1,850.00	\$2,280.00	\$3,295.00	36%

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receipts. As a result, we had thought these entities will pay less tax when they filed their tax returns and made estimated payments in March or April 2022, as payments will be made quarterly going forward. This turned out not to be the case.

PPRT tax receipts for March and April 2022 totaled \$1,747.7 million, up 133% over the previous year. Total PPRT disbursements for MFY 2022 stand at \$3,544.5 million, an increase of more than 100% compared to MFY 2021.

While it is clear that the unparalleled growth in PPRT receipts reflects an improving economy generating exceptionally high corporate earnings and profits, in Illinois it also reflects the above-mentioned law changes and changes in reporting requirements. After talking with Illinois Department of Revenue (IDOR) staff, it is clear that data does not currently exist to allow us to sift through and come up with quantifiable estimates of how much each factor is contributing to growth.

We do know, that going forward there will be significant downward pressure on corporate profits — especially if we go into a recession. In our last forecast report we assumed that business income taxes would decline by 10%. Given recent earnings statements and increased probability that the economy will go into a recession, we adjust this to a 15% decline. In addition, the elimination of several “corporate loopholes” by the Illinois General Assembly as of June 30, 2021, may be exerting significant upward pressure on revenues to the tune of several hundred million dollars (specific estimates for these tax changes are not available).

Our previous MFY 2022 PPRT estimate, made in January 2022, was \$2,630 million. Actual MFY 2022 distributions were \$3,453.5 million — an increase of 132% over MFY 2021. Based on the assumptions above, and making base adjustments to account for extra payments received in MFY 2022, PPRT distribution for MFY 2023 is estimated at \$3,100 million, a decrease of 14% from MFY 2022.

For Calendar Year (CY) 2022, we continue to assume a 15% reduction for the remainder of the year. After accounting for transfers and making base adjustments, our PPRT estimate for CY 2022 jumps from \$2,280 million to \$3,295 million, reflecting the already-discussed strong year-to-date receipts.

### LOCAL GOVERNMENT DISTRIBUTIVE FUND (LGDF)

Like PPRT, LGDF continues to benefit from several positive economic factors: an improving labor market, extraordinary corporate income tax receipts and higher estimated tax payments from individuals with pass-through entities.

Gross Corporate Income Tax (CIT) continues to outperform our expectations, exhibiting a growth of 78% over the prior year. This growth appears to mirror the national trend: the U.S. Department of the Treasury saw a 76% increase in federal CIT receipts for the same period.

Toward the end of CY 2021, we believed that wealthy people sold assets to reduce their future taxes in anticipation of the possibility that the Biden Administration's proposed Build Back Better legislation would become law, although that has not happened.<sup>11</sup> In addition, last year's high corporate profits led many firms to pay substantial bonuses to some of their employees.

In spite of already revising our estimates for MFY 2022 up in January from 7% to 10% for IIT and from 45% to 65% for CIT, LGDF distributions have continued to outperform our forecast. Our January 2022 estimate was \$134.90 per capita; actual distributions came in at a staggering \$143.93 per capita.

For MFY 2023, we assume that wages and salaries growth will moderate to 3% and IIT receipts from pass-throughs, estimated tax payments and 1040 payments will decline by 15%. In addition, we assume that CIT will decline by 15%. Based on these assumptions, LGDF per capita for MFY 2023 is currently estimated to be \$145.00 per capita.

Actual LGDF per capita for CY 2021 came in at \$132.08, a significant increase of 22% over CY 2020 actual of \$108.67. For CY 2022 our LGDF forecast is revised up from \$132.20 to \$139.00 per capita.

## LOCAL GOVERNMENT DISTRIBUTIVE FUND – ADULT-USE CANNABIS

Our methodology to forecast

LGDF-cannabis revenue is based on projections of increases in sales associated with new licenses, as well as natural growth in the market based on the Colorado experience. Once we estimate sales, we calculate non-sales tax revenue, then take 8% of this total that is distributed through LGDF. After this amount is determined we must then project the state's monthly administrative expenses associated with the licensing and sale of cannabis.

Distributions continue to track very closely to our estimates per capita for the last 12 months. Actual MFY 2022 distributions were \$1.56 per capita, compared with our estimate of \$1.60 per capita. As a result, we leave our CY 2022 and MFY 2023 estimates unchanged at \$1.80 per capita and \$1.95 per capita, respectively, related to cannabis funds.

## MUNICIPAL/COUNTY SHARE OF ILLINOIS USE TAX

Our last forecast was issued during a time of uncertainty as to how the latest COVID-19 variant (Omicron) was going to impact risk averse shoppers who were cutting back on shopping in brick-and-mortar stores, while their e-commerce spending was increasing. However, our MFY 2022 forecast of \$39.70 per capita turned out to be too optimistic with actual MFY 2022 distributions coming in at \$38.43 per capita. Even accounting for a timing issue, with May distributions being higher than forecast, overall distributions for the last six months are 4% lower than forecast.

We are in a period of very high inflation that is expected to continue through the remainder of this calendar year. In spite of this, we are not seeing higher prices fully reflected in recent Use Tax revenue. This could be for a few reasons. First, the goods that people purchase on which Use Tax (rather than Retailer's Occupation

Tax) is paid are not facing significantly higher prices. Or, the impact of the Marketplace Fairness Act (online sales tax) legislation is having more of an impact than initially forecast. We do not have any information that would allow us to determine how much each of these factors is contributing to the lower-than-anticipated Use Tax distribution payments for the last six months. However, this trend leads us to revise our estimate for CY 2022 down from \$38.80 to \$37.60 per capita and our forecast for MFY 2023 down from \$37.50 to \$36.30 per capita.

## MOTOR FUEL TAXES

### MOTOR FUEL TAX (MFT) AND TRANSPORTATION RENEWAL FUND (TRF) TAX

The price of gasoline has increased significantly since we published our last report. For example, in Chicago, the retail price is currently more than \$5 per gallon. This time last year it was \$3.20 per gallon. At the end of January 2022, it was \$2.54 per gallon, quickly reaching the \$4.00 threshold by the beginning of March.<sup>12</sup>

When TRF was adopted and signed into law, an inflationary index was included to ensure that revenue from motor fuel taxes grew with inflation and without the need for additional legislative action. All of the inflationary adjustment went to TRF — none to MFT. As a result of that legislation, the MFT Fund gets tax receipts from a flat 38 cents-per-gallon from gasoline and diesel and an additional 7.5 cents-per-gallon from diesel, while TRF's share is 39.2 cents-per-gallon from gasoline and diesel. However, because of surging gas prices and equally-surging public outcry, effective July 1, 2022, the General Assembly passed legislation that was signed into law by Governor JB Pritzker suspending the inflationary adjustment until December 31, 2022.

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#### MUNICIPAL SHARE OF MOTOR FUEL TAX

For MFY 2022, MFT came in at \$23.02 per capita, compared with our estimate of \$23.00 per capita. However, given the recent spike in the price of gasoline we assume that demand will drop while prices remain above \$4.00. Assuming a 2% drop in consumption, we revise our MFY 2023 MFT estimate down from \$23.50 to \$22.60 per capita. For CY 2022 we revise our MFT estimate down from \$23.10 per capita to \$22.10 per capita.

#### MUNICIPAL SHARE OF THE TRANSPORTATION RENEWAL FUND

For MFY 2022, TRF per capita was \$16.78 compared with our estimate of \$16.90. For MFY 2023, we assume that motor fuel consumption will decrease by 2%. If the temporary inflationary adjustment suspension is removed as of January 1, 2023, it will have a minimal impact throughout the forecast period. We are currently forecasting MFY 2023 TRF distributions at \$16.45 per capita.

TRF per capita for CY 2021 was at \$16.25, 1% below our most recent estimate. For CY 2022, TRF revenue is projected to decline by 2% for the remainder of the year. Based on this assumption, our CY 2023 TRF estimate is revised downward from \$17.00 per capita to \$16.63 per capita.

<sup>1</sup> <https://www.conference-board.org/research/us-forecast>.

<sup>2</sup> <https://www.barrons.com/articles/goldman-us-gdp-economy-forecasts-recession-risk-51652693761>, <https://fortune.com/2022/04/19/will-economy-enter-recession-odds-mark-zandi-biden/>, <https://www.pbs.org/newshour/show/as-the-u-s-economy-slows-down-fears-of-a-possible-recession-grow>.

