



**VILLAGE OF LINCOLNWOOD
PRESIDENT AND BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE MEETING
VILLAGE HALL COUNCIL CHAMBERS
6:20 P.M., OCTOBER 21, 2014**

AGENDA

- I) Call to Order**
- II) Roll Call**
- III) Minutes** – Committee of the Whole Meeting – October 7, 2014
- IV) Regular Business**
 - 1) Discussion Concerning the 2014 Proposed Property Tax Levy (6:20 – 6:30 p.m.)
 - 2) Discussion Concerning a Development Concept for 3420 W. Devon Avenue (6:30 – 7:00 p.m.)
 - 3) Status Report from the Plan Commission (7:00 – 7:30 p.m.)
- V) Public Comment**
- VI) Adjournment**

DATE POSTED: October 17, 2014

**VILLAGE OF LINCOLNWOOD
PRESIDENT AND BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE MEETING
VILLAGE HALL COUNCIL CHAMBERS,
OCTOBER 7, 2014**

DRAFT

Call to Order

President Turry called the Committee of the Whole meeting of the Lincolnwood Board of Trustees to order at 6:00PM, Tuesday, October 7, 2014 in the Council Chambers of the Municipal Complex, 6900 North Lincoln Avenue, Village of Lincolnwood, County of Cook and State of Illinois.

Roll Call

On roll call by Village Clerk Beryl Herman the following were:

PRESENT: President Turry, Trustees Cope, Elster, Klatzco, Leftakes (6:10), Sprogis-Marohn (6:50)

ABSENT: Trustee Patel

A quorum was present. Also present: Timothy Wiberg, Village Manager; Charles Meyer, Assistant to the Village Manager; Douglas Petroschius, Assistant Village Manager; Steven Elrod, Village Attorney; Amanda Williams, Management Analyst; Ashley Engelmann, Assistant to Public Works Director; Charles Greenstein, Village Treasurer; Janice Hincapie, Director of Parks and Recreation; Timothy Clarke, Director of Community Development; Robert Merkel, Finance Director; Joseph Mangan, Accountant

Approval of Minutes

Minutes of the September 16, 2014 Committee of the Whole meeting were distributed in advance of the meeting and were examined. Trustee Elster moved to approve the minutes as presented, Trustee Klatzco seconded the motion. The motion passed by Voice Vote.

Regular Business

1. Fiscal Year 2014/15 Budget Update

This item was presented by Mr. Merkel using PowerPoint.

		<u>Budget Update 14/15</u>	
	Adopted Budget	Projected Actual	Variance
Revenues	\$19,736,489	\$19,636,489	\$(100,000)
Expenditures	\$19,540,242	\$19,879,242	\$339,000
Deficit	\$196,247	(\$242,753)	(\$439,000)
Transfers – Net	(\$196,247)	(\$196,247)	0
Net Change to Fund Balance	\$0	(\$439,000)	(\$439,000)

G F Revenues FY14/15

- Sales tax – Projecting as budgeted
- Property taxes – Would decrease approx. \$100,000 due to delay of the purchase of U P property
- Building permit revenue – tracking as budgeted (Village has budgeted \$250,000 in permit revenue from Shoppes at Lincoln Pointe).
- Summer Camp results – net income approx. \$20,000 over budget
- Pool Results – net income approx. \$30,000 over budget

G F Expenses FY14/15

- If purchase of U P property is delayed this year Village will have to pay approximately \$360,000 to SD #74 (not budgeted this year)
- Liability insurance has been decreasing. Village will save approximately \$50,000 from this year's budgeted amount

FY2015/16 Revenue Issues

- Projected 2014 Tax Levy Increase – 1.5% increase - \$79,634 (2013 levy – 1.7% increase - \$88,744)
- Revenue increase from pay-off of 2004 General Obligation Refunding Bond (\$710,882)
- Sustainability of recovery of current businesses in the Village and new business development
- U.S. economy is still in slow growth mode, global economy is still lagging

FY2015/16 Expenditure Issues

- IMRF Pension Rate Decrease (.2%)
- Police Pension Funding – Minimal decrease from current year budget (\$39,328)
- GF Capital expenditures – Replacement of Fire Engine
- Pay off remaining loans on the purchase of the Fire Truck in 2010 (\$574,340)
- Purchase of UP property - Delayed from FY2015

A graph showing debt principal re-payment schedule from 2014 through 2019 was exhibited.

Discussion and questions ensued.

Mr. Merkel stated that the 2014 Tax Levy will be presented at the October 21, 2014 Committee of the Whole.

1. Discussion Concerning the Proposed Process to Update the Comprehensive Plan

This item was presented by Mr. Clarke using PowerPoint.

Preparation of New Comprehensive Plan

2014 Budget Workshop

*Village Board decides to pursue new Comprehensive Plan for Village

*\$50,000 planned expenditure

- \$25,000 budgeted in current year
- \$25,000 budgeted for next year

What is a Comprehensive Plan

- Establishes a vision for the community for 15-20 year time period
- Anticipates trends and future needs affecting the community
- Focuses on land use and physical development
- Establishes land use policies for implementation through Zoning Code

History of the Comprehensive Plan

- *1992 1st Comprehensive Plan Adopted
- *2001 2nd Comprehensive Plan Adopted
- *2006 Comprehensive Plan Amended (to incorporate Lincoln Avenue Corridor Plan)

Proceeding with Preparation of New Comprehensive Plan

Creating Ad Hoc Citizen Committee

- *Committee of Seven Citizens Recommended
 - Forward-looking individuals
 - Broad representation of community
 - Good understanding of land use and development issues
 - Good understanding of Village Government
- *Draft Plan must go to Public Hearing before Plan Commission
- *Plan must be adopted by Village Board

Creating Ad Hoc Citizen Committee

- *Considerations
 - Members of Plan Commission, Village Board and Economic Development Commission
 - Members of Park Board, Traffic Commission, Zoning Board
 - Interested Citizen(s), Representatives of Community Organizations (Chamber of Commerce)
- *2nd Thursday of Month 7PM for Committee Meetings

Consultant Engagement Proposed RFP Timeline

- October 10 RFP Released
- November 7 Proposals Submitted
- November 10 Selection Process Begins
- December 16 Village Board Approves Consultant – Last meeting to appoint members
- January 8 1st Meeting of Committee

Discussion ensued regarding the timing for this update. Mr. Clarke provided requested background information.

Consensus – Staff to provide a quantitative review of the present Comprehensive Plan and consideration will be given to next steps.

2. Discussion Concerning the Proposed Devon Avenue Streetscape Plan

This item was presented by Mrs. Engleman with information provided by James Amelio and Douglas Gotham of Christopher Burke Engineering.

Purpose of Discussion

*To obtain Village Board Direction regarding developing a streetscape concept plan for the Devon-Lincoln TIF

Background

*September 16, 2014 Village Board meeting, Staff presented a proposal from the Village Engineer to develop a streetscape concept plan

*The item was tabled for further discussion regarding:

- Alternative 3 – road diet
- Alternative 4 – concept plan for both the north and south sides of Devon

Urban Land Institute Recommendations

*Transportation improvements

- Improve pedestrian safety
- Create bike lanes
- Improve parking options

*Streetscape Enhancements

- Clean-up the area
- Create gateways
- Install public art
- Create a unified corridor design

**The ULI report was endorsed by the Village Board on October 28, 2013*

Streetscape Concept Design Scope

Develop typical cross sections for four primary alternatives for the Devon-Lincoln TIF District

- Alternative 1 – Parkway enhancements on the north side only
- Alternative 2 – Parkway enhancements on the north and south side
- Alternative 3 – Road diet (lane reduction or rechannelization) for bike lane and landscaped medians, parkway enhancements north side only
- Alternative 4 – Road diet (lane reduction or rechannelization) for bike lane and landscaped medians, parkway enhancements both north and south sides

Streetscape Concept Design Scope

- Conduct site visits
- Topographic survey
- Stakeholder outreach
- Develop four streetscape cross sections – select one to develop a concept plan
- Crosswalk enhancements
- Cost estimate and schedule
- Present concepts to the Village Board

Renderings of alternatives were presented.

Christopher Burke Engineering similar projects were presented

Fee for Proposal

*Complete Scope of work \$47,500

- Removal of Alternatives 3 and 4, the not-to-exceed amount would be reduced to \$42,625

Next Steps

*The proposal is item #6 on the regular agenda this evening

Village Board Direction

The Staff is seeking direction from the Village Board regarding moving forward with the streetscape proposal as presented.

Discussion and questions regarding traffic impact ensued with clarification and additional information provided by the presenters.

Adjournment

At 7:32PM Trustee Elster moved to adjourn the Committee of the Whole, seconded by Trustee Klatzco. The motion passed with a Voice Vote.

Respectfully Submitted
Beryl Herman

Village Clerk



MEMORANDUM

TO: President Turry and Members of the Village Board

FROM: Timothy C. Wiberg, Village Manager

DATE: October 17, 2014

SUBJECT: **October 21 Committee of the Whole Meeting**

As a reminder, the Committee of the Whole (COTW) meeting is scheduled for **6:20 p.m.** on Tuesday evening. Dinner will be available beginning at 5:30 in the Village Hall Board Conference Room. Please find below a summary of the items on the COTW agenda:

1) **Discussion Concerning the Proposed 2014 Property Tax Levy (6:20 – 6:30 p.m.)**

The traditional start of the budgeting process is the discussion which leads to the proposed property tax levy. The 2014 tax levy, payable in 2015, is a key source of revenue as the Village considers next year's spending plan. Staff will discuss its proposed tax levy for the next year. [Attached](#) is the PowerPoint presentation that will be discussed.

2) **Discussion Concerning a Development Concept for 3420 W. Devon Avenue (6:30 – 7:00 p.m.)**

Chris Dimas, the owner of Whistlers Restaurant, is interested in redeveloping his property at 3420 W. Devon Avenue. [Attached](#) is a memorandum from the Community Development Director summarizing the proposed development and highlighting some planning issues surrounding the plan. Mr. Dimas will be seeking Board input on his development proposal on Tuesday evening.

3) **Status Report from the Plan Commission (7:00 – 7:30 p.m.)**

It is anticipated that Paul Eisterhold, Plan Commission Chairman, will be present on Tuesday evening to discuss the [attached](#) report with the Board.

If you should have any questions concerning these matters, please feel free to contact me.

2014 Property Tax Levy Discussion



- Current Village Financial Policy –
Tax levy increase is limited to the Cook
County CPI
- 2014 CPI is 1.5% - for a total levy increase of
\$79,635
- Average property tax percent increase would be
2% over the last three years 1.8% over the last
five years (Village portion only)

Utilization of Property Tax Levy in the General Fund

Tax Levy	2013 (Actual)	2014 (Proposed)	Difference
General	\$2,906,960	\$3,025,923	\$ 118,963
Police Pension	1,402,029	1,362,701	(39,328)
Special Recreation	110,000	110,000	-
Parks and Recreation	890,000	890,000	-
Totals	\$5,308,989	\$5,388,624	\$ 79,635

Memorandum

To: Timothy C. Wiberg
Village Manager

From: Timothy M. Clarke, AICP
Community Development Director

Date: October 16, 2014

Subject: 3420 Devon Avenue: Concept Development Plan

Chris Dimas, owner of Whistler's Restaurant, seeks Village Board reaction to a proposed mixed use development for the restaurant property located at 3420 Devon Avenue. As conceived, this development would include approximately 5,173 square feet of ground level commercial space identified on the plans for 4 tenants and 18 residential dwellings units in a 3 story, 38 foot tall building. A one level indoor parking area containing 36 parking spaces for the residential component and 7 parking spaces for the commercial component is also indicated. Attached are drawings of this concept development.

Zoning

This property is located in the Village's B2 General Business District. Currently this zoning district does not allow any type of residential development or residential use, so a text amendment would be needed to allow for the residential component illustrated in the concept plans. It is this threshold question, whether there is any support to a change in zoning to allow for residential use in the B2 Zoning District which the owner seeks Village Board input.

The Zoning Code also requires at minimum, the provision of 1.5 parking spaces per each residential unit located above 1st floor commercial and the concept plans provided illustrate provides 2 parking spaces per each proposed residential unit. The Concept Plan further provides 7 off street parking spaces for the commercial space. The Village's minimum parking requirements for commercial space is dependent of the specific nature of each tenant business.

Comprehensive Plan

The Village's Comprehensive Plan identifies the Devon Corridor as a "Potential Redevelopment Area" and while it states the preferred land use for this corridor is commercial, it also notes that retail may not be practical and in such cases consideration should be given to multi-family residential. Attached is an excerpt of this portion of the Comprehensive Plan.

ULI Study

Earlier this year, the Urban Land Institute (ULI) released its report from its study of the Devon Avenue Corridor. This report identifies the Whistler Restaurant site as one of the 5 key sites where corridor

redevelopment efforts should be focused. Much of reason this site was chosen by ULI is because of the current single ownership of the approximate 28,800 square foot site which currently has about 70 parking spaces. The ULI report suggests upgrading the existing restaurant, or that redeveloping as a new destination-oriented single or multi-tenant restaurant could create a large draw for the corridor. Separately, ULI suggests that the Village consider at the west end of the corridor, 3-4 story Senior Housing, indicating also that a similarly sized residential development might also fit in. Attached is the ULI report.

Devon-Lincoln TIF District

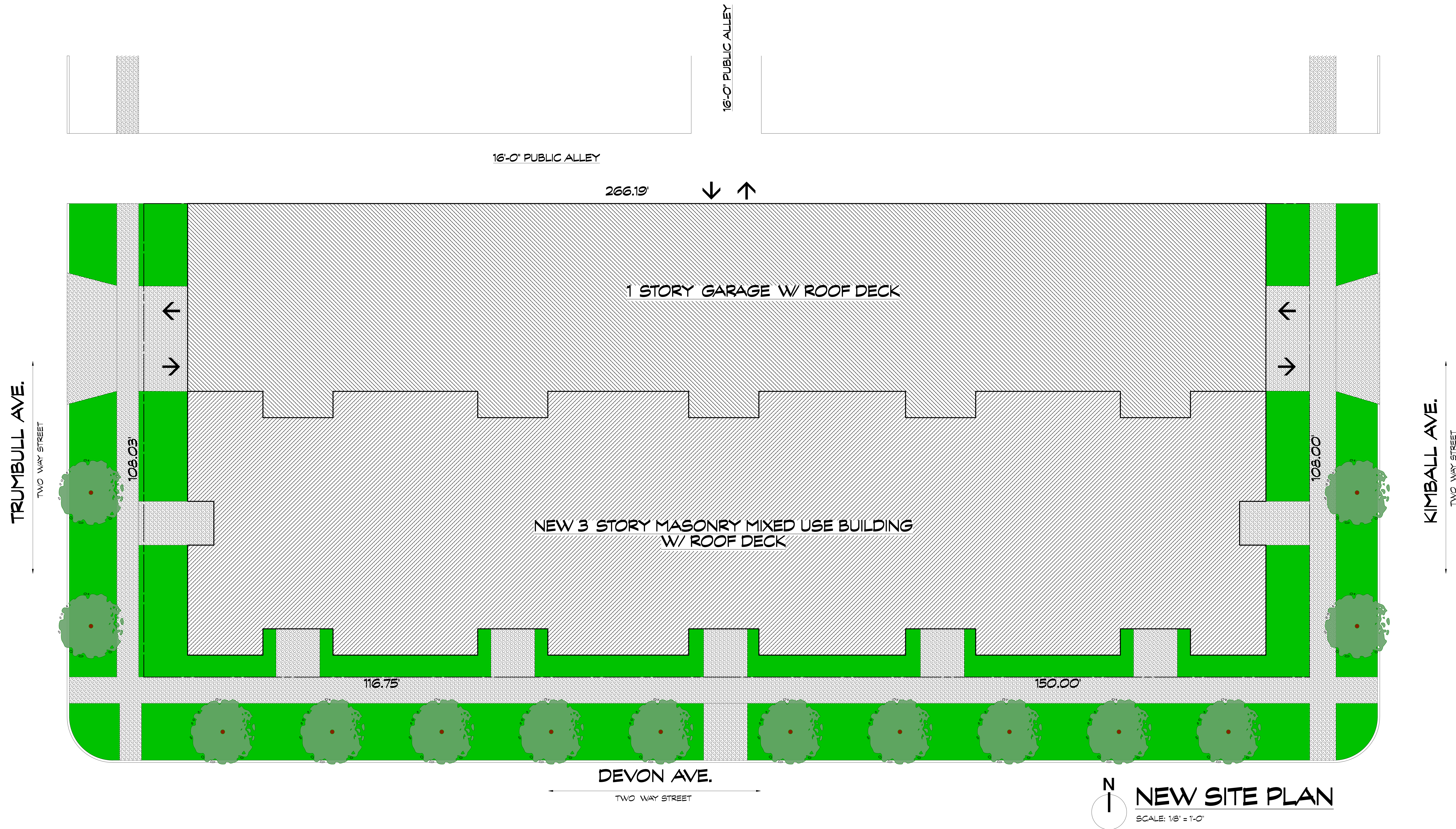
The subject property at 3420 Devon Avenue is located in the newly created Devon-Lincoln TIF District. Pursuant to the Intergovernmental Agreement with the overlapping school districts and the documents adopted for this TIF District, in the event that residential development occurs in this TIF District, the Village is required to declare surplus TIF Funds equal to the incremental revenue generated by the new residential development, minus any amounts paid the school districts as required by the TIF Act. This Intergovernmental Agreement and the Devon-Lincoln TIF Documents further prohibit the use of TIF Funds to support residential development in this TIF District.

At Tuesday night's Committee of the Whole, the owner and his representatives plans to present their concept plans to the Village Board for their reaction, especially concerning the proposed residential component.

Attachments

1. Concept Plans for 3420 Devon
2. Comprehensive Plan Excerpt
3. ULI Report





LASZLO SIMOVIC, ARCHITECTS, L.L.C.
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CHICAGO, IL. 60645-5328
EMAIL: LASZLO@LASZLOARCH.COM
FAX: 773-338-2226 TEL: 773-338-2225

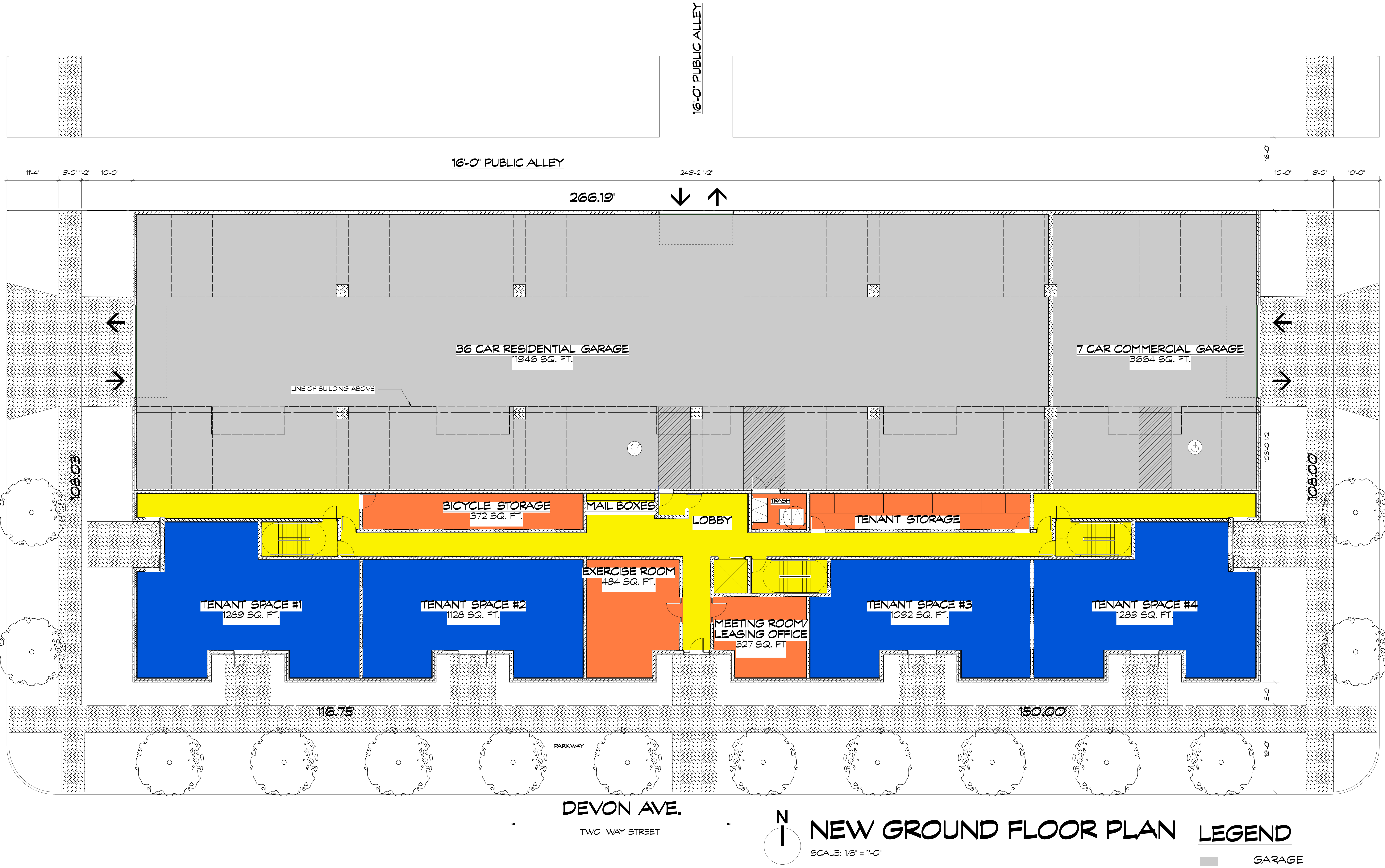
BUILDING INFORMATION

TOTAL F.A.R. (INCLUDING GARAGE)
TOTAL AREA OF GARAGE
TOTAL HEIGHT (TO TOP OF PARAPET)
TOTAL NUMBER OF DWELLING UNITS
TOTAL AREA OF COMMERCIAL UNITS

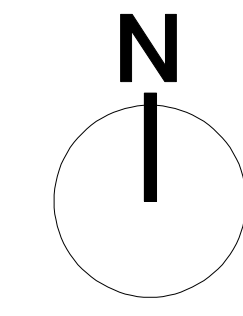
52243.8 SQ. FT.
15099.6 SQ. FT.
38'-0" / 3 STORIES
18 DWELLING UNITS
5172.8 SQ. FT.

TRUMBULL AVE.
TWO WAY STREET

KIMBALL AVE.
TWO WAY STREET



DEVON AVE.
TWO WAY STREET



NEW GROUND FLOOR PLAN

SCALE: 1/8" = 1'-0"

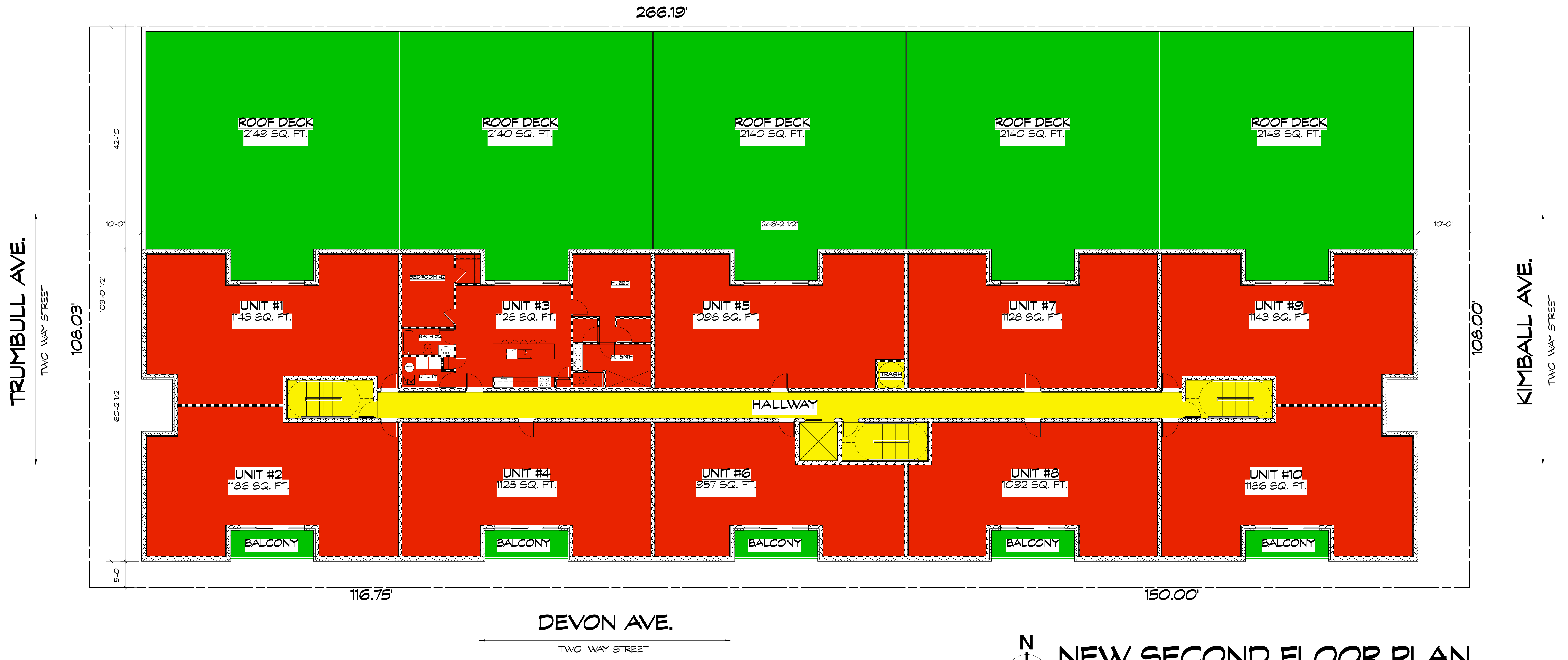
LEGEND

- GARAGE
- COMMERCIAL UNIT
- CIRCULATION SPACE
- RESIDENTIAL UNIT
- BUILDING COMMON SPACE
- EXTERIOR SPACE

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BUILDING INFORMATION

TOTAL FOOT PRINT GROUND FLOOR	24764.8 SQ. FT.
TOTAL UNITS THIS FLOOR	4 COMMERCIAL UNITS
TOTAL PARKING THIS FLOOR	43 PARKING SPACES



N
NEW SECOND FLOOR PLAN
SCALE: 1/8" = 1'-0"

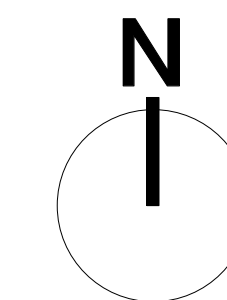
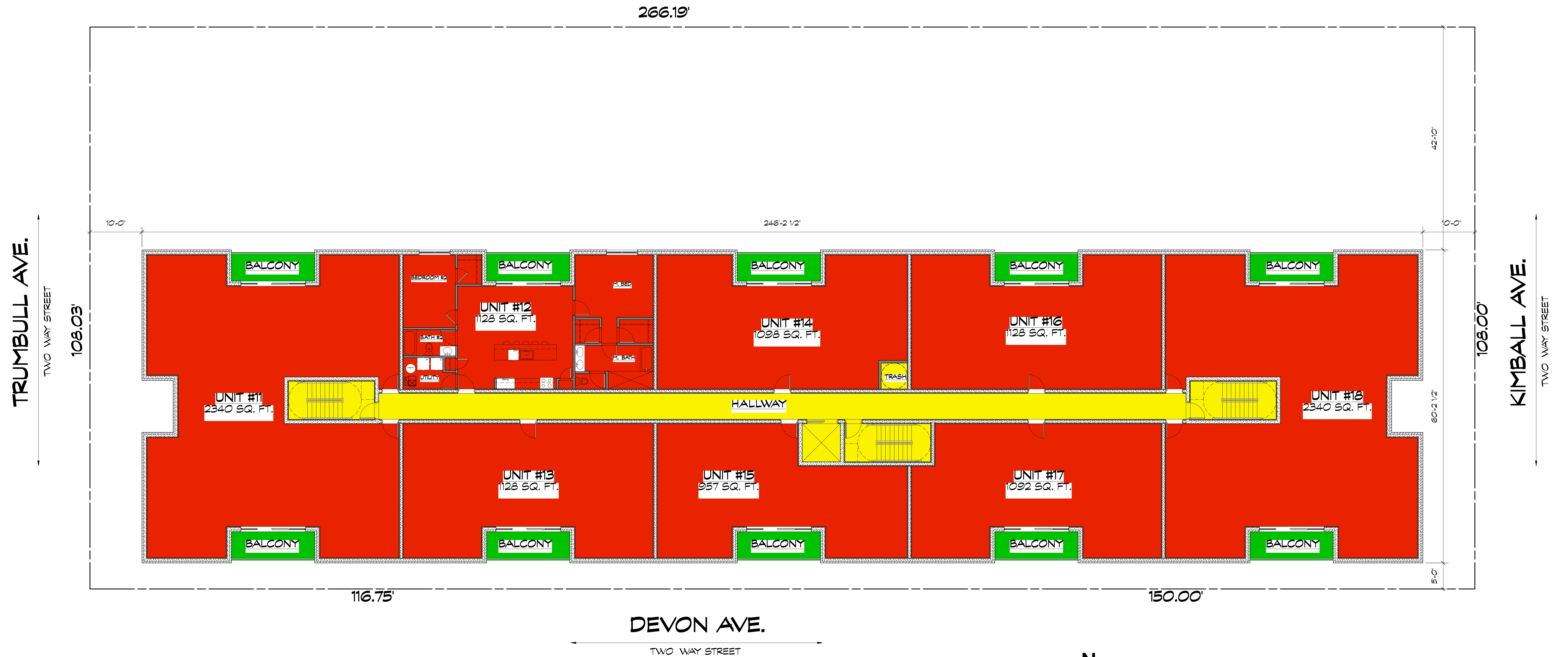
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BUILDING INFORMATION

TOTAL FOOT PRINT 2ND FLOOR 13739.5 SQ. FT
TOTAL UNITS THIS FLOOR 10 DWELLING UNITS

LEGEND

- GARAGE
- COMMERCIAL UNIT
- CIRCULATION SPACE
- RESIDENTIAL UNIT
- BUILDING COMMON SPACE
- EXTERIOR SPACE



NEW THIRD FLOOR PLAN

SCALE: 1/8" = 1'-0"

LEGEND

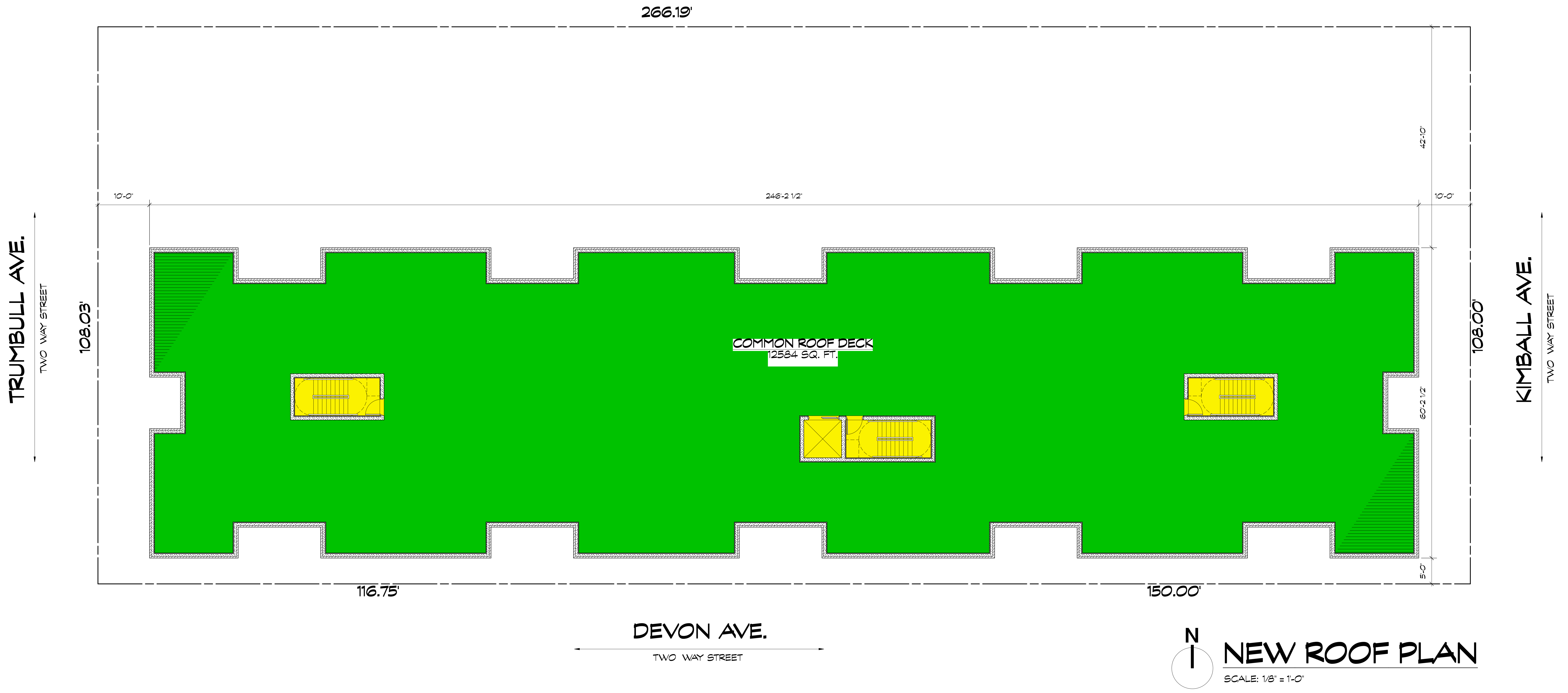
	GARAGE
	COMMERCIAL UNIT
	CIRCULATION SPACE
	RESIDENTIAL UNIT
	BUILDING COMMON SPACE
	EXTERIOR SPACE

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BUILDING INFORMATION

TOTAL FOOT PRINT 3RD FLOOR
TOTAL UNITS THIS FLOOR

13739.5 SQ. FT.
8 DWELLING UNITS



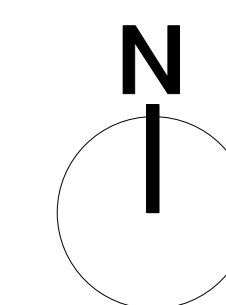
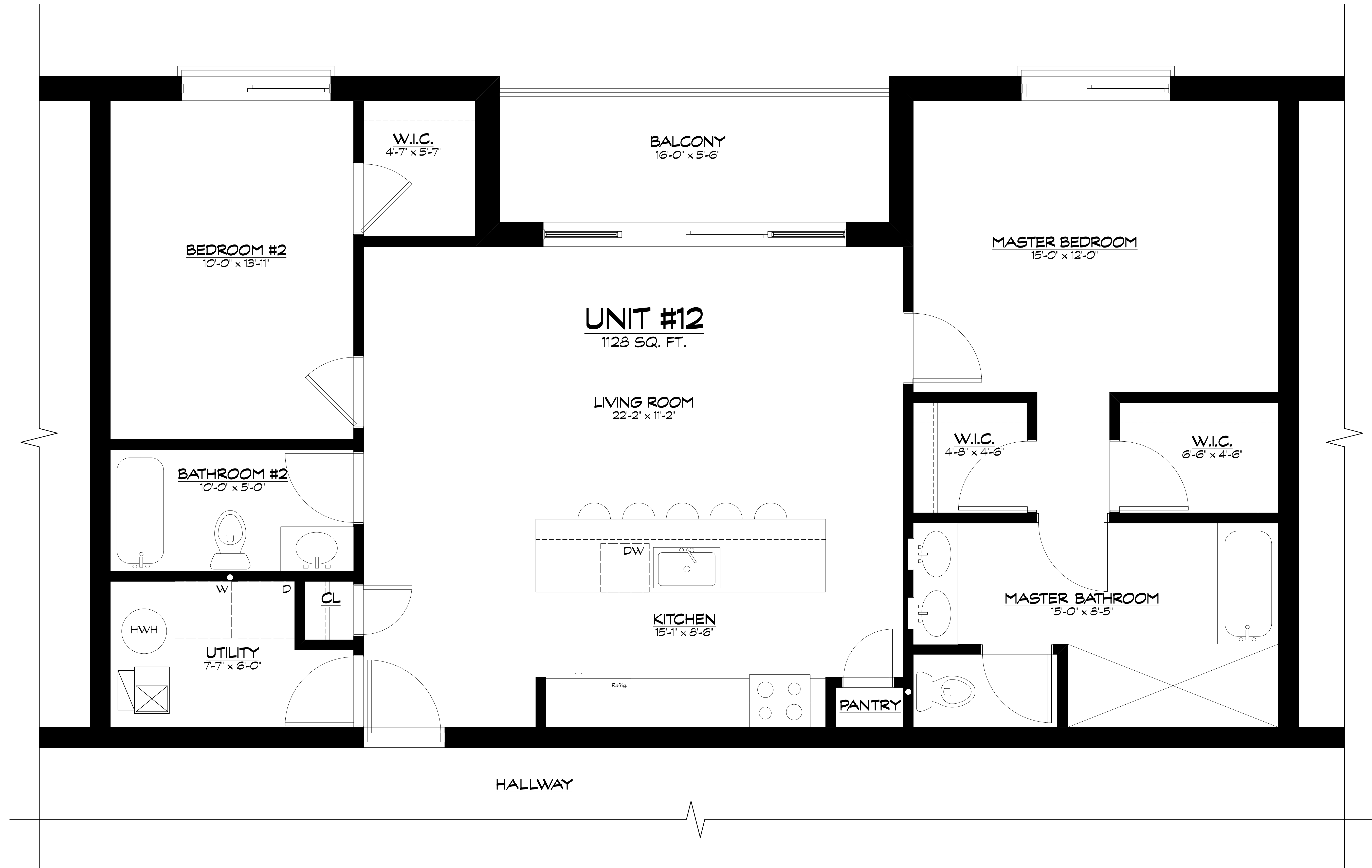
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BUILDING INFORMATION

TOTAL FOOT PRINT ROOF 13739.5 SQ. FT.

LEGEND

- GARAGE
- COMMERCIAL UNIT
- CIRCULATION SPACE
- RESIDENTIAL UNIT
- BUILDING COMMON SPACE
- EXTERIOR SPACE



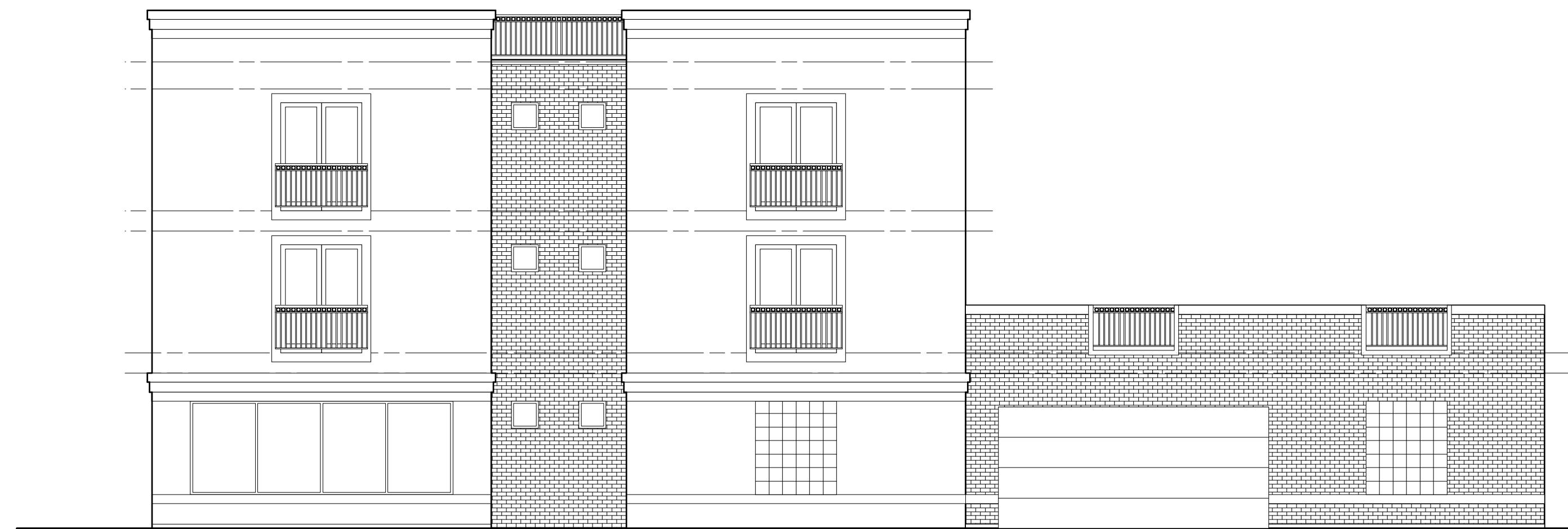
TYPICAL UNIT PLAN

SCALE: 1/2" = 1'-0"



DEVON ELEVATION

SCALE: 1/8" = 1'-0"



KIMBALL ELEVATION

SCALE: 1/8" = 1'-0"



TRUMBULL ELEVATION

SCALE: 1/8" = 1'-0"



ALLEY ELEVATION

SCALE: 1/8" = 1'-0"

Devon Avenue Commercial Area

The Devon Avenue commercial area is a six block long strip of commercial frontage between Lincoln and McCormick Avenues. Current uses include a variety of commercial uses with limited off-street parking that is accessed from the alley, as well as two strip centers, a restaurant and the 1st National Bank of Lincolnwood, which all have off-street customer parking that can be accessed from Devon Avenue. Uses on the Chicago side of Devon Avenue include a Super Kmart, U.S. Post Office and a variety of other retail uses.

There is a relatively large parcel of vacant land north on Drake Avenue immediately north of the 1st National Bank of Lincolnwood that is currently zoned B1 Restricted Business District. A bowling alley formerly occupied the site. The remainder of the Devon Avenue commercial frontage is zoned B2 General Business District.

One of the primary issues affecting both existing uses and the redevelopment potential of this subarea is the relatively shallow 125-foot lot depth of properties fronting on Devon Avenue. There is a narrow one-way alley that separates these commercial uses from the single-family residential neighborhood to the north. There is little or no landscaping or fencing to buffer commercial properties from these residential uses.

The following land use policies have been established to guide future land use decisions regarding this subarea:

1. Enhance the property and sales tax base.
2. Protect residential blocks to the north from cut-through traffic.
3. Require uses to provide adequate on-site parking.
4. Improve buffering between commercial and residential uses.
5. Encourage small-scale commercial uses that are compatible with the adjacent single-family neighborhood.
6. Consider allowing low-density multiple family residential development along Devon Avenue east of Drake Avenue.
7. Consider selective cul-de-sacing of residential streets to reduce excess traffic and allow the development of additional parking for commercial uses.
8. Encourage high quality development at the northeast corner of Lincoln and Devon Avenues as a signature entrance to the community.

The preferred land use for the Devon Avenue commercial corridor is retail or other commercial uses. Rezoning of the vacant land on Drake Avenue north of Devon Avenue for two-family residential use is recommended, consistent with the development pattern immediately north of this site. Given the shallow lot depths along this corridor, redevelopment of obsolete commercial properties for retail use may not be practical. In such cases consideration should be given to allowing such sites to recycle as multi-family residential development. Wherever possible, such uses should be oriented to the side streets, which are currently residential in character. *Figure 9: Commercial/Residential Redevelopment Transition* illustrates how lots could be replatted to facilitate this type of development.

The banking facility at the corner of Devon and Lincoln Avenue could continue as a bank/office development or eventually be redeveloped as a retail or high-density multiple family residential development. However, given the prominent location of the site, it is essential that any redevelopment proposal be a high-quality development to enhance this community gateway location.