<sup>3</sup> <https://www.kiplinger.com/economic-forecasts/inflation#:~:text=A%20glimmer%20of%20good%20news,their%20peak%20back%20in%20February.&text=The%20inflation%20rate%20is%20expected,the%20end%20of%20the%20year>.

<sup>4</sup> [https://data.bls.gov/timeseries/LASST170000000000003?amp%253bdata\\_tool=XGtable&output\\_view=data&include\\_graphs=true](https://data.bls.gov/timeseries/LASST170000000000003?amp%253bdata_tool=XGtable&output_view=data&include_graphs=true).

<sup>5</sup> <https://www.bls.gov/regions/midwest/data/xg-tables/ro5xg04.htm>.

<sup>6</sup> [https://data.bls.gov/timeseries/LASST170000000000003?amp%253bdata\\_tool=XGtable&output\\_view=data&include\\_graphs=true](https://data.bls.gov/timeseries/LASST170000000000003?amp%253bdata_tool=XGtable&output_view=data&include_graphs=true).

<sup>7</sup> <https://www.cbo.gov/publication/57974>.

<sup>8</sup> <https://www.taxpolicycenter.org/taxvox/states-forecast-weaker-revenue-growth-ahead-growing-uncertainties>.

<sup>9</sup> <https://www2.illinois.gov/rev/research/publications/bulletins/Documents/What's-New-for-Illinois-Income-Taxes.pdf>.

<sup>10</sup> [https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2022/FY2022-01\\_N0921.pdf](https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2022/FY2022-01_N0921.pdf).

<sup>11</sup> <https://www.nytimes.com/2021/04/30/your-money/biden-taxes-wealthy.html>.

<sup>12</sup> [https://www.eia.gov/dnav/pet/hist/LeafHandler.ashx?n=PET&s=EMM\\_EPMRR\\_PTE\\_YORD\\_DPG&f=W](https://www.eia.gov/dnav/pet/hist/LeafHandler.ashx?n=PET&s=EMM_EPMRR_PTE_YORD_DPG&f=W).

*(Footnotes are linked in the online index version of this article at [iml.org/review](http://iml.org/review).)*

KDM, Inc., specializes in state and local finance, fiscal policy and economic analysis. Natalie Davila, Ph.D., a public finance economist, and Michael D. Klemens, president, have over 50 years' combined experience in state and local government finance. Contact Ms. Davila at [natalieadavila@sbcglobal.net](mailto:natalieadavila@sbcglobal.net).

# Lead Service Line Replacement Advisory Board Begins Its Work

BY ILLINOIS MUNICIPAL LEAGUE LEGISLATIVE STAFF

Public Act (P.A.) 102-0613 created the Lead Service Line Replacement and Notification Act. The Act requires the owners and operators of community water supplies, such as municipalities, to develop and maintain a complete material inventory of lead service lines, and to implement a comprehensive plan for the replacement of those lines according to prescribed timelines.

As a reminder, the inventory and replacement plan timeline is available in Table 1. The timeline for each community water supply to complete the replacement plan is available in Table 2. Both tables are on page 12 of this publication.

A provision of the law also created the Lead Service Line Replacement Advisory Board to provide technical assistance to the Illinois Environmental Protection Agency (IEPA) in implementing the Act. This 28-member advisory board includes 10 members who are mayors of the largest municipalities in the state, or their designee, two members who are mayors representing municipalities south of Sangamon County, or their designee, and an Illinois Municipal League (IML) representative.

On April 29, 2022, the Lead Service Line Replacement Advisory Board conducted its first meeting. Four additional meetings of the Advisory Board are currently scheduled.

By July 1, 2023, the Advisory Board is required to prepare and provide a report to the Governor and the General Assembly that includes recommendations on long-term revenue options for funding lead service line replacement. In submitting its recommendations, the Advisory Board is required to consider the following:

1. The sufficiency of various revenue sources to adequately fund replacement of all lead service lines in Illinois;
2. The financial burden, if any, on households falling below 150% of the federal poverty limit;
3. Revenue options that guarantee low-income households are protected from rate increases;
4. An assessment of the ability of community water supplies to assess and collect revenue;
5. Variations in financial resources among individual households within a service area; and,
6. The protection of low-income households from rate increases.

## ADVISORY BOARD MEETING SCHEDULE (TENTATIVE)

- July 27, 2022
- November 16, 2022
- January 25, 2023
- March 8, 2023

**TABLE 1****INVENTORY AND REPLACEMENT PLAN TIMELINE****April 15, 2022** – Initial Material Inventory Completed**April 15, 2023** – Updated Material Inventory Submitted to Illinois Environmental Protection Agency (IEPA)**April 15, 2024** – Final Material Inventory and Initial Replacement Plan Submitted to IEPA\***April 15, 2025 – April 15, 2027** – Updated Replacement Plan Submitted to IEPA by April 15 Annually**April 15, 2027** – Final Replacement Plan Submitted to IEPA

\*Community water suppliers may apply for an extension for submission of the final material inventory to IEPA, but must do so no later than January 15, 2024, to be considered.

IML is requesting municipal officials that have any input or data on any of these topics, and that they would like shared with the Advisory Board, to submit this information to IML by email at [IMLlegislation@iml.org](mailto:IMLlegislation@iml.org). IML will compile this and other, similar information to share with the Advisory Board at future meetings.

Additionally, it is anticipated that IEPA is in the process of developing administrative rules to implement the Act. These rules, once proposed, must be approved by the Joint Committee on Administrative Rules (JCAR). Municipalities wishing to submit comments or proposed rules may do so now, by contacting Sanjay Sofat, IEPA Bureau of Water Chief, at [sanjay.sofat@illinois.gov](mailto:sanjay.sofat@illinois.gov).

**TABLE 2**

<b>NUMBER OF LEAD SERVICE LINES in the community water supply distribution system</b>	<b>TIMELINE TO COMPLETE REPLACEMENT PLAN* (following plan submission deadline of April 15, 2027)</b>
less than 1,200	within 15 years (2042) at a rate of no less than 7% per year
1,201-4,999	within 17 years (2044) at a rate of no less than 6% per year
5,000-9,999	within 20 years (2047) at a rate of no less than 5% per year
10,000-99,999	within 34 years (2061) at a rate of no less than 3% per year
100,000 or more	within 50 years (2077) at a rate of no less than 2% per year

IML will continue to monitor and report on the implementation of this Act for the benefit of our members. As an additional resource, IML's fact sheet on the Act is available on our website at [iml.org/factsheets](http://iml.org/factsheets).

**Representative DeLuca Receives Award**

State Representative Anthony DeLuca (D-80, Chicago Heights) received the 2022 Intergovernmental Cooperation Award from the DuPage Mayors & Managers Conference (DMMC). The award recognized Rep. DeLuca's leadership as a former mayor and current Chairman of the House Cities and Villages Committee. His longtime and steadfast support for fully funding the Local Government Distributive Fund (LGDF), especially during the spring 2022 legislative session, resulted in an increase in the LGDF shared revenue rate for the upcoming state fiscal year.

Rep. DeLuca has sponsored numerous legislative initiatives for the Illinois Municipal League (IML), including this year's LGDF legislation. IML Executive Director Brad Cole is pictured with Rep. DeLuca following his receipt of the award at the DMMC annual banquet on May 25, in Darien.

# Government Speech Doctrine

The May 2022 *Legal Bulletin* included this summary provided by Amanda Karras, Executive Director and General Counsel of the International Municipal Lawyers Association.

## **SHURTLEFF V. BOSTON**

In a unanimous decision in *Shurtleff v. Boston*, the U.S. Supreme Court held that Boston violated the First Amendment by refusing to fly a Christian flag in front of city hall when it had approved hundreds of other third-party flags over the years prior to this one and never rejected one until now. This case centered on whether Boston was engaging in government speech or whether it had (inadvertently) created a public forum for private speech, whereby refusing to fly a flag because it is religious in nature would amount to viewpoint discrimination. Although Boston lost, the decision was not a blow to the government speech doctrine and it provides guidance to local governments, so it will likely prove helpful to local governments in crafting policies related to third party programs like the one at issue in this case. *Shurtleff, et al. v. City of Boston, et al.*, No. 20-1800 (May 2, 2022).