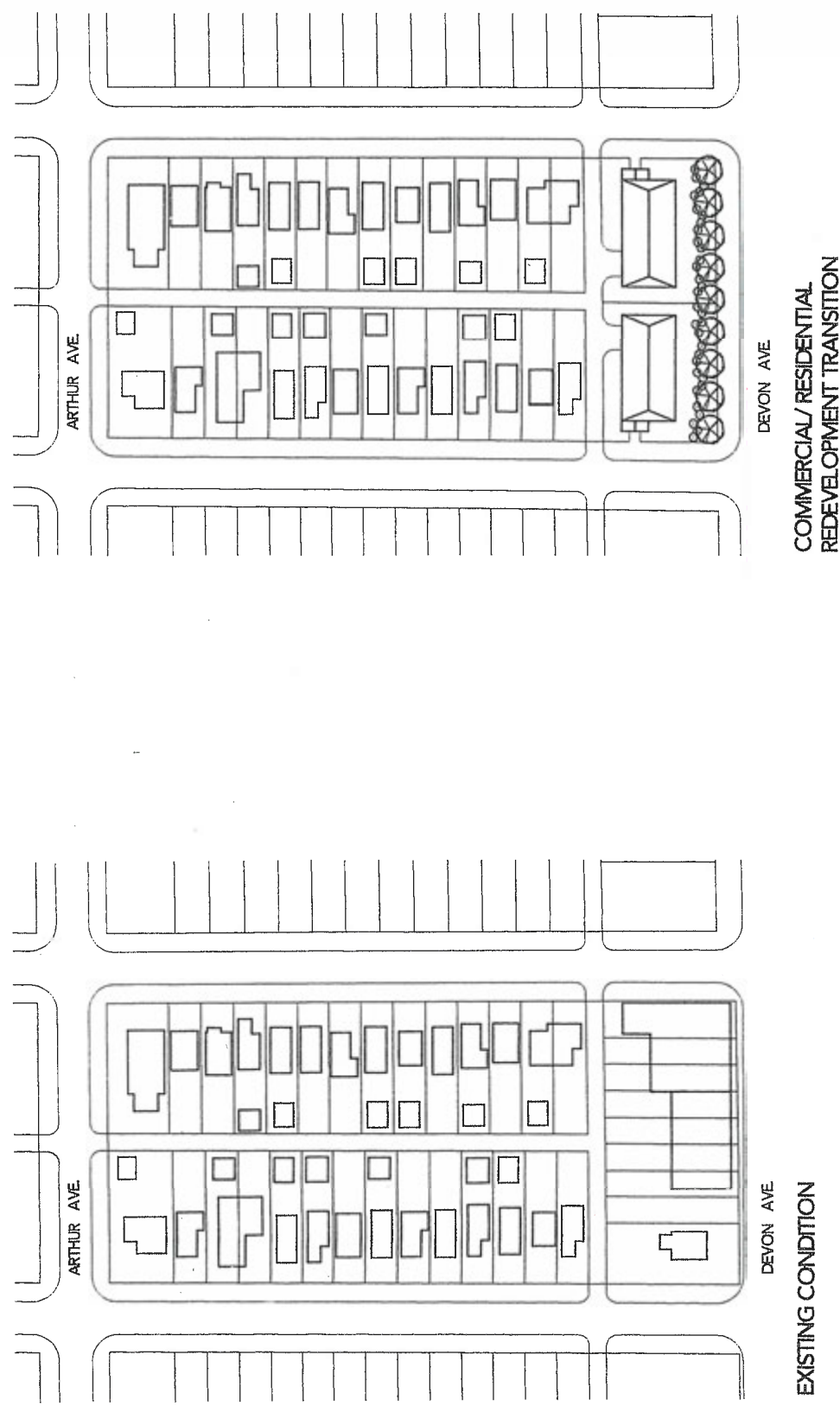


FIGURE 9

COMMERCIAL/RESIDENTIAL REDEVELOPMENT TRANSITION

LINCOLNWOOD, ILLINOIS



CAMIROS
Planning, Analysis, Consulting & Development
111 South Wacker Drive, Chicago, Illinois 60607 Phone: (312) 555-9111

A TECHNICAL ASSISTANCE PANEL REPORT

Devon Avenue Corridor

Lincolnwood and Chicago, IL

September 10-11, 2013



**Urban Land
Institute**

Chicago



Chicago Metropolitan
Agency for Planning

Urban Land Institute Chicago

The mission of the Urban Land Institute is to provide leadership in the responsible use of land and in creating and sustaining thriving communities worldwide.

ULI Chicago, a District Council of the Urban Land Institute, has more than 1,200 members in the Chicago region spanning the land use industry including developers, builders, engineers, attorneys, planners, investors, financial advisors, academics, architects and public officials.

TAP Sponsors

Village of Lincolnwood

President Gerald C. Turry

City of Chicago

Alderman Debra Silverstein, 50th Ward

James Cox

Department of Housing and Economic Development

Benet Haller

Department of Housing and Economic Development

TAP Partner

The Chicago Metropolitan Agency for Planning (CMAP) is the official regional planning organization for the north-eastern Illinois counties of Cook, DuPage, Kane, Kendall, Lake, McHenry and Will. CMAP developed and now leads the implementation of GOTO 2040, metropolitan Chicago's first comprehensive regional plan in more than 100 years. To address anticipated population growth of more than 2 million new residents, GOTO 2040 establishes coordinated strategies that help the region's 284 communities address transportation, housing, economic development, open space, the environment, and other quality-of-life issues.

This project was supported through CMAP's Local Technical Assistance (LTA) program, which is funded by the Federal Highway Administration (FHWA), Federal Transit Administration (FTA), U.S. Department of Housing and Urban Development (HUD), Illinois Department of Transportation (IDOT), and the Chicago Community Trust. The Village of Lincolnwood, City of Chicago, Urban Land Institute Chicago, and CMAP would like to thank these funders for their support for this project.

Sustaining Support

ULI Chicago gratefully acknowledges its 2013 sponsors, whose support is critical to local ULI initiatives:

PATRON

Golub & Company LLC

BENEFACTOR

CohnReznick LLP

LEADERSHIP

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SUSTAINER

Associated Bank

Bank of America Merrill Lynch

Chicago Title Insurance Company

Crown Community Development

Epstein

Ernst & Young LLP

Gould & Ratner LLP

Pearlmark Real Estate Partners, L.L.C.

SB Friedman Development Advisors

Solomon Cordwell Buenz

Walsh Construction Company

Wells Fargo

CONTRIBUTOR

Bryan Cave LLP

Bucksbaum Retail Properties, LLC

Deloitte

Jones Lang LaSalle

Plante & Moran, PLLC

Regional Transportation Authority

SUPPORTER

Edward R. James Partners, LLC

Kensington Realty Advisors, Inc.

Devon Avenue Corridor

Lincolnwood and Chicago, IL

September 10-11, 2013

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Introduction

The Village of Lincolnwood and the City of Chicago engaged the Urban Land Institute (ULI), through the Chicago Metropolitan Agency for Planning (CMAP), to provide recommendations for redevelopment of a six-block span on Devon Avenue, between McCormick Boulevard to the east and Lincoln Avenue to the west (Figure 1). The inter-jurisdictional Technical Assistance Panel (TAP) was held September 10-11, 2013.

Positioned on the northern border of Chicago, Lincolnwood is a diverse community surrounded by vibrant ethnic neighborhoods. More than half of its approximately 12,000 residents speak a language other than English at home. Its population is mostly upper-middle-class and aging, and many residents hope to age in place as they have lived in Lincolnwood for decades.

Along most of its eastern boundary, the Village is bordered by the North Shore Channel, a man-made canal that is navigable by boat or canoe. The Channel, completed in 1909, along with the nearby railway,

spurred initial development in the area, and the Village was incorporated in 1911 with 359 residents. Today the Channel is part of a larger Chicago River Corridor Development Plan and features bike and walking trails that draw residents from across the region. The Channel also forms a natural habitat for a variety of wildlife and migrating birds.

Challenges Facing the Devon Avenue Corridor

The focus of the TAP, a six-block corridor on Devon Avenue, was once a vibrant stretch of retail which has declined in recent years. Two long-time retail businesses that were a main draw for the area — Smart Jewelers and Avenue Fashions—departed two years ago, following their customer base north. Their departure has left a void and drained significant energy from the strip, making it hard to attract new retail. Currently, more than 25% of the storefronts in the corridor are vacant. A new business that was slated for the highly visible northwest corner of Devon

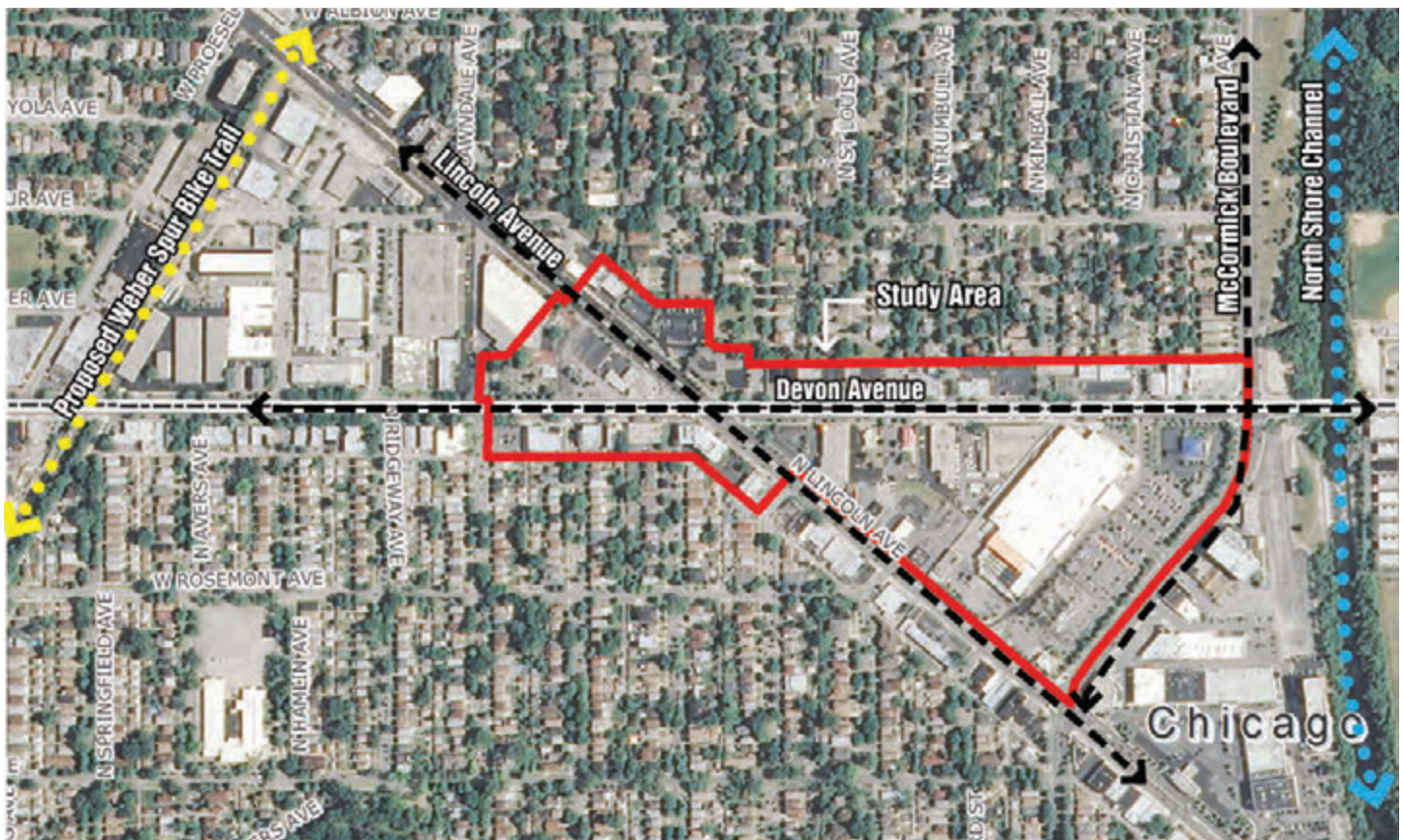


Figure 1: Devon Avenue Corridor Study Area

and McCormick has halted construction midstream because of financing issues, leaving the impression that retail in the area is struggling.

The area, many feel, lacks an identity or brand, and as one community resident put it, “it’s a forgotten part of town: unappealing and unattractive.”

Contributing to this perception is the lack of a unified streetscape on the north and south sides of Devon Avenue. Devon Avenue is the dividing line between Lincolnwood and Chicago, and national chains such as Home Depot and other large retail stores have located on the Chicago side (south side) of the street. These businesses do not always front Devon Avenue and have large surface parking lots, creating a different sense of scale than on the north side of the street.

The businesses on the Lincolnwood side of Devon, in contrast, are in smaller buildings built in a mix of architectural styles, and directly front the sidewalk. Many of these storefronts are currently occupied by small, independently owned businesses ranging from a check-cashing outlet to a real estate office. Most businesses on the Lincolnwood side rely on on-street parking for their customers. Ironically, as many noted, the retail on the Chicago-side is more suburban in character than the actual suburban side of the street.

Another challenge in the corridor is pedestrian and bike safety. In the study area, Devon Avenue is a heavily trafficked stretch of four lanes carrying high-speed traffic. The panel found the Corridor to be highly auto-centric, but with limited parking options and few pedestrian amenities to ensure safe crossings. Lincolnwood and Chicago officials as well as local residents regard pedestrian safety as a big concern, especially near the Post Office, which attracts significant foot traffic.



Home Depot on the Chicago (south) side of Devon Avenue



Storefronts on the Lincolnwood (north) side of Devon Avenue



Devon Avenue lacks pedestrian crosswalks in the study area

The TAP Process and Framing Questions

The Village's vision for the corridor is a dynamic, safe, and attractive commercial district that provides various goods and services that complement the residential neighborhood immediately to the north. A vibrant commercial district and enhanced streetscape, the Village hopes, will also help establish an attractive gateway into the Village. Recognizing the importance of collaboration, the Village of Lincolnwood partnered with the City of Chicago to jointly sponsor this TAP. By coordinating efforts across jurisdictional lines the Village hopes to create a cohesive identity for the area.

The Village of Lincolnwood and the City of Chicago identified several complementary questions and issues that they hoped the TAP could address. These are:

1. What is the market for commercial redevelopment in the corridor? If commercial market demand is limited, what are other uses that could be successful in the corridor?
2. Would streetscaping have an impact on the viability of development? What impact would pedestrian and median improvements have? What type of streetscaping would be most valuable?
3. How can the corridor take advantage of nearby transportation assets such as the North Shore Channel Trail, PACE, and CTA bus routes? What opportunities are there for connections to Sauganash and Weber Spur trails across Devon Avenue?
4. What is the plan for the site at the northeast corner of Devon and McCormick (immediately adjacent to the study area)?

ULI Chicago convened a panel of experts to provide technical assistance to the Village and the City by developing realistic, implementable strategies to address the issues along Devon Avenue.

The ten-member panel met over two days and included experts from a variety of fields including transportation planning, real estate redevelopment,

sustainable design, and, landscape design. The panel was chaired by John Mays, a lawyer specializing in real estate development at Gould & Ratner, LLP, a mid-sized Chicago law firm.

To prepare for the panel, all panelists reviewed detailed background briefing material in advance. During the two day panel, the panelists toured the study area, heard from City of Chicago and Village of Lincolnwood representatives, and met with 40 area stakeholders, including residents and business owners. Using this information, the panelists worked together to develop several near term and longer term strategies to rejuvenate the study area.

Key Recommendations

The Village has several strengths to capitalize on, including its location, diverse demographics, high median income, strong retail base, and good fiscal health. However, socio-economic realities, including an aging population and the existence of retail elsewhere in the Village that competes with the corridor, limit the potential of the study area. Further, within the corridor, smaller lots, limited parking, and a small buffer area (alleyway) with the single-family residential neighborhoods, create challenging conditions for retail.

To restore vitality to the corridor, the Village must adapt to demographic changes, the changing retail landscape they usher in, as well as the physical constraints of the corridor. Additionally, the Village and the City must continue to collaborate to ensure that future developments and improvements create a more cohesive and a safer experience for all users along the corridor.

The panel's recommendations to address the questions posed by the Village and the City, focus on:

- **Redevelopment Opportunities,**
- **Transportation Improvements - Safety and Access, and**
- **Streetscape Enhancements**

Redevelopment Opportunities

1. Focus Redevelopment Efforts on Key Sites

The panel recommends focusing on key sites that have the most development potential and can re-energize the rest of the corridor (Figure 2). These sites include:

A: Northwest corner of Devon Avenue and McCormick Boulevard,
B: Northwest corner of Lincoln and Devon Avenues,

C: Whistler's Restaurant,

D: Vacant lot on Drake Avenue

E: Vacant MovieTheater Site



Figure 2: Key Redevelopment Opportunities

Site A: Northwest corner of Devon and McCormick.

This 21,300 square foot parcel, as a key bookend to the corridor and with strong potential for redevelopment, should be a primary, and immediate, focus for the Village. If the current tenant is unable to complete construction and start operations in a timely fashion, Lincolnwood should recruit another business for this location. The site and the currency exchange to its west are under the same ownership and could be assembled for redevelopment. Because of its high visibility, the panel recommends a retail focus for this location. A developer could use Tax Increment Financing (TIF) proceeds to renovate or rebuild.



Construction remains halted on the site at the NW corner of Devon and McCormick

Site B: Northwest corner of Lincoln and Devon Avenues. This 2.9 acre site, which forms the other bookend of the study area, consists of three parcels currently occupied by a Shell gas station, miniature golf, and a parking lot, as well as a Village-owned street that could be vacated.

As an assembled site with one owner, this corner is another attractive option for redevelopment. TIF status would be particularly helpful for redevelopment. Because of the need to assemble the parcel, vacate the street and potentially complete an environmental clean-up, this site should be viewed as a longer-term redevelopment opportunity.



Northwest corner of Devon and Lincoln Avenues is currently under-utilized

Site C: Whistler's Restaurant. Located between Kimball and Trumbull Avenues, Whistler's is a key redevelopment site because of its size (28,800 square feet), large parking area (70 spaces), and single ownership. By upgrading the existing restaurant, or redeveloping it as a new destination-oriented single or multiple tenant restaurant, this site can become a big draw on Devon Avenue. A new or upgraded restaurant could potentially attract many more people to the area, increasing the customer base for other nearby businesses.



Whistler's has the large on-site surface parking lot on the north side of Devon

Site D: Vacant lot on Drake between Devon and Arthur Avenues. This 26,400 square foot site, which is privately owned and has been vacant for more than 50 years, is a prime residential development opportunity, and should be included in any TIF district that is established for the Devon Corridor. The lot, which is zoned R-4, could be developed as townhomes or market-rate senior housing. It could also be developed as usable open space. If developed, this property would generate additional tax revenue for the TIF.



Vacant private property on Drake Avenue

Site E: Vacant Movie Theater Site. Although not within the immediate study area, the vacant movie theater site at the southeast corner of McCormick and Devon, offers another significant redevelopment opportunity. Because the site is located in Chicago, Lincolnwood should collaborate with the City of Chicago including the 50th Ward Alderman's office, to incorporate the site as an important component of the future plans for the overall area. If redeveloped, a retail use similar to Walgreens could be appropriate for this site.

2. Focus on Service-based Commercial Uses

Once some of the key sites, especially the northwest corner of Devon and McCormick, are redeveloped, it will be easier to attract smaller businesses to fill vacancies in the rest of the corridor. For these spaces, the panel recommends that the Village focus its efforts on attracting service-based commercial outlets providing services such as dentists, physical therapy, real estate, and similar uses.

The reason to focus on service business rather than traditional retail in this area is because the retail market along the six-block corridor on the Lincolnwood side of Devon is currently weak. Vacancy rates exceed 25 percent. The lots are shallow (125 feet deep), and a narrow alleyway behind the properties offers little barrier between the Devon business corridor and the residential neighborhood. Further, most of the buildings are privately owned, some with long tenures, and the rents are low. Together, these conditions suggest that tearing down existing buildings and replacing with newer retail would be difficult and not an effective use of funds.

In addition, there are already strong retail options elsewhere in the Village. In some ways, the decline of the corridor is a result of the Village doing an excellent job elsewhere in attracting retail. The Lincolnwood Mall, the planned development for the “Purple Hotel” site, and the retail options in the Touhy-Crawford area have saturated the Village with retail options. Therefore developing more retail in the Devon corridor would likely be self-defeating, and risk cannibalizing retail elsewhere.

3. Consider Market-rate Senior Housing

In addition, at the west end of the corridor, several parcels could be assembled to create market-rate, independent living, senior housing to accommodate the aging demographics in the area, which is also reflective of the national trend. The location is a prime spot, near the Swedish Covenant medical facility and a park, and could spur improvements in the buildings and parcels nearby. Zoning would need to be altered to accommodate higher density—three or four stories—to make this option viable. Because the surrounding architecture is three- to four-story buildings, a similarly sized residential building would



Many storefronts are vacant on the Lincolnwood side of Devon Avenue

fit in, and the development could add energy to the corridor. Indeed, senior housing is a growth market with many developers seeking opportunities in the market.

4. Build Relationships with Property Owners

To build out the commercial/service tenants in the four sites and along the full corridor, it will be critical that the Village build strong relationships with the current owners of the parcels and gather pertinent information to have on hand when courting real estate developers. Vacancy rates, zoning options, and lot sizes and prices, are the types of information that real estate developers will seek when making decisions where to invest. Having that information readily available will be critical.

Transportation Improvements - Safety and Access

The Devon corridor is a heavily trafficked span. However, it also has the potential to be a walkable, inviting stretch, with certain safety improvements. While motorists are important, so too are pedestrians. The visible activity that a highly walkable street filled with pedestrians encourages, sends a signal that the area is a good place to shop and linger.

A unique feature of the area is its Orthodox Jewish community, which is forbidden to drive on the Sabbath. Therefore, there is a built-in walking community already, which with some encouragement via high-quality design, could be convinced to abandon their cars and walk on other days of the week as well. In addition, people are coming from other parts of the region to use the trails along the North Shore Channel. Once completed, the Saugansah Trail and the Weber Spur Trail along with the existing North Shore Channel Trail, will form a strong regional bike network, a significant portion of which will traverse through Lincolnwood. Improving bike and pedestrian access to the Devon corridor from these trails would encourage additional visitors.

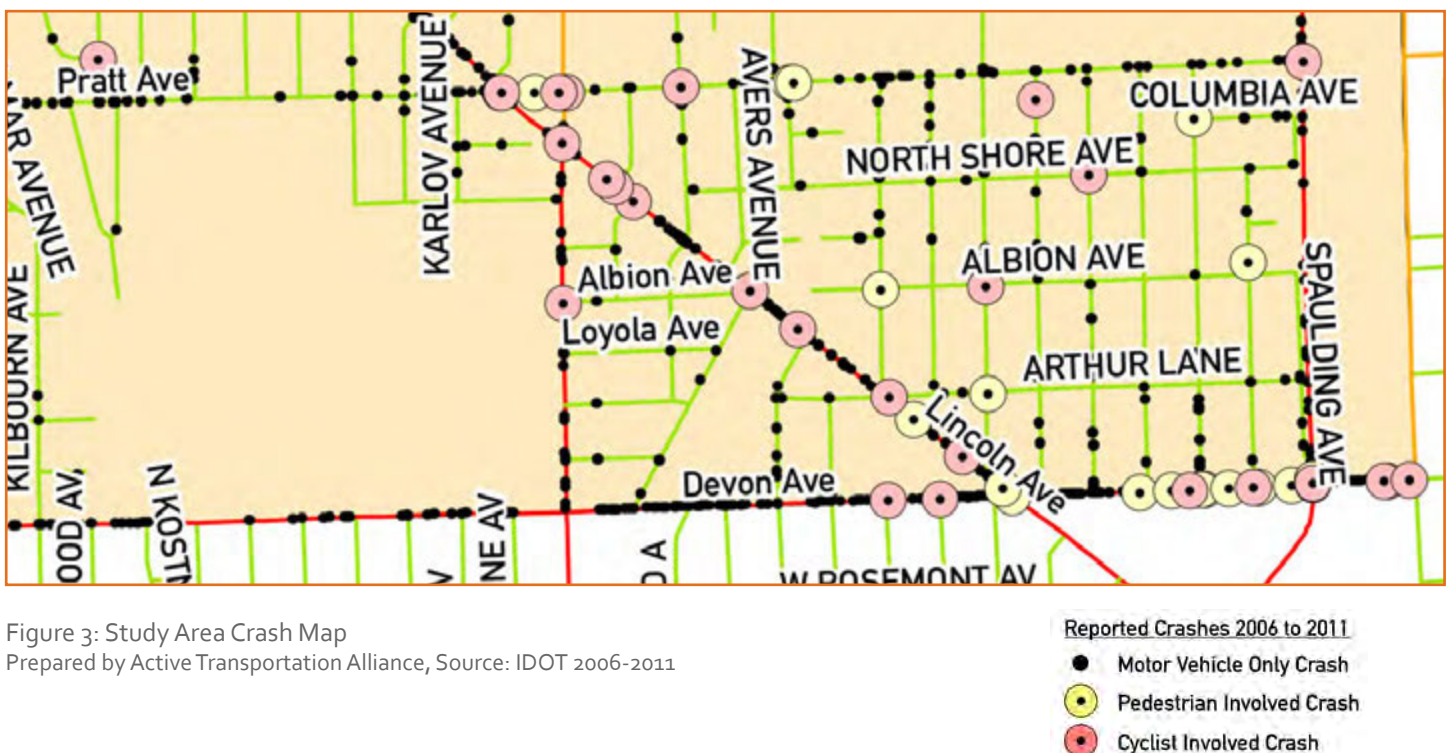
Creating opportunities for people to “trip-chain”—park and shop in two or more places—makes for a more vibrant area, as does the seamless integration of public transit. Encouraging a more walkable area also reduces the need for additional parking, because customers can park once and walk between shops.

With some effort, the six-block stretch of Devon could be a “complete” street—a street attractive to all users.

1. Improve Pedestrian Safety

A key element in any plan to attract more pedestrians is to improve safety. Two of the most frequent comments from residents were that the area does not have a cohesive look and that the lack of pedestrian crossings was dangerous. This latter concern was confirmed by looking at accident data, which shows higher incidences of pedestrian and bicycle accidents in the study area, compared to the other segments of Devon Avenue. (Figure 3)

To transform this auto-oriented stretch of Devon into a “complete” street, Lincolnwood and Chicago should work together to develop a shared vision for the corridor. Also because the Illinois Department of



Transportation (IDOT) has jurisdiction over Devon Avenue, Lincolnwood and Chicago should jointly approach IDOT to make safety improvements. Features such as refuge islands, curb bump-outs, and improved sidewalks, will certainly help.

Create refuge Islands. Pedestrian safety can be improved by creating a median with pedestrian refuge islands. This allows people to cross halfway and then safely pause before crossing the other half of the street.

Add pedestrian crosswalks. The panel recommends installing a crosswalk with pedestrian-activated flashing beacons near the Post Office at Devon and Kimball. The beacons signal to drivers that a pedestrian is about to cross. Although a signal at the intersection is the best option for safety, it is also the most expensive.

Create Curb Bump-outs. The panel also recommends curb bump-outs at intersections with residential streets. Bump-outs shorten the distance from one side of the street to the other for pedestrians, making their passage safer.

Complete Sidewalks. The Village should complete the missing sidewalk between Lincoln and Hamlin streets, and should maintain continuous sidewalks along Devon.



Mid-block crosswalks and curb bump outs allow pedestrians to cross safely

A landscaped "end-cap" for on-street parking enhances safety and appearance

2. Create Bike Lanes

The Panel recommends adding a bike lane, both to slow traffic and to increase transportation options in the corridor. Making Devon Avenue bike-friendly will make the bike trail along the Channel more accessible from the proposed Saugansah and Weber Spur trails, further strengthening the regional bike network.



Bike lanes increase transportation options

3. Improve Parking Options

The panel recommends that the Village consider creating angled parking on residential streets at intersections with Devon. Angled parking will significantly increase the amount of parking in the area and is likely to work within the existing street width. The Village could also approach MB Bank to share some of the parking in the large bank lot with area businesses, especially during the evening, when the bank is closed, but the other businesses are open. Additionally, the Village should create end-caps for street parking to enhance pedestrian safety.



A detailed engineering study will be needed to develop a new “complete street” design for Devon Avenue. However, based on preliminary roadway measurements provided by the Village of Lincolnwood, Devon Avenue is approximately 60 feet wide from curb to curb in the study area, which is sufficient to incorporate many of the safety recommendations. Over a longer term, by reconstructing curbs and redesigning the entire right-of-way, which is almost 100 feet, Devon Avenue can be transformed into a street that is safe and attractive for all users. Figure 4 presents a roadway cross-section concept developed by the Active Transportation Alliance which illustrates several pedestrian and bike safety features recommended for Devon Avenue.

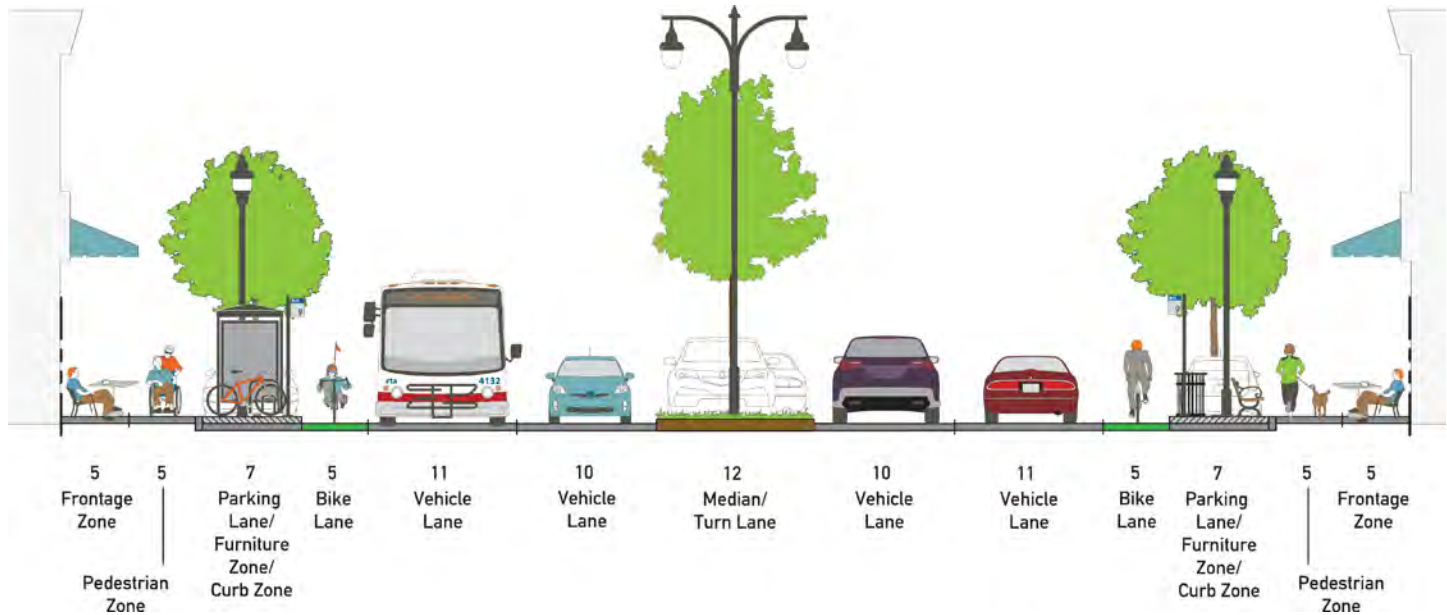


Figure 4: Typical Cross-Section for a Urban Commercial Mixed Use Boulevard

Source: Complete Streets, Complete Networks Design Manual by the Active Transportation Alliance

Streetscape Enhancements

An improved streetscape along Devon Avenue can help build enthusiasm for the area and signal visually that the area is rejuvenated. As one resident said, “The worst case outcome is to do nothing.”

To improve the look and feel of the corridor, the corridor should be tied into the North Shore Channel and trail on the east, and Lincoln Avenue on the west side. To make shoppers feel welcome and engaged in the shopping experience, the panel suggests several beautification strategies, some immediate, others short-term, as well as longer-term plans. The panel feels strongly that the investment in landscaping and beautification would reap dividends in increased shoppers, and several features could greatly improve safety. Furthermore, streetscape is an essential investment if private developers are to show any interest.

50th Ward Alderman, Debra Silverstein, reported that Devon Avenue just east of the study area will undergo major streetscaping starting in 2014. With funding from an established TIF district and the State of Illinois, Devon Avenue from Kedzie Avenue to Leavitt Street in Chicago, will see new street lighting, wider sidewalks with decorative pavers, trees, benches, new crosswalks and community identifiers, among other improvements. To remain an attractive draw for shoppers and service seekers, the panel recommends that Lincolnwood focus on improving its own streetscape along Devon Avenue, drawing from the existing Streetscape Plan adopted by the Village for Lincoln Avenue. In addition to aligning with the design elements of Lincoln Avenue, key elements of the new streetscape should include public art and public spaces (Figures 5a and 5b). More specifically, the panel recommends that the Village do the following:

1. Clean up the Area

Encourage current building owners to invest in their own properties to make them more attractive for leasing. In addition, have the Village Public Works Department do an immediate clean-up, focusing on sidewalks, trash, weeds, and other eyesores.

2. Create Gateways

The panel recommends focusing on the corner of Devon and McCormick as the gateway into the Village from the south and the east, and the corner of Devon and Lincoln as a gateway to the north and west. The panel recommends creating gateways as a way to visually bring attention to the transition into the Village and to slow traffic, giving drivers a reason to pause and look around.

The panel further recommends creating a gateway green space on the empty lot owned by the Metropolitan Water Reclamation District (MWRD),

on the east side of McCormick. Because MWRD's preference is to create and maintain developed open space along the Channel, the panel proposes creating a public space that could also be used for a farmer's market or local food trucks. The area is tied directly to the bike trails, which can encourage bikers to stop and explore the Village.

3. Install Public Art

The MWRD lot could be the beginning of several public art displays throughout the Devon corridor, which can be used as an element of continuity in the streetscape. Art is already on display along the bike paths, and there are many nonprofit and commercial organizations anxious to support public art installations. Some of the art could also be functional, such as bike racks or a bus stop. The panel recommends that the art installations begin on the northeast corner of Devon and McCormick, and continue down Devon.

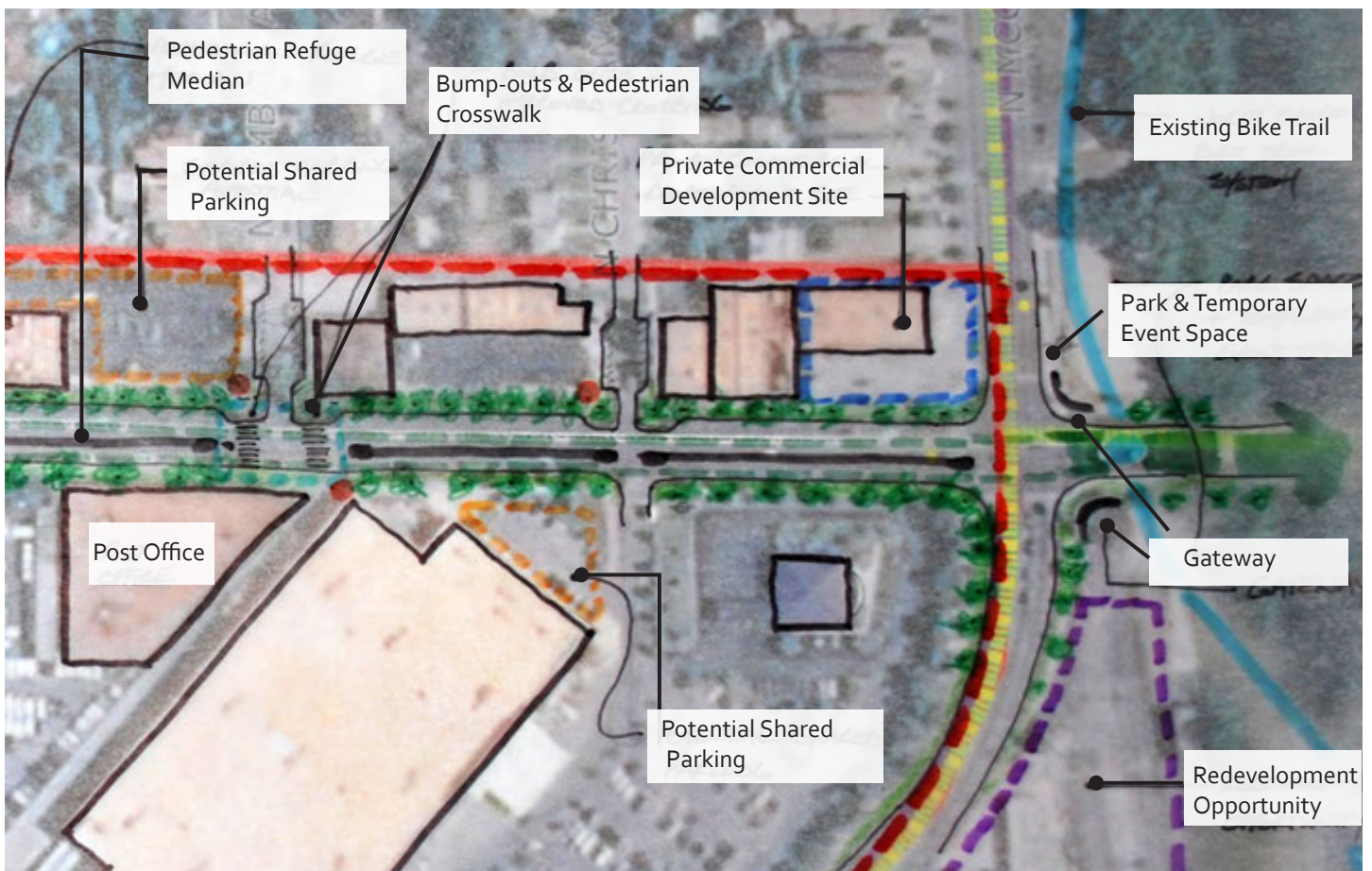


Figure 5a: Redevelopment Sketch for the eastern portion of the study area prepared during the two day panel

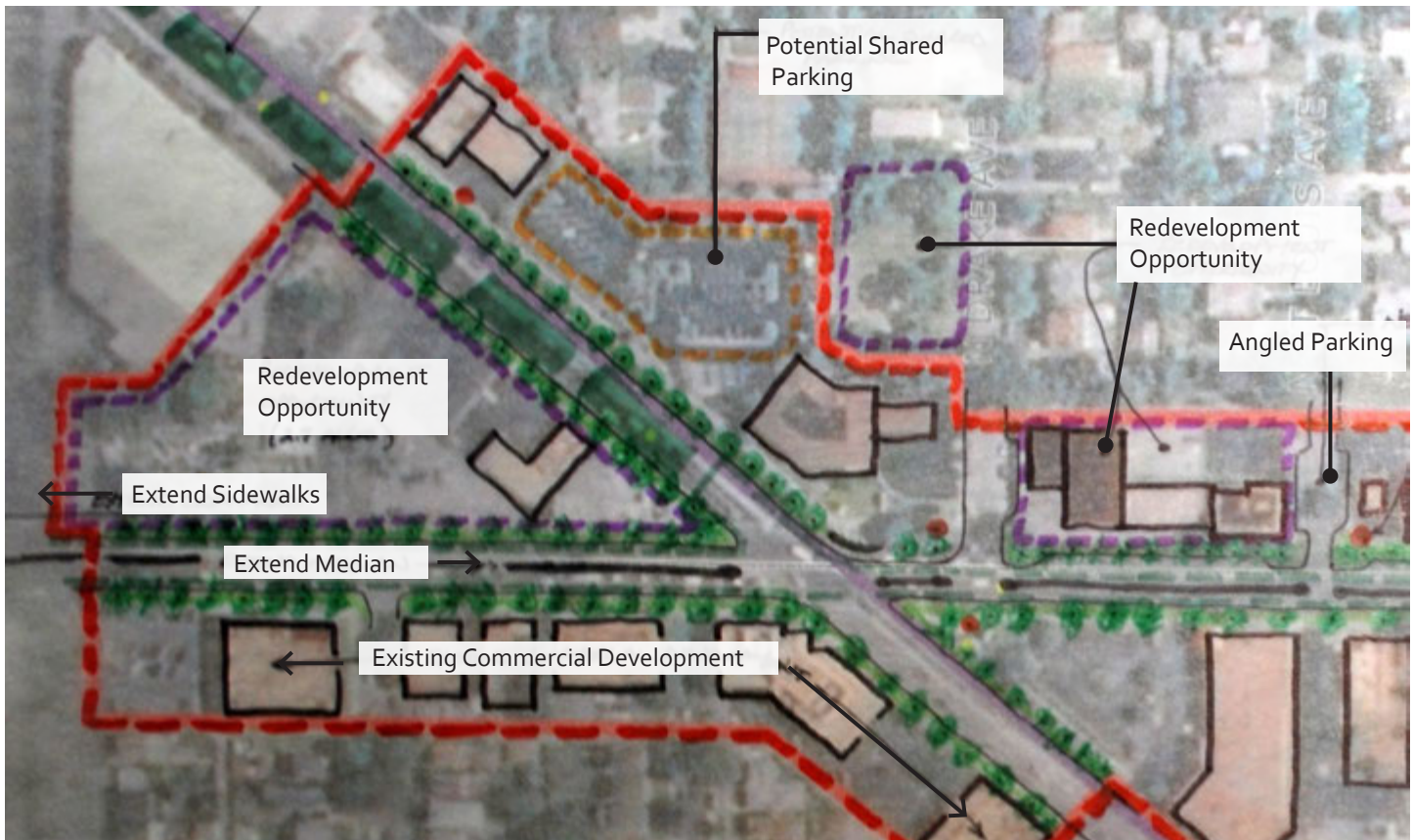


Figure 5b: Redevelopment Sketch for the western portion of the study area prepared during the two day panel

4. Create a Unified Corridor Design

Visual elements indicated in the Lincoln Avenue Streetscape Plan can be extended down into Devon Avenue. These elements include trees, benches, planter boxes, lighting, and signage. The elements should be placed on both sides of Devon, Lincolnwood and Chicago, to tie the street together visually.

Financing the Improvements

The key to successful commercial/service redevelopment, the panel notes, will be to establish a Tax Increment Finance (TIF) district. TIF districts capture increases in property tax revenues in a specific area without changing the actual tax rate for property owners. Any increased tax revenue is held in a specific TIF fund, which is used to help finance improvements aimed at stimulating economic growth within the district. Village opponents of a TIF on Devon have argued that current taxing bodies, such as the school system, could lose revenue because under a TIF, their share of the property tax would be limited to the



Examples of Recommended Street Furnishings
Source: Lincoln Avenue Streetscape Plan, Village of Lincolnwood

equalized assessed value of the area at the time the TIF was approved. While the TIF district is in place, tax revenue from increased property values generated within the TIF boundaries go into the TIF fund and then are reinvested in that area.

Although acknowledging the community resistance to a TIF, the panel feels strongly that short of floating a bond, this form of financing is the best option to rejuvenate the area. A TIF would be a clear draw to real estate developers, whose investment can stem the deterioration of the corridor. Without a TIF, the area will continue to decline and with it, the overall tax base. Ultimately, the infrastructure improvements in the area will benefit the public, not the private developers, as some opponents to the TIF have worried.

In addition to a TIF, the panel encourages the Village to reach out to local businesses to support beautification efforts. Home Depot, for example, has already volunteered trees for the streetscape project. In addition, the Village could target \$25,000 annually in Property Enhancement Program funding for four years for the Devon Corridor in the budget. The Property Enhancement Program is designed to provide an incentive to business owners to make improvements to their building's exterior or other property enhancement that will improve the appearance of a business district. The panel also encourages the Village to coordinate with the City of Chicago on beautification planning.

To finance the pedestrian- and bike-safety improvements, the panel recommends approaching IDOT for funds through its Highway Safety Improvements Program. Finally, the panel recommends timing the more major renovations along Devon to align with the eventual sewer repairs to be done by MWRD, as a way to "dig once," and save money.

Conclusion

The panel recommends that the Village focus on improving the look and safety of the Devon Corridor as a gateway to the Village and to encourage a service use focus for the area with retail on key

sites. The panel also identified options for funding the recommended upgrades and redevelopment efforts. Additionally, the panel has created a set of immediate and longer-term steps the Village can take to implement the recommendations presented in this report.

Immediate Actions

- Establish a TIF, without which developer interest will wane.
- Send Village crews to clean up trash, weeds, and other eyesores along Devon.
- Address the issues at the languishing, highly visible site at the northwest corner of Devon/McCormick.
- Establish relationships with local business and land owners in the corridor; develop a database of information such as rents and vacancies that are critical to developers.
- Reach out to businesses for potential sponsorships of public art and streetscaping elements.
- Actively engage with MWRD for the post-remediation use of the site on the northeast corner of McCormick and Devon.
- Establish regular meetings with the Chicago Alderman's office, and the City planning staff to build a strong relationship between the Village and the City.

Longer-term Initiatives

- Establish a zoning overlay district with flexibility in use and density to entice redevelopment on key sites.
- Approach the entire street with a consistent visual design plan and provide incentives for current owners to upgrade their properties.
- Address safety as a part of street design. Partner with the City of Chicago to jointly approach IDOT regarding implementing pedestrian and bike safety improvements along Devon.
- Address parking issues including angled parking on side streets off Devon as a part of overall street design. Identify potential funders for the public art related recommendations.
- Work with owners of key sites to facilitate land assembly and/or redevelopment.

ULI Chicago Technical Assistance Panel Members

Chair

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Gould & Ratner LLP

Panel Members

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Associated Bank

Chris Lambert
Cannon Design

Keith Privett
Chicago Department of Transportation

Nic Pryor
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Village of Lincolnwood Village Board Committee of the Whole

Commission: Plan Commission

Chairperson: Paul Eisterhold
Irving Fishman
Patricia Goldfein
Steven Jakubowski
Anthony Pauletto
Don Sampen
Mark Yohanna

Previous Plan Commission Members who served during this report period:
Suzanne Auerbach
George Touras

Summary of Significant Activities of the Previous Two Years:

- Held 43 meetings between February 2012 and August 2014, including public hearings, workshops and a bus tour.
 - Conducted 38 Public Hearings
 - Convened for 4 Workshops
 - Assembled for one bus tour
- Considered:
 - Thirty-one text amendments
 - Five special use requests
 - Two Planned Unit Development Amendments
 - One Reasonable Accommodation
 - One map amendment
 - Eight combined requests:
 - Four combined special use and variation requests
 - One combined special use, variation and map amendment request
 - One combined text amendment, special use and variation request
 - One combined PUD and map amendment request
 - One combined map and text amendment request
- Conducted four workshops related to the redevelopment of the former Purple Hotel site. These meetings included the redevelopment of the hotel and later the Shoppes at Lincoln Pointe proposal.
- Reviewed five subdivision proposals, including:
 - The Final Plat of Consolidation at 6743 Central Park Avenue.
 - The Preliminary Plat of Consolidation and subsequently the Final Plat of Consolidation for Subdivision at 3700 W. Pratt Avenue.

- o A Preliminary Plat of Subdivision for the property at 3400 W. Pratt Avenue.
 - o Preliminary Plat of Consolidation at the former Purple Hotel site at 4500 W. Touhy Avenue.
- Recommended approval of Shore Gallery's combined text amendment, special use and variation request for firearms dealer and shooting range.
 - o Affirmed recommendation to approve upon remanding by Village Board.
- Recommended approval of one Reasonable Accommodation request, for the establishment and operation of a community residence (group home) at 6501 N. Longmeadow Avenue.
- Attended joint meeting with the Village Board and Economic Development Commission for a bus tour. The tour included various planning and development topics and observations along Pratt Avenue, Cicero Avenue, Chase Avenue as well as the Touhy/Crawford Business District, the nearby Skokie Industrial Park and the Lincolnwood Business Park. Also toured were Capitol Drive, the Lincolnwood Town Center, the Devon Avenue Business Corridor, the Lincoln/Proesel/Devon Industrial Triangle, and the Lincoln Avenue Corridor.
- Considered one Map Amendment for the rezoning of one parcel of Kow Kow Restaurant's property at 6755 Cicero Avenue.
- Considered a moratorium on residential development on the Lincoln Avenue Corridor. Recommended the Village Board not adopt any moratorium relative to residential development.
- Continued review of Lincoln Avenue Task Force (LATF) Report and recommendations.

FY 2014-2016 Anticipated Activities/Goals

- Continue review and clean-up of the Zoning Code text.
Continue review and update of the Comprehensive Plan.

Specific Questions or Comments for the Village Board:

- None



**VILLAGE OF LINCOLNWOOD
PRESIDENT AND BOARD OF TRUSTEES
REGULAR MEETING
VILLAGE HALL COUNCIL CHAMBERS
7:30 P.M., OCTOBER 21, 2014**

I. Call to Order

II. Pledge to the Flag

III. Roll Call

IV. Approval of Minutes

1. Board Meeting Minutes – October 7, 2014

V. Warrant Approval

VI. Village President's Report

1. Appointment of Kirill Vorobeychik to the Zoning Board of Appeals
2. Retirement of Police Officers Brian Righeimer and Thomas Polston

VII. Consent Agenda (If any one wishes to speak to any matter on the Consent Agenda, a Speaker's Request Form must be completed, presented to the Village Clerk, and the matter will be removed from the Consent Agenda and added to Regular Business.)

1. Approval of a Resolution Amending the Village's Personnel Policy Manual (Appears on the Consent Agenda because it is a Routine Function of Government)
2. Approval of a Recommendation by the Park and Recreation Board to Approve a Resolution to Close Lincoln Avenue Between Kostner Avenue and Pratt Avenue from 7:00 AM to 11:00 AM for the Turkey Trot Race on Sunday, November 23, 2014 (Appears on the Consent Agenda because it was Approved Unanimously by a Recommending Body)
3. Approval of an Ordinance Approving a Variation from Section 4.11 of the Zoning Code to Permit a One-Story Addition to Encroach Into the Required Side Yard Setback for the Property at 7131 North Keating Avenue (Appears on the Consent Agenda because it was Approved at a Previous Village Board Meeting)
4. Approval of an Ordinance Approving a Variation from Section 4.11 of the Zoning Code to Permit a One-Story Addition to Encroach Into the Required Side Yard Setback for the Property at 5080 West North Shore Avenue (Appears on the Consent Agenda because it was Approved at a Previous Village Board Meeting)
5. Approval of an Ordinance Amending the Village of Lincolnwood Comprehensive Plan Concerning Residential Development Within the Lincoln Avenue Corridor (Appears on the Consent Agenda because it was Approved at a Previous Village Board Meeting)

VIII. Regular Business

6. Consideration of a Resolution to Accept the Comprehensive Annual Financial Report for the Year Ended April 30, 2014

IX. Manager's Report

X. Board, Commission, and Committee Reports

XI. Village Clerk's Report

XII. Trustee Reports

XIII. Public Forum

XIV. Adjournment

DATE POSTED: October 17, 2014

All Village Board meetings are broadcast live to residents on Comcast Cable Channel 6, AT&T U-VERSE Channel 99, and online at Lincolnwood.tv at 7:30 p.m. Rebroadcasts of Village Board meetings can be viewed one week following the live broadcast at 1:00 p.m. and 7:30 p.m. on cable television or online at Lincolnwood.tv.

**VILLAGE OF LINCOLNWOOD
PRESIDENT AND BOARD OF TRUSTEES
REGULAR MEETING
VILLAGE HALL COUNCIL CHAMBERS
OCTOBER 7, 2014**

Draft

Call to Order

President Turry called the Regular Meeting of the Lincolnwood Board of Trustees to order at 7:38 P.M., Tuesday, October 7, 2014, in the Council Chambers of the Municipal Complex, 6900 North Lincoln Avenue, Village of Lincolnwood, County of Cook, and State of Illinois.

Pledge to the Flag

The Corporate Authorities and all persons in attendance recited the Pledge of Allegiance to the flag of our country.

Roll Call

On roll call by Village Clerk Beryl Herman the following were:

PRESENT: President Turry, Trustees Leftakes, Cope, Elster, Klatzco, Sprogis-Marohn

ABSENT: Trustee Patel

A quorum was present. Also present: Timothy Wiberg, Village Manager; Charles Meyer, Assistant to the Village Manager; Steven Elrod, Village Attorney; Amanda Williams, Management Analyst; Charles Greenstein, Village Treasurer; Ashley Engelmann, Assistant to the Public Works Director Timothy Clarke, Director of Community Development.

Approval of Minutes

The minutes of the September 16, 2014 regular Village Board meeting had been distributed in advance and were examined. Trustee Leftakes moved to approve the presented minutes. The motion was seconded by Trustee Sprogis-Marohn. Trustee Elster abstained.

The motion passed with a Voice Vote.

Warrant Approval

Trustee Klatzco moved to approve Warrants in the amount of \$651,310.91. Trustee Leftakes seconded the motion.

Upon a Roll Call by the Village Clerk the results were:

AYES: Trustees Sprogis-Marohn, Leftakes, Cope, Elster, Klatzco

NAYS: None

The motion passed

Village President's Report

1. Swearing in of Police Officers Justin Wolfe and Michael Pignato

Chief LaMantia introduced the two new officers, and their families. The Chief spoke of the past accomplishments of both men. Clerk Herman swore them in individually and each new officer thanked the Chief and the Village.

Congratulations from the President and the Board.

2. Happy Succoth to all of the Jewish faith who celebrate.

Consent Agenda

President Turry read the following items on the Consent Agenda:

1. **Approval of a Resolution Authorizing the Village Manager to Execute a Renewal Agreement with the Lincolnwood Town Center, LLC, Inc. to Regulate Parking and Traffic within the Parking Lots**
2. **Approval of an Ordinance Granting a Zoning Map Amendment to Rezone 6755 North Cicero Avenue to the B-2 General Business Zoning District**
3. **Approval of a Recommendation by the Zoning Board of Appeals to Approve a Variation from Section 4.11 of the Zoning Code to Permit a One-Story Addition to Encroach Into the Required Side Yard Setback for the Property at 7131 North Keating Avenue**

Trustee Sprogis-Marohn moved to approve the Consent Agenda as amended. Trustee Cope seconded the motion.

Upon a Roll Call vote the results were:

AYES: Trustees Sprogis-Marohn, Cope, Elster, Leftakes, Klatzco

NAYS: None

The motion passed

Regular Business

4. **Consideration of a Recommendation by the Zoning Board of Appeals to Approve a Variation from Section 4.11 of the Zoning Code to Permit a One-Story Addition to Encroach Into the Required Side Yard Setback for the Property at 5080 West North Shore Avenue**

Trustee Leftakes moved to remove the item from the Table for the purpose of discussion, seconded by Trustee Klatzco. The motion passed with a Voice Vote.

This item was presented by Mr. Clarke who provided background information.

Since the Village Board meeting of September 16 the applicant submitted a revised site plan which reduced encroachment. Neighbors no longer have objections to the request.

Trustee Leftakes moved to have the Village Attorney prepare an Ordinance for approval at a subsequent Village Board meeting. The motion was seconded by Trustee Cope.

Upon a Roll Call vote the Results were:

AYES: Trustees Leftakes, Cope, Klatzco, Elster, Sprogis-Marohn

NAYS: None

The motion passed.

5. **Consideration of a Recommendation by the Plan Commission Concerning a Text Amendment to the Comprehensive Plan Concerning Residential Development within the Lincoln Avenue Corridor**

This item was presented by Mr. Clarke using PowerPoint.

Hearing Process

*September 11, 2013

- Commission requested members of Lincoln Avenue Task Force (LATF) attend future PC meeting to discuss corridor plan.

*October 23, 2013

- LATF Chair, James Persino, Renee Silberman and Ken Klint addressed Plan Commission
- Overall Corridor Vision
 - o1. Distinct business districts
 - o2. Pedestrian friendly environment
 - o3. Provide more desirable land uses via code changes
 - o4. Encourage private redevelopment via code changes

*April 23, 2014

- Commission determined residential development within Lincoln Avenue Corridor may have merit
- Commission did not reject the vision of the Corridor Plan concerning residential
- Commission forwarded its recommendation to **not** implement a moratorium on residential development
 - oVillage Board imposed 180-day moratorium set to expire on January 12, 2015

*July 23, 2014

- Commission concluded residential uses in Corridor should be treated as Special Uses
- Commission directed Village Attorney to draft language slightly modifying Plan vision concerning residential

*September 3, 2014

- Commission reviewed draft Text Change to Comprehensive Plan
- Commission reiterated determination that residential may have merit within Lincoln Avenue Corridor and should be treated as Special Uses

*Commission Recommendations

- Commission concluded public hearing with two recommendations (6-0 vote)
 - oModify text of Comprehensive Plan related to Lincoln Avenue by adding a sentence
 - oRefer to Commission for public hearing a Zoning Code text amendment to allow residential as Special Use in the Lincoln Avenue Corridor rather than as Permitted

Recommended Amendment

“In addition to permitting housing as part of certain mixed use developments, the plan also calls for the introduction of housing as an infill land use between the designated business hubs. Allowing housing as an infill land use will help demarcate the edges of the recommended business hubs and eliminate the current condition of a long continuous strip of business properties. Moreover, development of infill housing between business hubs would visually extend the Village’s residential neighborhoods into the corridor, thereby accentuating the residential persona of the community. In such infill areas, housing as a ground floor use should be permitted. Where housing is permitted, it is envisioned that residential uses in the corridor

would be comprised of either multi-level townhouses or condominium buildings. **In all circumstances, residential uses should only be allowed on sites with sufficient lot size to support the impact of such development and only after site-specific review pursuant to the Village's zoning Ordinance and other applicable laws**

Recommendation: Modify the current land use code to allow for mixed use development and inn-fill housing; and, to prohibit expansion of drive-thru operations and auto oriented uses”.

Discussion ensued regarding density and size of lots. Does this refer to Lincoln Avenue throughout the Village?

A request was made for final action concerning the Comprehensive Plan.

Trustee Cope moved to concur with the Plan Commission's recommendation to amend the Comprehensive Plan regarding residential development on Lincoln Avenue, also to review two options for Text Amendment – 1. Prohibit residential development on Lincoln Avenue between Devon and Pratt. 2. Allow residential development only as a special use. The motion was seconded by Trustee Elster.

Upon a Roll Call vote the Results were:

AYES: Trustees Cope, Elster, Klatzco, Sprogis-Marohn, Leftakes

NAYS: None

The motion passed.

6. Consideration of an Ordinance Waiving the Competitive Bidding Process and Accepting a Proposal from Christopher B. Burke Engineering, Ltd. for the Provision of Civil Engineering Services to Develop a Streetscape Concept Plan for the Devon-Lincoln Tax Increment Financing District in the Not-to-Exceed Amount of \$47,500

This item was presented by Mrs. Engelmann using PowerPoint.

The item was previously discussed at the Committee of the Whole on September 17, 2014 and at Committee of the Whole preceding this meeting.

Four options were presented and renderings exhibited.

It was noted that if only Options 1 and 2 are under consideration, the cost would go down by \$5,000.

Previous reviews and reports on this area will be used to aid engineers in reaching a decision.

Trustee Leftakes moved to approve the Ordinance. The motion was seconded by Trustee Sprogis-Marohn.

Attorney Elrod stated that a Super Majority vote is required.

Upon a Roll Call vote the Results were:

AYES: Trustees Leftakes, Sprogis-Marohn, Klatzco Elster, Cope, President Turry

NAYS: None

The motion passed.

Manager's Report

- Pratt Eastbound at Crawford will be closing for a maximum of 20 days. Thank you to the public for the patience shown.
- Pratt and Central work is anticipated to finish by November 21.

Board and Commissions Report

None

Village Clerk's Report

Registration for voters in the November election is now closed. Early voting will be available from October 20 to November 2. The closest early voting locations for Lincolnwood residents are the Skokie Courthouse on Old Orchard Road and Skokie Village Hall in downtown Skokie. Call the locations to check hours of operation.

Please remember that the Clerk's office and the front desk at Village Hall have applications available for absentee voting.

Trustees Report

None

Public Forum

None

Adjournment to Executive Session

At 8:25p.m. Trustee Sprogis-Marohn moved to adjourn the Regular meeting to Executive Session for the purpose of discussion of potential litigation seconded by Trustee Klatzco.

Upon Roll Call the Results were:

AYES: Trustees Cope, Elster, Leftakes, Sprogis-Marohn, Klatzco

NAYS: None

The motion passed

Reconvention

At 8:50 President Turry reconvened the Regular Board meeting.

Adjournment

At 8:51pm Trustee Leftakes moved to adjourn the Regular Board meeting, seconded by Trustee Sprogis-Marohn. The motion passed with a voice vote

.

Respectfully Submitted,

Beryl Herman
Village Clerk

TO: President and the Board of Trustees

FROM: Timothy C. Wiberg, Village Manager

SUBJECT: Warrant Approval

DATE: October 17, 2014

The following are the totals for the List of Bills being presented at the October 21st Village Board meeting.

10/21/2014	71,866.79
10/21/2014	307,181.30
10/21/2014	33,902.32
10/21/2014	262,632.63
 Total	 \$ 675,583.04

Accounts Payable

To Be Paid Proof List

User: jmazzeffi
 Printed: 10/14/2014 - 9:09AM
 Batch: 00200.10.2014



Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
Gewalt Hamilton Associates Inc									
GEWALT									
9232.000-231	10/8/2014	196.00	0.00	10/21/2014				False	0
454-000-561-5340 Engineering				ComEd ROW					
9232.000-231 Total:		196.00							
9232.355-14	10/8/2014	79.00	0.00	10/21/2014				False	0
213-000-561-5340 Engineering				Pratt Street Light construction					
9232.355-14 Total:		79.00							
9232.376-4	10/8/2014	308.00	0.00	10/21/2014				False	0
213-000-561-5340 Engineering				Crawford Street light construction					
9232.376-4 Total:		308.00							
9232.410-3	10/8/2014	13,523.96	0.00	10/21/2014				False	0
212-000-511-5320 Consulting				Pratt and Central construction					
9232.410-3 Total:		13,523.96							
GEWALT Total:		14,106.96							
Gewalt Hamilton Associate		14,106.96							
IL Municipal Retirement Fund									
ZZIMRF									
10022014	10/2/2014	13,714.40	0.00	10/21/2014				False	0
102-000-210-2023 Employee IMRF withholding				Employee - September					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
10022014	10/2/2014	33,249.78	0.00	10/21/2014				False	0
102-000-210-2023 Employee IMRF withholding				Employer - September					
10022014	10/2/2014	2,634.58	0.00	10/21/2014				False	0
101-300-512-5080 Pension - regular				SLEP - Retired Police Chief					
10022014 Total:		49,598.76							
ZZIMRF Total:		49,598.76							
IL Municipal Retirement F		49,598.76							
Klass, Ray KLASSR									
101814	9/30/2014	600.00	0.00	10/21/2014				False	0
205-509-515-5730 Program supplies				Wind Gypsies for Turkey Trot entertainment					
101814 Total:		600.00							
KLASSR Total:		600.00							
Klass, Ray Total:		600.00							
Lowe's Business Acc/GECE									
LOWES									
000455	9/23/2014	67.96	0.00	10/21/2014				False	0
205-571-515-5535 Facility rental				Community Center deep clean supplies					
000455 Total:		67.96							
000555	9/23/2014	167.80	0.00	10/21/2014				False	0
205-571-515-5535 Facility rental				Community Center deep clean supplies					
000555 Total:		167.80							
10650	10/3/2014	134.34	0.00	10/21/2014				False	0
101-350-512-5745 Small tools				Wrenches, screw drivers, punch set, screw driver set					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	10650 Total:	134.34							
1496	9/25/2014	63.59	0.00	10/21/2014				False	0
	101-440-513-5730 Program supplies			Spade drill bit, extension kit for streets					
	1496 Total:	63.59							
2066	10/6/2014	3.98	0.00	10/21/2014				False	0
	101-420-511-5405 R&M - buildings			Electrical box cover, box extension for Fire Dept					
	2066 Total:	3.98							
2287	9/30/2014	43.33	0.00	10/21/2014				False	0
	101-420-511-5405 R&M - buildings			Shelf bracket, anchors for PW					
	2287 Total:	43.33							
2322	9/30/2014	176.22	0.00	10/21/2014				False	0
	205-509-515-5730 Program supplies			Paint and containers for safety fences					
2322	9/30/2014	-95.40	0.00	10/21/2014				False	0
	205-509-515-5730 Program supplies			Return: extra materials for safety fences					
	2322 Total:	80.82							
2327	9/30/2014	177.90	0.00	10/21/2014				False	0
	205-509-515-5730 Program supplies			Concrete for safety fences					
	2327 Total:	177.90							
2330	9/30/2014	160.00	0.00	10/21/2014				False	0
	205-509-515-5730 Program supplies			PVC pipe for safety fences					
	2330 Total:	160.00							
2457	10/1/2014	44.36	0.00	10/21/2014				False	0
	205-430-515-5730 Program supplies			Socket set, nut driver set for Parks					
	2457 Total:	44.36							
2476	9/22/2014	23.73	0.00	10/21/2014				False	0
	205-430-515-5730 Program supplies			Bricklayer hammer for Proesel Park					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	2476 Total:	23.73							
2485	9/22/2014	236.92	0.00	10/21/2014				False	0
101-440-513-5730 Program supplies				Machanics tool set, torque wrench for Streets					
	2485 Total:	236.92							
2498	9/22/2014	112.93	0.00	10/21/2014				False	0
205-560-515-5499 R&M - other				Pool parts					
	2498 Total:	112.93							
2575	9/23/2014	47.85	0.00	10/21/2014				False	0
101-440-513-5730 Program supplies				Clamp sprinkler, socket adapter for Streets					
	2575 Total:	47.85							
2652	10/3/2014	56.91	0.00	10/21/2014				False	0
101-420-511-5405 R&M - buildings				Metal conduit, drill bits for Fire Dept					
	2652 Total:	56.91							
2657	9/24/2014	237.22	0.00	10/21/2014				False	0
660-620-519-5730 Program supplies				Plywood cement, blocks for Water					
	2657 Total:	237.22							
2682	10/3/2014	18.52	0.00	10/21/2014				False	0
101-420-511-5405 R&M - buildings				Round hammer drill bit for Fire Dept					
	2682 Total:	18.52							
2708	10/3/2014	55.86	0.00	10/21/2014				False	0
101-410-511-5730 Program supplies				Spray paints for auction vehicles					
	2708 Total:	55.86							
7733	9/24/2014	18.70	0.00	10/21/2014				False	0
101-440-513-5480 R&M - vehicles				Metal paint tray, paint brush for salters					
	7733 Total:	18.70							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	LOWES Total:	1,752.72							
	Lowe's Business Acc/GEC	1,752.72							
Marc Printing MARCP Res3Com4	10/10/2014	756.56	0.00	10/21/2014				False	0
660-610-519-5720 Postage				Postage for mailing water bills					
	Res3Com4 Total:	756.56							
	MARCP Total:	756.56							
	Marc Printing Total:	756.56							
Robbins, Salomon & Patt, LTD RS&PLTD 0	10/9/2014	1,132.50	0.00	10/21/2014				False	0
101-230-511-5399 Other professional services				Municipal Prosecution/Traffic Sept					
0	10/9/2014	1,132.50	0.00	10/21/2014				False	0
101-230-511-5399 Other professional services				Adjudicative Hearings - Sept					
0	10/9/2014	150.00	0.00	10/21/2014				False	0
101-230-511-5399 Other professional services				Resident vs. Lincolnwood					
	0 Total:	2,415.00							
	RS&PLTD Total:	2,415.00							
	Robbins, Salomon & Patt,	2,415.00							
Sam's Club SAMSCL 100814	10/8/2014	60.70	0.00	10/21/2014				False	0
205-520-515-5645 Concessions & food				Snacks for Club Kid					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
100814 Total:		60.70							
SAMSCL Total:		60.70							
Sam's Club Total:		60.70							
SPRA Entertainment Showcase									
SPRAENT									
SPRA100814	10/8/2014	28.00	0.00	10/21/2014				False	0
205-500-515-5810 Conference & meeting registrat				SPRA Entertainment Showcase					
SPRA100814 Total:		28.00							
SPRAENT Total:		28.00							
SPRA Entertainment Show		28.00							
United States Postal Service									
USPOSTAL									
PB093014	9/30/2014	16.85	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					
PB093014	9/30/2014	77.47	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					
PB093014	9/30/2014	1.94	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					
PB093014	9/30/2014	212.61	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					
PB093014	9/30/2014	41.97	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					
PB093014	9/30/2014	122.98	0.00	10/21/2014				False	0
205-500-515-5720 Postage				Pitney Bowes - postage					
PB093014	9/30/2014	24.15	0.00	10/21/2014				False	0
205-500-515-5720 Postage				Pitney Bowes - postage					
PB093014	9/30/2014	32.58	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
PB093014	9/30/2014	33.30	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					
PB093014	9/30/2014	132.21	0.00	10/21/2014				False	0
660-610-519-5720 Postage				Pitney Bowes - postage					
PB093014 Total:		696.06							
PB100814	10/8/2014	6.93	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					
PB100814	10/8/2014	6.52	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					
PB100814	10/8/2014	28.80	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					
PB100814	10/8/2014	9.12	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					
PB100814	10/8/2014	34.29	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					
PB100814	10/8/2014	12.00	0.00	10/21/2014				False	0
205-500-515-5720 Postage				Pitney Bowes - postage					
PB100814	10/8/2014	152.33	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					
PB100814	10/8/2014	403.68	0.00	10/21/2014				False	0
660-610-519-5720 Postage				Pitney Bowes - postage					
PB100814	10/8/2014	12.54	0.00	10/21/2014				False	0
101-210-511-5720 Postage				Pitney Bowes - postage					
PB100814 Total:		666.21							
USPOSTAL Total:		1,362.27							
United States Postal Servic		1,362.27							
Village of Lincolnwood VOLPW									
PW042114	4/21/2014	38.94	0.00	10/21/2014				False	0
660-620-519-5720 Postage				Petty Cash reimbursement - Public Works					
PW042114	4/21/2014	10.00	0.00	10/21/2014				False	0
101-400-511-5730 Program supplies				Petty Cash reimbursement - Public Works					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
PW042114	4/21/2014	71.39	0.00	10/21/2014				False	0
101-440-513-5730 Program supplies				Petty Cash reimbursement - Public Works					
PW042114 Total:		120.33							
VOLPW Total:		120.33							
Village of Lincolnwood To		120.33							
Warehouse Direct WAREHOUS									
2454179-0	9/26/2014	423.47	0.00	10/21/2014				False	0
205-509-515-5730 Program supplies				Office supplies					
2454179-0 Total:		423.47							
2454180-0	9/26/2014	52.98	0.00	10/21/2014				False	0
101-350-512-5700 Office supplies				Office supplies					
2454180-0 Total:		52.98							
2455230-0	9/29/2014	10.24	0.00	10/21/2014				False	0
205-509-515-5730 Program supplies				Office supplies					
2455230-0 Total:		10.24							
2459401-0	10/2/2014	99.06	0.00	10/21/2014				False	0
101-300-512-5730 Program supplies				Office supplies					
2459401-0 Total:		99.06							
2459411-0	10/2/2014	20.26	0.00	10/21/2014				False	0
101-300-512-5730 Program supplies				Office supplies					
2459411-0 Total:		20.26							
2460551-0	10/2/2014	263.08	0.00	10/21/2014				False	0
101-210-511-5700 Office supplies				Office supplies					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	2460551-0 Total:	263.08							
2460558-0	10/2/2014	158.18	0.00	10/21/2014				False	0
101-400-511-5700	Office supplies			Office supplies					
	2460558-0 Total:	158.18							
2463277-0	10/6/2014	48.46	0.00	10/21/2014				False	0
101-350-512-5700	Office supplies			Office supplies					
	2463277-0 Total:	48.46							
C2454179-0	9/29/2014	-10.24	0.00	10/21/2014				False	0
205-509-515-5730	Program supplies			Office supplies					
	C2454179-0 Total:	-10.24							
	WAREHOUS Total:	1,065.49							
	Warehouse Direct Total:	1,065.49							
	Report Total:	71,866.79							

Accounts Payable

To Be Paid Proof List

User: jmazzeffi
 Printed: 10/14/2014 - 9:10AM
 Batch: 00201.10.2014



Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
Al's Cycle Shop									
ALCYCLES									
92414	9/24/2014	10.00	0.00	10/21/2014				False	0
205-508-515-5730 Program supplies				Repair for Park Patrol bike					
92414 Total:		10.00							
ALCYCLES Total:		10.00							
Al's Cycle Shop Total:		10.00							
Anderson Lock									
ANDERSON									
852018	8/18/2014	45.36	0.00	10/21/2014				False	0
205-560-515-5405 R&M - buildings				Locks for pool					
852018 Total:		45.36							
ANDERSON Total:		45.36							
Anderson Lock Total:		45.36							
Anderson Pest Solutions									
ANDERP									
3050868	8/15/2014	150.00	0.00	10/21/2014				False	0
101-400-511-5210 Animal control				Animal control services - August					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	3050868 Total:	150.00							
3118247	10/1/2014	265.00	0.00	10/21/2014				False	0
101-400-511-5210	Animal control			Animal control services - October					
	3118247 Total:	265.00							
	ANDERP Total:	415.00							
	Anderson Pest Solutions To	415.00							
Arrow Road Construction Co									
ARROWROA									
48746MB	9/26/2014	1,008.64	0.00	10/21/2014				False	0
213-000-561-5340	Engineering			UPM Cold patch material for pot hote patching					
	48746MB Total:	1,008.64							
	ARROWROA Total:	1,008.64							
	Arrow Road Construction C	1,008.64							
Back Flow Solutions Inc									
BFSINC									
2346	10/1/2014	688.60	0.00	10/21/2014				False	0
660-620-519-5399	Other professional services			Program management fee for backflow					
	2346 Total:	688.60							
	BFSINC Total:	688.60							
	Back Flow Solutions Inc T	688.60							

Biel, Brian

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
BIEL									
10412-000	10/6/2014	49.69	0.00	10/21/2014				False	0
660-000-110-1230	Water customer receivables			Property sold - Refund Credit on Water account					
	10412-000 Total:	49.69							
	BIEL Total:	49.69							
	Biel, Brian Total:	49.69							
Bizar Entertainment									
BIZAR									
BB103114	10/2/2014	550.00	0.00	10/21/2014				False	0
205-504-515-5270	Purchased program services			DJ and Dancers - Boo Bash Halloween Event					
	BB103114 Total:	550.00							
	BIZAR Total:	550.00							
	Bizar Entertainment Total:	550.00							
Bound Tree Medical, LLC									
BOUND									
81561411	10/2/2014	1,499.36	0.00	10/21/2014				False	0
101-350-512-5660	EMS supplies			Sager combo splints					
	81561411 Total:	1,499.36							
	BOUND Total:	1,499.36							
	Bound Tree Medical, LLC	1,499.36							
Buck Brothers, Inc.									
BUCK									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
349684	9/29/2014	491.82	0.00	10/21/2014				False	0
205-430-515-5480 R&M - vehicles				Wheels and tire for tractor					
349684 Total:		491.82							
BUCK Total:		491.82							
Buck Brothers, Inc. Total:		491.82							
Canon Solutions America, Inc									
CANONSOL									
988319548	10/2/2014	226.58	0.00	10/21/2014				False	0
101-210-511-5440 R&M - office equipment				Maintenance for plotter - October					
988319548 Total:		226.58							
CANONSOL Total:		226.58							
Canon Solutions America,		226.58							
Case Lots, Inc.									
CASELOTS									
797	9/26/2014	769.45	0.00	10/21/2014				False	0
101-420-511-5730 Program supplies				Sidewalk salt					
797 Total:		769.45							
CASELOTS Total:		769.45							
Case Lots, Inc. Total:		769.45							
Challenger Sports									
CHALLENG									
5055	9/29/2014	1,654.00	0.00	10/21/2014				False	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
205-502-515-5270	Purchased program services				Challenger Soccer Camp Summer 2014				
	5055 Total:	1,654.00							
	CHALLENG Total:	1,654.00							
	Challenger Sports Total:	1,654.00							
Chicago Metropolitan Fire Prevention Co. CHGOMETR									
87145	9/22/2014	749.25	0.00	10/21/2014				False	0
101-350-512-5411	R&M- Wireless Alarm Equipm				September wireless radio network maintenance				
	87145 Total:	749.25							
	CHGOMETR Total:	749.25							
	Chicago Metropolitan Fire	749.25							
Classic Design Awards CLASSICD									
14-1135	9/28/2014	8.00	0.00	10/21/2014				False	0
101-200-511-5799	Other materials & supplies				Name Plate update for Bags Plaque				
	14-1135 Total:	8.00							
	CLASSICD Total:	8.00							
	Classic Design Awards Tot	8.00							
De La Vega, Chelsea DELAVEGA									
10022014	10/2/2014	232.73	0.00	10/21/2014				False	0
101-000-110-1010	Payroll Chkg Acct-BOL				Replace misplaced payroll check #30174				

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
10022014 Total:		232.73							
DELAVEGA Total:		232.73							
De La Vega, Chelsea Total:		232.73							
D'Original Juzz Dance Group									
DORIGINA									
9292014	9/29/2014	1,942.50	0.00	10/21/2014				False	0
205-504-515-5270 Purchased program services				9/5 Drop In					
9292014	9/29/2014	105.00	0.00	10/21/2014				False	0
205-504-515-5270 Purchased program services				9/12 Drop In					
9292014	9/29/2014	350.00	0.00	10/21/2014				False	0
205-504-515-5270 Purchased program services				9/19 Drop In					
9292014	9/29/2014	420.00	0.00	10/21/2014				False	0
205-504-515-5270 Purchased program services				9/26 Drop In					
9292014 Total:		2,817.50							
DORIGINA Total:		2,817.50							
D'Original Juzz Dance Gro		2,817.50							
Essential Equipment Solutions									
ESSEN									
2941-1	9/26/2014	1,880.00	0.00	10/21/2014				False	0
101-350-512-5665 Firefighting supplies				Turnout coat and pants					
2941-1 Total:		1,880.00							
2941-2	9/26/2014	1,880.00	0.00	10/21/2014				False	0
101-350-512-5665 Firefighting supplies				Turnout coat and pants					
2941-2 Total:		1,880.00							
2941-3	9/26/2014	1,880.00	0.00	10/21/2014				False	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
101-350-512-5665 Firefighting supplies				Turnout coat and pants					
2941-3 Total:		1,880.00							
2942	9/24/2014	1,880.00	0.00	10/21/2014				False	0
101-350-512-5665 Firefighting supplies				Turnout coat and pants					
2942 Total:		1,880.00							
2998	9/11/2014	1,536.13	0.00	10/21/2014				False	0
101-350-512-5730 Program supplies				Fire suppression foam					
2998 Total:		1,536.13							
ESSEN Total:		9,056.13							
Essential Equipment Soluti		9,056.13							
Eterno, Attorney at Law, David ETERNO									
11449	10/1/2014	1,162.50	0.00	10/21/2014				False	0
101-230-511-5399 Other professional services				Adjudication Officer - Sept Billing					
11449 Total:		1,162.50							
ETERNO Total:		1,162.50							
Eterno, Attorney at Law, D		1,162.50							
FSCI Corporate Office FSCI									
2014-536	6/4/2014	207.00	0.00	10/21/2014				False	0
101-240-517-5399 Other professional services				7000 Mc Cormick Place					
2014-536 Total:		207.00							
2014-574	6/4/2014	437.00	0.00	10/21/2014				False	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
101-240-517-5399 Other professional services				6540 Lincolnwood Ave					
2014-574 Total:		437.00							
2014-576	6/4/2014	232.00	0.00	10/21/2014				False	0
101-240-517-5399 Other professional services				6758 Nokomis					
2014-576 Total:		232.00							
2014-592	6/4/2014	437.00	0.00	10/21/2014				False	0
101-240-517-5399 Other professional services				3771 W. Morse Ave					
2014-592 Total:		437.00							
2014-6245	6/4/2014	437.00	0.00	10/21/2014				False	0
101-240-517-5399 Other professional services				4007 W Touhy					
2014-6245 Total:		437.00							
2014-673	6/4/2014	207.00	0.00	10/21/2014				False	0
101-240-517-5399 Other professional services				4343 W Touhy					
2014-673 Total:		207.00							
FSCI Total:		1,957.00							
FSCI Corporate Office Tot		1,957.00							
GameTime									
GAMET									
835540	8/13/2014	2,200.00	0.00	10/21/2014				False	0
205-430-515-5730 Program supplies				Mulch for Parks					
835540 Total:		2,200.00							
GAMET Total:		2,200.00							
GameTime Total:		2,200.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
GE Capital									
GECAPITA									
61418159	9/24/2014	232.43	0.00	10/21/2014				False	0
660-610-519-5340 Maintenance Agreement Expen				Copier - Public Works					
61418159	9/24/2014	269.95	0.00	10/21/2014				False	0
660-610-519-5340 Maintenance Agreement Expen				Copier - Parks					
61418159	9/24/2014	232.44	0.00	10/21/2014				False	0
101-000-210-2650 Contractor Permits Payable				Copier - Fire Dept					
61418159	9/24/2014	232.46	0.00	10/21/2014				False	0
101-210-511-5440 R&M - office equipment				Copier - Police					
61418159	9/24/2014	232.45	0.00	10/21/2014				False	0
101-210-511-5440 R&M - office equipment				Copier - Admin					
61418159	9/24/2014	232.45	0.00	10/21/2014				False	0
660-610-519-5340 Maintenance Agreement Expen				Copier - Finance					
61418159 Total:		1,432.18							
GECAPITA Total:		1,432.18							
GE Capital Total:		1,432.18							
Gen Ki Karate									
GENKI									
1012014	10/1/2014	462.00	0.00	10/21/2014				False	0
205-502-515-5270 Purchased program services				Karate Fall Session 1					
1012014 Total:		462.00							
GENKI Total:		462.00							
Gen Ki Karate Total:		462.00							
Global Emergency Products Inc									
GLOBALEN									
AGJ8672	9/23/2014	410.00	0.00	10/21/2014				False	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
101-350-512-5480 R&M - vehicles				Ladder repairs for ground ladder					
	AGJ8672 Total:	410.00							
	GLOBALLEN Total:	410.00							
	Global Emergency Product	410.00							
Gonzalez, Elizabeth GONZAELI									
14-585	9/29/2014	77.04	0.00	10/21/2014				False	0
101-350-512-4315 Ambulance & EMS fees				Reimbursement for over payment of ambulance bill					
	14-585 Total:	77.04							
	GONZAELI Total:	77.04							
	Gonzalez, Elizabeth Total:	77.04							
Grainger GRAINGER									
9553821886	9/26/2014	178.88	0.00	10/21/2014				False	0
205-430-515-5730 Program supplies				Marking paint, spanner screw for Proesel Park					
	9553821886 Total:	178.88							
9553821894	9/26/2014	48.74	0.00	10/21/2014				False	0
205-430-515-5730 Program supplies				Soap for Proesel Park					
	9553821894 Total:	48.74							
9553821902	9/26/2014	29.12	0.00	10/21/2014				False	0
205-430-515-5730 Program supplies				Spanner screw removal for Proesel Park					
	9553821902 Total:	29.12							
9554079450	9/29/2014	7.11	0.00	10/21/2014				False	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
101-420-511-5405 R&M - buildings				Spanner					
9554079450 Total:		7.11							
9554525015	9/29/2014	54.68	0.00	10/21/2014				False	0
101-420-511-5405 R&M - buildings				Soap dispenser					
9554525015 Total:		54.68							
GRAINGER Total:		318.53							
Grainger Total:		318.53							
Illinois Park and Rec Assn ILLPAR									
238	10/2/2014	50.00	0.00	10/21/2014				False	0
205-560-515-5810 Conference & meeting registrat				IPRA mentoring program					
238 Total:		50.00							
ILLPAR Total:		50.00							
Illinois Park and Rec Assn		50.00							
Illinois Section AWWA ILSECTIO									
200013268	10/2/2014	82.00	0.00	10/21/2014				False	0
660-620-519-5590 Training				Annual regulatory update for Water operator					
200013268 Total:		82.00							
200013269	10/2/2014	48.00	0.00	10/21/2014				False	0
660-620-519-5590 Training				Telemetry for Water operator					
200013269 Total:		48.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
ILSECTIO Total:		130.00							
Illinois Section AWWA Tot		130.00							
Johnstone Supply									
JOHNSTON									
11367	9/26/2014	180.00	0.00	10/21/2014				False	0
101-420-511-5405 R&M - buildings				Thermostat for Police Dept					
11367 Total:		180.00							
JOHNSTON Total:		180.00							
Johnstone Supply Total:		180.00							
Landscape Concepts Management									
LANDSCAP									
77695	10/1/2014	2,700.00	0.00	10/21/2014				False	0
205-430-515-5250 Contract Maintenance				Landscaping maintenance for Centennial - Oct					
77695 Total:		2,700.00							
LANDSCAP Total:		2,700.00							
Landscape Concepts Mana		2,700.00							
Lauterbach & Amen, LP									
LAUTER									
7511	9/25/2014	24,800.00	0.00	10/21/2014				False	0
101-210-511-5310 Audit				Progress billing for April 30, 2014 audit					
7511 Total:		24,800.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
	LAUTER Total:	24,800.00							
	Lauterbach & Amen, LP To	24,800.00							
Martin, Lawrence MARTINL REIM100914LMM 101-300-512-5840 Meals	10/6/2014	60.00	0.00	10/21/2014	Reimbursement - Meals			False	0
	REIM100914LMM Total:	60.00							
	MARTINL Total:	60.00							
	Martin, Lawrence Total:	60.00							
NAPA NAPA 131824 101-440-513-5480 R&M - vehicles	9/29/2014	11.34	0.00	10/21/2014	Air fittings for Sweeper #2			False	0
	131824 Total:	11.34							
	NAPA Total:	11.34							
	NAPA Total:	11.34							
Orange Crush LLC ORANGCRH 469952 213-000-561-5490 R&M Road Repairs	9/25/2014	190.44	0.00	10/21/2014	Mod surface			False	0
	469952 Total:	190.44							
470061	9/26/2014	526.28	0.00	10/21/2014				False	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
213-000-561-5490 R&M Road Repairs				Mod surface					
470061 Total:		526.28							
470248	9/29/2014	543.98	0.00	10/21/2014				False	0
213-000-561-5490 R&M Road Repairs				Mod surface					
470248 Total:		543.98							
470500	9/30/2014	553.12	0.00	10/21/2014				False	0
213-000-561-5490 R&M Road Repairs				Mod surface					
470500 Total:		553.12							
470678	9/30/2014	507.40	0.00	10/21/2014				False	0
213-000-561-5490 R&M Road Repairs				Mod surface					
470678 Total:		507.40							
470751	9/30/2014	456.30	0.00	10/21/2014				False	0
213-000-561-5490 R&M Road Repairs				Mod surface					
470751 Total:		456.30							
ORANGCRH Total:		2,777.52							
Orange Crush LLC Total:		2,777.52							
Paramedic Services of Illinois PARAMEDI									
4274	10/1/2014	221,536.10	0.00	10/21/2014				False	0
101-350-512-5220 Fire protection				Services rendered for Month Ended 10/31/2014					
4274 Total:		221,536.10							
4275	10/1/2014	1,600.00	0.00	10/21/2014				False	0
101-300-512-5399 Other professional services				Code Enforcement Officer - 8/27/14-9/23/14					
4275 Total:		1,600.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	PARAMEDI Total:	223,136.10							
	Paramedic Services of Illin	223,136.10							
S & E Inspections									
S&EINSPE									
1935	9/9/2014	26.00	0.00	10/21/2014				False	0
101-350-512-5480 R&M - vehicles				Safety Inspection A6					
1935 Total:		26.00							
1936	9/9/2014	26.00	0.00	10/21/2014				False	0
101-350-512-5480 R&M - vehicles				Safety Inspection A5					
1936 Total:		26.00							
1938	9/9/2014	26.00	0.00	10/21/2014				False	0
101-350-512-5480 R&M - vehicles				Safety Inspection A7					
1938 Total:		26.00							
S&EINSPE Total:		78.00							
S & E Inspections Total:		78.00							
Sam's Club									
SAMSCL									
92414	9/24/2014	87.69	0.00	10/21/2014				False	0
205-520-515-5645 Concessions & food				Snacks - Club Kid					
92414 Total:		87.69							
SAMSCL Total:		87.69							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
	Sam's Club Total:	87.69							
Sikaras, Demetra SIKARASD 093014	9/30/2014	51.00	0.00	10/21/2014				False	0
205-000-210-2430 Parks and Recs Control Deposi				Refund - Baseball					
	093014 Total:	51.00							
	SIKARASD Total:	51.00							
	Sikaras, Demetra Total:	51.00							
Staples Business Advantage STAPLES 8031439192	9/22/2014	1,027.20	0.00	10/21/2014				False	0
101-100-511-5799 Other materials & supplies				Chairs for Board Conference room					
	8031439192 Total:	1,027.20							
	STAPLES Total:	1,027.20							
	Staples Business Advantag	1,027.20							
Stewart, Schenita STEWARTS REIMB100614SSM	10/6/2014	60.00	0.00	10/21/2014				False	0
101-300-512-5840 Meals				Reimbursement - Meals					
	REIMB100614SSM Total:	60.00							
	STEWARTS Total:	60.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
Stewart, Schenita Total:		60.00							
Wells Fargo Bank, N.A.									
SWANC									
4908	10/1/2014	959.76	0.00	10/21/2014				False	0
101-440-514-5230				Fixed Costs - FY 2014 - November					
4908	10/1/2014	21,869.37	0.00	10/21/2014				False	0
101-440-514-5230				O & M Costs - FY 2014 - November					
4908 Total:		22,829.13							
SWANC Total:		22,829.13							
Wells Fargo Bank, N.A. To		22,829.13							
Wholesale Direct Inc									
WHOLESAL									
210108	9/25/2014	159.91	0.00	10/21/2014				False	0
101-410-511-5730				Wrecker strap for shop					
210108 Total:		159.91							
WHOLESAL Total:		159.91							
Wholesale Direct Inc Total		159.91							
Wilmette Truck									
WILMETRU									
455	9/16/2014	81.00	0.00	10/21/2014				False	0
101-440-513-5480				Public Works trucks safety inspection					
455	9/16/2014	81.00	0.00	10/21/2014				False	0
660-620-519-5480				Public Works trucks safety inspection					
455	9/16/2014	81.00	0.00	10/21/2014				False	0
205-430-515-5480				Public Works trucks safety inspection					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	455 Total:	243.00							
	WILMETRU Total:	243.00							
	Wilmette Truck Total:	243.00							
Zoll Medical Corporation GPO ZOLLMEDC 2166728	9/22/2014	509.05	0.00	10/21/2014				False	0
101-350-512-5660 EMS supplies				Spo 2 cable & sensors					
	2166728 Total:	509.05							
	ZOLLMEDC Total:	509.05							
	Zoll Medical Corporation G	509.05							
	Report Total:	307,181.30							