Boston owns three flagpoles in front of city hall. Boston flies the United States and the POW/MIA flag on one flagpole, the Commonwealth of Massachusetts flag on the second flagpole, and its own flag on the third flagpole. Third parties may request to fly their flag instead of the city's flag in connection with an event taking place near the flagpoles. Over a 12-year period, the city approved 284 flag-raising events and until the Camp Constitution request, never rejected one.

Camp Constitution asked the city to fly its Christian flag while it held an event near the flag. The city refused its requests, explaining that "the city's policy was to refrain respectfully from flying non-secular third-party flags in accordance with the First Amendment's prohibition of government establishment of religion."

Although the Camp Constitution request was the first it ever rejected, it was also the first request made by a religious organization to fly a flag at city hall. Broadly speaking, the third-party flags that the city approved were for "the flags of other countries, civic organizations, or secular causes." Shortly after litigation commenced, Boston memorialized its policy to comport with its past practices.

Camp Constitution sued the city and the First Circuit held that the city was engaging in government speech when it flew third-party flags in front of city hall and it therefore did not violate the First Amendment.

In an opinion authored by Justice Breyer, the Supreme Court reversed, concluding that after balancing several factors, Boston was not engaging in government speech, and it therefore abridged Camp Constitution's freedom of speech by refusing to let it fly its flag based on religious viewpoint. The majority underscored the importance of the government

speech doctrine: that a government is free to speak for itself, to formulate policies, and implement programs. And when it does so, “the First Amendment does not demand airtime for all views” as government would be unable to function otherwise. The crucial question then, was whether this was government speech.

The majority explained whether a government is engaged in its own speech can be difficult to determine where “a government invites the people to participate in a program.” In these circumstances to determine if a message is government speech, the majority provided a “holistic inquiry,” which looks to “the history of the expression at issue; the public’s likely perception as to who (the government or private person) is speaking; and the extent to which the government has actively shaped or controlled the expression.”

Although the first factor (history) favored Boston, the Court found that the second factor, whether the public would tend to view the speech as Boston’s as being inclusive. However, on the issue of whether Boston controlled the message, the Court found the answer was “not at all” and ultimately concluded this factor was “the most salient feature of the case.” Here the Court pointed to the fact that although Boston may have endorsed some messages associated

with certain flags like the Pride Flag, a local credit union flag’s connection to the city was “more difficult to discern.” Furthermore, the Court found the city had no policy (until after litigation commenced) on how to decide which flags it would fly and the city exercised no control over the flag raisings.

The Court also explained that if a local government wishes to speak for itself when it creates a program like Boston did here that involves third party speech they can “easily” do so. The Court helpfully pointed to the City of San Jose as an example, which provides in writing that its “flagpoles are not intended to serve as a forum for free expression by the public,” and lists approved flags that may be flown “as an expression of the city’s official sentiments.” While the Court ultimately found Boston had not engaged in government speech in this case, it concluded by noting that nothing prevents the city from changing its policies going forward. Chief Justice Roberts, Justice Sotomayor, Justice Kagan, Justice Kavanaugh, and Justice Barrett joined Justice Breyer’s opinion. Justice Kavanaugh authored a concurrence to note that the Court has “repeatedly made clear” that, “a government does not violate the Establishment Clause merely because it treats religious persons, organizations, and speech equally with secular persons, organizations...”

Justice Alito authored a concurrence in the judgment only, which Justices Thomas and Gorsuch joined. Justice Alito agreed that Boston should lose the case, but did not agree with the majority’s rationale to rely on factors to determine if a message is government speech. Under his approach, “government speech occurs if — but only if — a government purposefully expresses a message of its own through persons authorized to speak on its behalf, and in doing so, does not rely on a means that abridges private speech.”

Justice Gorsuch authored a separate concurrence in the judgment only, which was joined by Justice Thomas and criticized the Lemon test (which was not invoked by the majority). While it is disappointing that Boston lost this case, the decision is overall favorable to local governments. First, the decision did not erode the government speech doctrine. Second, it provided some guidance as to how local governments can avoid inadvertently creating a public forum (by for example, adopting the San Jose method of utilizing third party participation in government speech).

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Amanda Karras is Executive Director and General Counsel of the International Municipal Lawyers Association.

## This Summer, Beat the Heat By Making Your Community Energy-Efficient

Help make your community more energy-efficient to enhance comfort and safety for community members while saving valuable financial resources for your community budget. From LED lighting on outdoor and indoor areas, to energy-efficient HVAC systems and water plant process improvements, the Ameren Illinois Energy Efficient Program can help find incentives to help your community reduce energy and save BIG!

To learn more about energy costs savings and other incentives, call 1.866.800.0747 to schedule a FREE Energy Consultation or visit [AmerenIllinoisSavings.com/Government](https://www.AmerenIllinoisSavings.com/Government).



Energy Efficiency PROGRAM



# Between a Rock and a Hard Market

BY HEATHER BURGESS, ASSISTANT VICE PRESIDENT, NLC MUTUAL INSURANCE COMPANY

Depending on your role within your organization, you may or may not have heard that municipalities are currently facing a “hard” insurance market. Municipalities require insurance to serve the public — they own vehicles and buildings, they employ people, they provide essential services — and that means that every year, municipalities have to go through a renewal season. Unfortunately, in the case of the last couple of years, not all renewal seasons look the same.

Like everything else that is subject to economic forces, the insurance market goes through cycles of “hard” vs. “soft” market conditions. You can think of a hard market as a sellers’ market and a soft market as a buyers’ market. In a hard market, buyers have reduced bargaining power and face higher insurance premiums, increased rates, and reductions or restrictions in coverage, whether or not there have been losses. Essentially, you will be asked to pay more for less — and there’s not a ton you can do about it.

Or is there? Market cycles are an economic reality, but that doesn’t mean there is no recourse left for cities, villages and towns in need of coverage. Following are some of the strategies and approaches a municipality can use to prepare for and outlast a hard market.

## WAIT IT OUT

And speaking of outlasting: The first and simplest strategy is simply to wait. The nature of cycles like these, especially when taken in a broader context, is that what goes up must come down. Hard markets are painful to weather, but they tend to be concentrated in a few years and then recede. They can also be

triggered by specific events and then produce a new norm. In the case of the current market, while certain lines of coverage were already hardening, the pandemic spurred a reevaluation of coverage offerings, with insurers suddenly panicked that there might be whole categories of liabilities that they hadn’t anticipated out there in the contractually binding black-and-white. Did their policies address the unimaginable circumstance of the entire country shutting down, but with municipal services expected to continue? Could there be a loss of revenue claim on a property policy when a building hadn’t been damaged? Does a virus count as a pollutant?

A whole separate article could be written about the many coverage questions that arose during the pandemic and the (fewer) answers the courts handed down, but a key takeaway is that upheaval will right itself. Certainly the few carriers who boldly wrote “pandemic insurance” were beyond help, but most everyone else got off with a shiny new “communicable disease exclusion” and that was that. From then on, no one even mentioned COVID-19 at renewal. And this isn’t a recent phenomenon — property insurers who realized too late the dangers posed by asbestos began incorporating asbestos exclusions in 1986 and changed the basis on which coverage applied. Thus, the new norm was established.

Markets have ways of righting themselves, and given enough time, the pendulum swings.

## CONSIDER ALTERNATIVE MARKETS

Another strategy is to find an insurer less tied to market whims. Municipal risk pools, for example, which have different

membership models and business strategies from commercial markets, may have broader coverages, more forgiving application requirements, and additional services that are more appealing in a market focusing more on what it won't provide than what it will. In softer markets, these advantages may make them look pricier, and they aren't immune to market forces — after all, even insurance companies need their own insurance — but their business model provides stability when the market gets rocky.

## LOOK AT DEDUCTIBLES

Your municipality can also consider taking on more risk in the form of higher deductibles. Statistically speaking, most losses are small losses. Taking a higher deductible may reduce your premium and thereby ease some financial strain. However, every municipality is different, with a different risk appetite and financial strengths, and a higher deductible may or may not work for yours.