Accounts Payable

To Be Paid Proof List

User: jmazzeffi
 Printed: 10/14/2014 - 9:11AM
 Batch: 00202.10.2014



Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description		Reference						
303 Taxi									
303									
20915	10/1/2014	107.00	0.00	10/21/2014				False	0
205-570-515-5280 Subsidized taxi program				Taxi Coupons - September					
20915 Total:		107.00							
303 Total:		107.00							
303 Taxi Total:		107.00							
American First Aid Services									
AFAS INC									
165505	10/9/2014	37.45	0.00	10/21/2014				False	0
205-500-515-5700 Office supplies				First Aid kit supplies for office					
165505 Total:		37.45							
165763	10/9/2014	7.25	0.00	10/21/2014				False	0
101-350-512-5660 EMS supplies				First aid kit supplies					
165763	10/9/2014	7.25	0.00	10/21/2014				False	0
101-220-512-5799 Other materials & supplies				First aid kit supplies					
165763 Total:		14.50							
AFAS INC Total:		51.95							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
American First Aid Service		51.95							
Canon Solutions America CANN									
4014047433	10/1/2014	36.30	0.00	10/21/2014	Maintenance Copier - PD - October			False	0
101-210-511-5440 R&M - office equipment									
4014047433	10/1/2014	25.99	0.00	10/21/2014	Maintenance Copier usage - PD - September			False	0
101-210-511-5440 R&M - office equipment									
4014047433 Total:		62.29							
CANN Total:		62.29							
Canon Solutions America T		62.29							
Cassidy Tire CASSIDYT									
3184079	9/29/2014	140.14	0.00	10/21/2014	Tires for Squad 217			False	0
101-300-512-5480 R&M - vehicles									
3184079 Total:		140.14							
3184166	10/3/2014	140.14	0.00	10/21/2014	Repair to spare tires			False	0
101-300-512-5480 R&M - vehicles									
3184166 Total:		140.14							
3184167	10/3/2014	75.00	0.00	10/21/2014	Wheel alignment for Ford Taurus			False	0
101-300-512-5480 R&M - vehicles									
3184167 Total:		75.00							
CASSIDYT Total:		355.28							
Cassidy Tire Total:		355.28							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
Chicago Communications, LLC									
CHGOCOMM									
264170	9/24/2014	291.38	0.00	10/21/2014				False	0
101-300-512-5410 R&M - communications equipm				Annual billing NORCOM Oct thru Sept, 2015					
264170 Total:		291.38							
264580	10/2/2014	774.40	0.00	10/21/2014				False	0
101-300-512-5410 R&M - communications equipm				Portable radio maintenance charge for October					
264580 Total:		774.40							
CHGOCOMM Total:		1,065.78							
Chicago Communications,		1,065.78							
Clark Baird Smith, LLP									
CLARKBAI									
5135	10/6/2014	1,142.50	0.00	10/21/2014				False	0
101-230-511-5399 Other professional services				Legal services for personnel matters					
5135 Total:		1,142.50							
CLARKBAI Total:		1,142.50							
Clark Baird Smith, LLP To		1,142.50							
Fred Fox Photography									
FREDFOX									
CO-3900	8/23/2014	1,456.12	0.00	10/21/2014				False	0
101-300-512-5730 Program supplies				Police Dept photo					
CO-3900 Total:		1,456.12							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	FREDFOX Total:	1,456.12							
	Fred Fox Photography Tota	1,456.12							
Halogen									
HALOGEN									
455645	7/14/2014	5,046.80	0.00	10/21/2014				False	0
205-560-515-5630 Chemicals - swimming pool				Chemical for pool					
455645	7/14/2014	53.49	0.00	10/21/2014				False	0
205-560-515-5499 R&M - other				Parts for pump					
455645 Total:		5,100.29							
459277	9/12/2014	8.70	0.00	10/21/2014				False	0
205-560-515-5499 R&M - other				Parts for pump					
459277 Total:		8.70							
HALOGEN Total:		5,108.99							
Halogen Total:		5,108.99							
Hoving Pit Stop									
HOVING									
95405	10/2/2014	90.00	0.00	10/21/2014				False	0
205-430-515-5730 Program supplies				Portable toilet at Centennial - Sept					
95405 Total:		90.00							
HOVING Total:		90.00							
Hoving Pit Stop Total:		90.00							

Illinois Fire & Police Commissioners Association

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
ILFIRE									
IFPCA10114	10/1/2014	375.00	0.00	10/21/2014				False	0
101-300-512-5570 Professional associations				Membership dues 2015					
	IFPCA10114 Total:	375.00							
	ILFIRE Total:	375.00							
	Illinois Fire & Police Com	375.00							
Illinois Park and Rec Assn									
ILLPAR									
201	10/2/2014	50.00	0.00	10/21/2014				False	0
205-500-515-5810 Conference & meeting registrat				IPRA mentoring program					
	201 Total:	50.00							
	ILLPAR Total:	50.00							
	Illinois Park and Rec Assn	50.00							
Illinois Tactical Officers Assoc.									
ILTACTIC									
2143	10/2/2014	765.00	0.00	10/21/2014				False	0
101-300-512-5810 Conference & meeting registrat				ITOA Conference					
2143	10/2/2014	120.00	0.00	10/21/2014				False	0
101-300-512-5810 Conference & meeting registrat				Membership dues					
	2143 Total:	885.00							
	ILTACTIC Total:	885.00							
	Illinois Tactical Officers As	885.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
Kane McKenna & Associates KANEMKEN									
100914	10/9/2014	700.00	0.00	10/21/2014				False	0
101-240-517-5399 Other professional services				Analysis & Prep of Document for Shoppes at Lincoln Point					
100914 Total:		700.00							
KANEMKEN Total:		700.00							
Kane McKenna & Associa		700.00							
Kids First Sports Safety, Inc. KIDSFIRS									
10214	10/2/2014	591.50	0.00	10/21/2014				False	0
205-502-515-5270 Purchased program services				Kids First Soccer - Sept 7 thru Oct 12					
10214 Total:		591.50							
KIDSFIRS Total:		591.50							
Kids First Sports Safety, In		591.50							
McCollum, Daniel MCCOLLUM									
DMC10314	10/3/2014	200.00	0.00	10/21/2014				False	0
101-300-512-5730 Program supplies				Presentation - Promotional interview tips, October 3, 2014					
DMC10314 Total:		200.00							
MCCOLLUM Total:		200.00							
McCollum, Daniel Total:		200.00							

Meyer, Charles

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
MEYER									
10022014	10/2/2014	100.00	0.00	10/21/2014				False	0
101-160-511-5680 Landscaping supplies				Gift cards - Lincolnwood in Bloom contest					
10022014 Total:		100.00							
MEYER Total:		100.00							
Meyer, Charles Total:		100.00							
Monastero's Ristorante									
MONASTER									
10314	10/3/2014	500.00	0.00	10/21/2014				False	0
205-504-515-5645 Concessions & food				Daddy Daughter Dance food deposit					
10314 Total:		500.00							
MONASTER Total:		500.00							
Monastero's Ristorante Tot		500.00							
Sam's Club									
SAMSCL									
7395	10/2/2014	32.61	0.00	10/21/2014				False	0
101-300-512-5730 Program supplies				Retirement cake for retiring officers & tissue					
7395 Total:		32.61							
SAMSCL Total:		32.61							
Sam's Club Total:		32.61							
SDI USA, Inc.									
SDIUSA									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
148522	8/26/2014	316.00	0.00	10/21/2014				False	0
101-300-512-5420 R&M - data processing equipm				TN3270 Plus Maintenance and Support subscription					
148522 Total:		316.00							
SDIUSA Total:		316.00							
SDI USA, Inc. Total:		316.00							
Sun-Times Media/Pioneer Press PIONEPRS									
267523	9/30/2014	150.00	0.00	10/21/2014				False	0
205-504-515-5510 Advertising				1/4 page ad - Lincolnwood Family Fun Fest					
267523 Total:		150.00							
835414-01	8/28/2014	68.80	0.00	10/21/2014				False	0
101-240-517-5510 Advertising				Variation for addition - 7131 Keating					
835414-01 Total:		68.80							
835419-01	8/28/2014	72.00	0.00	10/21/2014				False	0
101-240-517-5510 Advertising				Variation for fence - 6529 Central Park					
835419-01 Total:		72.00							
849135-01	9/25/2014	60.80	0.00	10/21/2014				False	0
101-240-517-5510 Advertising				Variation for brick - 6557 Keating					
849135-01 Total:		60.80							
849137-01	9/25/2014	80.00	0.00	10/21/2014				False	0
101-240-517-5510 Advertising				Variation for addition - 6649 Lincoln					
849137-01 Total:		80.00							
849140-01	9/25/2014	60.80	0.00	10/21/2014				False	0
101-240-517-5510 Advertising				Variation for addition - 6755 Kostner					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
849140-01 Total:		60.80							
PIONEPRS Total:		492.40							
Sun-Times Media/Pioneer		492.40							
T.P.I. Building Code Consultants, Inc.									
TPI									
7151	10/1/2014	6,842.00	0.00	10/21/2014				False	0
101-240-517-5399 Other professional services				Plan Review - August 2014					
7151	10/1/2014	11,914.50	0.00	10/21/2014				False	0
101-240-517-5399 Other professional services				In House - August 2014					
7151 Total:		18,756.50							
TPI Total:		18,756.50							
T.P.I. Building Code Cons		18,756.50							
Thompson Elevator Inspection Service, Inc.									
THOMPSO									
14-3248	9/4/2014	150.00	0.00	10/21/2014				False	0
101-240-517-5399 Other professional services				1 R & R inspection					
14-3248 Total:		150.00							
14-3451	9/22/2014	456.00	0.00	10/21/2014				False	0
101-240-517-5399 Other professional services				12 semi annual elevator inspections					
14-3451	9/22/2014	304.00	0.00	10/21/2014				False	0
101-240-517-5399 Other professional services				8 semi annual reinspections					
14-3451 Total:		760.00							
14-3481	9/24/2014	100.00	0.00	10/21/2014				False	0
101-240-517-5399 Other professional services				Elevator plan review					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	14-3481 Total:	100.00							
	THOMPSO Total:	1,010.00							
	Thompson Elevator Inspec	1,010.00							
Trans Union Corp									
TRANSU									
9400685	9/25/2014	45.00	0.00	10/21/2014				False	0
101-300-512-5399	Other professional services			Monthly subscription fee					
	9400685 Total:	45.00							
9400690	9/25/2014	36.50	0.00	10/21/2014				False	0
101-300-512-5399	Other professional services			Credit check on applicants					
	9400690 Total:	36.50							
	TRANSU Total:	81.50							
	Trans Union Corp Total:	81.50							
TransUnion Risk and Alternative									
TRANSUN									
55681193014	9/30/2014	14.75	0.00	10/21/2014				False	0
101-300-512-5399	Other professional services			System for background research					
	55681193014 Total:	14.75							
	TRANSUN Total:	14.75							
	TransUnion Risk and Alter	14.75							

Welding Supply Inc.

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
WELDINGS									
887601	9/30/2014	5.70	0.00	10/21/2014				False	0
205-571-515-5730 Program supplies				Helium tank - October					
887601 Total:		5.70							
WELDINGS Total:		5.70							
Welding Supply Inc. Total:		5.70							
Whistler's Restaurant									
WHISTLER									
WR10714	10/7/2014	351.45	0.00	10/21/2014				False	0
101-300-512-5730 Program supplies				Prisoners meals - June 3 thru Sept 3, 2014					
WR10714 Total:		351.45							
WHISTLER Total:		351.45							
Whistler's Restaurant Total		351.45							
Report Total:		33,902.32							

Accounts Payable

To Be Paid Proof List

User: jmazzeffi
 Printed: 10/15/2014 - 9:43AM
 Batch: 00203.10.2014



Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
American First Aid Services									
AFAS INC									
165761	10/9/2014	13.95	0.00	10/21/2014				False	0
205-571-515-5730 Program supplies				Community Center First Aid Supplies					
165761 Total:		13.95							
AFAS INC Total:		13.95							
American First Aid Service		13.95							
Cassidy Tire									
CASSIDYT									
3184016	9/23/2014	477.97	0.00	10/21/2014				False	0
101-410-511-5480 R&M - vehicles				Tires for Truck #28					
3184016 Total:		477.97							
CASSIDYT Total:		477.97							
Cassidy Tire Total:		477.97							
Chicago Communications, LLC									
CHGOCOMM									
264569	10/2/2014	24.03	0.00	10/21/2014				False	0
101-400-511-5410 R&M - communications equipm				C.C.S. maintenance - November 2014					
264569	10/2/2014	27.06	0.00	10/21/2014				False	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
101-410-511-5410 R&M - communications equipm				C.C.S. maintenance - November 2014					
264569	10/2/2014	34.59	0.00	10/21/2014				False	0
205-430-515-5410 R&M - communications equipm				C.C.S. maintenance - November 2014					
264569	10/2/2014	39.59	0.00	10/21/2014				False	0
660-620-519-5410 R&M - communications equipm				C.C.S. maintenance - November 2014					
264569	10/2/2014	50.08	0.00	10/21/2014				False	0
101-440-513-5410 R&M - communications equipm				C.C.S. maintenance - November 2014					
264569 Total:		175.35							
CHGOCOMM Total:		175.35							
Chicago Communications,		175.35							
City of Chicago Dept of Water									
CTYOFCHI									
430883-430883	10/10/2014	89,850.40	0.00	10/21/2014				False	0
660-620-519-5790 Water purchases				Water usage - 8/11/14 thru 9/10/14					
430883-430883 Total:		89,850.40							
430884-430884	10/10/2014	78,566.40	0.00	10/21/2014				False	0
660-620-519-5790 Water purchases				Water usage - 8/11/14 thru 9/10/14					
430884-430884 Total:		78,566.40							
CTYOFCHI Total:		168,416.80							
City of Chicago Dept of W		168,416.80							
Coca-Cola Bottling Company									
COCACOLA									
338472913	10/6/2014	219.52	0.00	10/21/2014				False	0
101-210-511-5700 Office supplies				Pop for Fire Dept/CD pop machine					
338472913 Total:		219.52							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	COCACOLA Total:	219.52							
	Coca-Cola Bottling Compa	219.52							
Comcast Cable COMCA									
COM10112014	10/11/2014	97.85	0.00	10/21/2014				False	0
660-610-519-5580 Telephone					Internet Service for Pump House - October				
COM10112014	10/12/2014	247.85	0.00	10/21/2014				False	0
101-250-511-5580 Telephone					Internet Service for Village Hall - October				
	COM10112014 Total:	345.70							
	COMCA Total:	345.70							
	Comcast Cable Total:	345.70							
Comcast Cable COMCAST									
COM100314	10/3/2014	222.35	0.00	10/21/2014				False	0
660-610-519-5580 Telephone					Internet service for Public Works - October				
	COM100314 Total:	222.35							
	COMCAST Total:	222.35							
	Comcast Cable Total:	222.35							
Crain's Chicago Business CRAINS									
CRAIN10102014	10/10/2014	225.00	0.00	10/21/2014				False	0
101-200-511-5620 Books & publications					Two year subscription renewal				

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	CRAIN10102014 Total:	225.00							
	CRAINS Total:	225.00							
	Crain's Chicago Business T	225.00							
Emcor Services Team Mechanical Inc EMCOR 3043924	10/2/2014	2,500.00	0.00	10/21/2014				False	0
101-420-511-5405 R&M - buildings				Preventive contract maintenance - October					
	3043924 Total:	2,500.00							
	EMCOR Total:	2,500.00							
	Emcor Services Team Mec	2,500.00							
Golf Mill Ford GOLFMILL 360278P	10/4/2014	128.38	0.00	10/21/2014				False	0
101-300-512-5480 R&M - vehicles				Tie end for Squad #7					
	360278P Total:	128.38							
361637P	9/18/2014	320.92	0.00	10/21/2014				False	0
205-430-515-5480 R&M - vehicles				Joint assembly, seal for Truck #23					
	361637P Total:	320.92							
361639P	9/19/2014	392.30	0.00	10/21/2014				False	0
205-430-515-5480 R&M - vehicles				Seal, arm for Truck #23					
	361639P Total:	392.30							
361774P	9/24/2014	165.04	0.00	10/21/2014				False	0
205-430-515-5480 R&M - vehicles				Cylinder for Truck #23					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	361774P Total:	165.04							
361853P	9/23/2014	33.09	0.00	10/21/2014				False	0
205-430-515-5480 R&M - vehicles				Kit for Truck #23					
	361853P Total:	33.09							
361854P	9/24/2014	165.45	0.00	10/21/2014				False	0
205-430-515-5480 R&M - vehicles				Kit for Truck #23					
	361854P Total:	165.45							
362152P	9/30/2014	762.94	0.00	10/21/2014				False	0
101-440-513-5480 R&M - vehicles				Spring and shocks for Truck #25					
	362152P Total:	762.94							
362363P	10/2/2014	428.42	0.00	10/21/2014				False	0
101-300-512-5480 R&M - vehicles				Steering tie end for Squad #7					
	362363P Total:	428.42							
362621P	10/6/2014	38.91	0.00	10/21/2014				False	0
101-300-512-5480 R&M - vehicles				Jewels for Squad #7					
	362621P Total:	38.91							
	GOLFMILL Total:	2,435.45							
	Golf Mill Ford Total:	2,435.45							
Grossinger Autoplex									
GROSSING									
305751	10/6/2014	178.10	0.00	10/21/2014				False	0
101-440-513-5480 R&M - vehicles				Rod kit for auction vehicle					
	305751 Total:	178.10							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
	GROSSING Total:	178.10							
	Grossinger Autoplex Total:	178.10							
Home Depot Credit Services									
HOMEDEPO									
009448/7220072	9/9/2014	25.98	0.00	10/21/2014				False	0
101-420-511-5730 Program supplies				Carpet cleaning solution for Village Hall					
	009448/7220072 Total:	25.98							
009944/7220074	9/9/2014	-26.40	0.00	10/21/2014				False	0
101-420-511-5730 Program supplies				Carpet cleaing rental for Village Hall					
	009944/7220074 Total:	-26.40							
23112/3041974	9/23/2014	43.13	0.00	10/21/2014				False	0
101-440-513-5730 Program supplies				Locks for Streets Dept					
	23112/3041974 Total:	43.13							
7220071	9/9/2014	-28.38	0.00	10/21/2014				False	0
101-420-511-5730 Program supplies				Refund					
	7220071 Total:	-28.38							
76502	9/9/2014	78.38	0.00	10/21/2014				False	0
101-420-511-5730 Program supplies				Carpet cleaning rental for Village Hall					
	76502 Total:	78.38							
	HOMEDEPO Total:	92.71							
	Home Depot Credit Servic	92.71							

Impact Networking, LLC
IMPACT

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
418765	10/6/2014	109.62	0.00	10/21/2014				False	0
660-610-519-5340 Maintenance Agreement Expen				Copier - October - Public Works					
418765	10/6/2014	109.62	0.00	10/21/2014				False	0
205-500-515-5440 R&M - office equipment				Copier - October - Parks					
418765	10/6/2014	109.62	0.00	10/21/2014				False	0
101-000-210-2650 Contractor Permits Payable				Copier - October - Fire					
418765	10/6/2014	109.62	0.00	10/21/2014				False	0
101-210-511-5440 R&M - office equipment				Copier - October - Police					
418765	10/6/2014	109.61	0.00	10/21/2014				False	0
101-210-511-5440 R&M - office equipment				Copier - October - Admin					
418765	10/6/2014	109.62	0.00	10/21/2014				False	0
660-610-519-5340 Maintenance Agreement Expen				Copier - October - Finance					
418765 Total:		657.71							
420138	10/8/2014	19.50	0.00	10/21/2014				False	0
205-500-515-5440 R&M - office equipment				Toner shipping fees for Police Dept					
420138 Total:		19.50							
IMPACT Total:		677.21							
Impact Networking, LLC T		677.21							
JCK Contractors									
JCKCONT									
15539	10/4/2014	1,050.00	0.00	10/21/2014				False	0
101-440-513-5680 Landscaping supplies				3 loads of top soil					
15539 Total:		1,050.00							
JCKCONT Total:		1,050.00							
JCK Contractors Total:		1,050.00							

Kane McKenna & Associates

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
KANEMKEN									
101014	10/10/2014	2,262.50	0.00	10/21/2014				False	0
101-240-517-5399	Other professional services			North Capital Incentive request					
101014 Total:		2,262.50							
KANEMKEN Total:		2,262.50							
Kane McKenna & Associa		2,262.50							
Lee Auto Parts									
LEEAUTOP									
442-288556	9/29/2014	31.14	0.00	10/21/2014				False	0
101-440-513-5480	R&M - vehicles			Razor blades, adhesive for auction vehicles					
442-288556 Total:		31.14							
442-288985	10/2/2014	80.99	0.00	10/21/2014				False	0
205-430-515-5480	R&M - vehicles			Starter for Truck #29					
442-288985 Total:		80.99							
442-289063	10/3/2014	54.59	0.00	10/21/2014				False	0
205-430-515-5480	R&M - vehicles			Belt Tensioner for Truck #29					
442-289063 Total:		54.59							
442-35817	10/6/2014	5.38	0.00	10/21/2014				False	0
205-430-515-5480	R&M - vehicles			Rod clip for Truck#29					
442-35817 Total:		5.38							
LEEAUTOP Total:		172.10							
Lee Auto Parts Total:		172.10							

Malnati Organization

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
MALNATI									
E159261	10/7/2014	277.05	0.00	10/21/2014				False	0
101-200-511-5840 Meals				Village Board Meeting dinner on 10/7/14					
E159261	10/7/2014	10.00	0.00	10/21/2014				False	0
101-200-511-5840 Meals				Tip					
	E159261 Total:	287.05							
	MALNATI Total:	287.05							
	Malnati Organization Total	287.05							
MGP, Inc.									
MGPINC									
2333	9/30/2014	871.75	0.00	10/21/2014				False	0
101-250-511-5599 Other contractual				GISC Staffing - September					
2333	9/30/2014	871.75	0.00	10/21/2014				False	0
101-000-210-2650 Contractor Permits Payable				GISC Staffing - September					
2333	9/30/2014	1,746.50	0.00	10/21/2014				False	0
660-620-519-5599 Other contractual				GISC Staffing - September					
	2333 Total:	3,490.00							
	MGPINC Total:	3,490.00							
	MGP, Inc. Total:	3,490.00							
North Suburban Employee Benefit									
NSEBENEF									
Sep-14	10/9/2014	71,655.00	0.00	10/21/2014				False	0
102-000-210-2027 Health insurance premium with				Employee Health Insurance PPO - Sept 2014					
	Sep-14 Total:	71,655.00							
	NSEBENEF Total:	71,655.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
North Suburban Employee		71,655.00							
O'Leary's Contractor Equip									
OLEARYS									
122355	9/22/2014	258.45	0.00	10/21/2014				False	0
101-410-511-5745 Small tools				Drive plate, scraper for rollers					
122355 Total:		258.45							
OLEARYS Total:		258.45							
O'Leary's Contractor Equip		258.45							
Palatine Oil, Co, Inc.									
PALAT									
7046396	9/17/2014	110.41	0.00	10/21/2014				False	0
101-440-513-5675 Lubricants & fluids				Fleet lube for PW & PD vehicles					
7046396	9/17/2014	140.41	0.00	10/21/2014				False	0
660-620-519-5675 Lubricants & fluids				Fleet lube for PW & PD vehicles					
7046396	9/17/2014	110.41	0.00	10/21/2014				False	0
205-430-515-5675 Lubricants & fluids				Fleet lube for PW & PD vehicles					
7046396	9/17/2014	110.42	0.00	10/21/2014				False	0
101-410-511-5675 Lubricants and Fluids				Fleet lube for PW & PD vehicles					
7046396	9/17/2014	442.20	0.00	10/21/2014				False	0
101-300-512-5480 R&M - vehicles				Fleet lube for PW & PD vehicles					
7046396 Total:		913.85							
PALAT Total:		913.85							
Palatine Oil, Co, Inc. Total		913.85							
PPG Architectural Finishes									
PPGAR									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
944402045710	7/30/2014	1,007.68	0.00	10/21/2014				False	0
101-440-513-5730 Program supplies				Yellow paint, glass beads for streets					
944402045710 Total:		1,007.68							
944404025276	8/25/2014	1,039.62	0.00	10/21/2014				False	0
101-440-513-5730 Program supplies				White paint and thinner for streets					
944404025276 Total:		1,039.62							
944406007410	8/11/2014	591.24	0.00	10/21/2014				False	0
101-440-513-5730 Program supplies				White paint for streets					
944406007410 Total:		591.24							
944499014934	9/11/2014	581.40	0.00	10/21/2014				False	0
101-440-513-5730 Program supplies				Yellow paint, glass beads for streets					
944499014934 Total:		581.40							
PPGAR Total:		3,219.94							
PPG Architectural Finishes		3,219.94							
Schneider Electric									
SCHNEI									
4418016	9/24/2014	795.00	0.00	10/21/2014				False	0
101-400-511-5730 Program supplies				Weather services					
4418016	9/24/2014	324.00	0.00	10/21/2014				False	0
101-250-511-5330 Data processing				Weather services					
4418016 Total:		1,119.00							
SCHNEI Total:		1,119.00							
Schneider Electric Total:		1,119.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
Schuham Builder's Supply Inc SCHUHAM									
41537	9/16/2014	1,060.50	0.00	10/21/2014				False	0
101-420-511-5405 R&M - buildings				Frame, threshold, door for Fire Dept					
41537 Total:		1,060.50							
41538	9/16/2014	27.36	0.00	10/21/2014				False	0
101-420-511-5405 R&M - buildings				Parts for door at Fire Dept					
41538 Total:		27.36							
41539	9/16/2014	223.63	0.00	10/21/2014				False	0
101-420-511-5405 R&M - buildings				Adjust aluminum closer for Fire Dept					
41539 Total:		223.63							
SCHUHAM Total:		1,311.49							
Schuham Builder's Supply		1,311.49							
Suburban Laboratories, Inc. SUBURB									
116272	9/29/2014	52.50	0.00	10/21/2014				False	0
660-620-519-5320 Consulting				Coliform testing and disinfectant by products					
116272 Total:		52.50							
SUBURB Total:		52.50							
Suburban Laboratories, Inc		52.50							
Westmont Auto Parts WESTMONT									
5138	9/3/2014	117.43	0.00	10/21/2014				False	0
101-300-512-5480 R&M - vehicles				Controller for PD Vehicles					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	5138 Total:	117.43							
5139	9/3/2014	279.33	0.00	10/21/2014	Module, air filters for PD Vehicles			False	0
101-300-512-5480 R&M - vehicles									
	5139 Total:	279.33							
5463	9/30/2014	204.32	0.00	10/21/2014	Spark plug, filters for Squad #211			False	0
101-300-512-5480 R&M - vehicles									
	5463 Total:	204.32							
5511	10/2/2014	156.82	0.00	10/21/2014	Tie rod ends, ball joints for Squad #31			False	0
101-300-512-5480 R&M - vehicles									
	5511 Total:	156.82							
5531	10/3/2014	40.24	0.00	10/21/2014	Resistor for Squad #31			False	0
101-300-512-5480 R&M - vehicles									
	5531 Total:	40.24							
	WESTMONT Total:	798.14							
	Westmont Auto Parts Total	798.14							
Zaharia, Aurel									
ZAHARIA									
14-8201	8/26/2014	62.50	0.00	10/21/2014	Reimbursement for 50/50 animal control			False	0
101-400-511-5210 Animal control									
	14-8201 Total:	62.50							
	ZAHARIA Total:	62.50							
	Zaharia, Aurel Total:	62.50							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				

Report Total:

262,632.63



Kirill Vorobeychik
 First Vice President
 Senior Financial Advisor
 2021 Spring Road
 Oak Brook, IL 60523
 Tel: 630-954-6255
Kirill_V@ml.com
<http://fa.ml.com/kirill>

Kirill Vorobeychik graduated from Kharkov State University, Ukraine, with a double major in economics and foreign languages in 1996, and that same year he moved to the United States. Left without his family, his first job was a janitor at a local printing company in Skokie, Illinois.

Always interested in finance, and being fluent in English, Kirill went on to work for La Salle Bank in Park Ridge in 1997. While at La Salle, Kirill attended Applied Mathematics and Financial Accounting courses at the University of Chicago Graduate School of Business.

In 1998, Kirill saw an opportunity to work in the Oak Brook Smith Barney operations. The opportunity to establish his own financial advisory practice finally came in May of 1999, and in the following 7 years, Kirill went on to build a successful business at Smith Barney in Naperville.

Desiring to align clients with the market leader in financial services, Kirill joined Merrill Lynch in Oak Brook as an Assistant Vice President in January of 2007. He was promoted to Vice President in 2009, and to First Vice President in 2014.

Kirill, his wife Mary, and their son Shaya, live in Lincolnwood and are active in the local Jewish community.

Kirill and his partners describe their business mission: we take our clients' concerns and make them our own. We believe in faith based kindness and honesty, and we treasure our clients' trust. We fulfill four major client serving functions: trusted friend, financial planner, investment advisor, and private banker. We look at the clients' entire financial picture, and have a unique ability to integrate and solve diverse and complex issues. Our clients get unique spiritual support, all-encompassing financial and estate plans, consolidated and simplified finances, rare investment values, cheap and creative loans, corporate stock option analyses, a valuable network of people, and creative pre-tax and tax-free solutions. We are fair and transparent about our fees. Like a good physician, we continuously interview, diagnose, treat, and monitor.

Merrill Lynch Wealth Management makes available products and services offered by Merrill Lynch, Pierce, Fenner & Smith Incorporated (MLPF&S) and other subsidiaries of Bank of America Corporation. Banking products are provided by Bank of America, N.A., and affiliated banks, members Federal Deposit Insurance Corporation (FDIC) and wholly owned subsidiaries of Bank of America Corporation.

Investment products:

Are Not FDIC Insured	Are Not Bank Guaranteed	May Lose Value

MLPF&S is a registered broker-dealer, member Securities Investor Protection Corporation (SIPC) and a wholly owned subsidiary of Bank of America Corporation.

Request for Board Action

REFERRED TO BOARD: October 21, 2014

AGENDA ITEM NO: 1

ORIGINATING DEPARTMENT: Village Manager's Office

SUBJECT: Approval of a Resolution Amending the Village's Personnel Policy Manual

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

On September 4, 2012, the Village Board approved a comprehensive revision to the Personnel Policy Manual. Since then, staff and labor counsel have found revisions that need to be made to improve the consistency of the document, correct titles of positions, and delete sections that are no longer relevant. As part of this revision, the Village's Labor Counsel, Clark Baird Smith, drafted a new Sexual Harassment Policy to replace the previous Village Policy on Sexual Harassment in alignment with best practices.

The Personnel Policy Manual is a document that provides rules, expectations, and policies for Village employees. Attached is the policy language that staff is recommending be changed. If approved, the new language will be distributed to all employees.

FINANCIAL IMPACT:

None.

DOCUMENTS ATTACHED:

1. Proposed Resolution
2. Proposed Changes to the Personnel Policy Manual Language
3. Proposed Personnel Policy Manual

RECOMMENDED MOTION:

Move to approve a Resolution amending the Village's Personnel Policy Manual.

VILLAGE OF LINCOLNWOOD

RESOLUTION NO. R2014-_____

A RESOLUTION AMENDING THE VILLAGE'S PERSONNEL POLICY MANUAL

WHEREAS, on September 4, 2012, the Village Board adopted the Village's current Personnel Policy Manual ("***Personnel Manual***"), which Personnel Manual sets forth rules, expectations, and policies governing the conduct and terms of employment of Village employees; and

WHEREAS, the Village Board desires to amend the Personnel Manual in order to: (i) reflect the current organizational structure of the Village; and (ii) update and clarify the provisions of the Personnel Manual related to employment practices and expectations of employee conduct; and

WHEREAS, the Village President and Board of Trustees have determined that amendment of the Personnel Manual, in the manner set forth in this Resolution, will serve and be in the best interest of the Village;

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LINCOLNWOOD, COOK COUNTY, ILLINOIS, as follows:

SECTION 1. RECITALS. The facts and statements contained in the preamble to this Resolution are found to be true and correct and are hereby adopted as part of this Resolution.

SECTION 2. AMENDMENT OF PERSONNEL MANUAL. The Personnel Manual shall be, and is hereby, amended in its entirety, in the form attached to this Resolution as **Exhibit A**.

SECTION 3. EFFECTIVE DATE. This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

[SIGNATURE PAGE FOLLOWS]

PASSED this ____ day of October, 2014.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this _____ day of October, 2014.

Gerald C. Turry, President
Village of Lincolnwood, Cook County, Illinois

ATTESTED and FILED in my office this
_____ day of _____, 2014

Beryl Herman, Village Clerk
Village of Lincolnwood, Cook County, Illinois

EXHIBIT A
Amended Personnel Manual

Village of Lincolnwood
Proposed Changes to Personnel Policy Manual

Page	Section	Current Language	Proposed Language
Entire Document		policy manual	Policy Manual
2		Page 61	Page 60
6	1	Polices and procedures outlined within this Manual are in effect beginning September 4, 2012 (the "Effective Date")	Polices and procedures outlined within this Manual are in effect beginning October 21, 2014 (the "Effective Date")
6	1	The Village Manger...	The Village Manager...
7	1.4	Offices and Positions: The following offices and positions shall be exempt from the provisions of this policy manual:	Offices and Positions: Although the following offices and positions are exempt from many of the policies and provisions of this Policy Manual that address the benefits and terms of employment with the Village, even the following offices and positions are expected to conform their conduct and interactions with Village employees to the policies in this Manual. The following offices and positions shall be exempt from the provisions of this Policy Manual
7	1.4.3	Volunteer personnel and personnel appointed to service without pay	Personnel appointed to service without pay
10	2.4.1.10		Expose violations of the policies wherever discovered
10	2.4.1.11		Not retaliate against employees for exposing corruption or violations of these policies or laws wherever discovered
11	2.5.2.3	UNION employees who are covered by a bargaining unit that has a collective bargaining agreement that has been filed with the Illinois State Labor Board	UNION employees who are covered by a bargaining unit that has a collective bargaining agreement that has been approved and authorized by the Village Board
12	2.6	Hiring of Relatives / Nepotism	Hiring of Relatives / Nepotism / Conflict of Interest
13	2.9.1	With the approval of the Village Manager, employees may be laid-off because of shortage of work or funds, elimination of the position, material change in the job duties, or other related reasons which are outside of the employee's control and which do not discredit the employee's performance. The laid-off employee's duties may be reassigned to other employees.	With the approval of the Village Manager, employees may be laid-off because of shortage of work or funds, elimination of the position, material change in the job duties, or other related reasons in the Village's discretion to the continuing scope and composition of the workforce. The laid-off employee's duties may be reassigned to other employees.
13	2.9.3	As soon as conditions permit, laid-off employees will be given consideration for reinstatement.	Employees whose employment was terminated due to a layoff may reapply for subsequent vacancies with the Village.
14	2.10	Classification and Compensation: It is the desire of the Village to administer a compensation program for non-union employees that will enable it to retain and recruit highly competent employees. To meet this end, the Village will maintain compensation ranges that are commensurate with the level of responsibility inherent in the position, and market. Therefore, it is the goal of the Village to ensure both internal and external equity for all non-union positions is maintained.	Classification and Compensation: It is the desire of the Village to administer a compensation program for non-union employees that will enable it to retain and recruit highly competent employees. To meet this end, the Village establishes compensation ranges that are commensurate with the level of responsibility inherent in the position, and market. Therefore, it is the goal of the Village to provide both internal and external equity for all non-union positions.
14	2.11	Application/Interview Process: All potential new hires must complete an employment application in order to be considered. The Village Manager's Office will inquire about any felony convictions listed on the application and will determine if the conviction disqualifies the applicant for the position applied for.	Application/Interview Process: All potential new hires must complete an employment application in order to be considered.
15	2.16.1	In accordance with State and Federal regulations, break periods shall be provided. All full-time, non-IMRF, part-time IMRF, and seasonal employees working a full seven or eight-hour shift (depending on their classification) will be granted two fifteen (15) minute breaks, one during the first half of an eight-hour shift, and one during the second half of such a shift.	All full-time, non-IMRF, part-time IMRF, and seasonal employees working a full seven or eight-hour shift (depending on their classification) will be granted two fifteen (15) minute breaks, one during the first half of an eight-hour shift, and one during the second half of such a shift.
16	2.16.5	Employees who choose to remain at work during break periods are not entitled to arrive later than scheduled starting time or leave before the normal ending time and will not receive extra pay for the time worked.	Employees who choose to continue to work during break periods are not entitled to arrive later than scheduled starting time or leave before the normal ending time and will not receive extra pay for the time worked.
18	2.21	Workplace Privacy	Electronic Resources Policy

Village of Lincolnwood
Proposed Changes to Personnel Policy Manual

Page	Section	Current Language	Proposed Language
18	2.21.1	It is the policy of the Village to maintain the highest regard for its employees' interest in maintaining the privacy of various personal information and materials. Therefore, all employees shall be aware that all items on Village property are subject to inspection at any time. Specifically, the Village may at any time inspect any employee's office, desk, computer, locker, lunch box, tool box, file cabinet(s), or any other workplace area, particularly where there exists suspicion of employee misconduct. The Village retains duplicate sets of keys for all desks and the cabinets. Employees are advised not to keep confidential and personal information, materials or belongings on Village property or stored in Village computers.	
18	2.21.1 (Previously 2.21.2)	The Village's telephone, e-mail, computer, voice mail, Internet and other communication systems are not intended for personal use. The Village may monitor any of these systems to prevent abuse and ensure that our communications with vendors, members, the general public, and each other are of the highest quality. By using the telephone, e-mail, voice mail, Internet or other modes of communication, employees consent to such monitoring. With regard to the e-mail, computer, voice mail and Internet systems, employees are advised that passwords, varying levels of message protection, and other security measures are all accessible by the Village.	The Village's telephone, e-mail, computer, voice mail, Internet and other communication systems are not intended for personal use. Each user must ensure that use of Village electronic resources is appropriate and professional. The Village may monitor any of these systems to prevent abuse and ensure that our communications with vendors, members, the general public, and each other are of the highest quality, consistent with Village policies, and for other business purposes. Users have no expectation of privacy in connection with the use of Village technology resources, including the creation, entry, receipt, storage, accessing, viewing or transmission of data. By using the telephone, e-mail, voice mail, Internet or other modes of communication, employees consent to such monitoring. With regard to the e-mail, computer, voice mail and Internet systems, employees are advised that passwords, varying levels of message protection, and other security measures are all accessible by the Village.
19	2.22	Computer Hardware, Software and Internet Use	Electronic Devices, Software and Internet Use
19	2.22.1	The Village provides certain employees with personal computers ("PCs") as tools to perform their job functions. These PCs and their software are the property of the Village, and use of these PCs is provided solely for the effective performance of the employee's job. In some cases, this may include internet access. Internet use is for business purposes, and must be limited to sites necessary to perform the employee's duties. If an employee does not require the use of a PC in the normal performance of his or her duties, then the use of a Village PC without prior authorization is strictly prohibited. Employees using PCs have no expectation of privacy with respect to use of same.	The Village provides certain employees with electronic devices such as personal computers ("PCs") or mobile phones (including smartphones) as tools to perform their job functions. These devices and their software are the property of the Village, and use of these devices is provided solely for the effective performance of the employee's job. In some cases, this may include internet access. Internet use is for business purposes, and must be limited to sites necessary to perform the employee's duties. If an employee does not require the use of a PC in the normal performance of his or her duties, then the use of a Village PC without prior authorization is strictly prohibited. Employees using Village-issued devices have no expectation of privacy with respect to use of same.
19	2.22.2		Electronic Mail or E-mail: The Village's e-mail system may be used only for legitimate business purposes of the Village and that does not violate any Village policies.
19	2.22.3		The Village recognizes that occasional personal use of the Village's electronic resources may be consistent with this policy if it is infrequent, incidental use that is professional, in good taste, and does not interfere with Village business, the performance of the user's duties or the availability of information systems and that does not disturb employees who are working. All use, including personal use, is subject to the provisions of the Village's policies, including the Village's right to monitor its electronic resources.

Village of Lincolnwood
Proposed Changes to Personnel Policy Manual

Page	Section	Current Language	Proposed Language
19	2.22.4 (Previously 2.22.2)	The Village has developed both hardware and software standards for all its desktop and laptop computers in order to protect the network and to maintain full access to the network. Loading unauthorized individual software programs can affect a computer, and has the ability to affect the entire network and, therefore, other users. Therefore, absolutely no software program, executable file, or audio/video, or image file may be loaded on any desktop and/or laptop computer under any circumstances, except by the appropriate systems professional and with advance approval from the Village Manager. No exceptions are permitted. This includes downloading/saving files (other than word processing documents and spreadsheets) and/or adding or changing any other software program files. When there are business requirements for software other than any of the current standard software, the new software must be evaluated and maintained by the Village Manager or his/her designee, including the loading and changing of that software on the computer	The Village has developed both hardware and software standards for all its desktop and laptop computers in order to protect the network and to maintain full access to the network. Loading unauthorized individual software programs can affect a computer, and has the ability to affect the entire network and, therefore, other users. Therefore, absolutely no software program, executable file, or audio/video, or image file may be loaded on any desktop and/or laptop computer under any circumstances, except by the appropriate systems professional and with advance approval from the Village Manager. No exceptions are permitted. This includes downloading/saving files (other than word processing documents and spreadsheets) and/or adding or changing any other software program files. When there are business requirements for software other than any of the current standard software, the new software must be evaluated and maintained by the Village Manager or his/her designee, including the loading and changing of that software on the computer. To minimize the risk of unauthorized access to or disclosure of Village information, all users are prohibited from sharing their password(s) for Village related software and/or equipment with any staff member or outside entity.
20	2.22.7 (Previously 2.22.5)	All Village personnel performing any work for or in connection with the Village are strictly prohibited from using Village-provided PCs or Internet services for any of the following purposes:	All Village personnel performing any work for or in connection with the Village are strictly prohibited from using Village-provided PCs or Internet services for any of the following or similar purposes:
20	2.22.7.5 (Previously 2.22.5.5)	Attempting to gain unauthorized access into any computer	Attempting to gain unauthorized access to data or into any computer
20	2.22.7.8 (Previously 2.22.5.8)	Downloading games, gambling, or playing games over the Internet	Downloading games, gambling, or playing games on the computer or over the Internet
22-25	3	<i>The Content and Structure of the Sexual Harassment Policy Section has been Revised by the Village's Labor Counsel. The Previous Policy has been Removed and Replaced with the Following:</i>	
22	3.1		Statement of Policy: The Village is committed to providing a workplace that is free from all forms of discrimination, including harassment and sexual harassment.
22	3.1.1		This policy prohibits harassment or other workplace discrimination based on a person's protected status under state and federal law. This includes conduct, whether verbal, physical, or visual, that denigrates or shows hostility or aversion toward an individual based upon that person's race, gender, sexual orientation, age, color, religious affiliation, national origin, disability, ancestry, marital status, military status, or other legally protected status. The Village will not tolerate harassing conduct that has the purpose or effect of interfering unreasonably with an individual's work performance, affecting an individual's tangible job benefits, or creating an intimidating, hostile, or offensive work environment.
22	3.1.2		The conduct forbidden by this policy specifically includes, but is not limited to:
22	3.1.2.1		Epithets, slurs, negative stereotyping, or intimidating acts that are based on a person's protected status;
22	3.1.2.2		Written or graphic material circulated, available on the Village's computer system, or posted or distributed within the workplace that shows hostility toward a person or persons because of their protected status;
22	3.1.2.3		Jokes, kidding, teasing, or practical jokes directed at a person based on his or her protected status
22	3.1.2.4		Any employee mocking or belittling any other employee in such a manner that has the purpose or effect of interfering with the employee's work performance or creating an intimidating, hostile, or offensive work environment
22	3.1.2.5		Retaliation against another employee for reporting acts of harassing conduct
22	3.1.3		The Village discourages any such conduct in the workplace, and this policy prohibits harassment based on an individual's protected status, even if it does not rise to the level of a legal violation.
22	3.2		Sexual harassment deserves special mention. Sexual harassment includes any harassing conduct based on gender, regardless of whether the conduct is sexual in nature. Any unwelcome conduct based on gender is also forbidden by this policy regardless of whether the individual engaged in harassment and the individual being harassed are of the same or different genders.

Page	Section	Current Language	Proposed Language
23	3.2.1		Unwelcome sexual advances, requests for sexual favors, or other verbal, physical, or visual conduct based on sex constitute sexual harassment when (1) submission to the conduct is an explicit or implicit term of employment, (2) submission to or rejection of the conduct is used as a basis for an employment decision affecting an individual (tangible employment action), or (3) conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.
23	3.2.2		This policy forbids harassment based on gender regardless of whether it rises to the level of a legal violation.
23	3.2.3		The Village considers the following conduct to represent, but are not limited to, some of the types of acts that violate the Harassment Policy:
23	3.2.3.1		Preferential treatment and promises of a preferential treatment to an employee for submitting to sexual conduct;
23	3.2.3.2		Verbal harassment, such as sexual innuendoes, suggestive comments, insults, comments on sexual preference, humor and jokes about sex, anatomy, or gender-specific traits, sexual propositions, threats, repeated requests for dates, or statements of a sexual nature about other employees, even outside of their presence
23	3.2.3.3		Non-verbal harassment, such as suggestive or insulting sounds (whistling), leering, obscene gestures, sexually suggestive bodily gestures, "catcalls," "smacking" or "kissing" noises, or winking
23	3.2.3.4		Visual harassment, such as posters, signs, pin-up, slogans of a sexual nature, overt display of pornographic photographs, or literature in the workplace
23	3.2.3.5		Physical harassment, such as: inappropriate touching or feeling of another person, unwelcome hugging or kissing, patting, pinching, grabbing, brushing against another person's the body, coerced sexual contact or intercourse, or sexual assault or sexual battery.
23	3.3		Everyone at the Village can help assure that this workplace is free from prohibited discrimination or harassment. Everyone is expected to avoid any behavior or conduct that could reasonably be interpreted as prohibited harassment under this policy. Employees must inform others in the workplace whenever their conduct is unwelcome, offensive, inappropriate, or in poor taste. In addition, employees must come forward with complaints about alleged problems or violations of this policy at any time. Employees are expected to come forward promptly and report any problems pursuant to this policy before the alleged offending behavior becomes severe or pervasive. Complaints need not be limited to someone who was the target of the alleged offending conduct. Anyone who has observed an alleged violation of the policy is also encouraged to report such conduct. No employee or elected/appointed official is exempt from the requirements of this policy.
24	3.4.1		If an employee or other person covered by this policy experiences or witnesses any conduct that he or she believes is inconsistent with this policy, the Village expects the person to promptly notify Human Resources, the Village Manager, an employee's supervisor, or department head. This may be done in writing or orally. Any supervisor or department head who receives a complaint or observes conduct which may violate this policy, must immediately report the complaint or observation to Human Resources, or the Village Manager. This policy does not require reporting harassment or discrimination to any individual who is creating the harassment or discrimination.
24	3.4.2		Persons who believe they have been subjected or exposed to discrimination or harassment prohibited by this policy have the right to have any such activity terminated immediately. The Village may put reasonable interim measures in place, such as a leave of absence or a transfer, while the investigation takes place.
24	3.4.3		The Village Manager or his/her designee will investigate all complaints of conduct that is inconsistent with this policy, promptly and thoroughly. This investigation will include, but is not limited to, interviewing the complaining party, supervisors, and any other personnel, as required, to obtain sufficient factual information upon which to make a determination.
24	3.4.4		No person making a complaint of harassment, assisting another employee in making a report, cooperating in an investigation, or filing a claim of harassment with an external agency will be retaliated against even if a complaint made in good faith is not substantiated. Any employee of the Village who retaliates against another employee for utilizing the procedures in this policy will be subject to discipline, up to and including termination.