## ENGAGE IN RISK MANAGEMENT

Although hard markets often operate independent of individual loss history, municipalities with a history of losses will always be hit harder. Some losses cannot be avoided; if we were able to predict the future and anticipate every disaster, there would be no need for insurance. However, a surprising number of losses can be avoided, and risk management can not only help improve your loss experience, but also serve as an extra arrow in your quiver for negotiating with insurers — useful in a market where insurers are taking arrows away.

Risk management, sometimes called loss control or risk control, can take many different forms. Training police officers to back into parking spaces, rather than pulling in front-ways, is risk management. They are less

likely to back into vehicles or objects when urgently dispatched. Changing computer passwords away from the defaults is also risk management. It makes it harder for unintended persons to access municipal files and other sensitive information. And then, of course, there are more sophisticated forms of risk management — scans and sensors and policy updates — but even little changes go a long way. Some of the biggest claims come from the smallest mistakes.

But how do you know what to target? Large municipalities may have risk managers on staff who would be delighted to tell you. Your loss history can also be a useful guide. But even if you come from a small municipality that has never experienced a loss, one of the easiest ways to improve is to ask for help. Insurance companies don't want you to have losses. They would love for you to be safe, secure and loss-free. And they may have suggestions, or even offer grants or other services to help. Risk pools in particular build this into their member services, and they often have whole departments dedicated to helping you manage your risk. No municipality is too big or too small to make changes that will help them be better, stronger, safer communities to live in. And, with technology, society and the legal landscape changing all the time, it is never too late to get ahead.

And that's true whether we are in a hard or a soft market.

All of these strategies are at your disposal. In a few years' time, we may be comfortably back in a soft market, but for now, the reality is still high costs and restricted coverage. Regardless of which combination of approaches works best for your municipality, prepare. And continue to be proactive even after the market cools off. After all, soft markets don't stick around forever, either — and you don't want to be caught between a rock and hard market.

Illinois Municipal League

**RMA** Risk Management Association

## For RMA Members

The Illinois Municipal League Risk Management Association (RMA) provides workers' compensation coverage and general liability coverage to Illinois municipalities. As an added member benefit, RMA offers both in-person training and online training courses to municipal personnel.

For more information on available training courses, contact your municipality's RMA loss control specialist or an RMA membership services representative.

Member Services — (800) 252-5051

[imlrma.org](http://imlrma.org)

# STEPS TO TAKE DUE TO A CYBER ATTACK

Thank you for choosing the Illinois Municipal League Risk Management Association (RMA) for your municipal property and casualty insurance coverage. One of the value added coverages RMA offers is cyber liability coverage in a minimum amount of \$250,000, subject to a \$5,000 deductible.

Cyber liability is a constantly changing environment and a very specialized field. In an effort to provide the best coverage and service available, RMA has partnered with Brit Global Specialty (Brit) to provide our members with cyber claim handling and breach response support. Brit and their team of professionals provide claim investigation, evidentiary services, guidance and comprehensive remediation assistance. Due to the sensitivity and expertise required to manage a data breach, Brit's coverage will only apply to work done by their chosen vendors. Although you may have a local information technology (IT) vendor, we caution you that the costs associated for work completed by your local vendor may not be covered without written consent from Brit.

RMA knows that cyberattacks are overwhelming and the claim process may seem confusing, so we are hopeful that the information below makes the situation easier for you.



## WHAT YOU SHOULD DO IF YOU SUSPECT A CYBER DATA BREACH

1. Call the Data Breach Hotline at (855) 440-3400. Identify yourself as a Brit policyholder. The Data Breach Hotline will help you determine the next steps and then connect you with breach counsel.
2. Contact Brit directly to report a breach or possible breach event. Email [britcyberclaim@batescarey.com](mailto:britcyberclaim@batescarey.com) and copy [GCPT.Claims@britinsurance.com](mailto:GCPT.Claims@britinsurance.com).
3. Notify RMA of the loss either through the Internet Claims Edge (ICE) claims reporting tool, by email to [imlrmaclaimsreports@ccmsi.com](mailto:imlrmaclaimsreports@ccmsi.com) or by contacting your RMA member services representative.

## WHAT TO EXPECT ONCE YOUR CLAIM HAS BEEN REPORTED

Since time is of the essence with cyber claims, you should anticipate the following steps will occur quite quickly:

1. You will receive correspondence from a law firm named BatesCarey (Bates). Bates is the law firm that determines coverage on behalf of Brit and oversees the entire claim for Brit. Bates will acknowledge that you have reported a claim and confirm that another law firm named Baker Hostetler (Baker) has been assigned to handle the claim for you.

Illinois Municipal League  
**RMA** Risk Management Association

500 East Capitol Avenue | PO Box 5180 | Springfield, IL 62705-5180 | Ph: 217.525.1220 | Fx: 217.525.7438 | [imlrma.org](http://imlrma.org)



# Passwords - A Gaping Security Hole You Can Easily Plug

BY JOE HOWLAND, CHIEF INFORMATION SECURITY OFFICER, VC3

Before you start reading this article, take this short password management self-assessment:

1. Do you have your password written down somewhere on your desk to help you remember it?
2. Do you use a simple, easy-to-remember password (such as your kid's name, your pet's name or your birthdate)?
3. Do you use the same password for many websites and applications you access?
4. Do you share your password with co-workers just to make things easier?
5. At work, do you save your passwords on your web browser so that you can log in without typing your password?

If you said “yes” to any of these questions (or feel as a supervisor that your employees would answer “yes”), then you’ve got a security risk on your hands.

Why? First, simple passwords are easier to crack. Nowadays, even inexperienced hackers have access to automated password cracking software. This software can easily crack short, common and simply constructed passwords with ease.

Second, writing down or sharing passwords with co-workers may give others unauthorized access to data and applications. What if a disgruntled employee sees your password on your desk? What if someone you think is a trusted employee uses the password you share with them to gain access to unauthorized information?

Finally, even saving passwords on your web browser (like you do at home) is not wise when working for a municipality. All it takes is an unauthorized person to sit at your computer or a hacker to gain access to your device to access sensitive information on applications that you use.

So, what do you and your employees need to do? Implementing the following best practices will help plug these security gaps.

## 1. DO NOT WRITE PASSWORDS DOWN AND LEAVE THEM VISIBLE

This is an easy security tip, but you need to make sure employees follow it. One tool that can help eliminate this problem is a password manager, which enforces the use of complex passwords, stores them securely, and automatically enters them when you log into applications. A reputable password manager can help employees avoid the temptation of writing down their passwords on sticky notes.

## 2. USE A PASSWORD ON ALL DEVICES

Many employees often use passwords on their desktop computers but it's easy to forget to set up a password on laptops, tablets and smartphones. Mobile devices are perhaps even easier from which to steal information. A thief or disgruntled employee can steal a smartphone in seconds and quickly gain unauthorized access to municipal email and applications. Protect all devices with passwords.

## 3. DO NOT USE SIMPLE OR OBVIOUS PASSWORDS

Instead, use strong passwords such as long passphrases (like "The brown fox is 2fast!") or complex passwords consisting of a mix of letters, numbers and special characters. Strong passwords go a long way toward preventing hackers from getting into municipal applications. And if your password is one of the top 25 worst passwords (according to NordPass), change it NOW.

## 4. DO NOT SAVE PASSWORDS TO WEBSITES AND APPLICATIONS

You may do this so that you can easily stay logged in to your favorite websites and applications. However, if someone gets access to your device, then they can gain access to unauthorized information without even needing to crack a password. While web browsers have gotten better with password security, some exploits have targeted these cached passwords within the browsers.

As stated above, we recommend using a password manager that stores and encrypts passwords much more securely than a web browser. Also, enforce a policy at your municipality that employees cannot save passwords on even their most frequently used applications.

## 5. CHANGE PASSWORDS REGULARLY

Yes, this annoys employees but it helps with security. The longer a password is in use, the more likely that hackers will be able to crack it. The more you change passwords, the more difficult you make a hacker's job. Many cyber criminals focus on user credentials as the key to their cyberattacks. Once inside your systems, they can then attack you in more complex ways. This is why phishing attacks are so common — and successful. They work. People are gullible and often hand over usernames and passwords without realizing it — such as getting fooled by a fake login site. It doesn't matter how complex of a password you've created if you end up handing it over to a criminal. By changing passwords regularly, there's more of a chance that a stolen password's value has a limited lifespan.