Village of Lincolnwood
Proposed Changes to Personnel Policy Manual

Page	Section	Current Language	Proposed Language
24	3.4.7		If an investigation reveals that a violation of this policy or other inappropriate conduct has occurred, then the Village will take corrective action, including discipline up to and including termination, as is appropriate under the circumstances, regardless of the job positions of the parties involved. The Village may discipline an employee for any inappropriate conduct discovered in investigating reports made under this policy, regardless of whether the conduct amounts to a violation of law or even a violation of policy. If the person who engaged in harassment is not an employee of the Village, then the Village will take whatever corrective action is reasonable and appropriate under the circumstances.
26	4.1	Statement of Policy: It is the policy of the Village not to discriminate against any individual seeking to participate in or benefit from any Village program, service or activity because of a physical or mental disability. Further, it is the policy of the Village not to discriminate against any employee or applicant for employment because of physical or mental disability for positions for which the employee or applicant otherwise is qualified. In the context of employment, a qualified individual is one who with or without reasonable accommodation, can perform the essentials functions of the job in question; safely and effectively. The Village will make reasonable accommodation to physical and mental limitations of employees and applicants, consistent with the qualifications required for the work to be performed, and with the effective operation of the Village. The Americans with Disabilities Act ("ADA") prohibits an employer from retaliating against any applicant or employee for asserting his/her rights under the ADA. The Act also makes it unlawful to discriminate against an applicant or employee whether disabled or not, because of the individual's family, business, social or other relationship or association with an individual with a disability.	Statement of Policy: It is the policy of the Village not to discriminate against any individual seeking to participate in or benefit from any Village program, service or activity because of a physical or mental disability. Further, it is the policy of the Village not to discriminate against any employee or applicant for employment because of physical or mental disability for positions for which the employee or applicant otherwise is qualified. In the context of employment, a qualified individual is one who with or without reasonable accommodation, can perform the essentials functions of the job in question; safely and effectively. The Village will make reasonable accommodation to the known physical and mental limitations of employees and applicants, consistent with the qualifications required for the work to be performed, and with the effective operation of the Village. If an employee has a disability and requires accommodation in order to perform the essential functions of his or her job, the employee should contact Human Resources to request such an accommodation. The Village will engage in an interactive process with the employee to identify the barriers, if any, that are interfering with the employee's ability to perform the essential job functions. The Village will identify possible accommodations, if any, that will help eliminate the limitation. As part of the interactive process, the Village may request that the individual provide certain information from his or her health care provider related to his or her ability to perform the essential job functions, with or without reasonable accommodation. The Americans with Disabilities Act ("ADA") prohibits an employer from retaliating against any applicant or employee for asserting his/her rights under the ADA. The Act also makes it unlawful to discriminate against an applicant or employee whether disabled or not, because of the individual's family, business, social or other relationship or association with an individual with a disability.
27	5.2		Prohibition Against Weapons: The Village wishes to maintain a work environment that is free of the illegal or unauthorized use of firearms, explosives, other weapons. Consistent with the Village's Weapons Policy, no employee shall carry, wear or otherwise possess, control, transfer, sell, give, deliver, accept, or use any weapons at any time in or on Village Property or while performing any duties for or on behalf of the Village.
32	6.3	Termination of Employees. Termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine.	Termination of Employees. Termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine. For employment purposes, the last day that the employee is physically working is considered the last day of work.
33	6.3.1.3	LAYOFF – involuntary employment termination initiated by the organization for lack of work	LAYOFF – involuntary employment termination initiated by the organization for lack of work or other reasons.
33	6.3.2	Resignation of Employees: Resignation is a voluntary act initiated by the employee to terminate employment with the Village. The Village expects at least fourteen (14) days written resignation notice from all employees.	Resignation of Employees: Resignation is a voluntary act initiated by the employee to terminate employment with the Village. The Village expects at least fourteen (14) days written resignation notice from all employees. During this fourteen-day period, or at any other time after an employee provides written notice of resignation or retirement, an employee cannot use any vacation days, paid-time-off, compensatory time, or personal days except those already scheduled at least 30 days before the written retirement or resignation was submitted.
33	6.3.3		Good Standing: Good Standing is defined as an employee providing at least fourteen (14) days written resignation notice. Employees that are discharged or that resign or retire to avoid termination proceedings shall not be considered in Good Standing. An employee who resigns or retires in Good Standing may be eligible for post-employment benefits and/or consideration for reemployment.

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Page	Section	Current Language	Proposed Language
34	6.3.6.1	Employees who retire after completing twenty (20) years of service with the Village will be offered Insurance Coverage with the plan he/she terminates under. The employee will pay the full premium cost for the plan and tier of coverage chosen, with the premium payable to the Village.	Employees who retire with the Village will be eligible for retiree insurance coverage in accordance with applicable State laws.
34	6.3.6.2	Non-union employees who have been in the employ of the Village for a minimum of thirty (30) years, shall be provided with a partial payment of their Insurance Coverage Benefits for a three-year period following their retirement from the Village's employment. The Village will pay one-half of the premium payment for the first year following retirement, one-third of the premium payment for the second year and one-fourth of the premium payment for the third year. Following the third year, this retirement benefit will cease. Upon eligibility for Medicare, this benefit will cease. This benefit shall apply to plan and tier coverage held by the employee at the time of retirement.	Non-union employees hired prior to December 31, 2014, who have been in the employ of the Village for a minimum of thirty (30) years, shall be provided with a partial payment of their Insurance Coverage Benefits for a three-year period following their retirement from the Village's employment. The Village will pay one-half of the premium payment for the first year following retirement, one-third of the premium payment for the second year and one-fourth of the premium payment for the third year. Following the third year, this retirement benefit will cease. Upon eligibility for Medicare, this benefit will cease. This benefit shall apply to plan and tier coverage held by the employee at the time of retirement.
35	6.5.3	Drug/Alcohol Testing: It is the policy of the Village to conduct drug/alcohol testing where it has reason to believe that an employee may be under the influence of alcohol, illegal drugs or other controlled substances. In addition, any employee who is reasonably believed to have caused or contributed to an accident which resulted in personal injury requiring medical treatment away from the scene of the accident, or which disabled a piece of equipment, shall be tested for alcohol, illegal drugs or other controlled substances. Employees who operate commercial motor vehicles and are required to possess commercial driver's licenses must comply with Village policy and Illinois Department of Transportation regulations. Refusal to submit to testing will result in disciplinary action, up to and including dismissal. Infractions may also be reported to law enforcement officials where appropriate.	Drug/Alcohol Testing: It is the policy of the Village to conduct drug/alcohol testing where it has reason to believe that an employee may be under the influence of alcohol, illegal drugs or other controlled substances. In addition, any employee who is reasonably believed to have caused or contributed to an accident which resulted in personal injury requiring medical treatment away from the scene of the accident, or which disabled a piece of equipment, shall be tested for alcohol, illegal drugs or other controlled substances. Employees who operate commercial motor vehicles and are required to possess commercial driver's licenses must comply with Village policy and Department of Transportation regulations. Refusal to submit to testing will result in disciplinary action, up to and including dismissal. Infractions may also be reported to law enforcement officials where appropriate.
39	6.11	Confidentiality: Like any business, the Village must maintain the confidentiality of various business records and information. All employees are strictly prohibited from using, copying, or disclosing confidential information except as necessary to perform their job duties for the Village. Confidential information includes all business and financial records or information regarding the Village; information or records regarding any of its past or present employees; correspondence or contracts with any manufacturers, distributors, or other entity; this Personnel Manual; or operating policies or procedures of the Village. All employees are expected to strictly comply with this important policy both during and after their employment with the Village.	Confidentiality: Village employees have access to resident information, Village business systems, future plans, and other confidential or sensitive work-related information, about citizens and non-public information about operations and employees. All employees are strictly prohibited from accessing, using, copying, or disclosing confidential information except as necessary to perform their job duties for the Village and only to individuals who have a legitimate business need to know or as otherwise required by law. All employees are expected to strictly comply with this important policy both during and after their employment with the Village.
41	7.5.3	Public Works Foremen and Supervisors will be granted double time pay for hours worked and performed on Sundays and Holidays	Public Works Foremen and Supervisors will be granted double time pay for hours worked and performed on Sundays and Holidays in lieu of other overtime.

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Page	Section	Current Language	Proposed Language
41	7.5.6	Eligible employees may receive one-and-one-half times their hourly wage for every hour worked in excess of forty (40) hours worked per week where overtime is authorized. Those employees who work a thirty-five (35) hour week will earn their regular rate of pay for all hours worked up to forty (40) hours. Eligible sworn law enforcement personnel are paid one and one-half (1½) times the regular straight time hourly rate of pay for all hours worked in excess of the employee's workday or in excess of 160 hours in the employee's normal 28-day work cycle.	Eligible employees may receive one-and-one-half times their regular hourly rate for every hour worked in excess of forty (40) hours worked per week where overtime is authorized. Those employees who work a thirty-five (35) hour week will earn their base rate of pay for all hours worked up to forty (40) hours. Eligible sworn law enforcement personnel are paid one and one-half (1½) times the regular hourly rate of pay for all hours worked in excess of the employee's workday or in excess of 160 hours in the employee's normal 28-day work cycle.
43	8.2.2	Open Enrollment: Only during the period of open enrollment will an employee be permitted to change medical and dental insurance coverage	Open Enrollment: Only during the period of open enrollment will an employee be permitted to change medical and dental insurance coverage outside of a qualifying event.
43	8.2.3		Effective Date: The effective date for medical and dental insurance shall be the first day of the first month following the employee's start date with the Village
49	9.2.2		...There is no waiting period for using personal days...
50	9.3		...There is no waiting period for using sick leave benefits.
52	9.4.4	The Village defines "immediate family" as the employee's: spouse, parent (or guardian), child, sibling, the employee's spouse's parent, the employee's spouse's child, the employee's grandparent, or the employee's spouse's grandparent.	The Village defines "immediate family" as the employee's: spouse (including civil union partner), parent (or guardian), child, sibling, the employee's spouse's parent, the employee's spouse's child, the employee's grandparent, or the employee's spouse's grandparent.
56	10.2.1.3.3		The Village does not allow non-exempt employees to work "off the clock" without compensation. Employees must record work performed away from their assigned worksite or outside of assigned hours. Failure to accurately record all hours of work, tampering with, altering, or falsifying time records may result in disciplinary action, up to and including termination
56	10.2.1.3.4 (Previously 10.2.1.3.3)	Village reserves the right to monitor usage and may confiscate cellular telephone at its discretion.	Employees in possession of Village communications devices are expected to protect the equipment from loss, damage, or theft. Employees should not use such devices to communicate or store confidential or sensitive Village information, and in the event such use is unavoidable, the employee must immediately remove the confidential or sensitive information from the device. Any device used for business purposes must be password-protected. Upon resignation or termination of employment, or at any time upon request, the employee may be asked to produce the communications device for return or inspection. Village reserves the right to monitor usage and may confiscate cellular telephone at its discretion.
56	10.2.1.3.5 (Previously 10.2.1.3.4)	Use of cellular telephones while driving has become an increasing safety concern. For this reason, the Village strongly discourages an employee's use of his/her cellular telephone for Village business purposes while driving. If a cellular telephone call is required for business purposes while an employee is driving, he/she shall pull off the road and park his/her car in a safe location in order to conduct the telephone call.	Use of a hand-held mobile, cellular, analog wireless or digital telephone while driving is prohibited by State law. Employees whose job responsibilities include regular or occasional driving within the Village and who are required to use a communications device for business use must utilize hands-free operations or pull off to the side of the road and safely stop the vehicle before placing or accepting a call. Texting or sending e-mails or other written communications is prohibited while operating a vehicle in the performance of duties for the Village.
56	10.2.1.4.1	Employees are not to utilize personal cellular telephones, while on Village time with the exception of an emergency or to perform Village work related duties.	Employees are not to utilize personal cellular telephones, including for messaging, games or other functions, while on Village time with the exception of an emergency or to perform Village work related duties.
57	10.3	Electronic Mail or E-mail: The Village's e-mail system may be used only for legitimate business purposes of the Village and that does not violate any Village policies. Occasional personal use is permissible, and means infrequent, incidental use that is professional, in good taste, and does not interfere with Village business, the performance of the user's duties or the availability of information systems.	
	12		Entire section removed and transferred into an Administrative Protocol

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Page	Section	Current Language	Proposed Language
60	Exhibit A		I understand and acknowledge the Village's policy of at-will employment, meaning that either I or the Village can terminate the employment relationship at any time with or without cause. I also understand that if my employment is governed by a collective bargaining agreement, the terms of such agreement govern in the event of any conflict between this policies and the collective bargaining agreement.



VILLAGE OF LINCOLNWOOD

PERSONNEL POLICY MANUAL

On behalf of the Village of Lincolnwood, I want to welcome all employees to our organization. This organization exists for the sole purpose of providing effective services to the residents of the Village. We hope all employees take pride in being a member of our team.

This Manual was developed to outline the general expectations and standards that the Village expects of its employees and to describe the benefits, programs and policies that will govern employment with the Village. Please become familiar with the contents of this Manual and sign the Acknowledgment of Receipt form found on page 60 and return it to the Village Manager's Office.

I hope that your experience here will be challenging and rewarding. Again, welcome!

Sincerely,

Timothy C. Wiberg
Village Manager

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INTRODUCTION.

This Personnel Policy Manual (the “Manual”) supersedes all previous Personnel Policy Manuals and all management memos that may have been issued in the past on the subjects covered by the Village of Lincolnwood (the “Village”). Policies and procedures outlined within this Manual are in effect beginning October 21, 2014 (the “Effective Date”). The Village Manager has adopted administrative protocols and departmental procedures to supplement the policies outlined in the Manual. The Village Manager may periodically update the protocols and procedures to reflect changes in work practices. Please see the administrative protocols or departmental procedures for more information. This Manual will answer many questions and provides a continuing source of reference. Please read this Manual carefully and keep it handy for future reference. One of each employee’s responsibilities is to become familiar with and comply at all times with its contents. Supervisors, Department Directors, and/or the Village’s Village Manager’s Office will be glad to answer any questions regarding this Manual.

1.1 General Statement of Purpose.

1.1.1 This Manual is presented as a matter of general information only. **THIS MANUAL DOES NOT CONSTITUTE A CONTRACT OF EMPLOYMENT OR CONTINUED EMPLOYMENT, AND ITS CONTENTS SHALL NOT BE INTERPRETED AS A CONTRACT BETWEEN THE VILLAGE AND ANY OF ITS EMPLOYEES.** The policies of the Village shall not be interpreted as establishing tenured positions. There may be occasions where, based upon the circumstances, the Village will not follow the policies and procedures stated in this Manual, or may change or terminate policies or procedures, with or without notice.

1.1.2 This Manual is designed to acquaint employees with the Village and provide information about working conditions, employee benefits, and some of the policies affecting employment. Employees shall read, understand, and comply with all provisions of the Manual. It describes **employee’s responsibilities**, and outlines the programs developed by the Village to benefit employees. One of our objectives is to provide a work environment that is conducive to both personal and professional growth.

1.1.3 The Manual is not all-inclusive and shall be used as a guide only. It is for Village employees only and may not be distributed outside of the workplace. Questions about what is expected shall be directed to the employee’s Supervisor. Unless specified otherwise by written contract, all employees have an “at-will” employment relationship with the Village unless employment is subject to the applicable rules of the Board of Fire and Police Commissioners. This means that employees have the right to terminate their employment at any time, with or without cause or advance notice, and the Village has the same right.

1.1.4 No employee manual can anticipate every circumstance or question about policy. As the Village evolves, the need may arise and the Village reserves the right to revise, supplement, or rescind any policies or portion of the Manual from time to time as it deems appropriate, in its sole and absolute discretion. Employees will, of course, be notified of such changes to the Manual as they occur.

1.2 Adoption and Implementation of Policies.

1.2.1 The personnel policies are adopted by the Village Board, which consists of six elected Trustees and the Village President. The Policies are subject to amendment by the Village Board. It is the responsibility of the Village Manager to administer the personnel rules and regulations, render judgment, and exercise discretion in the interpretation of personnel policies.

1.2.2 The day-to-day implementation and administration of the Village's personnel policy is the responsibility of the Village Manager and may be delegated to his/her designee.

1.3 Application of Policies.

1.3.1 The personnel policies, procedures, rules and regulations set forth in the Manual, unless stated otherwise, shall be applicable to all categories of employees as set forth in Section 2.5.4 herein. Violation of any of the rules or policies in the Manual will result in discipline, up to and including termination, depending on the circumstances. There is no requirement that employees be warned or suspended before being terminated.

1.3.2 The policies, procedures, and rules set forth in this Manual shall take precedence to any previously adopted work rules, with the exception of any bargaining agreement, or any employment agreement. In such an event, the language in the collective bargaining agreement or employment agreement shall be considered binding. Where an existing collective bargaining agreement or an employment agreement does not address a certain area, the policies, procedures, and rules in this Manual shall be effective.

1.3.3 Nothing in the Manual precludes the establishment of additional written departmental operational policies and procedures for the department's work force.

1.3.4 All sworn civil service employees are subject to the applicable Board of Fire and Police Commissioners' adopted rules and regulations, and all sworn police officers are subject to the provisions of Illinois statutes governing police department employees.

1.4 Offices and Positions: Although the following offices and positions are exempt from many of the policies and provisions of this Policy Manual that address the benefits and terms of employment with the Village, even the following offices and positions are expected to conform their conduct and interactions with Village employees to the policies in this Manual. The following offices and positions shall be exempt from the provisions of this Policy Manual:

1.4.1 Officials elected by the people

1.4.2 Members of boards and commissions

1.4.3 Personnel appointed to service without pay

1.4.4 Village Manager

1.4.5 Persons engaged under contract to supply expert, professional, technical, or any other services and

1.4.6 Those employees hired to meet the immediate requirements of an emergency condition, such as extraordinary fire, flood, or natural disaster which threatens life or property.

1.5 Severability: If any provision of this Manual is found to be in violation of any applicable state or federal law by a court of competent jurisdiction, such provision shall be stricken and shall not affect any other provision of this Manual.

1.6 Employee Acknowledgment: In order to make sure that the intent of this Manual is understood, all employees will be required to sign a statement acknowledging the purpose and intent of this Manual (see Exhibit A, attached hereto). The Village desires to do everything possible to make sure employees understand the issues that are covered in this Manual, so if employees need assistance in order to understand any of its provisions, please speak with a Supervisor or Department Director

THE ACKNOWLEDGMENT FORM VERIFIES THAT THE EMPLOYEE HAS RECEIVED A COPY OF THE PERSONNEL POLICIES, IS AWARE OF THE EXISTENCE OF PERSONNEL POLICIES, AND RECOGNIZES HIS OR HER RESPONSIBILITY TO COMPLY WITH ALL POLICIES CONTAINED THEREIN.

2 EMPLOYMENT.

2.1 Equal Employment Opportunity: The Village is strongly committed to creating and preserving equal opportunity for all employees and applicants. The Village makes all employment decisions – including recruitment, hiring, compensation, training, promotion, transfer, discipline, termination, and other personnel matters – without regard to race, color, ancestry, religion, gender, national origin, age, disability, veteran status, marital status, sexual orientation, or other legally protected characteristics or conduct. The Village’s strong commitment to equal opportunity requires a commitment by each individual employee, and compliance with the letter and spirit of this policy is required of all employees. Violations of this policy shall be reported to the employee’s Supervisor.

2.2 Organizational Philosophy: The Village is committed to providing a sense of belonging to all employees of the Village and fostering a work environment of mutual trust, respect, dignity, and a collective commitment to excellence. It is the objective of the Village to conduct its operations with the following organizational philosophy:

2.2.1 That individuals care about their jobs and take pride in themselves and their contribution

2.2.2 Teamwork is important for the execution of our mission

2.2.3 That the Village shall promote a safe work environment, and safe practices

2.2.4 That the Village shall communicate its expectations of job performance to employees, and that constructive feedback be available

2.2.5 Suggestions for the improvement of any portion of the Village’s services are encouraged and welcome, and may be submitted to employee’s Supervisor, Department Director, or the Village Manager

2.2.6 That communication of policies and procedures be furnished and

2.2.7 That the Village provides the tools and training necessary for each member of the organization to effectively accomplish their task

2.3 Political Rights: The political rights of Village employees are acknowledged as being consistent with the State of Illinois Local Governmental Employees Political Rights Act. Political rights shall include, without limitation, the following political activities: to petition, to make public speeches, to campaign for or against political candidates, to speak out on questions of public policy, to distribute political literature, to make campaign contributions, and to seek public office, subject to the provisions of Section 1.9. No Village employee shall use his or her official position of employment to coerce or inhibit others in the free exercise of their political rights.

2.4 Code of Ethics: Consistent with state law and Village ordinance, the following is a code of conduct and behavior for Village personnel.

2.4.1 All persons in government service shall:

2.4.1.1 Put loyalty to the highest moral principles and country above loyalty to persons, party, or government department

2.4.1.2 Uphold the Constitution, laws, and legal regulations of the United States and all governments therein and never be a party to their evasion

2.4.1.3 Give a full day's labor for a full day's pay; giving to the performance of their duties their earnest effort and best thought

2.4.1.4 Seek to find and employ more efficient and economical ways of getting tasks accomplished

2.4.1.5 Never discriminate unfairly by the dispensing of special favors or privileges to anyone, whether for remuneration or not; and never accept, for themselves or their family, favors or benefits under circumstances which might be construed by reasonable persons as influencing the performance of their governmental duties

2.4.1.6 Make no private promises of any kind binding upon the duties of office, since a Government employee has no private word which can be binding on public duty

2.4.1.7 Engage in no business with the Government, either directly or indirectly, which is inconsistent with the conscientious performance of their governmental duties

2.4.1.8 Never use any information coming to them confidentially in the performance of governmental duties as a means for making private profit

2.4.1.9 Expose corruption wherever discovered

2.4.1.10 Expose violations of the policies wherever discovered

2.4.1.11 Not retaliate against employees for exposing corruption or violations of these policies or laws wherever discovered

2.4.1.12 Uphold these principles, ever conscious that public office is a public trust

2.4.2 In addition, all employees are expected to fully comply with the Municipal Code of Ethics ordinance of the Village, located in Chapter 1, Article 4 of the Village Code of the Village (the "Code"), and the State Officials and Employees Ethics Act, located in Chapter 1, Article 4 of the Code.

2.5 Employment Classification and Categories.

2.5.1 It is the intent of the Village to clarify the definitions of employment classifications so that employees understand their employment status and benefit eligibility. These classifications do not guarantee employment for any specified period. Accordingly, the right to terminate the employment relationship at will at any time is retained by both the employee and the Village, unless employment is subject to the applicable rules of the Board of Fire and Police Commissioners.

2.5.2 Definition of Classification:

2.5.2.1 **NONEXEMPT** employees are entitled to overtime pay under the specific provisions of federal and state laws

2.5.2.2 **EXEMPT** employees are excluded from specific provisions of federal and state wage and hour laws, and are not entitled to overtime pay

2.5.2.3 **UNION** employees who are covered by a bargaining unit that has a collective bargaining agreement that has been approved and authorized by the Village Board

2.5.2.4 **NON-UNION** employees who are not covered by or represented by any organized labor group in the State of Illinois

2.5.3 Each employee is designated as either NONEXEMPT or EXEMPT from federal and state wage and hour laws. An employee's EXEMPT or NONEXEMPT classification may be changed only upon approval and written notification by the Village Manager.

2.5.4 Employment Categories: In addition to the above classifications, each employee will belong to one other employment category:

2.5.4.1 **FULL-TIME PERSONNEL** are those employees who have been employed under a full-time job classification on a minimum of thirty-five (35) work hours per week basis, interrupted only by excused absences. This does not include seasonal or part-time non-IMRF employees who work a minimum of thirty-five (35) hours per week.

2.5.4.2 **PART-TIME IMRF PERSONNEL** are employees who work year-round, and work more than one thousand (1,000) hours per year, but less than the applicable normal departmental workload, as determined by the Village. Part-time IMRF personnel are not entitled to benefits received by full-time personnel, unless otherwise specifically set forth herein.

2.5.4.3 **PART-TIME NON-IMRF PERSONNEL** are employees who, regardless of whether they work throughout the year, work no more than one thousand (1,000) hours in a twelve (12) month period. Part-time non-IMRF Personnel are not entitled to any

benefits (other than legally mandated benefits such as Social Security and workers' compensation insurance), unless otherwise specifically set forth herein.

2.5.4.4 TEMPORARY AND SEASONAL PERSONNEL are employees who are employed by the Village for a specific length of time, usually not to exceed nine (9) months, and for a specific program or project. Temporary and seasonal personnel are not entitled to any benefits (other than legally mandated benefits such as Social Security and workers' compensation insurance), unless otherwise specifically set forth herein.

2.5.4.5 VOLUNTEER PERSONNEL are individuals who donate their time to the Village without pay and are not employees of the Village. Volunteers must follow all Village policies and procedures. Volunteers are not covered by workers' compensation insurance, and are not entitled to any benefits, unless otherwise specifically set forth herein. See Section 9 herein.

2.5.4.6 INTERNS are those individuals who are currently working toward a Bachelor's or Master's Degree from an accredited college or university. Their purpose is to provide administrative assistance/research on specific projects and tasks relating to their field of study. While they do receive all legally mandated benefits (such as Social Security and workers' compensation insurance), they are ineligible for most of the Village's other benefit programs. Interns who work over 1,000 hours for the year are eligible for some benefits sponsored by the Village, subject to the terms conditions, and limitations of each applicable benefit program.

2.6 Hiring of Relatives / Nepotism / Conflict of Interest.

2.6.1 The employment of relatives in the same division or department of an organization may cause serious conflicts and problems with favoritism and employee morale. In addition to claims of partiality in treatment at work, personal conflicts from outside the work environment can be carried into day-to-day working relationships. The Village is committed to monitoring situations in which relatives work in the same division or department. In case of actual or potential problems, the Village will take prompt action. This can include reassignment or, if necessary, termination of employment for one or both of the individuals involved.

2.6.2 For purposes of this section, a "relative" is defined as any person related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage, including mother, father, brother, sister, spouse (including co-habiting couples), children, aunts, uncles, nieces, nephews, first cousins, mother-in-law, father-in-law, brother-in-law, sister-in-law, stepfather, stepmother, step brother, stepsister, stepchild, half-brother, half-sister, grandchild, grandparent and legal guardian. Relationships created by adoption are included.

2.6.3 An individual shall not occupy a position where he or she reports to or is supervised by his or her relative. This constitutes a "Prohibited Employee Relationship."

2.6.4 Relatives of elected or appointed Village officials shall not be employed in any full-time and/or part-time IMRF employment (as defined herein) with the Village.

2.6.5 Relatives of Department Directors, the Village Manager, the Assistant Village Manager, or the Assistant to the Village Manager shall not be employed in any capacity with the Village.

2.6.6 The provisions of this policy shall not apply to any full-time or part-time IMRF employee of the Village hired before March 3, 2005, the effective date of this revised policy, or to sworn personnel appointed by the Board of Fire and Police Commissioners.

2.7 New Employees.

2.7.1 Reporting New Hires to the State: All newly hired employees of the Village must be reported to the State of Illinois. The purpose of this law is to locate absent parents for child support and to reduce the abuse or fraud in unemployment insurance, food stamp and Medicaid programs. The Village must report the names, addresses, social security numbers, and any withholding orders of all new employees.

2.7.2 Training: Job related training is undertaken at the departmental level and is the sole responsibility of the Department Director who may delegate the task to a supervisor.

2.8 Communication.

2.8.1 The Village has an open door policy. Employees are encouraged to communicate their problems, concerns, and suggestions to their immediate supervisor or Department Director. The Village Manager or his/her designee is available to meet with employees by appointment.

2.8.2 In addition to meeting person to person with supervisors and other management personnel, employees are encouraged to bring their concerns, comments, suggestions and questions to employee meetings and employee safety meeting conducted several times each year by the Village Manager or his/her designee. The Village recognizes that employees sometimes prefer to communicate their concerns in writing, and encourage employees to do so.

2.9 Layoffs.

2.9.1 With the approval of the Village Manager, employees may be laid-off because of shortage of work or funds, elimination of the position, material change in the job duties, or other related reasons in the Village's discretion to the continuing scope and composition of the workforce. The laid-off employee's duties may be reassigned to other employees.

2.9.2 Disciplinary separations from employment are not considered to be a layoff, regardless as to whether they are of a temporary or permanent duration.

2.9.3 Employees whose employment was terminated due to a layoff may reapply for subsequent vacancies with the Village.

2.10 Classification and Compensation: It is the desire of the Village to administer a compensation program for non-union employees that will enable it to retain and recruit highly competent employees. To meet this end, the Village establishes compensation ranges that are commensurate with the level of responsibility inherent in the position, and market. Therefore, it is the goal of the Village to provide both internal and external equity for all non-union positions. The Village administers a merit-based compensation system whereby all movements within the compensation range are determined by an employee's relative success in meeting organizational goals as measured through an employee performance evaluation.

2.11 Application/Interview Process: All potential new hires must complete an employment application in order to be considered.

2.12 Pre-Employment Screening: Before the Village hires an applicant (at any level), it will conduct reference checks using both personal references and previous employers listed on the application. A background check will be conducted for each position.

2.13 Employment Reference Checks.

2.13.1 Statement of Policy: It is the policy of the Village to check the employment references of all applicants, to ensure that individuals who join the Village are well-qualified and have a strong potential to be productive and successful. The Village will consistently check applicants' references to verify all reference information, and respond in writing to inquiries from others concerning current or former employees.

2.13.2 Responding to Reference Check Inquiries.

2.13.2.1 The Village Manager or his/her designee will respond only to those reference check inquiries on Village employees that are submitted in writing. If reference check inquiries are received via telephone, the requesting party will be advised that the Village will only respond to such requests made in writing.

2.13.2.2 Responses to such inquiries will confirm dates of employment, wage rates, and position(s) held when provided by the employee or former employee.

2.14 Work Schedules.

2.14.1 Work schedules for employees vary throughout our organization. Supervisors will advise employees of their individual work schedules. Staffing needs and operational demands may necessitate variations in starting and ending times, as well as variations in the total hours that may be scheduled each day and week.

2.14.2 Village Hall Office Hours: 9:00 a.m. to 5:00 p.m.

2.14.3 General Work Week for Full-time Staff:

2.14.3.1	Non-exempt Personnel:	35 hours/week
2.14.3.2	Exempt Personnel:	40 hours/week
2.14.3.3	Sworn Police Supervisory Personnel:	40 hours/week
2.14.3.4	Public Works Supervisory Personnel:	40 hours/week

2.15 Meal Period.

2.15.1 All full-time, part-time non-IMRF, part-time IMRF, and seasonal employees working a full seven or eight-hour shift (depending on their classification), excluding Public Works supervisory staff, are granted one unpaid meal period of sixty (60) minutes in length each workday. Supervisors will schedule meal periods to accommodate operating requirements. Employees will be relieved of all active responsibilities and restrictions during meal periods. During meal periods, sworn law enforcement personnel are required to be accessible to emergency communication devices, and be on call for emergency response.

2.15.2 The Department Director or his/her designee shall be responsible for scheduling the meal period in the interest of departmental efficiency and full departmental or divisional coverage.

2.15.3 Department Directors (or their designees) will ensure that the meal period is not extended or denied unless emergency conditions exist.

2.15.4 Meal periods shall not be scheduled at the beginning or end of the work day.

2.15.5 Employees may not leave early or extend their meal period beyond their assigned period unless authorized by the Department Director or his/her designee.

2.15.6 A dining area is provided for employees to use during meal periods. No employee may consume food or beverages in work areas unless the employee is specifically required to remain at a work station during the meal period or has been granted approval by the Department Director or his/her designee.

2.16 Break Periods.

2.16.1 All full-time, non-IMRF, part-time IMRF, and seasonal employees working a full seven or eight-hour shift (depending on their classification) will be granted two fifteen (15) minute breaks, one during the first half of an eight-hour shift, and one during the second half of such a shift.

2.16.2 The Department Director or his/her designee shall be responsible for scheduling the break periods in the interest of departmental efficiency and full departmental or divisional coverage.

2.16.3 Department Directors (or their designees) will ensure that break periods are not extended or denied unless emergency conditions exist.

2.16.4 Employees are expected to be punctual in starting and ending their breaks and may be disciplined for tardiness.

2.16.5 Employees who choose to continue to work during break periods are not entitled to arrive later than scheduled starting time or leave before the normal ending time and will not receive extra pay for the time worked.

2.16.6 Break periods shall not be scheduled at the beginning or end of the work day.

2.16.7 Break periods must be taken away from the workstation such as in a cafeteria or in other designated non-work areas.

2.17 Access to Personnel Files: This policy provides for the access and review of any and all personnel files consistent with the Illinois Personnel Records Review Act, 820 ILCS 40/0.01, *et seq.*

2.17.1 The Village maintains a personnel file on each employee. The personnel file includes such information as the employee's job application, resume, records of training, documentation of performance appraisals and salary increases, and other employment records.

2.17.2 Personnel files are the property of Village, and access to the information they contain is restricted. Generally, only supervisors and management personnel of the Village who have a legitimate reason to review information in a file are allowed to do so.

2.17.3 With reasonable advance notice, employees may review their own personnel files in the Village Manager's office and in the presence of an individual appointed by the Village to maintain the files.

2.18 Personal Data Changes and Emergency Contact: Each employee will submit a Personal and Emergency Information Form of employee data to the Village Manager or his/her designee (Exhibit B, attached hereto). It is the responsibility of each employee to promptly notify their Department Director of any changes in personal data. All data shall be accurate and current at all times. It is extremely important that current emergency information for each employee is kept on file in the Village Manager's Office. The Village staff must be able to contact a responsible, designated person in case of accidents or other emergencies. Up-to-date information allows for effective communication, especially in times of emergency.

2.18.1 The Personal and Emergency Information Form of employee data will be submitted to the Village Manager or his/her designee on an annual basis.

2.18.2 If any personnel data has changed, the employee is to notify the Village Manager or his/her designee.

2.18.3 An employee may make an appointment with the Village Manager or his/her designee to update any changes in marital status, beneficiaries, and dependents as it relates to benefits.

2.18.4 An employee may contact the Village Manager or his/her designee for tax forms to make changes to tax withholdings.

2.18.5 An employee shall present copies of certifications relating to education, training, etc., to their Supervisor and the Village Manager or his/her designee.

2.18.6 It is the responsibility of the employee to keep information regarding home telephone numbers, number of dependents, address changes, emergency notification data, and educational accomplishments up to date.

2.18.7 A copy of the Personal and Emergency Information Form will be kept in an employee's Personnel File.

2.19 Performance Evaluations.

2.19.1 Performance Evaluations are designed to establish regular and careful assessments of performance; to focus on areas where new training or continuing education may be required; to establish any applicable merit pay increase; and to review the prevailing goals and the employee's efforts to achieve these goals. The evaluation criteria are established by the Village Manager.

2.19.2 Supervisors and employees are strongly encouraged to discuss job performance and goals on an informal, day-to-day basis.

2.19.3 A formal written performance evaluation will be conducted at the end of an employee's first six (6) months as an employee of the Village.

2.19.4 Additional formal performance evaluations are conducted to provide both supervisors and employees the opportunity to discuss job tasks, identify and correct weaknesses, encourage and recognize strengths, and discuss positive, purposeful approaches for meeting goals.

2.19.5 Performance evaluations are scheduled approximately every twelve (12) months, coinciding generally with the anniversary of the employee's original date of hire or with the employee's last date of promotion.

2.19.6 The performance evaluation will be placed in the employee's file.

2.20 Other Employment: This policy is established to address concerns that may arise from outside employment activity; for example, the impact of physical stress and fatigue on employee performance and safety. "Other employment" consists of full-time and part-time work outside of Village employment.

2.20.1 A full-time employee may not hold a job with another organization, unless he/she obtains prior written approval from the Village Manager or his/her designee (such approval not being unreasonably withheld), and as long as the employee satisfactorily performs his or her job responsibilities with the Village.

2.20.2 All employees will be judged by the same performance standards and will be subject to the Village's scheduling demands, regardless of any existing outside work requirements.

2.20.3 If it is determined by the Village Manager and/or his/her designee that an employee's Other Employment interferes with performance or the ability to meet the requirements of the Village (as they are modified from time to time), the employee may be required to terminate the Other Employment if he or she wishes to remain employed with the Village.

2.20.4 An employee shall not perform Other Employment:

2.20.4.1 Which creates a conflict of interest between the employee's Other Employment and that of the Village or

2.20.4.2 Which is of such nature that it may be reasonably construed by the public to be the official act of the Village or Department or

2.20.4.3 Which involves the use of Village facilities, equipment, uniforms, and supplies except as specifically permitted by the Village Manager or

2.20.4.4 Which involves the use of official information not available to the public or

2.20.4.5 Which might encourage, on the part of members of the general public, a reasonable belief of a conflict of interest.

2.21 Electronic Resources Policy.

2.21.1 The Village's telephone, e-mail, computer, voice mail, Internet and other communication systems are not intended for personal use. Each user must ensure that use of Village electronic resources is appropriate and professional. The Village may monitor any of these systems to prevent abuse and ensure that our communications with vendors, members, the general public, and each other are of the highest quality, consistent with Village policies, and for other business purposes. Users have no expectation of privacy in connection with the use of Village technology resources, including the creation, entry, receipt, storage, accessing, viewing or transmission of data. By using the telephone, e-mail, voice mail, Internet or other modes of communication, employees consent to such monitoring. With regard to the e-mail, computer, voice mail and Internet systems, employees are advised that passwords, varying levels of message protection, and other security measures are all accessible by the Village.

2.21.2 Use of Village telephone, e-mail, voice mail, computer, or other communication devices in a manner that does not comply with the Village's equal employment, harassment or other policies or standards of conduct is strictly prohibited.

2.22 Electronic Devices, Software and Internet Use.

2.22.1 The Village provides certain employees with electronic devices such as personal computers ("PCs") or mobile phones (including smartphones) as tools to perform their job functions. These devices and their software are the property of the Village, and use of these devices is provided solely for the effective performance of the employee's job. In some cases, this may include internet access. Internet use is for business purposes, and must be limited to sites necessary to perform the employee's duties. If an employee does not require the use of a PC in the normal performance of his or her duties, then the use of a Village PC without prior authorization is strictly prohibited. Employees using Village-issued devices have no expectation of privacy with respect to use of same.

2.22.2 Electronic Mail or E-mail: The Village's e-mail system may be used only for legitimate business purposes of the Village and that does not violate any Village policies.

2.22.3 The Village recognizes that occasional personal use of the Village's electronic resources may be consistent with this policy if it is infrequent, incidental use that is professional, in good taste, and does not interfere with Village business, the performance of the user's duties or the availability of information systems and that does not disturb employees who are working. All use, including personal use, is subject to the provisions of the Village's policies, including the Village's right to monitor its electronic resources.

2.22.4 The Village has developed both hardware and software standards for all its desktop and laptop computers in order to protect the network and to maintain full access to the network. Loading unauthorized individual software programs can affect a computer, and has the ability to affect the entire network and, therefore, other users. Therefore, absolutely no software program, executable file, or audio/video, or image file may be loaded on any desktop and/or laptop computer under any circumstances, except by the appropriate systems professional and with advance approval from the Village Manager. No exceptions are permitted. This includes downloading/saving files (other than word processing documents and spreadsheets) and/or adding or changing any other software program files. When there are business requirements for software other than any of the current standard software, the new software must be evaluated and maintained by the Village Manager or his/her designee, including the loading and changing of that software on the computer. To minimize the risk of unauthorized access to or disclosure of Village information, all users are prohibited from sharing their password(s) for Village related software and/or equipment with any staff member or outside entity.

2.22.5 All personnel must respect copyrights and other restrictions that pertain to outside materials and that prohibit downloading of software. Failure to observe copyright or license agreements may result in disciplinary action, up to and including termination.

2.22.6 The Internet is a powerful communication tool and a valuable source of information for business use, and access to the Internet on Village equipment and/or during an employee's work hours shall be for business use only. The Village has no control over the information on the Internet and is not responsible for its content. In addition, the Village is not responsible for any unauthorized charges or fees resulting from communication via the Internet. Each individual is responsible for what he/she views and downloads, and for what he/she transmits or otherwise communicates by e-mail or the Internet. All Internet use is subject to this policy, and the Village's policies regarding harassment, discrimination and other policies. Any unauthorized or inappropriate use of the Internet or Village PCs may result in disciplinary action, up to and including termination.

2.22.7 All Village personnel performing any work for or in connection with the Village are strictly prohibited from using Village-provided PCs or Internet services for any of the following or similar purposes:

- 2.22.7.1 Engaging in conduct that is illegal, fraudulent, libelous or malicious or against Village policy or contrary to the Village's best interest
- 2.22.7.2 Engaging in conduct that is annoying, harassing or disruptive to others
- 2.22.7.3 Sending, retrieving, accessing, downloading or storing any communications of a discriminatory, offensive or harassing nature, including messages with threatening, derogatory or inflammatory remarks about an individual's or group's race, color, sex, age, disability, religion, national origin, sexual preference, or other protected characteristics
- 2.22.7.4 Transmitting unauthorized data
- 2.22.7.5 Attempting to gain unauthorized access to data or into any computer
- 2.22.7.6 Using profane, offensive, or abusive language
- 2.22.7.7 Downloading text, images, or videos without express advance authorization from management
- 2.22.7.8 Downloading games, gambling, or playing games on the computer or over the Internet
- 2.22.7.9 Sending e-mail or other electronic communications that conceals the identity of the sender or misrepresents the sender's identity; all messages communicated on the company's e-mail/Internet system shall contain the employee's name, and all communications sent outside the Village shall contain the individual's signature block.

2.22.8 All employees must sign the Computer User Acknowledgment Form, a copy of which is attached hereto as Exhibit C. Violation of the terms set forth therein, or any of the foregoing guidelines may result in disciplinary action, up to and including termination. Anyone using PCs or the Village's technology network for defamatory, illegal, fraudulent, or other inappropriate purposes may also be subject to civil liability or criminal prosecution, where appropriate. If an employee suspects that a co-worker is misusing the Village computer resources, the employee is responsible for immediately reporting the misuse to the Village Manager or his/her designee.

3 HARASSMENT IN THE WORKPLACE.

The Village intends to maintain a professional work environment for all employees. Harassment in the workplace is unacceptable conduct and will not be tolerated. It is the responsibility of each individual employee to refrain from harassment or discrimination of other employees. It is the right of each individual employee to work in an environment free from harassment.

3.1 Statement of Policy: The Village is committed to providing a workplace that is free from all forms of discrimination, including harassment and sexual harassment.

3.1.1 This policy prohibits harassment or other workplace discrimination based on a person's protected status under state and federal law. This includes conduct, whether verbal, physical, or visual, that denigrates or shows hostility or aversion toward an individual based upon that person's race, gender, sexual orientation, age, color, religious affiliation, national origin, disability, ancestry, marital status, military status, or other legally protected status. The Village will not tolerate harassing conduct that has the purpose or effect of interfering unreasonably with an individual's work performance, affecting an individual's tangible job benefits, or creating an intimidating, hostile, or offensive work environment.

3.1.2 The conduct forbidden by this policy specifically includes, but is not limited to:

3.1.2.1 Epithets, slurs, negative stereotyping, or intimidating acts that are based on a person's protected status;

3.1.2.2 Written or graphic material circulated, available on the Village's computer system, or posted or distributed within the workplace that shows hostility toward a person or persons because of their protected status;

3.1.2.3 Jokes, kidding, teasing, or practical jokes directed at a person based on his or her protected status

3.1.2.4 Any employee mocking or belittling any other employee in such a manner that has the purpose or effect of interfering with the employee's work performance or creating an intimidating, hostile, or offensive work environment

3.1.2.5 Retaliation against another employee for reporting acts of harassing conduct

3.1.3 The Village discourages any such conduct in the workplace, and this policy prohibits harassment based on an individual's protected status, even if it does not rise to the level of a legal violation.

3.2 Sexual Harassment: Sexual harassment deserves special mention. Sexual harassment includes any harassing conduct based on gender, regardless of whether the conduct is sexual in nature. Any unwelcome conduct based on gender is also forbidden by this policy regardless of whether the individual engaged in harassment and the individual being harassed are of the same or different genders.