## 6. DO NOT USE THE SAME PASSWORD FOR ALL SYSTEMS YOU ACCESS

We know — another annoyance. But think about it. Let's say an employee uses the same password for five different software applications that give access to confidential information at your municipality. If a hacker or disgruntled employee gets one password, then they have access to all five applications. Mitigate the chance of a data breach by requiring different passwords for each application.

## 7. USE MULTI-FACTOR AUTHENTICATION WHENEVER POSSIBLE

Many applications now offer the option of setting up multi-factor authentication (MFA), the process of adding another layer of protection to your security in addition to a username and password. For example, MFA may require you to first enter your username and password as normal. Then, you will get a code to your phone

and input that code into a field that appears after you log in. In other words, you've added another "factor" of authentication that makes it more difficult for hackers. Even if a hacker gets your username and password, they must still have your phone in order to break into your application.

Cybersecurity continues to evolve. In the future, passwords may go away and get replaced by different forms of authentication. Certain password-less methods have been around for a long time that center on something you own (such as a smartphone) or something you are (such as fingerprint or retinal scan). If these methods become more mainstream as factors of authentication, then the need for passwords may go away.

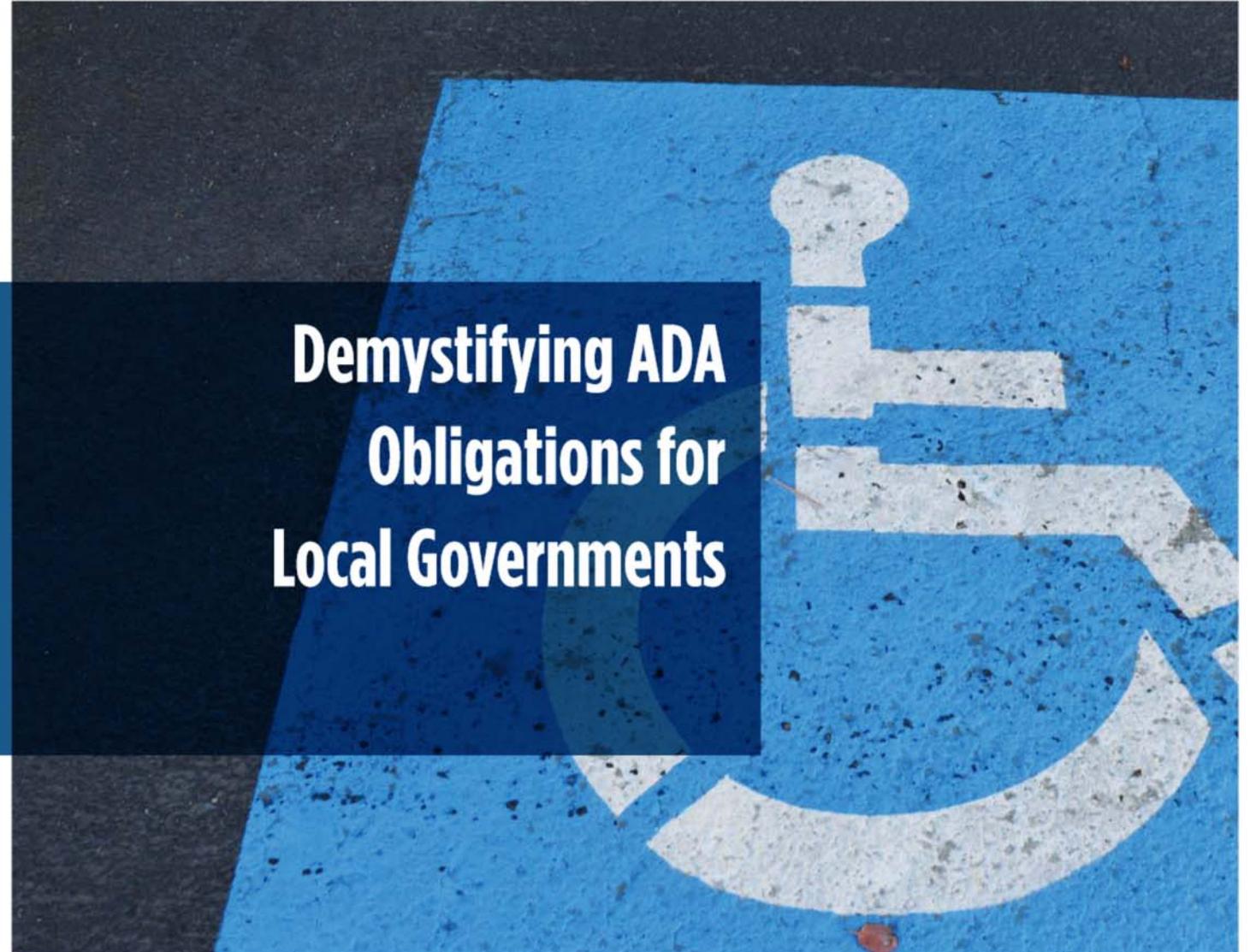
In the meantime, passwords are here to stay and they often represent a gaping security hole for hackers. By following the best practices outlined above, you will make your municipality's cybersecurity much stronger.

Joe Howland is Chief Information Security Officer at VC3, an information technology managed services provider with a focus on municipal government. Contact Mr. Howland at (800) 787-1160, or visit the website at [vc3.com](http://vc3.com).

## TOP 25 WORST PASSWORDS

(according to NordPass)

1. 123456
2. 123456789
3. 12345
4. qwerty
5. password
6. 12345678
7. 111111
8. 123123
9. 1234567890
10. 1234567
11. qwerty123
12. 000000
13. 1q2w3e
14. aa12345678
15. abc123
16. password1
17. 1234
18. qwertyuiop
19. 123321
20. password123
21. 1q2w3e4r5t
22. iloveyou
23. 654321
24. 666666
25. 987654321



# Demystifying ADA Obligations for Local Governments

BY ROBIN JONES, GREAT LAKES ADA CENTER

The passage of the Americans with Disabilities Act (ADA) in 1990 marked a significant milestone for persons with disabilities in the United States. This law solidified the rights of persons with disabilities to have equal access and the opportunity to actively participate in all aspects of society including employment, civic engagement, commerce and communication. The purpose of the ADA was to expand integration and eliminate segregation. July 26, 2022, marks the 32nd anniversary of the ADA; and while there has been significant progress made, there are many areas which continue to require attention.

The ADA is structured with five titles.

- Title I — Employment;
- Title II — Local and State Government;
- Title III — Places of Public Accommodation;
- Title IV — Telecommunications; and,
- Title V — Miscellaneous.

The focus of this article is on the obligations under Title II — Local and State Government entities. There are five administrative requirements for local governments under the ADA. They include:

## 1. IDENTIFYING AN ADA COORDINATOR

Entities with 50 or more employees are required to identify a responsible employee, often referred to as an “ADA coordinator,” to implement ADA compliance activities. Entities with less than 50 employees are encouraged to consider identifying a responsible employee to facilitate their ADA compliance activities as well. The duties of an ADA coordinator include, but are not limited to:

- Implementing a self-evaluation and transition planning process;
- Monitoring the implementation of the transition plan;

- Handling requests for auxiliary aides and services (e.g., screen readers, computer-aided real-time transcription (CART), written materials);
- Providing information about accessible programs and services;
- Serving as an ADA resource;
- Receiving and working to resolve complaints; and,
- Working with officials and administrators to ensure new/ altered programs, services and facilities are accessible.

## 2. PROVIDING PUBLIC NOTICE OF THE ENTITY'S ADA ACTIVITIES

This applies to all local governments covered by Title II, even those with fewer than 50 employees. This notice should include relevant information regarding Title II of ADA, and how it applies to the programs, services and activities of the local government. An effective notice states the basics of what ADA requires of the local government without being too lengthy, legalistic or complicated.

It should include the name and contact information of the ADA coordinator — the *ADA Best Practices Toolkit for State and Local Governments* contains samples. The ADA notice is not a one-time requirement. Local governments should provide the information on an ongoing basis, whenever necessary.

The Illinois Municipal Code provides requirements for ADA coordinators at 65 ILCS 5/1-1-12.

## 3. ESTABLISHING AND PUBLISHING A GRIEVANCE PROCEDURE

Local governments with 50 or more employees are required to adopt and publish procedures for resolving grievances arising under Title II of ADA. Grievance procedures set out a system

for resolving complaints of disability discrimination internally in a prompt and fair manner.

## 4. CONDUCTING A SELF-EVALUATION

This is a public entity's assessment of everything, including its programs, services and activities; facilities; and, current policies, practices and procedures. The self-evaluation identifies and corrects barriers to access that are inconsistent with its Title II requirements.

## 5. DEVELOPING A TRANSITION PLAN

This is applicable to local governments with 50 or more employees. A transition plan identifies the physical barriers present that prevent or limit persons with disabilities from accessing local government programs and services as identified during the self-evaluation process. Covered entities are required to develop a plan to fix them, which includes cost, schedule and the responsible person or department. Compliance with the Americans with Disabilities Act 2010 Standards for Accessible Design is the minimum, but attention should be made to ensure that entities comply with the Illinois Accessibility Code (71 Ill. Adm. Code 400) pursuant to the Illinois Environmental Barriers Act (410 ILCS 25/) where it is more stringent than the ADA Standards.

Complying with, and implementing, the administrative requirements under ADA will ensure that local governments are equipped to address the needs of their citizens with disabilities. Compliance is an ongoing process. It is critical that the needs of persons with disabilities be incorporated into the overall planning and implementation of new programs and facilities.

The way in which programs and services are provided to citizens

has evolved over time. There is an increased utilization of technology to conduct transactions including payment of fees and fines, submission of requests for information and services, enrollment in programs, solicitation of feedback on major initiatives, hosting of meetings and events, as well as general dissemination of information. Websites, social media, virtual meetings/recordings and electronic forms and documents are required to be accessible to persons who use assistive technology. The U.S. Department of Justice has noted that Title II entities must ensure that they follow the industry guidance and standards for accessible information technology. They can use either the Federal Section 508 Guidelines ([www.section508.gov/manage/laws-and-policies/](http://www.section508.gov/manage/laws-and-policies/)) or the World Wide Web Consortium Accessibility Guidelines ([www.w3.org/WAI/standards-guidelines/](http://www.w3.org/WAI/standards-guidelines/)).

Local governments are also employers and must ensure that their employment policies and practices are non-discriminatory and accessible to persons with disabilities. Employment obligations start at the point of recruitment, all the way through the benefits and privileges of employment. Local governments must ensure that they have policies and practices in place to facilitate the request and implementation of reasonable accommodations that will allow a qualified applicant and/or an employee with a disability to be able to perform their job functions.

There are many guides and resources available to assist Title II entities in addressing their ADA compliance responsibilities and questions.

- Department of Justice ADA Title II Regulations, [www.ada.gov/ada\\_title\\_II.htm](http://www.ada.gov/ada_title_II.htm)

# MUNICIPAL CALENDAR

JUNE							JULY							AUGUST																					
SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT	SUN	MON	TUE	WED	THU	FRI	SAT															
					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

## JULY 2022

*NOTE: For purposes of this calendar, it is assumed the fiscal year begins May 1, as it does in most municipalities. Some municipalities, however, may have adopted a date different from May 1 for the beginning of their fiscal year. (65 ILCS 5/1-1-2(5)). If so, this calendar must be adjusted to reflect that specific fiscal year.*

In municipalities with a population of less than 500,000, the corporate authorities shall pass the annual appropriation ordinance within the first quarter of the fiscal year. (65 ILCS 5/8-2-9). Municipalities selecting a May 1–April 30 fiscal year shall pass the appropriation ordinance prior to July 31. A disaster, state of emergency or national emergency that impacts the municipality, declared within 60 days of the end of the municipality’s fiscal year, shall extend the time to pass the budget for the duration of the disaster or emergency and 60 days thereafter. (65 ILCS 5/8-2-9).

In municipalities with a population between 2,000 and 500,000, the proposed appropriation ordinance must be made conveniently available to public inspection not less than 10 days before its adoption, and there must be at least one public hearing thereon. Notice of the hearing shall be given by publication in a newspaper published in the municipality or having a general circulation in the municipality, at least 10 days before the time of the hearing. The notice must state the time and place of the hearing and the place where copies of the proposed appropriation ordinance is available for inspection. The hearing may take place at the same meeting that final action is taken on the ordinance. After the hearing, and before taking final action, the corporate authorities may revise, alter, increase or decrease the items contained in the ordinance. (65 ILCS 5/8-2-9).

- ADA Best Practices Toolkit for State and Local Governments, [www.ada.gov/pcatoolkit/toolkitmain.htm](http://www.ada.gov/pcatoolkit/toolkitmain.htm)
- ADA Requirements: Effective Communication, [www.ada.gov/effective-comm.htm](http://www.ada.gov/effective-comm.htm)
- Accessibility of State and Local Government Websites to People with Disabilities, [www.ada.gov/websites2\\_scrn.pdf](http://www.ada.gov/websites2_scrn.pdf)
- ADA Update: A Primer for State and Local Governments, [www.ada.gov/regs2010/titleII\\_2010/title\\_ii\\_primer.html](http://www.ada.gov/regs2010/titleII_2010/title_ii_primer.html)
- ADA Guide for State and Local Governments: Making Community Emergency Preparedness and Response Programs Accessible to People with Disabilities, [www.ada.gov/emergencyprep.htm](http://www.ada.gov/emergencyprep.htm)
- Your Responsibilities as an Employer under ADA, [www.eeoc.gov/publications/ada-your-responsibilitiesemployer](http://www.eeoc.gov/publications/ada-your-responsibilitiesemployer)

The Great Lakes ADA Center is a federally funded technical assistance center that serves the State of Illinois. The center provides training, technical assistance and consultation on all Titles of ADA and is a neutral/impartial resource. Please direct questions regarding ADA to (800) 949-4232 or visit [www.adagreatlakes.org](http://www.adagreatlakes.org).

Reprinted with permission from the May/June 2022 Michigan Municipal League Review magazine. (Illinois specific information added.)

Robin Jones is a principal investigator/project director/ instructor at the Great Lakes ADA Center. Contact Ms. Jones at [guiness@uic.edu](mailto:guiness@uic.edu) or (312) 996-1059.

## 109th Annual Conference



# September 15-17 2022

Hilton Chicago | Chicago, IL

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# iml.org/conference



## New: Model City Charter, Ninth Edition

The Model City Charter is used by hundreds of cities to guide their charter language and governance structure. The newly released Ninth Edition continues the League's tradition of helping cities implement professional, ethical and representative governance, and also includes a new emphasis on civic engagement and equity.

The National Civic League began a revision process for its Model City Charter in November 2020. First published in 1900, this effort is the first full revision of the document since 2000. The process was led by a Steering Committee of 22 national representatives and experts. The new Model is available at [www.ncl.org](http://www.ncl.org).

### Key Principles in the Model City Charter, Ninth Edition

- **City Managers:** The Model continues the League's advocacy for the Council-Manager form of government and adds new commentary on the role of city managers as innovators and non-political facilitators of community partnerships and the manager's accountability to the public and council.
- **Equity:** The Model incorporates the need for social equity throughout the document, providing a guide for cities to use in their own revisions, and includes an appendix with further discussion on the need for equity measures and how cities might address it.
- **Public Engagement:** The new edition stresses the importance of community engagement in local affairs, with an article describing principles for meaningful participation/engagement and how these principles can be reflected both in a city's charter and in other operational structures (see reverse page).
- **Mayors:** The document emphasizes the important facilitative roles of the mayor in helping the city council and manager to work together to set goals and work toward implementation and in communicating with the public and other stakeholders.
- **City Councils:** The importance of the City Council's relationship to the city manager is emphasized, to include hiring and regular evaluation.
- **Elections:** The new edition encourages the direct election of mayors and discusses options for council elections for cities of different sizes and demographics. The Model also recommends local elections be in November of odd years and includes discussion on different alternatives for city council representation.
- **City Attorneys:** The Model seeks to clarify the role of the city attorney as the sole legal officer for the city as an organization and not to the council, manager, or agencies of the government as separate clients.





# A Better Remedy for an Ailing Downtown

BY JOHN L. GANN, JR.

Give me a six-letter word starting with "DE" that is the remedy for a downtown business district that has seen better days, which is the sad current state of so many Illinois downtowns.