3.2.1 Unwelcome sexual advances, requests for sexual favors, or other verbal, physical, or visual conduct based on sex constitute sexual harassment when (1) submission to the conduct is an explicit or implicit term of employment, (2) submission to or rejection of the conduct is used as a basis for an employment decision affecting an individual (tangible employment action), or (3) conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

3.2.2 This policy forbids harassment based on gender regardless of whether it rises to the level of a legal violation.

3.2.3 The Village considers the following conduct to represent some of the types of acts that violate the Harassment Policy:

3.2.3.1 Preferential treatment and promises of a preferential treatment to an employee for submitting to sexual conduct;

3.2.3.2 Verbal harassment, such as sexual innuendoes, suggestive comments, insults, comments on sexual preference, humor and jokes about sex, anatomy, or gender-specific traits, sexual propositions, threats, repeated requests for dates, or statements of a sexual nature about other employees, even outside of their presence

3.2.3.3 Non-verbal harassment, such as suggestive or insulting sounds (whistling), leering, obscene gestures, sexually suggestive bodily gestures, "catcalls," "smacking" or "kissing" noises, or winking

3.2.3.4 Visual harassment, such as posters, signs, pin-up, slogans of a sexual nature, overt display of pornographic photographs, or literature in the workplace

3.2.3.5 Physical harassment, such as: inappropriate touching or feeling of another person, unwelcome hugging or kissing, patting, pinching, grabbing, brushing against another person's the body, coerced sexual contact or intercourse, or sexual assault or sexual battery.

3.3 Compliance with Policy: Everyone at the Village can help assure that this workplace is free from prohibited discrimination or harassment. Everyone is expected to avoid any behavior or conduct that could reasonably be interpreted as prohibited harassment under this policy. Employees must inform others in the workplace whenever their conduct is unwelcome, offensive, inappropriate, or in poor taste. In addition, employees must come forward with complaints about alleged problems or violations of this policy at any time. Employees are expected to come forward promptly and report any problems pursuant to this policy before the alleged offending behavior becomes severe or pervasive. Complaints need not be limited to someone who was the target of the alleged offending conduct. Anyone who has observed an alleged violation of the policy is also encouraged to report such conduct. No employee or elected/appointed official is exempt from the requirements of this policy.

3.4 Internal Complaint Procedure.

3.4.1 If an employee or other person covered by this policy experiences or witnesses any conduct that he or she believes is inconsistent with this policy, the Village expects the person to promptly notify Human Resources, the Village Manager, an employee's supervisor, or department head. This may be done in writing or orally. Any supervisor or department head who receives a complaint or observes conduct which may violate this policy, must immediately report the complaint or observation to Human Resources, or the Village Manager. This policy does not require reporting harassment or discrimination to any individual who is creating the harassment or discrimination.

3.4.2 Persons who believe they have been subjected or exposed to discrimination or harassment prohibited by this policy have the right to have any such activity terminated immediately. The Village may put reasonable interim measures in place, such as a leave of absence or a transfer, while the investigation takes place.

3.4.3 The Village Manager or his/her designee will investigate all complaints of conduct that is inconsistent with this policy, promptly and thoroughly. This investigation will include, but is not limited to, interviewing the complaining party, supervisors, and any other personnel, as required, to obtain sufficient factual information upon which to make a determination.

3.4.4 No person making a complaint of harassment, assisting another employee in making a report, cooperating in an investigation, or filing a claim of harassment with an external agency will be retaliated against even if a complaint made in good faith is not substantiated. Any employee of the Village who retaliates against another employee for utilizing the procedures in this policy will be subject to discipline, up to and including termination.

3.4.5 If the investigator concludes that no sexually harassing conduct can be substantiated, all parties, including the complaining party, will be notified and the investigation closed.

3.4.6 At the conclusion of the investigative procedure, if the Village Manager's designee has investigated, he/she will report his/her findings to the Village Manager, along with a recommendation. The Village Manager will then take action based on the investigation.

3.4.7 If an investigation reveals that a violation of this policy or other inappropriate conduct has occurred, then the Village will take corrective action, including discipline up to and including termination, as is appropriate under the circumstances, regardless of the job positions of the parties involved. The Village may discipline an employee for any inappropriate conduct discovered in investigating reports made under this policy, regardless of whether the conduct amounts to a violation of law or even a violation of policy. If the person who engaged in harassment is not an employee of the Village, then the Village will take whatever corrective action is reasonable and appropriate under the circumstances.

3.5 External Complaint Procedures.

3.5.1 While the Village hopes that an incident of sexual harassment can be resolved through the internal complaint procedures, all employees have the right to file formal charges with the Illinois Department of Human Rights (IDHR) and/or the United States Equal Employment Opportunity Commission (EEOC). A charge with IDHR must be filed within 180 days of the incident of sexual harassment. A charge with the EEOC must be filed within 300 days of the incident.

3.6 False and/or Frivolous Complaints: False and frivolous charges refer to cases where the accuser is using a sexual harassment complaint to accomplish some end other than stopping sexual harassment. It does not refer to charges made in good faith which cannot be proven. Given the seriousness of the consequences to the accused person, a false and frivolous charge is a severe offense that can itself result in disciplinary action to the person making such false and/or frivolous charge.

4 AMERICANS WITH DISABILITIES ACT.

4.1 Statement of Policy: It is the policy of the Village not to discriminate against any individual seeking to participate in or benefit from any Village program, service or activity because of a physical or mental disability. Further, it is the policy of the Village not to discriminate against any employee or applicant for employment because of physical or mental disability for positions for which the employee or applicant otherwise is qualified. In the context of employment, a qualified individual is one who with or without reasonable accommodation, can perform the essential functions of the job in question; safely and effectively. The Village will make reasonable accommodation to the known physical and mental limitations of employees and applicants, consistent with the qualifications required for the work to be performed, and with the effective operation of the Village. If an employee has a disability and requires accommodation in order to perform the essential functions of his or her job, the employee should contact Human Resources to request such an accommodation. The Village will engage in an interactive process with the employee to identify the barriers, if any, that are interfering with the employee's ability to perform the essential job functions. The Village will identify possible accommodations, if any, that will help eliminate the limitation. As part of the interactive process, the Village may request that the individual provide certain information from his or her health care provider related to his or her ability to perform the essential job functions, with or without reasonable accommodation. The Americans with Disabilities Act ("ADA") prohibits an employer from retaliating against any applicant or employee for asserting his/her rights under the ADA. The Act also makes it unlawful to discriminate against an applicant or employee whether disabled or not, because of the individual's family, business, social or other relationship or association with an individual with a disability.

4.2 Prohibition: The Village is subject to all the laws prohibiting discrimination, including the ADA, which prohibits discrimination because of a disability in regard to any employment practices or terms, conditions, and privileges of employment.

4.3 Complaints: An employee who either observes or believes himself/herself to be the object of discrimination because of a physical or mental disability shall immediately file a written complaint with his/her Supervisor. If the complaint is against the employee's supervisor, the complaint shall be filed with the next level of supervision. A prompt and thorough investigation of all such complaints will be conducted by the Village Manager or his/her designee.

4.4 Internal Complaint Procedures: The Village will follow the same internal complaint procedures used with regard to investigation of sexual harassment complaints, as set forth in Section 3 herein.

4.5 Results of Investigation: The results of the investigation will be discussed with those persons involved, and appropriate disciplinary action, if any, will be taken, up to and including termination.

4.6 Posting Notices: The Village has posted notices concerning the provisions of the American with Disabilities Act.

5 VIOLENCE IN THE WORKPLACE.

5.1 Statement of Policy: Violence in the workplace can have devastating effects on the productivity of organizations and on the quality of life of employees. The Village values its employees and feels their safety and security are important. Threats, threatening behavior or acts of violence against employees, visitors, guests, or other individuals by anyone on Village property will not be tolerated. Any employee who attempts to intimidate or commits an act of violence toward any other employee, visitor, guest, or other individual, or subtly or directly threatens or hints such action, will be subject to discipline, up to and including immediate termination.

5.2 Prohibition against Weapons: The Village wishes to maintain a work environment that is free of the illegal or unauthorized use of firearms, explosives, other weapons. Consistent with the Village's Weapons Policy, no employee shall carry, wear or otherwise possess, control, transfer, sell, give, deliver, accept, or use any weapons at any time in or on Village Property or while performing any duties for or on behalf of the Village.

5.3 Reporting Procedures: All Village employees are responsible for notifying their supervisor and/or the Village Manager or his/her designee of any threats they have witnessed, received or have been told that another person has witnessed or received. The supervisor must notify the Village Manager or his/her designee. Threats may be made by an employee, citizen, customer, vendor/supplier, or even family and friends of an employee. Even without an actual threat, employees shall report any behavior they have witnessed which they regard as threatening or violent, when that behavior is job-related or might be carried out on village property. Employees are responsible for reporting this behavior regardless of the relationship between the individual who initiated the threat or threatening behavior and the person(s) who were threatened or were the focus of the threatening behavior.

5.3.1 All individuals who apply for or obtain a protective or restraining order which lists village locations as being protected areas must provide the Village Manager or his/her designee with a copy of the petition and declarations used to seek the order and a copy of any temporary or permanent protective or restraining order which is granted.

5.3.2 Once a complaint has been received, or after a violent act has occurred, the Village Manager or his/her designee, in conjunction with the Department Director and/or Village of Lincolnwood Police Department, will conduct a thorough investigation of the matter.

5.4 Discipline: After the investigation, any employees involved in the threat or violent act will receive disciplinary action. Because the Village has adopted a "no tolerance" policy regarding threats or violence, all guilty parties may be terminated. In addition, the Village may notify the appropriate legal authorities and/or take legal action against the employee found to have violated this policy.

5.5 Prevention: In order to prevent workplace violence committed by employees, the Village will practice all reasonable preventive measures, including but not limited to, the following:

5.5.1 Employee Assistance Program (EAP): The Village provides a confidential Employee Assistance Program (see Section 5.7 herein) for its employees and family members to deal with emotional, substance abuse, marital, and financial problems.

5.5.2 Retention: Employees must notify the Village Manager's Office of any criminal convictions (including pleas of guilty or no contest) for anything other than a minor traffic violation within twenty-four (24) hours of the conviction. The Village Manager or his/her designee will determine if the nature of the conviction and the employee's job poses an unreasonable risk to co-workers or the public.

5.5.3 Exit Interviews: The Village Manager or his/her designee conducts exit interviews when an employee leaves the Village. The exit interview helps the Village identify any potential violence-related problems within a department or the Village as a whole.

5.6 Aftermath: Violent incidents can be very traumatic for employees and their families. Should such an incident occur, the Village will provide on-site visits from the EAP to help employees cope and to communicate any further action the Village will take. As always, individual counseling will be available.

5.7 Review of Procedures: Management will periodically review current security measures and procedures and make applicable changes to prevent future problems. Employees are encouraged to submit suggestions for reducing risk of violence or improving negative working conditions.

6 PERSONAL CONDUCT

6.1 Progressive Discipline, Employee Conduct, and Work Rules.

6.1.1 Progressive Discipline: This is a guideline for what employees may expect if disciplinary action is warranted. The actual procedure employed depends upon the type and the seriousness of the particular offense, as well as the frequency with which it or a substantially similar offense occurred. Nothing contained herein creates any rights for an employee or obligations for the Village, and all non-contractual employees remain terminable at will.

6.1.1.1 Although not required, in most circumstances, the Village will use a progressive disciplinary system that contains the following steps:

6.1.1.1.1 First Warning – The supervisor issues a written warning, recording the date and time and the incident or incidents for which the warning was issued, and retains the record for future reference. A copy of the record will be retained in the employee's personnel file maintained in the Manager's Office.

6.1.1.1.2 Second Warning – The supervisor issues a written warning, recording the date and time and the incident or incidents for which the warning was issued, and retains the record for future reference. A copy of the record will be retained in the employee's personnel file maintained in the Manager's Office.

6.1.1.1.3 Suspension – The Department Director issues a suspension, recording the date and time and the incident or incidents for which the suspension was issued, and retains the record for future reference. A copy of the record will be retained in the employee's personnel file maintained in the Manager's Office.

6.1.1.1.4 Termination or Demotion – The decision to terminate or demote an employee can only be authorized by the Village Manager.

6.1.1.2 For a more serious offense, immediate suspension or dismissal may be in order. Each situation will be evaluated separately and on its own merits in view of these guidelines.

6.1.2 Employee Conduct and Work Rules

6.1.2.1 The Village maintains standards of performance and reasonable rules of conduct which employees are expected to meet. When employees fail to meet the standards of performance or violate the reasonable rules of conduct, they may be dismissed, demoted, suspended, or reprimanded as the circumstances justify.

6.1.2.2 Evidence of the following actions shall be sufficient reason for dismissing, demoting, suspending or reprimanding an employee, depending on the circumstances:

6.1.2.2.1 Evidencing incompetence, negligence, misconduct, or inefficiency in the performance of one's duties.

6.1.2.2.2 Having been convicted of a criminal offense or of a misdemeanor involving moral turpitude, or having engaged in or engaging in criminal conduct either on or off duty.

6.1.2.2.3 Violating any lawful or official regulation, or failure to obey such regulation which has resulted in, or can reasonably be expected to result in, loss or injury to the Village or the public.

6.1.2.2.4 Consuming alcoholic beverages and/or illegal substances, and/or being intoxicated, while on duty, or while on the Village's premises. An employee shall be considered to be under the influence of alcohol if there is a concentration of .02 or more based upon the grams of alcohol per 100 millimeters of blood. Results showing an alcohol concentration of .0199 or less shall be considered negative.

6.1.2.2.5 Selling, delivering, receiving, or using any illegal substance not prescribed by a physician, or, if prescribed, the supervisor was not notified of the prescription before the use was detected.

6.1.2.2.6 Using offensive conduct or language toward the public, municipal officers, superiors, co-workers or subordinates.

6.1.2.2.7 Using, controlling, or otherwise carelessly or negligently handling the Village's equipment and/or property.

6.1.2.2.8 Inducing or attempting to induce an officer or employee of the Village to commit an unlawful act, or acting in violation of any lawful and reasonable official regulation or order.

6.1.2.2.9 Accepting for the performance of one's job duties any fee reward, gift, tip or other form of remuneration which do not constitute normal wages, salaries, or benefits.

6.1.2.2.10 Engaging in conduct which brings discredit upon the Village service.

6.1.2.2.11 Proven dishonesty in the performance of duties.

6.1.2.2.12 Abusing the sick leave policy.

6.1.2.2.13 Failing to report an on-the-job injury to the employees' supervisor within eight (8) working hours of the occurrence.

6.1.2.2.14 Failing to report a job related incident or accident to the employees' supervisor within twenty-four (24) hours of its occurrence.

6.1.2.2.15 Endangering one's own safety, or the safety of others, by failing to use reasonable safety practices, and/or violating the Village's or the department's safety rules.

6.1.2.2.16 Using equipment, supplies, uniforms, vehicles, or other property without having obtained the supervisor's prior authorization, regardless as to whether the item is used during or outside of normal work or business hours, and whether it is Village owned, rented or leased.

6.1.2.2.17 Being absent without leave, or failing to return from leave upon expiration, without having notified the supervisor or Department Director.

6.1.2.2.18 Misappropriating or unlawfully disposing of Village funds or property.

6.1.2.2.19 Withholding information or providing incorrect or fraudulent information about either one's own job related injury, illness, incident or accident, or that of another.

6.1.2.2.20 Violating the confidentiality of information including Village records,

6.1.2.2.21 Punching or writing time on a co-worker's time card.

6.1.2.2.22 Falsifying Village documents, reports, logo or similar records, and/or falsely representing the quality and/or quantity of work performed, or assisting another in concealing the aforementioned actions.

6.1.2.2.23 Misrepresenting or falsifying the information reported on the employment application including all documents submitted with and/or processed as part of the employment application.

6.1.2.2.24 Violation of any other rules contained in this Manual.

6.1.2.2.25 Any other conduct which is unbecoming of a Village employee.

6.1.2.3 This foregoing list is not intended to be exhaustive of the reasons that might justify disciplinary action, but is provided to assist the employee in determining which types of conduct and/or performance the Village considers to be acceptable or unacceptable.

6.1.2.4 The Village reserves the right to terminate any employee whenever it is determined that termination is in the best interest of the Village.

6.2 Problem Resolution.

6.2.1 The Village is committed to providing the best possible working conditions for its employees. Part of this commitment is encouraging an open and frank atmosphere in which any problem, complaint, suggestion, or question receives a timely response from the Village supervisors and management. Supervisors, managers, and employees are expected to treat each other with mutual respect. Employees are encouraged to offer positive and constructive criticism.

6.2.2 If an employee disagrees with established rules of conduct, policies, or practices, he/she can express his/her concern through the problem resolution procedure. If a situation occurs when an employee believes that a condition of employment or a decision affecting him/her is unjust or inequitable, he/she is encouraged to make use of the following steps. The employee may discontinue the procedure at any step.

6.2.2.1 Employee presents problem to immediate supervisor after incident occurs. If supervisor is unavailable or employee believes it would be inappropriate to contact that person, employee may present problem to the Village Manager or his/her designee or any other member of management.

6.2.2.2 Supervisor or responsible individual responds to problem during discussion or after consulting with appropriate management, when necessary. Supervisor or responsible individual documents discussion.

6.2.2.3 If problem is unresolved, the employee presents problem to the Village Manager or his/her designee.

6.2.2.4 Village Manager or his/her designee counsels and advises employee, assists in putting problem in writing, visits with employee's Supervisor(s), and directs employee to the Village Manager for review of problem if necessary.

6.2.2.5 Village Manager reviews and considers problem. Village Manager informs employee of decision and forwards copy of written response to Village Manager or his/her designee for employee's file. The Village Manager has full authority to make any adjustment deemed appropriate to resolve the problem.

6.2.3 No employee will be penalized, formally or informally, for voicing a complaint with the Village in a reasonable, business-like manner, or for using the problem resolution procedure.

6.3 Termination of Employees. Termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine. For employment purposes, the last day that the employee is physically working is considered the last day of work.

6.3.1 Below are examples of some of the most common circumstances under which employment is terminated:

6.3.1.1 RESIGNATION – voluntary employment termination initiated by an employee.

6.3.1.2 DISCHARGE – employment termination initiated by the organization.

6.3.1.3 LAYOFF – involuntary employment termination initiated by the organization for lack of work or other reasons.

6.3.1.4 RETIREMENT – voluntary employment termination initiated by the employee meeting age, length of service, and any other criteria for retirement from the organization.

6.3.2 Resignation of Employees: Resignation is a voluntary act initiated by the employee to terminate employment with the Village. The Village expects at least fourteen (14) days written resignation notice from all employees. During this fourteen-day period, or at any other time after an employee provides written notice of resignation or retirement, an employee cannot use any vacation days, paid-time-off, compensatory time, or personal days except those already scheduled at least 30 days before the written retirement or resignation was submitted.

6.3.3 Good Standing: Good Standing is defined as an employee providing at least fourteen (14) days written resignation notice. Employees that are discharged or that resign or retire to avoid termination proceedings shall not be considered in Good Standing. An employee who resigns or retires in Good Standing may be eligible for post-employment benefits and/or consideration for reemployment.

6.3.4 Prior to an employee's departure (due to resignation or otherwise), an exit interview will be scheduled to discuss the reasons for resignation and the effect of the termination on benefits, to be conducted by the Village Manager or his/her designee. The exit interview will afford an opportunity to discuss such issues as employee benefits, conversion privileges, repayment of outstanding debts to the Village, or return of Village-owned property. Suggestions, complaints, and questions can also be voiced.

6.3.4.1 Seasonal and Non-IMRF Employees are not required to participate in an exit interview.

6.3.5 Upon employment termination, all accrued, vested benefits that are due and payable at termination will be paid. Some benefits may be continued at the employee's expense if the employee so chooses.

6.3.6 Post-Employment Benefits

6.3.6.1 Employees who retire with the Village will be eligible for retiree insurance coverage in accordance with applicable State laws.

6.3.6.2 Non-union employees hired prior to December 31, 2014, who have been in the employ of the Village for a minimum of thirty (30) years, shall be provided with a partial payment of their Insurance Coverage Benefits for a three-year period following their retirement from the Village's employment. The Village will pay one-half of the premium payment for the first year following retirement, one-third of the premium payment for the second year and one-fourth of the premium payment for the third year. Following the third year, this retirement benefit will cease. Upon eligibility for Medicare, this benefit will cease. This benefit shall apply to plan and tier coverage held by the employee at the time of retirement.

6.4 Return of Property: Employees are responsible for items issued to them by the Village or in their possession or control, including, but not limited to, the following:

6.4.1 Equipment, Identification badges, Keys, Manuals, Pagers, Protective equipment, Tools, Uniforms, Vehicles, Gasoline Cards, Cellular Phones, Lap Top Computers.

6.4.2 Employees must return to the Department Director or his/her designee, all the Village property immediately upon request, or upon termination of employment. All returned property must be in substantially the same condition as it was when it was issued, ordinary wear and tear excepted.

6.4.3 Lost property is to be reported immediately to the employee's supervisor.

6.4.4 The employee is financially responsible for equipment lost or damaged through neglect or carelessness.

6.5 Drug Free Workplace: The Village is committed to maintaining a work place that is free from the effects of drug and alcohol use. To promote this goal, employees are required to report to work in appropriate mental and physical condition to perform their jobs in a satisfactory manner.

6.5.1 Unauthorized Prescription Drugs, Alcohol or Controlled Substances: In accordance with the Federal Drug-Free Work Place Act, Village employees shall not, at any time, manufacture, distribute, dispense, possess, use or be under the influence of illicit drugs, unauthorized prescription drugs, alcohol or controlled substances on the premises of any Village building or facility (unless authorized), in Village-owned vehicles, or during work hours. Sanctions for violation of this policy extend to and include dismissal and referral for prosecution consistent with applicable local, state and federal law.

6.5.2 Use of Prescription Drugs: This policy does not apply to the lawful use of prescription drugs under the supervision of a licensed healthcare professional and within the limits of a valid prescription. An employee who has been prescribed drugs or who is taking over-the-counter medications that come in containers with warnings about drowsiness or interference with the

ability to operate machinery or drive safely, is required, however, to consult with his/her doctor or pharmacist about the medication's effect on the employee's ability to perform his/her job safely, and to immediately disclose to his/her Supervisor any medication-related work restrictions, so that appropriate options may be considered.

6.5.3 Drug/Alcohol Testing: It is the policy of the Village to conduct drug/alcohol testing where it has reason to believe that an employee may be under the influence of alcohol, illegal drugs or other controlled substances. In addition, any employee who is reasonably believed to have caused or contributed to an accident which resulted in personal injury requiring medical treatment away from the scene of the accident, or which disabled a piece of equipment, shall be tested for alcohol, illegal drugs or other controlled substances. Employees who operate commercial motor vehicles and are required to possess commercial driver's licenses must comply with Village policy and Department of Transportation regulations. Refusal to submit to testing will result in disciplinary action, up to and including dismissal. Infractions may also be reported to law enforcement officials where appropriate.

6.5.4 Convictions/Violations: As a condition of initial or continued employment, employees shall abide by the terms of this policy and shall notify the Village Manager of any criminal drug statute conviction, guilty or plea of no contest for a violation no later than five (5) days after such a conviction or plea.

6.5.5 Controlled Substance: A controlled substance listed in the Illinois Controlled Substances Act or Cannabis Control Act, and substances listed in Schedules I through V of the Federal Controlled Substances Act. Among other substances, it includes such illegal drugs as marijuana, cocaine, crack cocaine, PCP, heroin, morphine, and LSD listed in scheduled I through V of Section 202 of the Controlled Substances Act. An employee shall be considered to be under the influence of alcohol if there is a concentration of .02 or more based upon the grams of alcohol per 100 millimeters of blood. Results showing an alcohol concentration of .0199 or less shall be considered negative.

6.5.6 Employees with questions on this policy or issues related to drug or alcohol in the workplace shall raise their concerns with the Village Manager without fear or reprisal.

6.6 Employee Safety.

6.6.1 Employee safety in the workplace is the highest priority for the Village. Safety must be part of every job. Many workplace injuries and illnesses can be prevented if safe work practices are observed. No job is so important that it shall be performed in an unsafe manner or in unsafe conditions. Safety is the responsibility of all employees at the Village. The employees Supervisor or Department Director will advise the employee as to the specific safety policies and requirements.

6.6.2 Orientation: The Village believes that expedient and proper training is an effective Loss Prevention tool. Therefore, the Village has implemented a New Employee Safety Orientation session which is conducted within the first weeks of a new employee's employment at the

Village. The orientation stresses the Village's commitment to safety and urges employees to be safety conscious at all times including periods of work preparation, doing the job, cleaning up, and walking to and from the job. The orientation is not intended to be a substitute for job specific training which must be conducted by each Department Director or his/her designee as soon as the employee reports to the hiring department. Rather, the orientation covers topics which deal with general safety rules, principles and procedures applicable to most work situations within the Village.

6.6.3 Annual Training: The Village Manager shall appoint a Safety Coordinator, who will develop and oversee safety training and orientation for all employees.

6.7 Workers' Compensation.

6.7.1 The proper care and treatment of work related injuries is a primary concern of the employer. Through an ongoing process of injury evaluation, diagnosis, treatment and medical care the employee will be afforded the greatest opportunity to eliminate unnecessary lost work days and continue their productivity under controlled medical procedures.

6.7.2 The Village provides statutory benefits as provided by the State of Illinois Workers' Compensation Act for employee injuries, including cumulative trauma and occupational diseases, which arise out of the course and scope of employment, regardless of fault. An injured employee is required to submit a written report of any on-the-job injury to his or her Supervisor without delay.

6.8 Smoking: In keeping with the Village's intent to provide a safe and healthful work environment, smoking is prohibited throughout Village buildings as defined by applicable State law. This policy applies equally to all employees, residents, and visitors.

6.8.1 Smoking is only permitted in designated smoking areas outside Village buildings.

6.8.2 Smoking is not permitted in any Village Vehicle.

6.9 Attendance and Punctuality: The Village expects employees to be reliable and punctual in reporting for scheduled work. Absenteeism and tardiness places a burden on other employees and on the Village. The purpose of this policy is to establish requirements for reporting absences, to provide guidelines for the handling of excessive and/or unscheduled absences, and to outline employees' requirement to adhere to established work schedules to maintain efficient, effective operations within the Village.

6.9.1 Definitions:

6.9.1.1 Tardiness: Failing to report at the designated time.

6.9.1.2 Excessive Tardiness: Patterned tardiness occurs when one or more trends of tardiness are apparent. Examples of patterns may include, but are not limited to, a pattern of failing to report at the designated time.

6.9.1.3 Absenteeism: Failure to report to work as scheduled.

6.9.1.4 Excessive Absenteeism: Patterned absenteeism occurs when one or more trends of absenteeism are apparent. Examples of patterns may include, but are not limited to, a pattern of unscheduled absences, repeatedly leaving work early or repeatedly arriving late.

6.9.2 Employees are expected to be at their place of work at the times established by their supervisor or designee. Employees are responsible for notifying supervision of absences or late arrivals in accordance with their departments' call-in procedure, which requires employees to advise supervision when they will report to work. Excessive absences or tardiness (whether excused or unexcused) may result in disciplinary action up to and including termination of employment.

6.9.3 The Village also reserves the right to terminate employees who are absent for three (3) consecutive days without giving appropriate notification, or for absence without leave (AWOL). Such termination will be considered job abandonment.

6.9.4 An employee is considered absent if he/she is not present for work as scheduled, regardless of cause. Absences resulting from approved time off or Village-approved leaves are exceptions to this policy.

6.9.5 An employee will not be allowed to apply paid absence accruals to any unexcused absence, regardless of the circumstance. Neither meal periods nor breaks may be used to cover absences at the beginning or end of the workday.

6.9.6 A nonexempt employee who is fifteen (15) or more minutes late may have his/her wages reduced by the time that the employee is not at work. Even though the tardiness may be less than six (6) minutes, supervisors may consider the employee to be late for work.

6.9.7 Extenuating circumstances that prevent an employee from contacting the supervisor regarding the absence or tardiness may be given consideration.

6.9.8 A supervisor can require a physician's statement if the reason for the absence or tardiness was due to illness or injury.

6.9.9 A supervisor will make a note of any absence or tardiness, and the reason, on an employee's attendance record. An employee's attendance record will be considered when evaluating requests for promotions, transfers, leaves of absence, and approved time off, etc.

6.9.10 Any documented disciplinary actions for attendance-related matters that are issued at the suspension or termination stage, will be approved by the Village Manager or his/her designee.

6.10 Personal Appearance and Hygiene.

6.10.1 Dress, grooming, and personal cleanliness standards contribute to the morale of all employees and affect the business image the Village presents to residents and visitors.

6.10.2 It is the Village's goal to present a professional appearance to the public. To accomplish this goal, the Village expects that each employee's dress, grooming, and personal hygiene are appropriate for his/her work situation. All Village employees are expected to present a professional, business-like image to the public and their co-workers. Employees are expected to report to work in clean attire appropriate for their work department. Hair shall be clean, combed, and neatly trimmed or styled. Facial hair shall likewise be clean and neatly trimmed. Employees who appear for work inappropriately dressed will be sent home and directed to return to work in proper attire. Under such circumstances, employees will not be compensated for the time away from work.

6.10.3 Definitions:

6.10.3.1 Business attire: The appropriate professional business attire for employees consists of suits, slacks, corduroy pants, blazer or sport coats, khaki/twill pants, dress shirt, dress socks, and dress shoes. For men, additional dress items include neckties. For women, additional dress items include skirts in moderate length, dresses, blouses, dress boots, and nylons.

6.10.3.2 Business casual attire: The appropriate casual business wear attire for employees consists of slacks, corduroy pants, khaki/twill pants, dress shirt, sweater, turtlenecks, mock turtlenecks, collared shirts, polo/golf shirts, chambray shirts, knit top, dress shoes, loafers, and boots.

6.10.3.3 Inappropriate attire: Clothing items that are not permitted include, but are not limited to, torn/ripped clothing, see-through or mesh clothing, denim jeans and/or skirts, athletic clothing, athletic shoes, flip-flops, shorts, t-shirts, sweatshirts, overalls, and sleeveless shirts. For women, additional items include leggings/stirrup pants, halter-tops and any skirt shorter than two inches (2") above the knee.

6.10.4 Application of Policy.

6.10.4.1 Exempt Staff are to dress in appropriate professional business attire as defined above. If required to perform work in the field, "casual-business" attire is permitted.

6.10.4.2 Nonexempt Staff are required to dress in appropriate business casual office attire.

6.10.4.3 All uniformed personnel are required to wear their designated uniform.

- 6.10.4.4 If they so desire, the Police Chief and Deputy Police Chief may wear their department uniforms, including neckties.
- 6.10.4.5 Collective bargaining unit employees shall follow the dress policy in their respective bargaining agreements.
- 6.10.4.6 Public Works seasonal employees will be instructed by the Director of Public Works or designee regarding the appropriate attire for work.
- 6.10.4.7 Parks and Recreation seasonal employees will be instructed by a Department Supervisory staff regarding the appropriate attire for work.
- 6.10.4.8 Department Directors may enforce a dress code policy requiring uniform attire with the Village logo.

6.10.5 Friday has been designated a “business casual” attire day. Employees shall dress appropriately according to the business casual attire definition set forth herein. Consult the Department Director if there are questions as to what constitutes appropriate attire.

6.11 Confidentiality: Village employees have access to resident information, Village business systems, future plans, and other confidential or sensitive work-related information, about citizens and non-public information about operations and employees. All employees are strictly prohibited from accessing, using, copying, or disclosing confidential information except as necessary to perform their job duties for the Village and only to individuals who have a legitimate business need to know or as otherwise required by law. All employees are expected to strictly comply with this important policy both during and after their employment with the Village.

6.11 Security Inspections: The Village wishes to maintain a work environment that is free of illegal drugs, alcohol, firearms, explosives, or other improper materials. To this end, the Village prohibits the possession, transfer, sale, or use of such materials on its premises. The Village requires the cooperation of all employees in administering this policy. Desks, lockers, and other storage devices may be provided for the convenience of employees but remains the sole property of the Village. Accordingly, they, as well as any articles found within them, can be inspected at random by any duly designated agent or representative of the Village at any time, either with or without prior notice.

7 PAYROLL

7.1 Timekeeping: Accurately recording time worked is the responsibility of every employee. Federal and state laws require the Village to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all the time actually spent on the job performing assigned duties.

7.1.1 Employees shall accurately record the time they begin and end their work, and record the beginning and ending time of any split shift or departure from work for personal reasons.

7.1.2 Altering, falsifying, tampering with time records, or recording time on another employee's time record may result in disciplinary action, up to and including termination of employment.

7.1.3 Nonexempt employees shall report to work no more than 15 minutes prior to their scheduled starting time nor stay more than 15 minutes after their scheduled stop time without expressed, prior authorization from their supervisor.

7.1.4 Nonexempt employees must obtain prior approval to work overtime from his/her supervisor or designee. Once approval is obtained, overtime work can be performed.

7.1.5 It is the employees' responsibility to sign their time records to certify the accuracy of all time recorded. The supervisor will review and then initial the time record before submitting it for payroll processing. In addition, if corrections or modifications are made to the time record, both the employee and the supervisor must verify the accuracy of the changes by initialing the time record.

7.1.6 All time cards will be retained consistent with the Village's retention schedule. The Finance Department has the responsibility for maintaining these records.

7.2 Paydays.

7.2.1 Payroll Period: There are fourteen (14) days per pay period, beginning on a Thursday, ending on a Wednesday. The pay date is one (1) week after the pay period ends. All employees are paid bi-weekly on every other Wednesday. Each paycheck will include earnings for all reported work performed through the end of the previous Payroll Period.

7.3 Pay Deductions, Garnishments, and Judgments.

7.3.1 Illinois state law requires that the Village make certain deductions from every employee's compensation. Among these are applicable federal, state, and local income taxes. The Village also must deduct Social Security taxes on each employee's earnings up to a specified limit that is called the Social Security "wage base." The Village matches the amount of Social Security taxes paid by each employee.

7.3.2 The Village offers programs and benefits beyond those required by law. Eligible employees may voluntarily authorize deductions from their paychecks to cover the costs of participation in these programs. A Payroll Change Form shall be completed and submitted to the Finance Department for processing. The Village Manager's Office maintains a procedure on how payroll changes are processed.

7.3.3 Garnishments and Judgments are pay deductions taken by the Village, usually to help pay off a debt or obligation to others required by court order. Garnishments and Judgments can only be rescinded by court order.

7.4 Administrative Pay Adjustments: The Village takes all reasonable steps to ensure that employees receive the correct amount of pay in each paycheck and that employees are paid promptly on the scheduled payday.

7.4.1 In the event that there is an error in the amount of pay, the employee shall promptly bring the discrepancy to the attention of his/her supervisor who in turn will notify the Finance Department so that corrections can be made as early as possible.

7.5 Overtime.

7.5.1 All overtime work must receive the Supervisor's prior authorization. Overtime will be assigned as practicable at the direction of the Department Director. Overtime compensation is paid to all non-exempt employees in accordance with federal and state wage and hour restrictions. Overtime pay is based on actual hours worked, unless otherwise provided in an applicable collective bargaining agreement.

7.5.2 Failure to work scheduled overtime or overtime worked without prior authorization from the supervisor may result in disciplinary action, up to and including possible termination of employment.

7.5.3 Public Works Foremen and Supervisors will be granted double time pay for hours worked and performed on Sundays and Holidays in lieu of other overtime.

7.5.4 Excluded from this provision is the Police Department's Special Duty Pay.

7.5.5 An employee will have the option to accrue compensatory time in lieu of overtime pay. (See Compensatory Time, below).

7.5.6 Eligible employees may receive one-and-one-half times their regular hourly rate for every hour worked in excess of forty (40) hours worked per week where overtime is authorized. Those employees who work a thirty-five (35) hour week will earn their base rate of pay for all hours worked up to forty (40) hours. Eligible sworn law enforcement personnel are paid one and one-half (1½) times the regular hourly rate of pay for all hours worked in excess of the employee's workday or in excess of 160 hours in the employee's normal 28-day work cycle.

7.6 Compensatory Time: Compensatory time is time off that is granted to an employee as compensation for working overtime. Compensatory time earned must be approved in advance by the Department Director, and can be accrued up to a maximum of eighty (80) hours.

7.6.1 Use of compensatory time will be subject to the needs of Village operations determined and authorized by the employee's Department Director or his/her designee.

7.6.2 Employees covered by a collective bargaining agreement must adhere to the provisions of their collective bargaining agreement.

7.6.3 Except sworn law enforcement personnel, eligible employees who work over thirty-five (35) hours but not exceeding forty (40) hours in a week will earn compensatory time at the rate of one hour for each one (1) hour of additional time worked. After forty (40) hours worked in a week, nonexempt employees will earn compensatory time at the rate of one and one-half (1½) hours for each one (1) hour of additional time worked. Eligible sworn law enforcement personnel are paid one and one-half (1½) times the regular straight-time hourly rate of pay for all hours worked in excess of the employee's workday or in excess of 160 hours in the employee's normal 28-day work cycle.

7.6.4 Compensatory time accrued by an employee in excess of eighty (80) hours shall be paid to that employee.

7.6.5 The scheduling of compensatory time off that will not adversely affect the Village will not be unreasonably denied.

8 **BENEFITS**

Eligible employees of the Village are provided a wide range of benefits. A number of the programs (such as Social Security, workers' compensation, disability plans, and unemployment compensation insurance) cover all employees in the manner prescribed by law.

8.1 Eligibility: Benefits eligibility is dependent upon a variety of factors, including employee category and classification. The Village Manager or his/her designee will assist the employee in identifying the programs for which the employee may be eligible. Employees will be notified at the time of hiring of their classification and their eligibility for benefits.

8.2 Medical and Dental Insurance: Full-time employees have the opportunity to choose medical and/or dental insurance based on the offerings of the Village.

8.2.1 Premium Payment: The Village will pay a percentage of the premium cost for medical and dental insurance. The percentage paid by the Village and employees may change from time to time to reflect market trends and changes made to collective bargaining units medical insurance premiums.

8.2.2 Open Enrollment: Only during the period of open enrollment will an employee be permitted to change medical and dental insurance coverage outside of a qualifying event.

8.2.3 Effective Date: The effective date for medical and dental insurance shall be the first day of the first month following the employee's start date with the Village.

8.3 125 Flexible Spending Account Plan: Full-time personnel and part-time IMRF personnel may participate in the voluntary Flexible Spending Account plan. Under this plan, employees can have deductions made from their paychecks on a pre-tax basis to pay for qualified medical expenses. Certain restrictions govern how these funds can be utilized. Any questions regarding the terms or eligibility requirements for this Plan shall be directed to the Village Manager, or his/her designee.

8.4 Life Insurance: The Village shall provide Life Insurance equal to one-and-one-half (1½) times the non-union full-time employees' annual salary.

8.5 Pension / Retirement Planning: The Village is covered by various pension funds and plans. State statute requires pension contributions to be deducted from all eligible employees' paychecks. If an employee obtains the required years of creditable service and otherwise satisfies the requirements of the Plan, they will be eligible for a monthly pension at a set age as specified in each plan. If an individual terminates employment prior to meeting the service and age requirement, they may request a refund of their contributions. For more information on the details of each fund and the remaining terms and eligibility requirements, contact the Village Manager's Office.

8.6 Deferred Compensation: The Village provides an option to any full-time or part-time IMRF employee to invest a portion of his/her present earnings in a deferred compensation plan. This is an arrangement where a certain dollar amount can be designated by the employee to be withheld from

his/her paycheck and invested for payment at a later date, usually at retirement, when most people are in a lower income bracket. Under this arrangement, neither the deferred amount nor earnings on the investments are subject to current Federal income taxes until such time as the employee receives payment from the plan.

8.6.1 All benefits and requirements of the plan are described in the policy booklets available in the Village Manager's Office.

8.6.2 Enrollment can be arranged through the Village Manager's Office and is open to any full-time or part-time IMRF employee with the Village. Contributions to the program are financed solely by the employee through payroll deduction.

8.7 Roth Individual Retirement Account: The Village provides an option to any full-time or part-time IMRF employee to invest a portion of his/her present earnings in a Roth Individual Retirement Account. This is an arrangement where a certain dollar amount can be designated by the employee to be withheld from his/her paycheck and invested for payment at a later date, usually at retirement, when most people are in a lower income bracket.

8.8 Employee Assistance Program: The Village provides an Employee Assistance Program (EAP) for all eligible Village employees, their spouses, and dependent children. The purpose of the program is to provide these individuals with a method of obtaining professional assistance to help resolve difficult personal problems such as family, marital, emotional, alcoholism, drug abuse, legal, or financial difficulties.

8.8.1 The Village provides the EAP under an agreement for services with an outside company. There are two guidelines for referral.

8.8.1.1 Self-Referral: An employee or family member who desires confidential assistance for a personal concern may at any time contact the Employee Assistance Program and speak to a counselor. The counselor will provide the necessary information or assistance over the telephone or will arrange an appointment for further confidential consultation. All contacts, verbal or written communications or reports will be held in strict confidence unless the employee or family member requests, through a waiver, that the Village be notified. The employee, spouse, or child may receive counseling session for the presenting concern. The number of session will be determined based upon the service agreement with the provider. If the participant's presenting concern is determined not to be resolvable in the above number of sessions, the participant will be referred for alternative services after assessment. If and when the participant has need to pursue the alternative services or longer term counseling, the participant will bear the cost of such treatment. Insurance coverage for such longer term counseling may or may not be available under the medical insurance coverage provided to employees by the Village. The employee shall correspond directly with the insurance carrier to determine available benefits in each case.

8.8.1.2 Supervisory Referral: An employee's supervisor or Department Director may require the employee to report to the Employee Assistance Program for initial counseling or evaluation of a particular on-the-job concern. This option would be applicable when the employee's work performance has changed dramatically or some other work-related concern is observed. Such referral must be approved by the Village Manager. The employee may receive counseling sessions for the presenting concern. The number of sessions will be determined based upon the service agreement with the provider. If the employee's presenting concern is determined not to be resolvable in the above number of sessions, the employee will be referred for alternative services after assessment. If and when the employee has need to pursue longer term counseling, the employee will bear the cost of such treatment. Insurance coverage for such longer term counseling may or may not be available under the medical insurance coverage provided to employees by the Village. The employee shall correspond directly with the insurance carrier in order to determine available benefits in each case.

8.8.2 Participation in the EAP does not excuse unacceptable conduct or performance, and it does not preclude disciplinary action based on that unacceptable conduct or performance or rule violation.

8.8.3 The Village will receive statistical information for the service provider regarding usage of the program which will not disclose the identity of any participants utilizing program services. In the case of a participant introduced to the program by Supervisory Referral, reports from the service provider on the progress of such participant shall at the Village's request, be made available to the supervisor and Village Manager or his designee as appropriate.

8.8.4 If there is a medical need for an employee to be away from work due to a personal or family concern, and he/she is eligible for benefits under the Village's Family Medical Leave Policy, the employee shall contact the Village Manager or his designee to receive information about his/her rights and obligations under the policy.

8.9 Unemployment Compensation: The Village is a covered employer under the Unemployment Compensation Law. The basic objective of the program is to provide a partial replacement of wages for its employees during short periods of involuntary unemployment. The program is financed completely by the Village.

8.9.1 Eligibility to Collect Compensation.

8.9.1.1 To be eligible for unemployment compensation, an employee must have left employment for a "good cause," must be unemployed, physically able to work, available for work, and actively seeking work. "Good cause" reasons for establishing eligibility for unemployment compensation are available from the Illinois Department of Employment Security.

8.9.1.2 The Village may contest the claim of an employee who quits without "good cause," or who quits for other reasons considered disqualifying according to Illinois law.

8.10 Benefits Continuation: The federal Consolidated Omnibus Budget Reconciliation Act (COBRA) gives employees and their qualified beneficiaries the opportunity to continue health insurance coverage under the Village's health plan when a "qualifying event" would normally result in the loss of eligibility.

8.10.1 Some common qualifying events are: resignation, termination of employment, death of an employee, a reduction in an employee's hours or a leave of absence, an employee's divorce or legal separation, or a dependent child no longer meeting eligibility requirements.

8.10.2 Under COBRA, the employee or beneficiary pays the full cost of coverage at the Village's group rates plus an administration fee.

8.10.3 The Village provides each eligible employee with a written notice describing rights granted under COBRA when the employee becomes eligible for coverage under the Village's health insurance plan. The notice contains important information about the employee's rights and obligations.

8.11 Health Insurance Portability and Accountability: The Village is required by applicable federal and state laws to comply with the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and maintain the privacy of employees personal and health information. HIPAA provides rights and protections for participants and beneficiaries in group health plans, and includes protections for coverage under group health plans that limit exclusions for preexisting conditions, prohibit discrimination against employees and dependents based on their health status, and allow a special opportunity to enroll in a new plan to individuals in certain circumstances. HIPAA may also give an employee the right to purchase individual coverage if the employee has no group health plan coverage available, and has exhausted COBRA or other continuation coverage.

9 VACATION AND LEAVE ALLOWANCES

9.1 Vacation Benefits.

9.1.1 Vacation time off with pay is available to eligible employees to provide opportunities for rest, relaxation, and personal pursuits. Only full-time personnel are eligible to earn and use vacation time as described in this policy. Employees cannot use vacation time before it is accrued.

9.1.2 The amount of paid vacation time employees receive each year increases with the length of their employment as shown in the following schedule:

VACATION EARNING SCHEDULE

Months of Eligible Service	Vacation Days Monthly	Vacation Days Each Year
From Date of Hire	.833 days	10 days
After 72 months	1.250 days	15 days
After 168 months	1.667 days	20 days
After 228 months	2.083 days	25 days

9.1.3 The length of eligible service is calculated on the basis of a “benefit year.” This is the 12-month period that begins at the employee’s appointment date or date of hire. An employee's benefit year may be extended for any significant leave of absence. (See individual leave of absence policies for more information.)