Ask that of some acquainted with the problem and you'll get a quick and enthusiastic response. "It's DESIGN, of course. You can fix any downtown by making it look better with DESIGN."

The problem is: that hasn't worked. For decades now, Illinois cities and villages have been redesigning their downtowns with every manner of cosmetic enhancement. While they do look better, looking better hasn't brought back the businesses and shoppers downtowns once had, the property values they once enjoyed, and the jobs and tax receipts that came with them.

## ANOTHER "DE"

That's why perceptive observers have come up with another answer to the six-letter word question. The remedy, they counter, is not "DESIGN" but "DEMAND."

What has most hurt downtowns, they say, is not their appearance but diminished demand for what they offer on the part of retailers, shoppers, investors and employers. Bring back demand and you bring back downtown. And with stronger demand, prospering businesses with money to spend on design will make downtown properties look better. (And at no cost to the taxpayer.)

Downtowns didn't decline because they didn't look nice. They didn't look nice because they declined.

In other words, many downtown and Main Street programs just got it backwards: they asked the cart to pull the horse. Fix demand and you will also fix design.

So what are some ways to fix demand?

## CRIME

Nothing stifles demand better than crime. If people think crime when they think of downtown, that's the problem to tackle first. Shoppers, retailers, employers and investors will all avoid an area where people are not safe.

In some cases, however, downtown crime is more perception than reality. If there are lots of downtown workers on its streets, downtown may be one of the safest places in town, at least during the day. The municipality and local media should make people aware of that reality.

## PARKING

Lack of places to park can also suppress demand for downtown shopping or downtown land.

A city is better off providing off-street parking for all who use downtown than having each business provide spaces for its own customers, visitors and employees. That will result in too many empty spaces and wasted land as well as a pedestrian-unfriendly checkerboard pattern of buildings alternating with parking.

In some cities you see an entire centrally located block devoted to surface parking. It's important to remember that while lack of parking can hurt demand for downtown, no one comes to or invests in downtown just to park. Large parcels of land in prime locations are best used to house a reason to use downtown, with the parking somewhere else.

## BUSINESS RECRUITMENT

"Shopping mall managements do not sit and wait for good tenants to sign up," says William H. Whyte, the noted authority on how people use downtown spaces. "They go after them. Downtown people should do the same."<sup>1</sup>

Downtowns need to recruit retailers that can increase business demand for downtown property and public demand for downtown shopping. They should include regional and national chains as well as independent stores from other towns in the area. Downtowns must also assess the strength of their trade area and the size and suitability of their retail spaces against what retailers are looking for.

Recruiting major employers for downtown will also increase downtown real estate demand and add more potential customers for downtown shops. Some large companies that years ago retreated to suburban locales have been coming back downtown.



### FOURTH OF JULY FESTIVAL

JULY 1-4 - BEECHER

<https://www.villageofbeecheer.org/festivals-events/4th-of-july-commission/>



### FANTASTIC 4TH CELEBRATION

JULY 1-5 - MT. CARMEL

[https://www.illinoisouth.org/Events/fantastic-4th-weekend\\_2022](https://www.illinoisouth.org/Events/fantastic-4th-weekend_2022)



### RED WHITE AND BOOM

JULY 4 - PEORIA

<https://redwhiteandboom.us/>



### CORN FESTIVAL

JULY 21-23 - WARRENSBURG

<https://warrensborgcornfestival.com>



### FESTIVAL OF ART

JULY 23-24 - GLENCOE

<https://amdurproductions.com/event/2022-glencoe-festival-of-art/>



### DOWNHOME MUSIC FESTIVAL

JULY 29-30 - SPRINGFIELD

<https://visitspringfieldillinois.com/EventDetails/?id=22171>



### UNCORKED FESTIVAL

JULY 30 - SUMNER

<https://www.facebook.com/UncorkedFestival/>

# AWARDS & GRANTS



## AWARD WINNERS

### KISHWAUKEE WASTEWATER TREATMENT UPGRADES CITED IN NATIONAL ENGINEERING COMPETITION

The designers of the biological system improvements for the wastewater treatment plant serving the Kishwaukee Water Reclamation District in Crystal Lake, Baxter & Woodman, Inc., have earned a National Recognition Award for exemplary engineering achievement in the American Council of Engineering Companies' 55th annual Engineering Excellence Awards.

Part of a six-year program to improve the plant's efficiency and treatment quality, the project included upgrades to the raw sewage pumping process, construction of new primary clarifiers, and a new biological process that will help the facility meet anticipated ammonia discharge limits and future nutrient removal requirements. Other project facets included construction of final clarifiers and new disinfection facilities, and expansion of the excess flow treatment capacity.

The project was one of 195 entries this year world-wide.

## GRANTS

### GRANTFINDER

GrantFinder provides Illinois Municipal League members with access to an online searchable database of thousands of federal, state, foundation and corporate grants available to Illinois communities. Visit [iml.org/grantfinder](http://iml.org/grantfinder) to get started.

Some downtown stores may resist recruitment activity they think may bring in competitors. But competition can stimulate stores to serve customers better, and multiple stores in a category make a shopping area more attractive to customers. Car dealers do better clustered near other dealers in automobile row districts, and that works for other retailers as well.

Others may disfavor bringing in national chains or "formula retailers." But if these stores, which have proven to be the most popular with the public, are excluded from downtown, they just go elsewhere and strengthen downtown's competition. And chains are savvy site selectors, so a chain's location downtown sends the right signals to other retailers. Plus national chains do heavy advertising and have developed well-known brands, both of which can benefit demand for downtown shopping.

The Illinois Municipal League (IML) offers a two-hour online training program on recruiting retail for member municipalities, *Retail as a Catalyst for Economic Development*, available at [iml.org/retail](http://iml.org/retail).

## SPECIALIZATION

Downtowns can bolster certain kinds of demand by specialization. They can serve ethnic or student populations or develop strengths in antiques, food service, fashion or other categories. They can become the place to be for a particular kind of shopper and a particular kind of store. After its traditional customers left for the suburbs, downtown Flushing, New York, became a busy shopping hub for Chinese and Korean immigrants.

Another specialization could be value retail. Demand for this has increased as outlet shops, dollar stores and discounters have proliferated and been patronized even by those who also buy at luxury establishments. The lower rent levels downtown are perfect for this kind of business.

The availability and cost of space can support downtown as a business incubator. "It is easier to establish yourself in a unique way in urban areas," says Starbucks veteran Arthur Rubinfeld, "and expand into suburban areas than it is to establish yourself in suburbia and expand into the city."<sup>2</sup>

## MARKETING

Advertising by department stores used to bring many shoppers downtown. Downtown department stores are

gone, and their demand-generating advertising needs to be replaced. Advertising and other marketing done by downtown organizations usually fall short of doing that. Downtown offices and municipal governments seldom have staff with marketing expertise.

Most downtowns don't have a good demand-stimulating message based on the interest of the customer. They may run "Shop Downtown" newspaper ads, publish downtown guides or secure a presence on the Web. But without a persuasive marketing message, spending on media isn't going to count for much.

## CONTAINERS AND CONTENTS

Trying to fix downtowns with DESIGN focuses on buildings and their settings — the containers of downtown businesses and other activities — and what they look like. It's a feel-good initiative that can beneficially boost morale downtown, and sometimes a morale boost is needed.

Giving priority to DEMAND means attention to the contents of those containers — the activities they house — and the demand for downtown those activities generate.

People are mainly drawn to downtown, or to any other place, by contents, not by containers. It doesn't matter how nice the containers are if the contents don't measure up.

Fixing DEMAND is much harder than fixing DESIGN. But it is really the only way to bring back downtown.

<sup>1</sup> William H. Whyte, *City: Rediscovering the Center*, p. 322.

<sup>2</sup> Arthur Rubinfeld and Collins Hemingway, *Built for Growth*, p. 285.

John L. Gann, Jr., is President of Gann Associates. Contact Mr. Gann at [citykid@uwalumni.com](mailto:citykid@uwalumni.com) or through his publications website at [salesjobsandtaxes.com](http://salesjobsandtaxes.com).