9.1.4 On the day an employee begins working, they begin to earn paid vacation time according to the schedule, however, before vacation time can be used, a waiting period of six (6) months from the date of hire must be completed, unless otherwise approved in writing by the Village Manager. After that time, employees can request use of earned vacation time including that accrued during the waiting period. If they start on or before the 15th day of the month, they get credit for the month.

9.1.5 Paid vacation time can be used in minimum increments of one-half day. To take vacation, employees shall provide two weeks advanced notice to their supervisor for approval. Requests will be reviewed based on a number of factors, including business needs and staffing requirements.

9.1.6 Vacation time off is paid at the employee’s base pay rate at the time of vacation. It does not include overtime or any special forms of compensation such as incentives, commissions, bonuses, or shift differentials.

9.1.7 Maximum Vacation Carryover: As stated above, employees are encouraged to use available paid vacation time for rest, relaxation, and personal pursuits. In the event that available vacation time is not used by the end of the benefit year, employees may carry unused time forward to the next benefit year at the rate of one and one-half times the annual vacation

amount. If the total amount of unused vacation time reaches a “cap” equal to one-and-one-half times the annual vacation amount, no further vacation accrual will be forwarded to the next benefit year. When the employee uses paid vacation time and brings the available amount below the cap, vacation accrual will begin again.

9.1.8 Maximum Accrual Rate During the Year: The maximum accrual rate during the current year shall include 1-1/2 times the individual’s annual accrual plus the current year.

If the employee has an annual accrual rate of 20 days of vacation, a person could theoretically have a balance of 50 vacation days accrued during the current year. This is calculated as follows:

$1\text{-}1/2 \times 20 \text{ days} = 30 \text{ days accrued} + \text{the current year (20 days)} = 50 \text{ days maximum allowable vacation accrual for the current year.}$

In this instance, however, a person could carry only 30 days to the next benefit year.

9.1.9 Additional Earned Vacation Leave: The Village Manager may grant additional earned vacation leave to a newly hired Exempt employee as a condition of employment.

9.1.9.1 The granted additional earned vacation leave shall follow the same Months of Eligible Service Schedule with the additional five (5) day increments. Vacation accruals shall not exceed twenty-five (25) days.

9.1.9.2 The granted additional earned vacation leave must be made in writing as part of the conditions of employment and filed in the employee’s personnel file.

9.1.10 Department Directors and Exempt employees hired prior to November 1, 2007 are subject to the vacation policy provision from April 1, 2002.

9.1.11 An employee who is on vacation leave shall not be eligible for sick leave until the vacation leave has concluded. An employee is considered to be on vacation at the conclusion of the last assigned day of work.

9.1.12 Upon termination of employment, employees will be paid for accrued but unused vacation time in accordance with this policy that has been earned through the last day of work.

9.2 Holidays and Personal Days.

9.2.1 Holidays: There are a total of ten (10) recognized holidays for the Village. All eligible non-union employees will be granted holiday time off for the following holidays – New Year’s Day, President’s Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the day after Thanksgiving, Christmas Eve Day, and Christmas Day.

9.2.1.1 Police Sergeants and Lieutenants will receive twelve (12) Floating Holidays in lieu of time off for the ten (10) recognized holidays.

9.2.1.2 If a Police Sergeant or Lieutenant works a “priority holiday,” the employee shall receive time and one-half pay for any hours worked on the priority holiday. “Priority holidays” are – New Year’s Day, Independence Day, Thanksgiving Day, and Christmas Day. Any overtime worked under this section shall be paid as two times the regular rate of pay.

9.2.2 Personal Days: In addition to the listed recognized holidays, all eligible full-time personnel, excluding Police Sergeants and Lieutenants, will receive two (2) personal days in each calendar year. Employees hired between January 1 and June 30 will receive two personal days. Employees hired between July 1 and December 31 will receive one personal day. These days must be scheduled with the prior approval of the employee’s supervisor, and must be taken in full-day increments. There is no waiting period for using personal days. Unused personal days will not carry over to the next calendar year, and employees whose employment with the Village has been terminated will not receive payment for any accumulated personal days.

9.2.3 Eligibility: The Village will grant paid holiday time to all eligible employees immediately upon assignment to an eligible employment classification.

9.2.3.1 Eligible employee classifications are full-time personnel, part-time IMRF personnel, and interns.

9.2.3.2 Pay for working on a holiday will be calculated based on the employee’s straight-time pay rate (as of the date of the holiday) times the number of hours the employee would otherwise have worked on that day.

9.2.3.3 To be eligible to be paid on a holiday, employees must work the last scheduled day immediately preceding and the first scheduled day immediately following the holiday, or unless on an approved leave with pay.

9.2.3.4 Part-time IMRF personnel and interns are eligible for being paid on a holiday at the rate of four hours if the employee is normally scheduled to work the day that the holiday falls on.

9.2.3.5 A recognized holiday that falls on a Saturday will be observed on the preceding Friday. A recognized holiday that falls on a Sunday will be observed on the following Monday. Any exceptions to this scheduling will be announced beforehand.

9.2.4 If a recognized holiday falls during an eligible employee's paid absence (such as vacation or sick leave), holiday pay will be provided instead of the “paid time off” benefit that would otherwise have applied.

9.2.5 If eligible nonexempt employees (excluding Police Sergeants and Lieutenants) work on a recognized holiday, they will receive twice their straight-time rate for the hours worked on the holiday.

9.2.6 Paid time off for holidays will be counted as hours worked for the purposes of determining whether overtime pay is owed.

9.3 Sick Leave Benefits. The Village provides paid sick leave benefits to full-time personnel for periods of temporary absence due to illnesses or injuries. There is no waiting period for using sick leave benefits.

9.3.1 Sick leave benefits are intended solely to provide income protection in the event of illness or injury, and may not be used for any other absence.

9.3.2 Eligible employees will accrue sick leave benefits at the rate of twelve (12) days per year (1 day for every full month of service).

9.3.3 Employees on leave of absence without pay shall not accrue sick leave benefits during the period of their leave.

9.3.4 Sick leave benefits are calculated on the basis of a “benefit year;” *i.e.*, the 12-month period that begins when the employee starts to earn sick leave benefits. Non-Exempt employees can use paid sick leave in minimum increments of one (1) hour. However, Exempt employees must use sick leave in increments of not less than one-half (½) day.

9.3.5 Eligible employees may use sick leave benefits for an absence due to their own illness or injury, that of a family member who resides in the employee’s household, or who is otherwise a protected person under the Village’s Family Medical Leave Act policy.

9.3.6 Employees who are unable to report to work due to illness or injury shall notify their direct supervisor before the scheduled start of their workday if possible. The direct supervisor must also be contacted on each additional day of absence.

9.3.7 If an employee is absent for more than two (2) consecutive days due to illness or injury, a physician’s statement shall be required by the employee’s supervisor in order to verify the disability, and document its beginning and expected ending dates. Such verification may be requested for other sick leave absences as well and may be required as a condition to receiving sick leave benefits.

9.3.8 Sick leave benefits will be calculated based on the employee’s base pay rate at the time of absence and will not include any special forms of compensation, such as incentives, commissions, bonuses, shift differentials and/or overtime pay.

9.3.9 As an additional condition of eligibility for sick leave benefits, an employee on an extended absence must apply for any other available compensation and benefits, such as workers' compensation or disability insurance.

9.3.9.1 Sick leave benefits will be used to supplement any payments that an employee is eligible to receive from workers' compensation or the Village-provided disability insurance program.

9.3.9.2 The combination of any such disability payments and sick leave benefits cannot exceed the employee's normal weekly earnings.

9.3.10 Accrued Sick Leave.

9.3.10.1 Unused sick leave benefits will be allowed to accumulate until the employee has accrued a total of 120 calendar days of sick leave benefits (180 for Police Sergeants and Lieutenants).

9.3.10.2 If the employee's benefits reach the maximum of 120 days, (180 for Police Sergeants and Lieutenants) further accrual of sick leave benefits will be suspended until the employee has reduced the balance below the limit.

9.3.10.3 Sick leave accumulation up to 180 days will be granted for Police Sergeants and Lieutenants based upon their normal annual accumulation rate. Sick leave accumulation increase will be prospective rather than retrospective.

9.3.11 Unused sick leave benefits will not be paid to employees while they are employed. Employees whose employment with the Village has been terminated will not receive payment for any accumulated days.

9.3.12 An employee may redeem up to one-third (a maximum of 40 days) of their accumulated days if they separate in Good Standing after a minimum of ten (10) years of service, except sworn law enforcement personnel promoted prior to January 1, 2009 who may redeem up to a maximum of 60 days.

9.4 Bereavement Leave: The Village provides funeral leave to assist eligible employees at the time of the death of a member of the immediate family by granting a leave. Employees who wish to take time off due to the death of an immediate family member shall notify their supervisor immediately.

9.4.1 Full-time personnel are eligible to take up to three (3) days of paid bereavement leave.

9.4.2 Bereavement pay is calculated based on the base pay rate at the time of absence and will not include any special forms of compensation, such as incentives, commissions, bonuses, or shift differentials.

9.4.3 Approval of bereavement leave will be approved in the absence of unusual operating requirements. Employees may, with their supervisors' approval, use any available paid leave for additional time off as necessary.

9.4.4 The Village defines "immediate family" as the employee's: spouse (including civil union partner), parent (or guardian), child, sibling, the employee's spouse's parent, the employee's spouse's child, the employee's grandparent, or the employee's spouse's grandparent.

9.5 Jury Duty: The Village strongly encourages all employees to fulfill their civic obligation to serve on jury duty. The Village will provide regular pay to full-time personnel for work hours missed due to jury duty. An employee called for jury duty must present his or her Supervisor with a copy of the jury summons in advance of the jury duty dates. Employees are required to remit to the Village any payment received from the court.

9.6 Leaves of Absences Without Pay: A "leave of absence without pay" is defined as an excused absence without pay. An absence involving paid time off from work (*e.g.*, sick leave, jury duty military leave, etc.) is not considered a leave of absence.

9.6.1 "Medical" and "personal" leaves of absence without pay may be granted by the Village Manager to full-time employees who have worked for the Village at least six months, and may be revoked by the Village Manager at any time after reasonable notice has been sent to the last known address of the individual.

9.6.2 Medical Leave without Pay: The Village Manager may grant a medical leave of absence without pay after an eligible employee has used all of his/her Family and Medical Leave benefit and/or all accrued sick leave, holidays, personal days, vacation and compensatory time. A written request for a medical leave of absence without pay must be sent to the Department Director for a recommendation and subsequent transmittal to the Village Manager. The leave request must be supported by a physician's statement, and a doctor's release will be required before the employee may return to work.

9.6.2.1 During a medical leave of absence without pay, employees are responsible for paying the premium cost of their group health/dental insurance if they desire continued coverage.

9.6.2.2 Continuous service shall not be interrupted; however, loss of service will occur for the duration of the medical leave, and no benefits will accrue (*e.g.*, sick leave, holidays, personal days, and vacation, etc.). In the event the leave of absence is more than six months, the employee's anniversary date shall change to reflect the date of return to work.

9.6.3 Personal Leave without Pay: The Village Manager may grant a personal leave of absence without pay to an eligible employee to take care of pressing personal obligations, provided that the employee's absence will not cause hardship to others carrying out Village operations.

9.6.3.1 All accumulated vacation, holidays, personal days and compensatory time must be utilized prior to requesting a personal leave. A written leave request must be sent to an employee's department director for recommendation and transmittal to the Village Manager.

9.6.3.2 Continuous service shall not be interrupted; however, loss of service credit will occur for the duration of the personal leave, and no benefits will accrue (*e.g.*, vacation, sick leave, holidays, personal days, etc.).

9.6.3.3 During a personal leave of absence without pay, employees are responsible for paying the premium cost of their group health/dental insurance if they desire continued coverage. In the event the leave of absence is more than six months, the employee's anniversary date shall change to reflect the date of return to work.

9.6.4 Failure to return to active work following the term of any authorized leave of absence shall constitute resignation of the employee as of the date of the last day of authorized leave (*i.e.*, upon termination of an authorized leave of absence), if the employee fails to return to work or does not submit a request for an extended leave of absence, including the necessary physician's statement supporting the extended time away from work, if applicable, such employee shall be deemed to have resigned from employment with the Village.

9.6.5 It is important that employees contact Village Manager's Office to determine how a leave of absence without pay would affect their pension contributions, disability benefits, etc.

9.6.6 Unauthorized leaves of absence will constitute grounds for discharge of the employee.

9.7 Family and Medical Leave: The Family and Medical Leave Act of 1993 ("FMLA") was enacted to allow employees to balance their work and family life by being able to take reasonable unpaid leave for certain reasons. Pursuant to the FMLA, the Village offers unpaid family or medical leave to all eligible employees. The Village's FMLA policy and procedures are available for review in the Village Manager's Office.

9.8 Victims' Economic Security and Safety: All eligible employees may take unpaid leave under the Victims' Economic Security and Safety Act ("VESSA") to seek assistance in response to an act or threat of domestic violence, sexual assault, or stalking. The Village's VESSA policy and procedures are available for review in the Village Manager's Office.

9.9 Military Leave: The Village recognizes that employees may serve in the Armed Services of the United States or State of Illinois in either an active or reserve capacity. When such service occurs, the Village will comply with applicable law and the conditions of the federal "United States Employment and Reemployment Rights Act" (USERRA) and the State of Illinois "Local Government Benefits Continuation Act," Military Leave of Absence Act," and "Family Military Leave Act."

9.10 School Visitation Rights: The Village will grant an employee leave of up to a total of eight (8) hours during any school year and no more than four (4) hours which may be taken on any given day to attend school conferences or classroom activities related to the employee's child and that cannot be otherwise scheduled during non-work hours in order to comply with the Illinois School Visitation Rights Act. This leave is unpaid, and employees must cooperate with their respective Department Directors to make up for the time used for such leave.

9.11 Employee Blood Donation Leave: The Employee Blood Donation Leave Act provides that, on request, a participating employee of any unit of local government, Board of Election Commissioners, or any private employer in the State who has 50 or more employees may be entitled to blood donation leave with pay of up to one (1) hour to donate blood every 56 days in accordance with appropriate medical standards. (Amendment to the Organ Donor Leave Act which provides that the donations of blood platelets must be in accordance with appropriate medical standards established by the American Red Cross, America's Blood Centers, the American Association of Blood Banks, or other nationally-recognized standards.) A participating employee may request an hour leave for the purpose of donating blood by obtaining approval from his/her Supervisor. Regular full-time personnel may request that this hour of leave be paid leave by obtaining written approval for same from his/her Department Director.

10 COMMUNICATION PROCEDURES

10.1 Customer Service: The Village is in the business of serving people. The overall success of the Village depends on its ability to attract and develop individuals who genuinely enjoy fulfilling the needs of the community. The Village's policies are based on the belief that people who are treated fairly, whose accomplishments are recognized and who are provided with opportunities for advancement are essential in developing a highly successful organization. Anyone who visits or does business with the Village will judge the entire organization through contact with a few individuals. If these people are rude, indifferent or inefficient, it will take a great deal of courtesy, professional service and efficiency to overcome the initial bad impression. Every employee serves the public, either directly or indirectly. The impression one makes is an advertisement – good or bad!

10.2 Use of Telephone, Voice Mail, and Mail Systems.

10.2.1 Use of Telephones: The good telephone habits of employees are an indication to the public that the Village is interested in serving them.

10.2.1.1 Employees shall answer the office telephone promptly and courteously. The employee shall identify their department and or division, their name and job title, if appropriate. The employee shall be friendly and helpful, give accurate information and transfer calls if appropriate. If a message is left for another employee, note the name and telephone number of the caller, the date, time, and summary of the caller's message. It is every employee's responsibility, no matter the level of their position, to help answer and direct telephone calls when necessary.

10.2.1.2 On occasion, there may be a need for personal calls. Such use shall be limited, of short duration, and not for another job or outside business. Employees shall not place, or continue personal calls when all other lines are busy, or when no one else is available to answer a call or when a visitor is in the office.

10.2.1.3 Use of Village-supplied Cellular Telephones. Cellular telephones may be provided to employees for the purpose of completing their duties in a professional and efficient manner. When using Village-supplied cellular telephones, employees are to adhere to the following guidelines:

10.2.1.3.1 Cellular telephones are not to be used in lieu of available landline units. Cellular telephones may be used only for Village-related business when an employee is away from their workstation. However, when necessary, the employee may use a cellular telephone "push to talk" feature to allow for immediate access to an individual who uses the same type of cellular phone, but who may be away from their workstation.

10.2.1.3.2 Cellular telephones are provided for Village business use. However, in the event that the employee is required to maintain cellular

telephone contact during non-business hours, an employee may utilize the cellular telephone for personal purpose, subject to the following constraints:

10.2.1.3.2.1 An employee does not exceed their talk time allowance for the cellular telephone and,

10.2.1.3.2.2 Personal calls are kept to a minimum

10.2.1.3.3 The Village does not allow non-exempt employees to work “off the clock” without compensation. Employees must record work performed away from their assigned worksite or outside of assigned hours. Failure to accurately record all hours of work, tampering with, altering, or falsifying time records may result in disciplinary action, up to and including termination

10.2.1.3.4 Employees in possession of Village communications devices are expected to protect the equipment from loss, damage, or theft. Employees should not use such devices to communicate or store confidential or sensitive Village information, and in the event such use is unavoidable, the employee must immediately remove the confidential or sensitive information from the device. Any device used for business purposes must be password-protected. Upon resignation or termination of employment, or at any time upon request, the employee may be asked to produce the communications device for return or inspection. Village reserves the right to monitor usage and may confiscate cellular telephone at its discretion.

10.2.1.3.5 Use of a hand-held mobile, cellular, analog wireless or digital telephone while driving is prohibited by State law. Employees whose job responsibilities include regular or occasional driving within the Village and who are required to use a communications device for business use must utilize hands-free operations or pull off to the side of the road and safely stop the vehicle before placing or accepting a call. Texting or sending e-mails or other written communications is prohibited while operating a vehicle in the performance of duties for the Village.

10.2.1.4 Personal Cellular Telephone Usage: When using personal cellular telephones, employees are to adhere to the following guidelines:

10.2.1.4.1 Employees are not to utilize personal cellular telephones, including for messaging, games or other functions, while on Village time with the exception of an emergency or to perform Village work related duties.

10.2.2 Postage and Mailing: The use of the Village-paid postage for personal correspondence is not permitted, and use of the Village Hall mailing address (6900 Lincoln Avenue or 7001 N. Lawndale) is not allowed as a personal mailing address. The only exception is that sworn police officers may elect to furnish the address of the government entity or police department where he

or she works instead of his or her residence for vehicle registration purposes only, as permitted under the Illinois law.

10.3 Use of Information Systems: Any employee who uses a Village computer will read and sign the User Acknowledgment Form, attached hereto as Exhibit C.

11 USE OF VILLAGE PROPERTY

11.1 Village Property: Employees shall not use the Village's property for their own purposes. Employees shall not remain in, or return to, the offices or other work areas or Village buildings outside of the normal business hours without having obtained the prior authorization of their Supervisor.

11.2 Equipment: When using Village-owned equipment, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards, and guidelines.

11.3 Vehicles: The Village may provide vehicles for business use, to allow employees to drive on Village business, and to reimburse employees for business use of personal vehicles.

11.3.1 All Village employees that are required to operate a village vehicle in the course of their duties shall hold a valid driver's license as a condition of continued employment. No Village employee shall operate a village vehicle without the applicable valid driver's license. If an invalid or expired license is discovered, the employee may not be allowed to work until the situation has been corrected and may be subjected to disciplinary action.

11.3.2 Employees operating Village-owned vehicles or privately-owned vehicles while conducting official business shall observe all traffic laws, rules and regulations, and shall use common sense, and good judgment.

11.3.3 Any employee who operates a privately-owned vehicle while conducting official business for the Village must maintain automobile liability insurance in accordance with the State Financial Responsibility Law. Employees who do not maintain minimum liability coverage will not operate privately-owned vehicles in an official capacity.

11.3.4 Employees approved to operate a personally-owned vehicle will receive the IRS per-mile standard reimbursement. Refer to the "Training and Travel Expense" Administrative Protocol for additional information.

11.3.5 The improper, careless, negligent, destructive, or unsafe use or operation of vehicles, as well as excessive or avoidable traffic and parking violations, can result in disciplinary action, up to and including termination of employment.

11.4 Training and Travel Expenses: The Village, in order to advance the training and skills of its personnel, authorizes enrollment in training sessions, conferences and seminars. The costs of such training and skill improvement are paid through Department Training budgets under the supervision of the Village Manager or his/her designee.

11.4.1 Requests for Training Expenditures: Requests for training shall be requested as far in advance as practicable. Requests for approval with less than five (5) working days notice may be denied, or require the employee to advance the costs of such training and request reimbursement after the fact.

11.4.2 Use of Village-issued Purchasing Cards: Employees registering for training programs, securing air reservations, hotel reservations, and any other allowable expense may obtain permission to utilize their Department Director's Village-issued Purchasing Card for these purposes. However, the employee will not be allowed to take the Purchasing Card with during the trip.

11.4.3 Expense Advances: An expense advance must be secured prior to the training program. The advance covers per diem for food. Such requests must be made more than five working days prior to the employee's departure for the training program. Requests received with less notice may not be honored.

11.4.4 Expense Reports: Expense reports must be completed and submitted to the Assistant to the Village Manager within five (5) business days of the employee's return to work for the training program.

11.5 Village Credit Card Usage: Village-owned credit cards cannot be used for personal use. Prior written approval from the Village Manager must be obtained for all travel and seminar expenses charge to Village credit cards. Credit cards shall not be used for per diem rates. Per diem allocations shall be issued to the employee prior to the conference or seminar as outlined in the Training and Travel Expenses policy, above. Supporting documents must be kept for all credit card purchases.

EXHIBIT A – Employee Acknowledgment Form

- The employee personnel policies describe important information about the Village, and I understand that I shall consult the Village Manager, or his/her designee regarding any questions not answered in the Manual. I acknowledge that I have read and fully understand the policies contained in the Manual.
- Since the information, policies, and benefits described here are necessarily subject to change, I acknowledge that revisions to the personnel policies may occur. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. Only the Board of Trustees of the Village have the ability to adopt any revisions to the personnel policies.
- Furthermore, I acknowledge that these policies do not establish a contract of employment. I have received the personnel policies, and I understand that it is my responsibility to read and comply with the policies and any revisions made to it.
- I understand and acknowledge the Village's policy of at-will employment, meaning that either I or the Village can terminate the employment relationship at any time with or without cause. I also understand that if my employment is governed by a collective bargaining agreement, the terms of such agreement govern in the event of any conflict between this policies and the collective bargaining agreement.

EMPLOYEE'S SIGNATURE

DATE: _____

EMPLOYEE'S NAME (TYPED OR PRINTED)
Village of Lincolnwood

**EXHIBIT B – Personal and Emergency Information Form
VILLAGE OF LINCOLNWOOD**

Personal Information

Employee's Full Name:

Last First MI

Home Address:

Address City Zip Code

Telephone Number:

Alternative Telephone Number:

Email:

Emergency contacts

Contact Person:

Last Name First MI

Home Address:

Address City Zip Code

Work Address:

Address City Zip Code

Home Telephone Number:

Work Telephone Number:

Cell Phone Number:

Other Contact Number:

Other emergency contacts

Name: _____

Relation: _____

Address: _____

Phone Numbers:

Home: _____ Work: _____ Other: _____

Name: _____

Relation: _____

Address: _____

Phone Numbers:

Home: _____ Work: _____ Other: _____

Name: _____

Relation: _____

Address: _____

Phone Numbers:

Home: _____ Work: _____ Other: _____

EXHIBIT C – Computer User Acknowledgment
VILLAGE OF LINCOLNWOOD

I have received and read the Village of Lincolnwood's policies with respect to use of computers, information, data, software, hardware, Internet and e-mail. I understand their content and meaning, and agree to abide by them.

I understand that the Village of Lincolnwood's technology resources and all data entered, created, gathered, received, stored or transmitted by those resources are Village property. I have no expectation of privacy in connection with the use of Village information systems or with the entry, creation, transmission, receipt, or storage of data via such resources. I also understand that the Village's technology resources are to be used for job-related purposes and not for personal purposes. Occasional personal use is permitted if it does not interfere with my job responsibilities, Village business, and the availability of information systems, and the transmitted data is legal, ethical, and in good taste.

I agree not to use my password, access any file, or retrieve any stored communication unless authorized to do so. I acknowledge and consent to Village monitoring, inspecting and disclosing, without prior notice and at its discretion, my use of Village information systems including all data that I enter, create, receive, store or transmit via those resources. Such monitoring may include printing out and reading e-mail entering, leaving or stored via Village information systems, and tracking my Internet and Intranet use. I also understand that if I do not comply with all provisions of the Policies, my access to Village information systems may be revoked and I will be subject to disciplinary action including discharge.

Department & Division

Signature

Printed Name

Title

Date

Request For Board Action

REFERRED TO BOARD: October 21, 2014

AGENDA ITEM NO: 2

ORIGINATING DEPARTMENT: Parks and Recreation

SUBJECT: Approval of a Recommendation by the Park and Recreation Board to Approve a Resolution to Close Lincoln Avenue Between Kostner Avenue and Pratt Avenue from 7:00 AM to 11:00 AM for the Turkey Trot Race on Sunday, November 23, 2014

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

The Ray Williams Turkey Trot Race for runners and walkers is in its 38th year. Participants run or walk the 5K or 10K race on the streets of Lincolnwood. A section of the race route is on Lincoln Avenue, which is a State road controlled by the Illinois Department of Transportation (IDOT). IDOT requires a local government body to pass and submit a Resolution accepting responsibility for the closing of the street.

The section to be closed is from Kostner Avenue to Pratt Avenue on the west side of the road. The Police Department will barricade the road and re-route traffic to a single lane on the east side of Lincoln Avenue. This is the same route used in previous years.

FINANCIAL IMPACT:

None

DOCUMENTS ATTACHED:

1. Proposed Resolution
2. Aerial of Road Closing
3. Unapproved Minutes of the October 14, 2014 Park Board Meeting

RECOMMENDED MOTION:

Move to approve a Resolution to close Lincoln Avenue between the Hours of 7:00 AM to 11:00 AM for the Turkey Trot Race on Sunday, November 23, 2014.

VILLAGE OF LINCOLNWOOD

RESOLUTION NO. R2014-

**A RESOLUTION APPROVING THE CLOSURE OF A PORTION OF
LINCOLN AVENUE ON SUNDAY, NOVEMBER 23, 2014 BETWEEN
THE HOURS OF 7 A.M. AND 11 A.M
FOR THE ANNUAL TURKEY TROT RACE**

WHEREAS, the Village desires to hold its 38th Annual Lincolnwood Turkey Trot Race on Sunday, November 23, 2014 from 7:00 am. to 11:00 am. ("***Turkey Trot***"); and

WHEREAS, the Turkey Trot requires the closure of that portion of Lincoln Avenue between Kostner Avenue and Pratt Avenue; and

WHEREAS, Lincoln Avenue is a right-of-way owned and maintained by the State of Illinois; and

WHEREAS, the State of Illinois requires that the Village assume the responsibility and liability involved in the closure of a portion of Lincoln Avenue as a condition of such closure; and

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LINCOLNWOOD, COOK COUNTY, ILLINOIS, as follows:

SECTION 1. RECITALS. The facts and statements contained in the preamble to this Resolution are found to be true and correct and are hereby adopted as part of this Resolution.

SECTION 2. APPROVAL OF CLOSURE. The Village President and Board of Trustees shall, and do hereby, approve the closure of Lincoln Avenue between Kostner Avenue and Pratt Avenue for the Turkey Trot ("***Lincoln Avenue Closure***").

SECTION 3. ASSUMPTION OF RESPONSIBILITY AND LIABILITY. The Village President and Board of Trustees shall, and do hereby, approve the assumption by the Village of: (a) full responsibility for the direction, protection and regulation of traffic during the Lincoln Avenue Closure; and (b) all liabilities that would otherwise be the responsibility of the State of Illinois for damages of any kind occasioned by the Lincoln Avenue Closure. The Village President and Board of Trustees further agree that the Village will maintain all-weather detours during the Lincoln Avenue Closure, which detours will be conspicuously marked and patrolled by police personnel for the benefit of traffic deviated from Lincoln Avenue.

SECTION 4. EFFECTIVE DATE. This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

[SIGNATURE PAGE FOLLOWS]

PASSED this 21st day of October, 2014.

AYES:_____

NAYS:_____

ABSENT:_____

ABSTENTION:_____

APPROVED by me this_____day of_____, 2014

Gerald C. Turry, President
Village of Lincolnwood, Cook County, Illinois

ATTESTED and FILED in my office this
____ day of_____, 2014

Beryl Herman, Village Clerk
Village of Lincolnwood, Cook County, Illinois





Lincolnwood Park and Recreation Board Meeting

Lincolnwood Village Hall – Council Chambers

October 14, 2014

DRAFT MINUTES

CALL TO ORDER

The meeting was called to order at 7:03 P.M.

PRESENT AT MEETING

Park Board Members: Demerise Gratch, Barry Bass, Sarah Hardin, Gail Ito, Jennifer Spino

Parks and Recreation Department Staff: Jan Hincapie, Katie Gamroth, Chris Stachewicz

Village Staff: Ashley Engelmann

Audience: Stanley Consultants, Herb Root; 4545 W. Touhy, Karen Berkley; 4545 W. Touhy

APPROVAL OF MINUTES

On motion, Hardin/Spino to approve the meeting minutes of the August 12, 2014. 5-0, motion passed.

AUDIENCE PARTICIPATION/LETTERS FROM THE PUBLIC

Hincapie-We did receive a letter saying we would not be receiving the OSLAD for the third phase of Centennial Park. Staff will continue to look for grant opportunities.

OLD BUSINESS

A. Community Meeting soliciting input for Overpass at Touhy over proposed bike path on the ComEd right-of-way

Engelmann- This is the third public meeting to discuss the overpass at Touhy. This overpass is connected to the bike path on the old ComEd right-of-way, not under the high tension wires. Bid documents have been developed will be bid this fall with construction to start in the spring. The Village has received the CMAQ grant to build this path over Touhy Avenue. In past meetings we have discussed the type of bridge, lighting, openness, pedestrian and local access. Last meeting the Park Board voted on Alternative 3, but wanted Stanley Consultants to come back with options for Alternative 2 as well. The goal tonight is to solidify the bridge type and to give Stanley Consultants direction for moving forward.

Presentation by Stanley Consultants – Touhy Avenue Bridge Skokie Valley Trail

Bass- I believe we need to have pedestrian access on both the north and south side of the bridge, it makes sense to have the shorter access on both sides.

Engelmann- I do want to make mention that in speaking with the residents of 4601 Touhy that they do object to pedestrian access.

Bass- We should consider their objection, but also need to think about what's in the best interest of the Village and the users of the path. I also think we are underestimating the lighting aspect. Lincolnwood residents might be staying late at the new restaurants and I am not certain that the street lights are enough.

Stanley Consultants- We can address the lighting later, but you do raise a good point that we have been mainly focusing on the bike usage of the path and not the potential foot traffic later in the evening from the restaurants.

PUBLIC INPUT

Root- I do have some photographs that I will be referring to when I make my comments. This bridge will be immediately west of our building. While all of the bridges you have shown today look beautiful, none are in areas that have housing next door. This will directly affect the value of our apartments. On the north end the path will end at Jarvis, that is only about one block from the end of the bypass. The bridge is a bridge to nowhere. Would this bridge interfere with the new parking at the proposed shops? The bike path would be used 8 months a year, will the path be safe when it is wet or icy. This is not a path through a forest preserve, how does Lincolnwood benefit from it? Why not spend the money on the schools, what is the estimated cost, is this really the best way to spend the

taxpayers money? What about build a recreation center at the point location? Why not build a bike path around Proesel Park? Are there any health concerns of the runners and bikers being on the path under the electric lines? The bike path and bridge would not benefit the Village and would not be used 8 months out of the year and would lead to nowhere.

Engelmann- The developer at the Shoppes at Lincoln Point has been involved in the process and has provided input. The developer has not made any objections to the path and has talked about installing bike parking. The location again is not under the wires, the construction will be over the old railroad right-of-way and is further west than the high wire line.

Hincapie- We do not have a lease for the land under the high tensions wires. The path will go on the railroad right-of-way. The area under the high wires and the old railroad right-of-way are two separate pieces of property. The only place we will utilize the area under the high wire is near the ice rink at Lincoln and Jarvis, where we will cross the path and cut through the parking lot at Publishing International. The path is not a road to nowhere; there are plans for the path to be continued from Chicago's existing Sauganash Valley Trail, all the way to the Wisconsin border.

Engelmann- This project is funded 80% by a federal grant. The crossings at Pratt and Jarvis will not have overpasses, but there are plans to improve the crosswalks so they are much more identifiable and will be improved for bike and pedestrian travel.

Hincapie- There was study done with five bike trails in Illinois. This study shows the positive impact on the economy and property values. Motorless transportation improves quality of life. The trail will run from Chicago through Lincolnwood, Skokie, Glenview, Glenbrook, Northbrook all the way up to Lake County. The study shows that when people are looking to purchase a house they look at open space and what the community is doing to preserve open space. This path will not only be used for cyclists recreating, but the commuters will use it consistently to get from point A to point B. We have been receiving positive feedback from the businesses in Lincolnwood and beyond saying their staff will use that is a bike path to work. The staff at IDOT were very concerned with the Touhy crossing when this project came about. It is true that a minimal amount of people will walk the 200 feet to cross the street safely at crosswalk, they will cross right where it ends dodging traffic on Touhy. IDOT was very concerned about this happening so staff dug deeper and for a solutions. That is when the idea of an overpass was presented. Relative to the suggestion of incorporating bikes into the path at Proesel Park. The Proesel Park path here is heavily used by walkers and runners, it is not much of a bike path as it is very small.

Engelmann- If you would like to schedule a time to meet out at the site we are happy to come out and meet with the residents at Barclay as we did with the residents of 4601 Touhy.

Burkley – I have been living at 4545 W. Touhy for 2.5 years, and I am thrilled for this to happen. I think it is just wonderful that the community is looking to do something healthy for our families. I am very excited for this project.

Engelmann- The goal tonight again is to make a decision on the bridge type. The local access is something that we need to make a decision about sooner rather than later. The options for the local access, are not required, is also something a decision needs to be made on. The developer at the Lincoln pointe shops like pedestrian access on both sides of the bridge and 4601 Touhy objects to the local access.

Stanley Consultants- If we do provide local access we need to maintain ADA accessibility.

Bass- Are the decorative options included in the proposed fee?

Stanley Consultants- Yes, this is the cause for the range in price, if there items removed the price will be at the lower end and with more added we will be towards the higher end.

Engelmann- Again the goal is to make a definitive recommendation for the type of bridge. Alternate 3 was the direction the board was heading at the last meeting and we would like to nail that down. The secondary would be the local access and finally the rendering of the logo.

Ito- I think the recommendation that Stanley Consultants made with Alternate 3 with the width change was a good one.

Gratch- I like it as well, and making sure the sight lines were clear is great.

Bass- I am leaning towards three with the sight lines extended.

On motion, Ito/Hardin to approve the overpass design Alternate #3. (5-0) motion passed

Engelmann- On to the local access, we have had many preferences come into play for the local access.

Stanley Consultants- If we have local access we need to make sure that we are ADA compliant. If we keep the local access we can add pedestrian stairs.

Ito- I think we need to provide local access, I walk it and ride it and see people on those access paths constantly. It makes the neighborhood that much more accessible to people. Once it's there everyone is going to like it because they are going to have a place to walk. People love using the Sauganash path, I see families out all the time and they love it.

Hardin- I agree I think there will be a lot of people in the complex that will like it as well. I don't know if you need the stairwell if you have the local access, and by not having that it might remove some of the concerns of 4601 W. Touhy.

Bass- It is essential to have local access on both sides, it is advantageous to property owners and should be on both sides of the Touhy.

Ito- It also is a safety issue, if we do not have local access kids will find a way to cross Touhy.

On motion, Spino/Bass to approve local access on both sides for the Touhy overpass. (5-0) motion passed

Engelmann- Can we vote to eliminate any signage tonight? Does the board feel we should have something smaller or larger in size?

Grath- Without the background you lose the letters. Option D looks dwarfed to the structure.

Ito- Do we want the sign visible and obvious?

Hardin- I like the options where you see it

Grath – Do you like Lincolnwood or Village of Lincolnwood?

Hardin- I like the logo

Hincapie- If you include the word Village you distinguish yourself from Chicago

On motion, Bass/Spino to approve option B with the option to include a logo for the Touhy overpass. (5-0) motion passed

NEW BUSINESS

A. **Approval of a Resolution to close Lincoln Avenue between Kostner and Pratt for the Lincolnwood Turkey Trot.**

Hincapie- This year is the same as in years past that the runner of the Turkey Trot will run on Lincoln Ave. This resolution is stating that the Village will take responsibility for that road closure.

On motion, Ito/Spino to approve the Resolution to close Lincoln Avenue for the 2014 Turkey Trot. 5-0, motion passed.

CHAIRPERSON'S REPORT – None

COMMISSIONERS' REPORTS - None

DIRECTOR'S REPORT

Hincapie- Our next meeting is November 11, which is Veterans' Day. This will be a lengthy meeting with Aquatic and Camp reports being presented, as well as designs for O'Brien Park.

STAFF REPORTS

A. **SUPERINTENDENT OF RECREATION – GAMROTH**

As noted in report

B. **SUPERINTENDENT OF PARKS AND FACILITIES - STACHEWICZ**

As noted in report

C. **COMMUNITY CENTER PROGRAM SUPERVISOR - RIMDZIUS**

As noted in report

D. **COMMUNITY OUTREACH AND MARKETING COORDINATOR – VERING**

As noted in report

E. **YOUTH PROGRAMS COORDINATOR - FLETCHER**

As noted in report

ADJOURNMENT

Meeting adjourned at 8:31 P.M.

Park Board Minutes prepared by: Katie Smith Gamroth, Superintendent of Recreation

Park and Recreation Board President:

Signature

Date

Request For Board Action

REFERRED TO BOARD: October 21, 2014

AGENDA ITEM NO: 3

ORIGINATING DEPARTMENT: Community Development

SUBJECT: Approval of an Ordinance Approving a Variation from Section 4.11 of the Zoning Code to Permit a One-Story Addition to Encroach Into the Required Side Yard Setback for the Property at 7131 North Keating Avenue

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

At the October 7, 2014 Village Board meeting, the Village Board considered a recommendation by the Zoning Board of Appeals (ZBA) concerning a request by Josh Delpierre of Champion Windows, on behalf of Laurence Dy, the property owner, to permit a proposed one-story addition to encroach into the required side yard at the existing single-family home located at 7131 North Keating Avenue. The ZBA, at their September 17, 2014 meeting, recommended, by a vote of 6-0, approval of the requested Variation to encroach 1.9 feet into the required 7-foot side yard setback.

The Village Board considered the ZBA recommendation and concluded that the requested Variations are reasonable and in keeping with the spirit of the Zoning Ordinance. At the October 7, 2014 Village Board meeting, by a 5-0 vote, the Village Board moved to direct the Village Attorney to prepare the requisite Ordinance approving the requested Variation.

Attached for consideration is the proposed Ordinance prepared by the Village Attorney consistent with the direction of the Village Board.

FINANCIAL IMPACT:

None

DOCUMENTS ATTACHED:

1. Proposed Ordinance

RECOMMENDED MOTION:

Move to approve an Ordinance granting a side yard setback variation to permit a first floor addition to the existing single-family home at 7131 North Keating Avenue.

THIS SPACE FOR RECORDERS USE ONLY

VILLAGE OF LINCOLNWOOD

ORDINANCE NO. 2014-_____

**AN ORDINANCE GRANTING A VARIATION
FOR THE CONSTRUCTION OF A ONE-STORY ADDITION
TO AN EXISTING RESIDENTIAL STRUCTURE**

(7131 North Keating Avenue)

ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF LINCOLNWOOD
THIS ____ DAY OF OCTOBER, 2014.

Published in pamphlet form
by the authority of the
President and Board of Trustees
of the Village of Lincolnwood,
Cook County, Illinois this
____ day of October, 2014

Village Clerk

**AN ORDINANCE GRANTING A VARIATION
FOR THE CONSTRUCTION OF A ONE-STORY ADDITION
TO AN EXISTING RESIDENTIAL STRUCTURE
(7131 North Keating Avenue)**

WHEREAS, Laurence Dy ("**Owner**") is the record title owner of that certain property located in the R-3 Residential District ("**R-3 District**"), commonly known as 7131 North Keating Avenue, and legally described in **Exhibit A** attached to and, by this reference, made a part of this Ordinance ("**Property**"); and

WHEREAS, the Property is improved with a one-story, single-family residential structure ("**Structure**"); and

WHEREAS, pursuant to Section 4.11 of the "Village of Lincolnwood Zoning Ordinance," as amended ("**Zoning Ordinance**"), the minimum side yard setback for a residential structure in the R-3 District is five feet or 10 percent of the lot width, whichever is greater; and

WHEREAS, the Owner desires to construct a one-story addition to the existing Structure ("**Proposed Addition**"); and

WHEREAS, the Structure is located, and the Proposed Addition will be located, approximately 5.1 feet from the south side lot line, in violation of the minimum setback regulation set forth in Section 4.11 of the Zoning Ordinance; and

WHEREAS, in order to permit the continued maintenance of the Structure on the Property and to permit the construction of the Proposed Addition, the Owner has filed an application for a variation from the minimum side yard setback regulation set forth in Section 4.11 of the Zoning Ordinance ("**Requested Variation**"); and

WHEREAS, a public hearing of the Zoning Board of Appeals of the Village of Lincolnwood ("**ZBA**") to consider approval of the Requested Variation was duly advertised in the *Lincolnwood Review* on August 28, 2014 and held on September 17, 2014; and

WHEREAS, on September 17, 2014, the ZBA made findings and recommendations in support of the Requested Variation, subject to specified conditions; and

WHEREAS, the Village President and Board of Trustees have determined that the Requested Variation meets the required standards for variations as set forth in Article V of the Zoning Ordinance; and

WHEREAS, the Village President and Board of Trustees have determined that it will serve and be in the best interests of the Village to grant the Requested Variation, subject to the conditions, restrictions, and provisions of this Ordinance;

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF LINCOLNWOOD, COOK COUNTY, ILLINOIS, as follows:

SECTION 1. RECITALS. The facts and statements contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance.

SECTION 2. APPROVAL OF REQUESTED VARIATION. In accordance with and pursuant to Article V of the Zoning Ordinance and the home rule powers of the Village, and subject to, and contingent upon, the conditions, restrictions, and provisions set forth in Section 3 of this Ordinance, the Village President and Board of Trustees hereby grant a variation from Section 4.11 of the Zoning Ordinance to decrease the minimum south side yard setback for the Structure and the Proposed Addition, from seven feet to 5.1 feet.

SECTION 3. CONDITIONS. Notwithstanding any use or development right that may be applicable or available pursuant to the provisions of the Zoning Ordinance, the approval granted pursuant to Section 2 of this Ordinance is hereby expressly subject to, and contingent upon, the development, use, and maintenance of the Property in compliance with each and all of the following conditions:

- A. Compliance with Regulations. Except to the extent specifically provided otherwise in this Ordinance, the development, use, operation, and maintenance of the Structure, the Proposed Addition, and the Property must comply at all times with all applicable Village codes and ordinances, as the same have been or may be amended from time to time.
- B. Compliance with Plans. Except for minor changes and site work approved by the Village Zoning Officer or the Village Engineer (for matters within their respective permitting authorities) in accordance with all applicable Village standards, the development, use, operation, and maintenance of the Structure, the Proposed Addition, and the Property must comply with the following plans, copies of which are attached to and, by this reference, made a part of this Ordinance as **Exhibit B** (collectively, "**Plans**"):
 - 1. That certain Plat of Survey consisting of one sheet and dated November 30, 2010; and
 - 2. Those certain Building Plans prepared by Jeffrey J. Heaney Architect A.I.A., consisting of three sheets, and dated August 22, 2014.
- C. Limitation of Variation. The variation granted in Section 2 of this Ordinance applies and is limited only to the Structure and to the Proposed Addition, both as depicted in the Plans. No future alterations or modifications that are not in conformity with the requirements of the Zoning Ordinance may be made to the Structure or to the Proposed Addition without first obtaining Village approval in accordance with the applicable provisions of the Zoning Ordinance.
- D. Reimbursement of Village Costs. In addition to any other costs, payments, fees, charges, contributions, or dedications required under applicable Village codes, ordinances, resolutions, rules, or regulations, the Owner must pay to the Village, promptly upon presentation of a written demand or demands therefor, all legal fees, costs, and expenses incurred or accrued in connection with the review, negotiation, preparation, consideration, and review of this Ordinance. Payment of all such fees, costs, and expenses for which demand has been made must be made by a certified or cashier's check. Further, the Owner must pay upon demand all

costs incurred by the Village for publications and recordings required in connection with the aforesaid matters.

SECTION 4. RECORDATION; BINDING EFFECT. A copy of this Ordinance will be recorded with the Cook County Recorder of Deeds. This Ordinance and the privileges, obligations, and provisions contained herein inure solely to the benefit of, and are binding upon, the Owner and each of its heirs, representatives, successors, and assigns.