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# Retail as a Catalyst for Economic Development

## TOPICS INCLUDE

- Retail Experts
- Real Estate Development
- Economic Development
- Public Private Partnership
- Community Revitalization



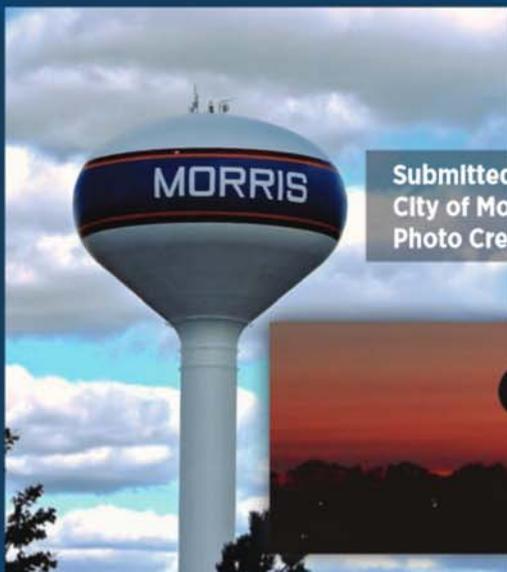
# Water Towers and Welcome Signs



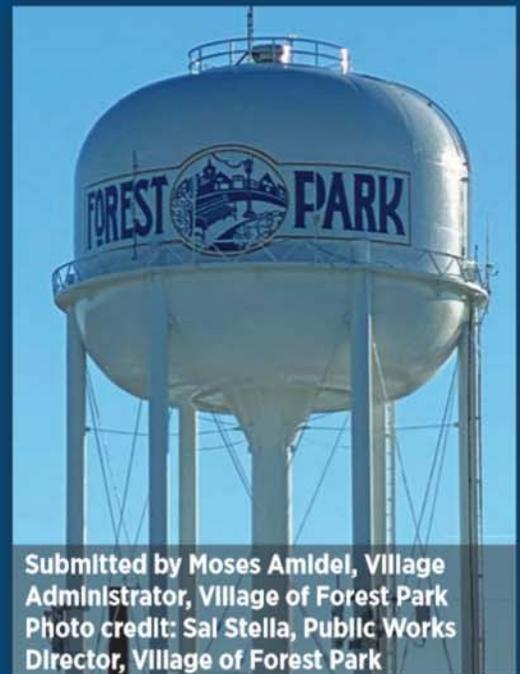
Submitted by Janelle Silva, Communications & Special Events Manager, City of Wood Dale



Submitted by Allison Albrecht, Director of Communications & Outreach, Village of Schaumburg



Submitted by Chris Brown, Mayor, City of Morris  
Photo Credit: Dan Voltik



Submitted by Moses Amidel, Village Administrator, Village of Forest Park  
Photo credit: Sal Stella, Public Works Director, Village of Forest Park

If you'd like to see your municipality's water tower or welcome sign in an upcoming issue of the *Review*, take a digital photograph of the tower or sign and email it to [photos@iml.org](mailto:photos@iml.org) along with your name and contact information. Photos must be original and not copied from a website or other entity. Once submitted, photos become the property of the Illinois Municipal League (IML) and may be used in future publications and promotional materials developed by IML.

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**IML** ILLINOIS MUNICIPAL LEAGUE  
The Illinois Municipal League (IML) will hold its 2022 Annual Business Meeting on September 17, 2022, at 720 South Michigan Avenue, Chicago, Illinois, at a time and room location to be determined by the Board of Directors.  
Proposed action will include election of officers, adoption of resolutions and consideration of Bylaws amendments.  
Notice is hereby given in accordance with the IML Bylaws.

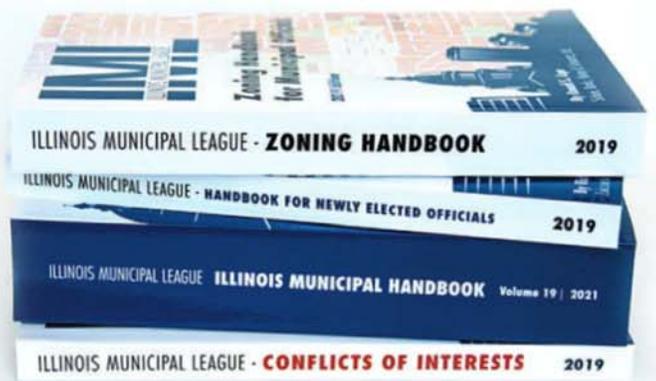


# SUMMER BOOK CLUB

## 1/2 price sale

The Illinois Municipal League (IML) is having a Summer Book Club 1/2 price sale! For the month of July, we are offering our members the following publications at half price:

1. Conflicts of Interests
2. Handbook for Newly Elected Officials
3. Illinois Municipal Handbook
4. Zoning Handbook for Municipal Officials



**This promotion is only available to IML members and expires July 29, 2022.**

**Visit [iml.org/publications](http://iml.org/publications) to order.**



# DUPAGE COUNTY

ENVIRONMENTAL DIVISION

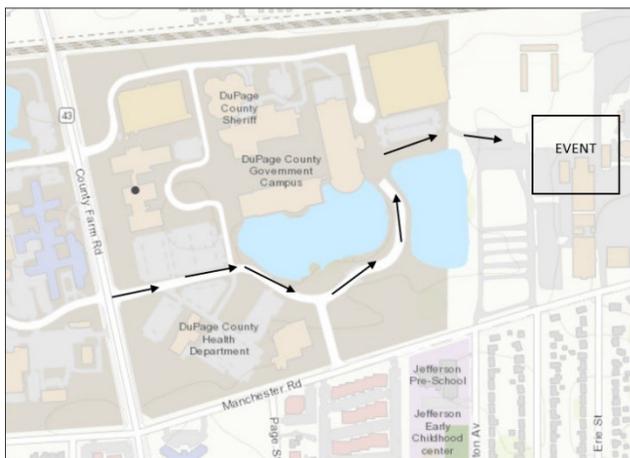
## 2022 Sign Recycling Event



Enter through DuPage County Campus Main Entrance  
421 N. County Farm Road, Wheaton  
*(Follow Recycling Event Signage)*

**3 to 6 p.m. Friday, July 8**  
**9 a.m. to 12 p.m. Saturday, July 9**

DuPage County Environmental Committee is pleased to offer the opportunity to recycle political and other corrugated plastic and cardboard signs for recycling. Lakeshore Recycling Systems will collect signs and metal stands at no cost. Only corrugated plastic and cardboard will be accepted. Metal stands must be separated from signs prior to drop off.



Questions? Contact DuPage County at 630-407-6700 or [recycle@dupageco.org](mailto:recycle@dupageco.org).



# CONCERTS ON THE VILLAGE GREEN

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June 2 - July 28 | 7:00 p.m. – 8:30 p.m.

**JUNE 2**  
Fortunate Sons

**JUNE 9**  
Anthem

**JUNE 16**  
The Plant Band

**JUNE 23**  
Brooklyn Charmers

**JUNE 30**  
Fuze

**JULY 7**  
Whiskey Road

**JULY 14**  
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**JULY 21**  
Reckless

**JULY 28**  
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www.groot.com

Since 1914

June 7, 2022

Evan Walter  
Village Administrator  
Village of Burr Ridge  
7660 County Line Road  
Burr Ridge, IL 60527

Dear Evan:

Please accept this letter concerning the scheduled rate increase for the single-family solid waste collections in the Village of Burr Ridge. Pursuant to Appendix A of the current agreement, the new rates will be effective **August 1, 2022**.

<u>Description</u>	<u>Current Rate</u>	<u>New Rate Effective August 1, 2022</u>
Single-Family General	\$18.59 per month	\$19.05 per month
Single-Family Senior Discount	\$17.76 per month	\$18.20 per month
Top of Drive Service	\$27.43 per month	\$28.12 per month
Back Door Refuse Service	\$37.20 per month	\$38.13 per month
Collection of White Goods	\$27.60 per month	\$28.29 per month

Groot Industries appreciates the continued opportunity to provide these very important collection services to the Village of Burr Ridge. As always, do not hesitate to contact me with any questions concerning this matter.

Sincerely,

Josh Molnar  
Municipal Manager  
Groot Industries, Inc.

Service Locations  
in Elk Grove Village, Chicago, McCook,  
West Chicago, Round Lake Park

- Waste Collection
- Recycling Processor
- Dumpster Services
- Document Destruction
- Waste Audits
- Demolition Recycling