SECTION 5. FAILURE TO COMPLY WITH CONDITIONS. Upon the failure or refusal of the Owner to comply with any or all of the conditions, restrictions, or provisions of this Ordinance, as applicable, the approval granted in Section 2 of this Ordinance will, at the sole discretion of the Village President and Board of Trustees, by ordinance duly adopted, be revoked and become null and void; provided, however, that the Village President and Board of Trustees may not so revoke the approval granted in Section 2 of this Ordinance unless they first provide the Owner with two months advance written notice of the reasons for revocation and an opportunity to be heard at a regular meeting of the Village President and Board of Trustees. In the event of revocation, the development and use of the Property will be governed solely by the regulations of the R-3 District and the applicable provisions of the Zoning Ordinance, as the same may, from time to time, be amended. Further, in the event of such revocation, the Village Manager and Village Attorney are hereby authorized and directed to bring such zoning enforcement action as may be appropriate under the circumstances.

SECTION 6. AMENDMENTS. Any amendments to the approvals granted in Section 2 of this Ordinance that may be requested by the Owner after the effective date of this Ordinance may be granted only pursuant to the procedures, and subject to the standards and limitations, provided in the Zoning Ordinance.

SECTION 7. SEVERABILITY. If any provision of this Ordinance or part thereof is held invalid by a court of competent jurisdiction, the remaining provisions of this Ordinance are to remain in full force and effect, and are to be interpreted, applied, and enforced so as to achieve, as near as may be, the purpose and intent of this Ordinance to the greatest extent permitted by applicable law.

SECTION 8. EFFECTIVE DATE.

- A. This Ordinance will become effective only upon the occurrence of all of the following events:
1. Passage by the Village President and Board of Trustees in the manner required by law;
 2. Publication in pamphlet form in the manner required by law; and
 3. The filing by the Owner with the Village Clerk of an Unconditional Agreement and Consent, in the form of **Exhibit C** attached to and, by this reference, made a part of this Ordinance, to accept and abide by each and all of the terms, conditions, and limitations set forth in this Ordinance and to indemnify the Village for any claims that may arise in connection with the approval of this Ordinance.

- B. In the event the Owner does not file fully executed copies of the Unconditional Agreement and Consent, as required by Section 8.A.3 of this Ordinance, within 30 days after the date of final passage of this Ordinance, the Village President and Board of Trustees will have the right, in its sole discretion, to declare this Ordinance null and void and of no force or effect.

PASSED this ____ day of October, 2014.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this ____ day of October, 2014.

Gerald C. Turry, President
Village of Lincolnwood, Cook County, Illinois

ATTESTED and FILED in my office this
____ day of _____, 2014

Beryl Herman, Village Clerk
Village of Lincolnwood, Cook County, Illinois
#33497591_v1

EXHIBIT A

LEGAL DESCRIPTION OF THE PROPERTY

LOTS 21, 22 AND THE NORTH 10 FEEET OF LOT 23 IN WITTBOLD'S ADDITION TO WEST RODGER'S PARK IN THE NORTHWEST QUARTER OF SECTION 34, TOWNSHIP 41 NORTH, RANGE 13 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JUNE 20, 1927 AS DOCUMENT NUMBER 9691849, IN COOK COUNTY, ILLINOIS.

Commonly known as: 7131 North Keating Avenue, Lincolnwood, Illinois.

PIN: 10-34-101-014-0000 and 10-34-101-045-0000

EXHIBIT B

PLAT OF SURVEY & BUILDING PLANS

PLAT OF SURVEY

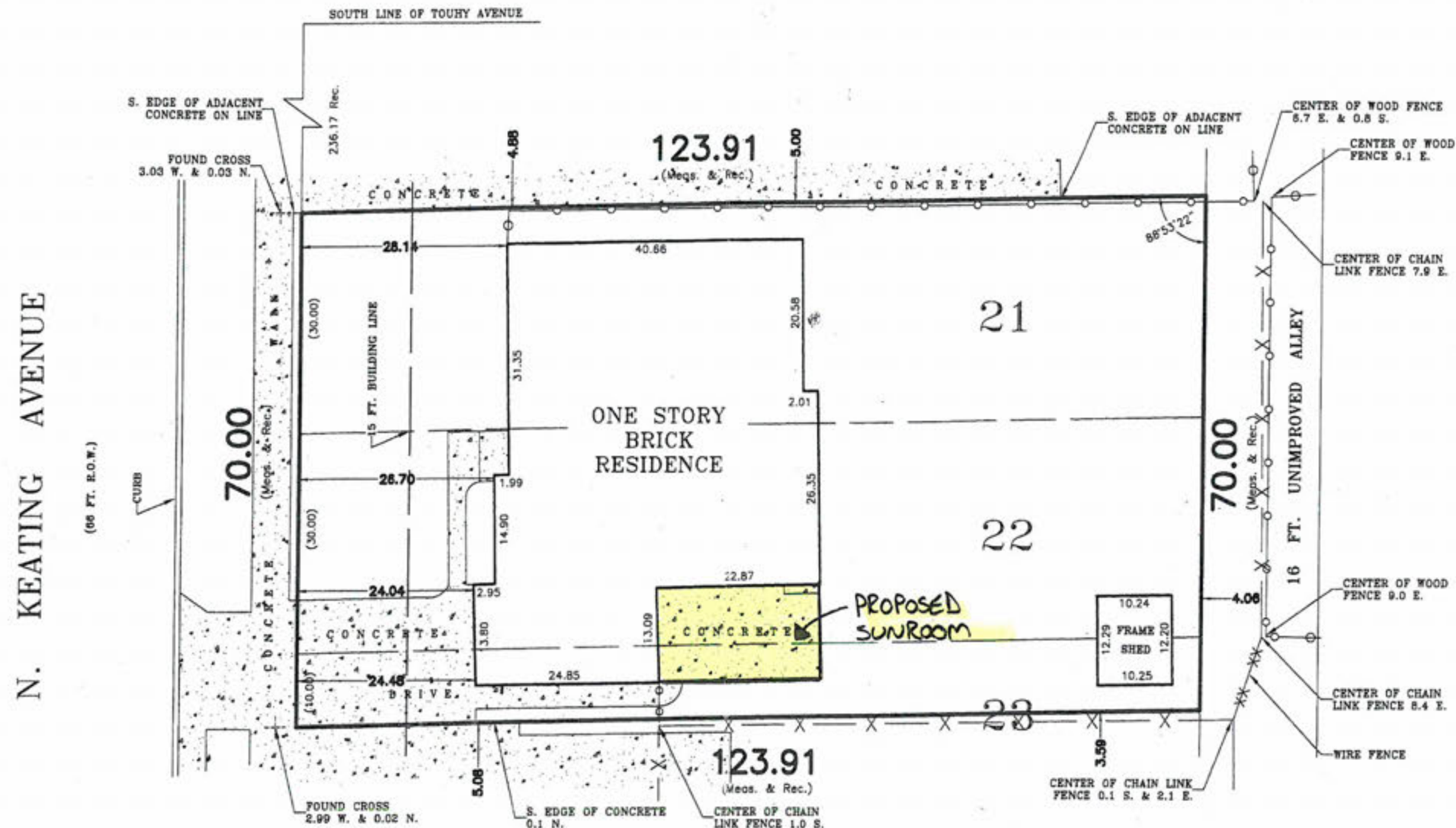
of

LOTS 21,22 AND THE NORTH 10 FEET OF LOT 23 IN WITTBOLD'S ADDITION TO WEST RODGER'S PARK IN THE NORTHWEST QUARTER OF SECTION 34, TOWNSHIP 41 NORTH, RANGE 13 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JUNE 20, 1927 AS DOCUMENT NUMBER 9691849, IN COOK COUNTY, ILLINOIS.

ADDRESS: 7131 N. KEATING AVENUE, LINCOLNWOOD, ILLINOIS



SCALE: 1"=20'



GENERAL NOTES:

- 1) THE LEGAL DESCRIPTION HAS BEEN PROVIDED BY THE CLIENT OR THEIR AGENT.
- 2) THIS SURVEY SHOWS THE BUILDING LINES AND EASEMENTS AS INDICATED BY THE RECORDED PLAT. THIS PLAT DOES NOT SHOW ANY RESTRICTIONS ESTABLISHED BY LOCAL ORDINANCES UNLESS SUPPLIED BY THE CLIENT.
- 3) BASIS OF BEARING FOR THIS SURVEY IS AS THE NORTH ARROW INDICATES, AND IS SHOWN TO INDICATE THE ANGULAR RELATIONSHIP OF THE BOUNDARY LINES.
- 4) MONUMENTS, IF SET, DURING THIS SURVEY, REPRESENT THE TRUE CORNERS OF THIS DESCRIPTION AS SURVEYED.
- 5) LOCATION OF SOME FEATURES MAY BE EXAGGERATED FOR CLARITY. NO EXTRAPOLATIONS MAY BE MADE FROM THE INFORMATION SHOWN HEREON.
- 6) ONLY COPIES WITH AN ORIGINAL SIGNATURE AND SEAL ARE OFFICIAL LEGAL DOCUMENTS. ALL SURVEYS ARE COPYRIGHTED MATERIALS WITH ALL RIGHTS RESERVED.

STATE OF ILLINOIS)
S.S.
COUNTY OF COOK)

SURVEY ORDERED BY: RAMSEN ISSAC

I, JOSEPH P. MAIKISCH, AS AN EMPLOYEE OF PREFERRED SURVEY INC., DO HEREBY STATE THAT THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT ILLINOIS MINIMUM STANDARD FOR A BOUNDARY SURVEY. PROPERTY CORNERS HAVE BEEN SET OR NOT IN ACCORDANCE WITH CLIENT AGREEMENT. DIMENSIONS ARE SHOWN IN FEET AND DECIMAL PARTS THEREOF AND ARE CORRECTED TO A TEMPERATURE OF 68 DEGREES FAHRENHEIT.

GIVEN UNDER MY HAND AND SEAL THIS
5TH DAY OF AUGUST

MY LICENSE EXPIRES ON 11/30/10

P.S.I. NO. 1091756

Professional Design Registration #184-002795

PREFERRED SURVEY, INC.

7845 W. 79TH STREET, BRIDGEVIEW, IL, 80455

Phone 708-458-7845 / Fax 708-458-7855

www.psisurvey.com



Field Work Completed	08/04/10	FLD CREW:	AM/RS
Land Area Surveyed	8,672.1 Sq. Ft.	CAD:	JPM
Drawing Revised			



ELECTRIC TO BE RAN IN 3/8" GREENFIELD
WITH SEPERATE GROUNDING WIRE (GREEN #14)
RAN THROUGHOUT THE ENTIRE CIRCUIT & BONDED
INTO THE GROUND BUSS IN THE MAIN PANEL

Sunroom to have (1) dedicated 110V circuit in existing panel

Outlets to be spaced so that no point along the perimeter
is greater than 6 ft. from a receptacle per article 210.52A NEC

SUNROOM ROOF DESIGNED TO WITHSTAND 90 M.P.H. WIND LOAD
TABLE R 301.2(1)

SUNROOM ROOF DESIGNED TO WITHSTAND A 30 P.S.F. GROUND SNOW LOAD
TABLE R 301.2(1)

ALL WOOD POSTS IN CONTACT WITH CONCRETE SHALL
BE PRESSURE PRESERVATIVE TREATED (SEC. 319, IRC)

Sunroom to be unheated, unconditioned space

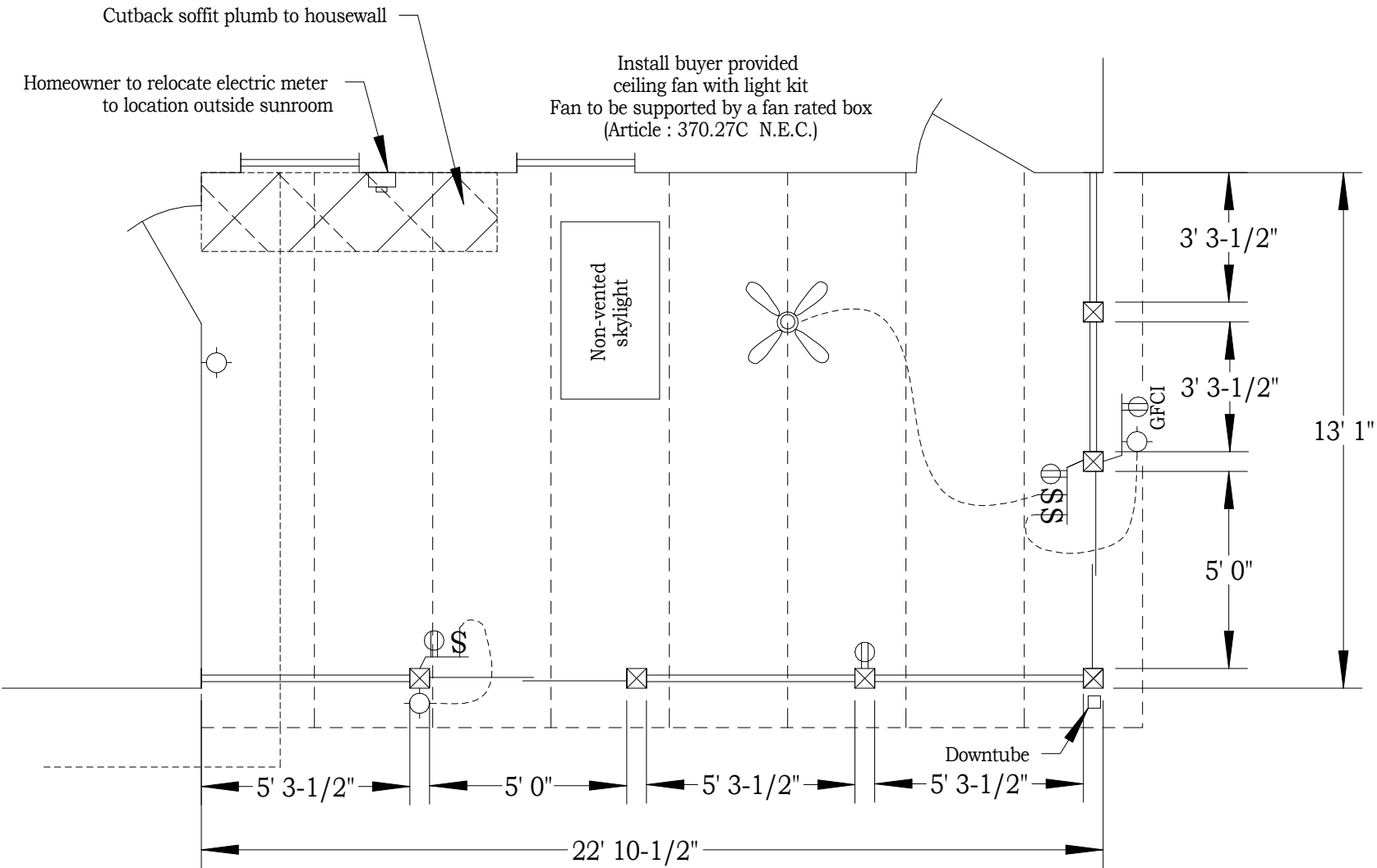
CHAMPION
Modular aluminum construction.
Seasonal, unheated, non-habitable space.
3-SEASON window room with 365 glass
Framing to be white aluminum.
Exterior panel to be white.
Interior panel to be white.
All sashes & door glass to be tempered.

CODES

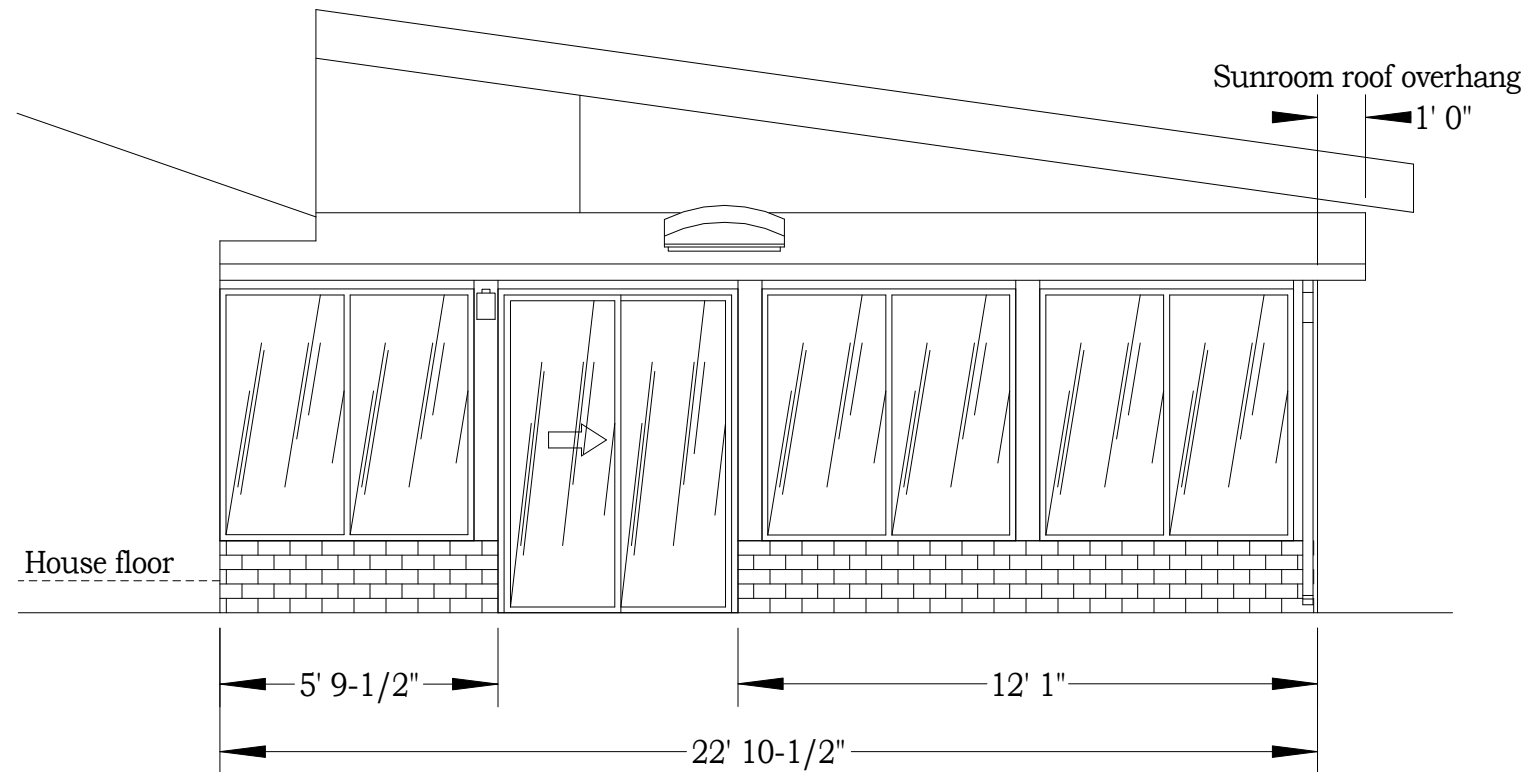
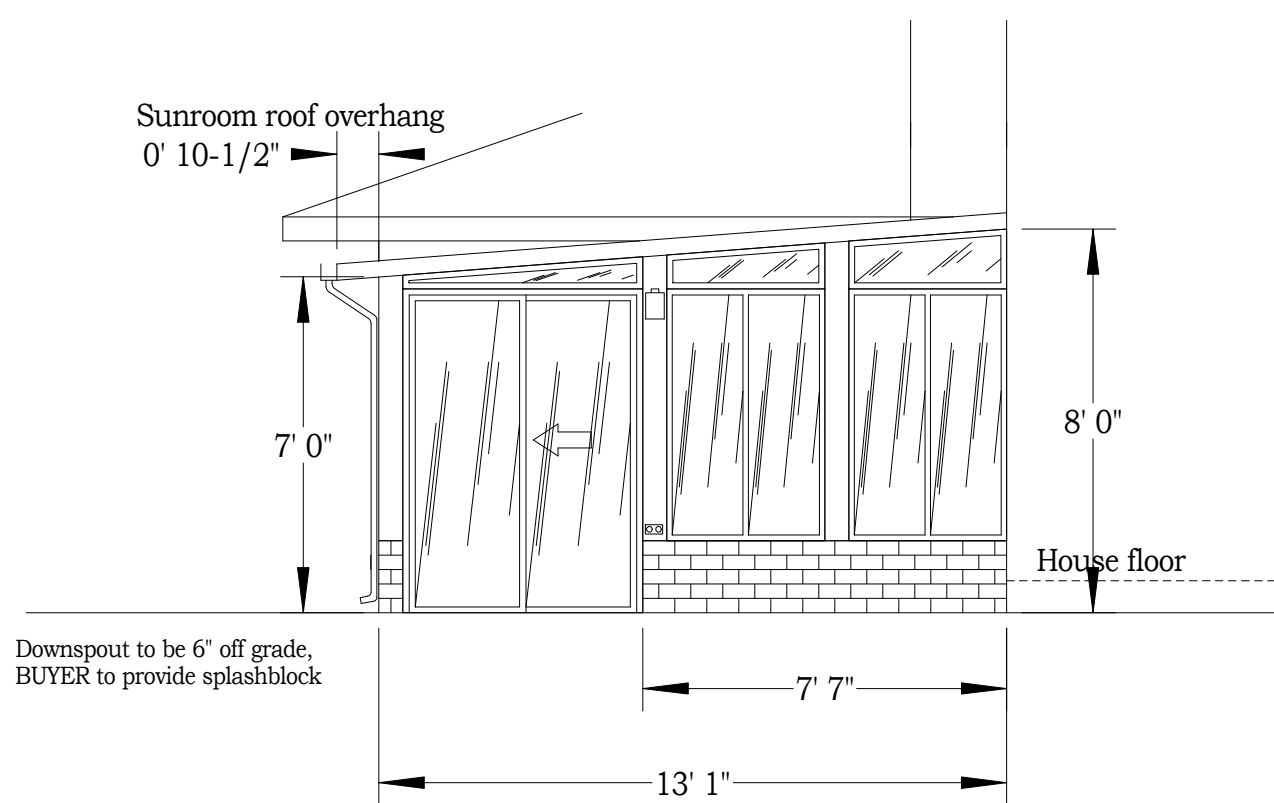
2009 International Building Code
2009 International Residential Code
2009 International Mechanical Code
2011 National Electric Code
2012 International Energy Code

Jeffery J. Heaney Architect A.I.A.
911 Washington St. Glenview, IL 60025
847 729-4190

I HEREBY CERTIFY THAT THESE DRAWINGS WERE PREPARED UNDER MY HAND AND SUPERVISION, AND THAT THEY, TO THE BEST OF MY KNOWLEDGE CONFORM TO THE CHAMPION ENGINEERED DRAWINGS OF MARTIN GOSS LICENSED ILLINOIS ENGINEER. JOSH DELPIERRE, PATIO ROOM DESIGNER	CHAMPION PATIO ROOMS 310 County Line Rd. Bensenville, IL 60106 (630) 279-0909	RESIDENCE Laurence Dy 7131 N. Keating Ave. Lincolnwood, IL 60712 224-392-7008	DATE 08/22/14	SCALE : 1/4" = 1'
	PATIO ROOM MANAGER JOSH DELPIERRE	CUSTOMER ID NO. 16296	SHEET NO. 1 OF 3	NOTES



Distance from house floor to room floor not to exceed 7-3/4"
Distance from room floor to grade not to exceed 7-3/4"



Distance from house floor to room floor not to exceed 7-3/4"
Distance from room floor to grade not to exceed 7-3/4"

Sunroom to be unheated, unconditioned space

CODES

2009 International Building Code
2009 International Residential Code
2009 International Mechanical Code
2011 National Electric Code
2012 International Energy Code

I HEREBY CERTIFY THAT THESE DRAWINGS WERE PREPARED UNDER MY HAND AND SUPERVISION, AND THAT THEY, TO THE BEST OF MY KNOWLEDGE CONFORM TO THE CHAMPION ENGINEERED DRAWINGS OF MARTIN GOSS LICENSED ILLINOIS ENGINEER. JOSH DELPIERRE, PATIO ROOM DESIGNER

CHAMPION PATIO ROOMS
310 County Line Rd.
Bensenville, IL 60106
(630) 279-0909

PATIO ROOM MANAGER
JOSH DELPIERRE

RESIDENCE
Laurence Dy
7131 N. Keating Ave.
Lincolnwood, IL 60712
224-392-7008

CUSTOMER ID NO.
16296

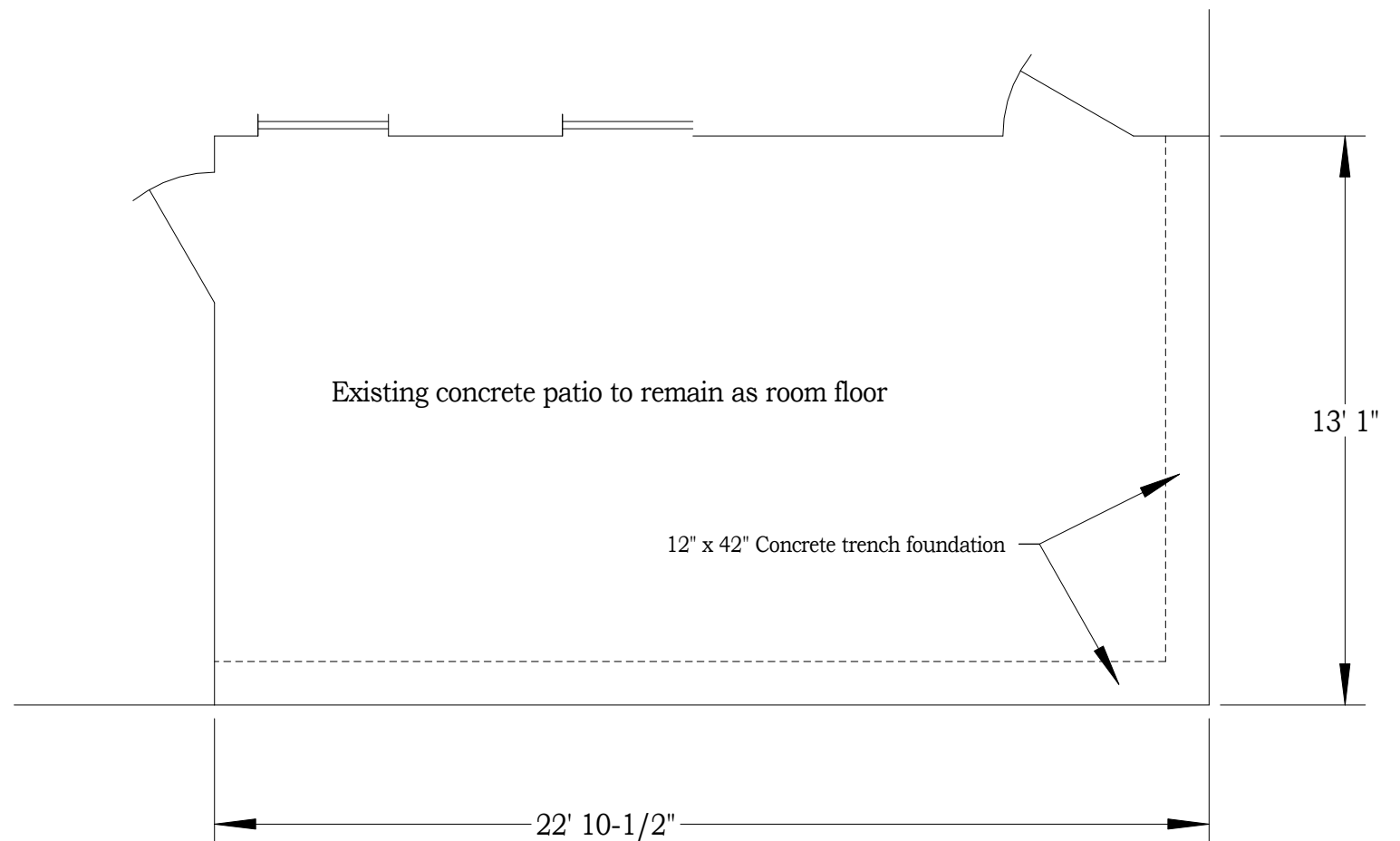
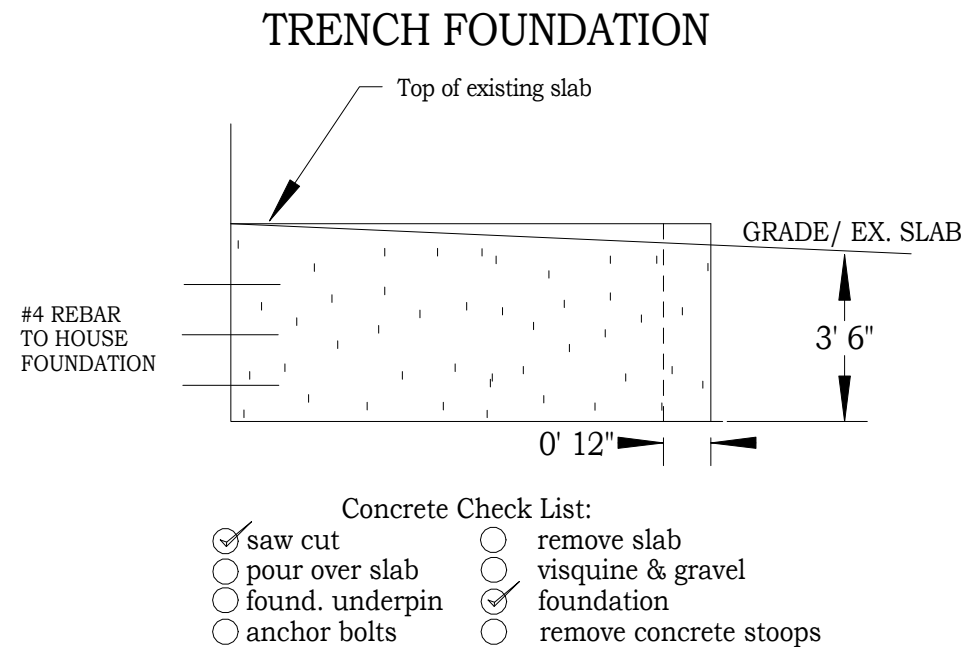
DATE
08/22/14

SHEET NO.
2 OF 3

SCALE : 1/4" = 1'

NOTES

Jeffery J. Heaney Architect A.I.A.
911 Washington St. Glenview, IL 60025
847 729-4190



Distance from house floor to room floor not to exceed 7-3/4"
Distance from room floor to grade not to exceed 7-3/4"

CODES

2009 International Building Code
2009 International Residential Code
2009 International Mechanical Code
2011 National Electric Code
2012 International Energy Code

Jeffery J. Heaney Architect A.I.A.
911 Washington St. Glenview, IL 60025
847 729-4190

I HEREBY CERTIFY THAT THESE DRAWINGS WERE PREPARED UNDER MY HAND AND SUPERVISION, AND THAT THEY, TO THE BEST OF MY KNOWLEDGE CONFORM TO THE CHAMPION ENGINEERED DRAWINGS OF MARTIN GOSS LICENSED ILLINOIS ENGINEER. JOSH DELPIERRE, PATIO ROOM DESIGNER	CHAMPION PATIO ROOMS 310 County Line Rd. Bensenville, IL 60106 (630) 279-0909	RESIDENCE Laurence Dy 7131 N. Keating Ave. Lincolnwood, IL 60712 224-392-7008	DATE 08/22/14	SCALE : 1/4" = 1'
	PATIO ROOM MANAGER JOSH DELPIERRE	CUSTOMER ID NO. 16296	SHEET NO. 3 OF 3	NOTES

EXHIBIT C

UNCONDITIONAL AGREEMENT AND CONSENT

TO: The Village of Lincolnwood, Illinois ("**Village**");

WHEREAS, Laurence Dy ("**Owner**") is the record title owner of that certain property located in the R-3 Residential District, commonly known as 7131 North Keating Avenue, in the Village ("**Property**"); and

WHEREAS, Ordinance No. 2014-_____, adopted by the Village President and Board of Trustees on October __, 2014 ("**Ordinance**"), grants a variation from "The Village of Lincolnwood Zoning Ordinance" to permit the continued maintenance of a residential structure, and the construction of a one-story addition to the structure, on the Property; and

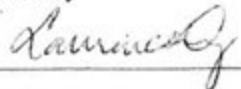
WHEREAS, Section 8 of the Ordinance provides, among other things, that the Ordinance will be of no force or effect unless and until the Owner has filed, within 30 days following the passage of the Ordinance, its unconditional agreement and consent to accept and abide by each and all of the terms, conditions, and limitations set forth in the Ordinance;

NOW, THEREFORE, the Owner does hereby agree and covenant as follows:

1. The Owner does hereby unconditionally agree to, accept, consent to, and abide by each and all of the terms, conditions, limitations, restrictions, and provisions of the Ordinance.
2. The Owner acknowledges that public notices and hearings have been properly given and held with respect to the adoption of the Ordinance, has considered the possibility of the revocation provided for in the Ordinance, and agrees not to challenge any such revocation on the grounds of any procedural infirmity or a denial of any procedural right.
3. The Owner acknowledges and agrees that the Village is not and will not be, in any way, liable for any damages or injuries that may be sustained as a result of the Village's granting of a variation for the Property or its adoption of the Ordinance, and that the Village's approvals do not, and will not, in any way, be deemed to insure the Owner against damage or injury of any kind and at any time.
4. The Owner hereby agrees to hold harmless and indemnify the Village, the Village's corporate authorities, and all Village elected and appointed officials, officers, employees, agents, representatives, and attorneys, from any and all claims that may, at any time, be asserted against any of such parties in connection with the Village's adoption of the Ordinance granting the variation for the Property.

Dated: October 16, 2014

Laurence Dy



Request For Board Action

REFERRED TO BOARD: October 21, 2014

AGENDA ITEM NO: 4

ORIGINATING DEPARTMENT: Community Development

SUBJECT: Approval of an Ordinance Approving a Variation from Section 4.11 of the Zoning Code to Permit a One-Story Addition to Encroach Into the Required Side Yard Setback for the Property at 5080 West North Shore Avenue

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

At the October 7, 2014 Village Board meeting, the Village Board considered a recommendation by the Zoning Board of Appeals (ZBA) concerning a request by Thomas Dallas (as Trustee of the Thomas N. Dallas Trust) and Evangelia A. Dallas (as Trustee of the Evangelia A. Dallas Trust), the property owners of 5080 West North Shore Avenue ("Petitioner"). The Petitioner requested a side yard setback variation to permit a one-story addition to encroach into the required side yard at the existing single-family home located at 5080 West North Shore Avenue. The ZBA, at their August 20, 2014 meeting, recommended approval, by a vote of 4-3, that the requested Variation to encroach 1 foot 9 inches into the required 8-foot-1-inch side yard setback.

The Village Board first considered the ZBA recommendation at their September 16, 2014 meeting. The Board expressed concern that the proposed addition, as presented, may not be designed to minimize the need for a Variation. The Board tabled the matter to its October 7, 2014 meeting in order for the Petitioner to consider revising the design of the proposed addition.

For the October 7th Village Board meeting, the Petitioner submitted a revised plan which reduced the area of the requested Variation to only a portion of the proposed shower area. The Village Board considered the revised plan and concluded that the revised requested Variation is reasonable and in keeping with the spirit of the Zoning Ordinance. At the October 7, 2014 Village Board meeting, by a 5-0 vote, the Village Board moved to direct the Village Attorney to prepare the requisite Ordinance approving the revised requested variation.

Attached for consideration is the proposed Ordinance prepared by the Village Attorney consistent with the direction of the Village Board.

FINANCIAL IMPACT:

None

DOCUMENTS ATTACHED:

1. Proposed Ordinance

RECOMMENDED MOTION:

Move to approve an Ordinance granting a side yard setback variation to permit a first floor addition to the existing single-family home at 5080 West North Shore Avenue.

THIS SPACE FOR RECORDERS USE ONLY

VILLAGE OF LINCOLNWOOD

ORDINANCE NO. 2014-_____

**AN ORDINANCE GRANTING A VARIATION
FOR THE CONSTRUCTION OF A ONE-STORY ADDITION
TO AN EXISTING RESIDENTIAL STRUCTURE**

(5080 West North Shore Avenue)

ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF LINCOLNWOOD
THIS ____ DAY OF OCTOBER, 2014.

Published in pamphlet form
by the authority of the
President and Board of Trustees
of the Village of Lincolnwood,
Cook County, Illinois this
____ day of October, 2014

Village Clerk

**AN ORDINANCE GRANTING A VARIATION
FOR THE CONSTRUCTION OF A ONE-STORY ADDITION
TO AN EXISTING RESIDENTIAL STRUCTURE
(5080 West North Shore Avenue)**

WHEREAS, Thomas N. Dallas, as Trustee of the Thomas N. Dallas Trust, and Evangelia A. Dallas, as Trustee of the Evangelia A. Dallas Trust, (collectively, the "**Owner**") are the record title owners of that certain property located in the R-1 Residential District ("**R-1 District**"), commonly known as 5080 West North Shore Avenue, and legally described in **Exhibit A** attached to and, by this reference, made a part of this Ordinance ("**Property**"); and

WHEREAS, the Property is improved with a two-story, single-family residential structure ("**Structure**"); and

WHEREAS, pursuant to Section 4.11 of the "Village of Lincolnwood Zoning Ordinance," as amended ("**Zoning Ordinance**"), the minimum side yard setback for a residential structure in the R-1 District is five feet or 10 percent of the lot width, whichever is greater; and

WHEREAS, the Owner desires to construct a one-story addition to the existing Structure ("**Proposed Addition**"); and

WHEREAS, the Structure is located, and the Proposed Addition will be located, approximately six feet and three inches from the north side lot line, in violation of the minimum setback regulation set forth in Section 4.11 of the Zoning Ordinance; and

WHEREAS, in order to permit the continued maintenance of the Structure on the Property and to permit the construction of the Proposed Addition, the Owner has filed an application for a variation from the minimum side yard setback regulation set forth in Section 4.11 of the Zoning Ordinance ("**Requested Variation**"); and

WHEREAS, a public hearing of the Zoning Board of Appeals of the Village of Lincolnwood ("**ZBA**") to consider approval of the Requested Variation was duly advertised in the *Lincolnwood Review* on July 31, 2014 and held on September 17, 2014; and

WHEREAS, on August 20, 2014, the ZBA made findings and recommendations in support of the Requested Variation, subject to specified conditions; and

WHEREAS, the Village President and Board of Trustees have determined that the Requested Variation meets the required standards for variations as set forth in Article V of the Zoning Ordinance; and

WHEREAS, the Village President and Board of Trustees have determined that it will serve and be in the best interests of the Village to grant the Requested Variation, subject to the conditions, restrictions, and provisions of this Ordinance;

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE PRESIDENT AND BOARD OF TRUSTEES OF LINCOLNWOOD, COOK COUNTY, ILLINOIS, as follows:

SECTION 1. RECITALS. The facts and statements contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance.

SECTION 2. APPROVAL OF REQUESTED VARIATION. In accordance with and pursuant to Article V of the Zoning Ordinance and the home rule powers of the Village, and subject to, and contingent upon, the conditions, restrictions, and provisions set forth in Section 3 of this Ordinance, the Village President and Board of Trustees hereby grant a variation from Section 4.11 of the Zoning Ordinance to decrease the minimum north side yard setback for the Structure and the Proposed Addition, from approximately eight feet and one inch to six feet and three inches.

SECTION 3. CONDITIONS. Notwithstanding any use or development right that may be applicable or available pursuant to the provisions of the Zoning Ordinance, the approval granted pursuant to Section 2 of this Ordinance is hereby expressly subject to, and contingent upon, the development, use, and maintenance of the Property in compliance with each and all of the following conditions:

- A. Compliance with Regulations. Except to the extent specifically provided otherwise in this Ordinance, the development, use, operation, and maintenance of the Structure, the Proposed Addition, and the Property must comply at all times with all applicable Village codes and ordinances, as the same have been or may be amended from time to time.
- B. Compliance with Plans. Except for minor changes and site work approved by the Village Zoning Officer or the Village Engineer (for matters within their respective permitting authorities) in accordance with all applicable Village standards, the development, use, operation, and maintenance of the Structure, the Proposed Addition, and the Property must comply with that certain Site Plan prepared by Prosi Design, Inc., consisting of one sheet and dated July 21, 2014 and those certain Buildings Plans prepared by Prosi Design, Inc., consisting of five sheets and dated July 21, 2014, each as modified by the Building Plan prepared by Prosi Design, Inc., consisting of one sheet and dated September 17, 2014, copies of which are attached to and, by this reference, made a part of this Ordinance as **Exhibit B** (collectively, "**Plans**").
- C. Limitation of Variation. The variation granted in Section 2 of this Ordinance applies and is limited only to the Structure and to the Proposed Addition, both as depicted in the Plans. No future alterations or modifications that are not in conformity with the requirements of the Zoning Ordinance may be made to the Structure or to the Proposed Addition without first obtaining Village approval in accordance with the applicable provisions of the Zoning Ordinance.
- D. Reimbursement of Village Costs. In addition to any other costs, payments, fees, charges, contributions, or dedications required under applicable Village codes, ordinances, resolutions, rules, or regulations, the Owner must pay to the Village, promptly upon presentation of a written demand or demands therefor, all legal fees, costs, and expenses incurred or accrued in connection with the review, negotiation, preparation, consideration, and review of this Ordinance. Payment of all such fees, costs, and expenses for which demand has been made must be made

by a certified or cashier's check. Further, the Owner must pay upon demand all costs incurred by the Village for publications and recordings required in connection with the aforesaid matters.

SECTION 4. RECORDATION; BINDING EFFECT. A copy of this Ordinance will be recorded with the Cook County Recorder of Deeds. This Ordinance and the privileges, obligations, and provisions contained herein inure solely to the benefit of, and are binding upon, the Owner and each of its heirs, representatives, successors, and assigns.

SECTION 5. FAILURE TO COMPLY WITH CONDITIONS. Upon the failure or refusal of the Owner to comply with any or all of the conditions, restrictions, or provisions of this Ordinance, as applicable, the approval granted in Section 2 of this Ordinance will, at the sole discretion of the Village President and Board of Trustees, by ordinance duly adopted, be revoked and become null and void; provided, however, that the Village President and Board of Trustees may not so revoke the approval granted in Section 2 of this Ordinance unless they first provide the Owner with two months advance written notice of the reasons for revocation and an opportunity to be heard at a regular meeting of the Village President and Board of Trustees. In the event of revocation, the development and use of the Property will be governed solely by the regulations of the R-1 District and the applicable provisions of the Zoning Ordinance, as the same may, from time to time, be amended. Further, in the event of such revocation, the Village Manager and Village Attorney are hereby authorized and directed to bring such zoning enforcement action as may be appropriate under the circumstances.

SECTION 6. AMENDMENTS. Any amendments to the approvals granted in Section 2 of this Ordinance that may be requested by the Owner after the effective date of this Ordinance may be granted only pursuant to the procedures, and subject to the standards and limitations, provided in the Zoning Ordinance.

SECTION 7. SEVERABILITY. If any provision of this Ordinance or part thereof is held invalid by a court of competent jurisdiction, the remaining provisions of this Ordinance are to remain in full force and effect, and are to be interpreted, applied, and enforced so as to achieve, as near as may be, the purpose and intent of this Ordinance to the greatest extent permitted by applicable law.

SECTION 8. EFFECTIVE DATE.

- A. This Ordinance will become effective only upon the occurrence of all of the following events:
1. Passage by the Village President and Board of Trustees in the manner required by law;
 2. Publication in pamphlet form in the manner required by law; and
 3. The filing by the Owner with the Village Clerk of an Unconditional Agreement and Consent, in the form of **Exhibit C** attached to and, by this reference, made a part of this Ordinance, to accept and abide by each and all of the terms, conditions, and limitations set forth in this Ordinance and

to indemnify the Village for any claims that may arise in connection with the approval of this Ordinance.

- B. In the event the Owner does not file fully executed copies of the Unconditional Agreement and Consent, as required by Section 8.A.3 of this Ordinance, within 30 days after the date of final passage of this Ordinance, the Village President and Board of Trustees will have the right, in its sole discretion, to declare this Ordinance null and void and of no force or effect.

PASSED this ____ day of October, 2014.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this ____ day of October, 2014.

Gerald C. Turry, President
Village of Lincolnwood, Cook County, Illinois

ATTESTED and FILED in my office this
____ day of _____, 2014

Beryl Herman, Village Clerk
Village of Lincolnwood, Cook County, Illinois
#33501112_v1

EXHIBIT A

LEGAL DESCRIPTION OF THE PROPERTY

LOT 13 (EXCEPT THE NORTH ½ THEREOF), AND LOT 14 IN BLOCK 2 IN GUBBINS AND MCDONNELL'S SECOND EDGEBROOK GOLF ADDITION, OF LOT 7, 8 AND PART OF LOT 9 IN THE CUNTY CLERK'S DIVISION OF FRACTIONAL SECTION 33, TOWNSHIP 41 NORTH, RANGE 13, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS, ACCORDING TO THE PLAT THEREOF RECORDED MAY 31, 1928, AS DOCUMENT NUMBER 10041003 IN BOOK 259 OF PLATS, PAGE 27, TOGETHER WITH THE SOUTH 10 FEET OF THE NORTH ½ OF LOT 13 IN BLOCK 2 IN GUBBINS AND MCDONNEL'S SECOND EDGEBROOK GOLF ADDITION OF LOTS 7, 8 AND 9 (EXCEPT THE SOUTH 8.53 ACRES) IN THE COUNTY CLERK'S DIVISION OF FRACTIONAL SECTION 33, TOWNSHIP 41 NORTH, RANGE 13, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

Commonly known as: 5080 West North Shore Avenue, Lincolnwood, Illinois.

PIN: 10-33-402-058-0000

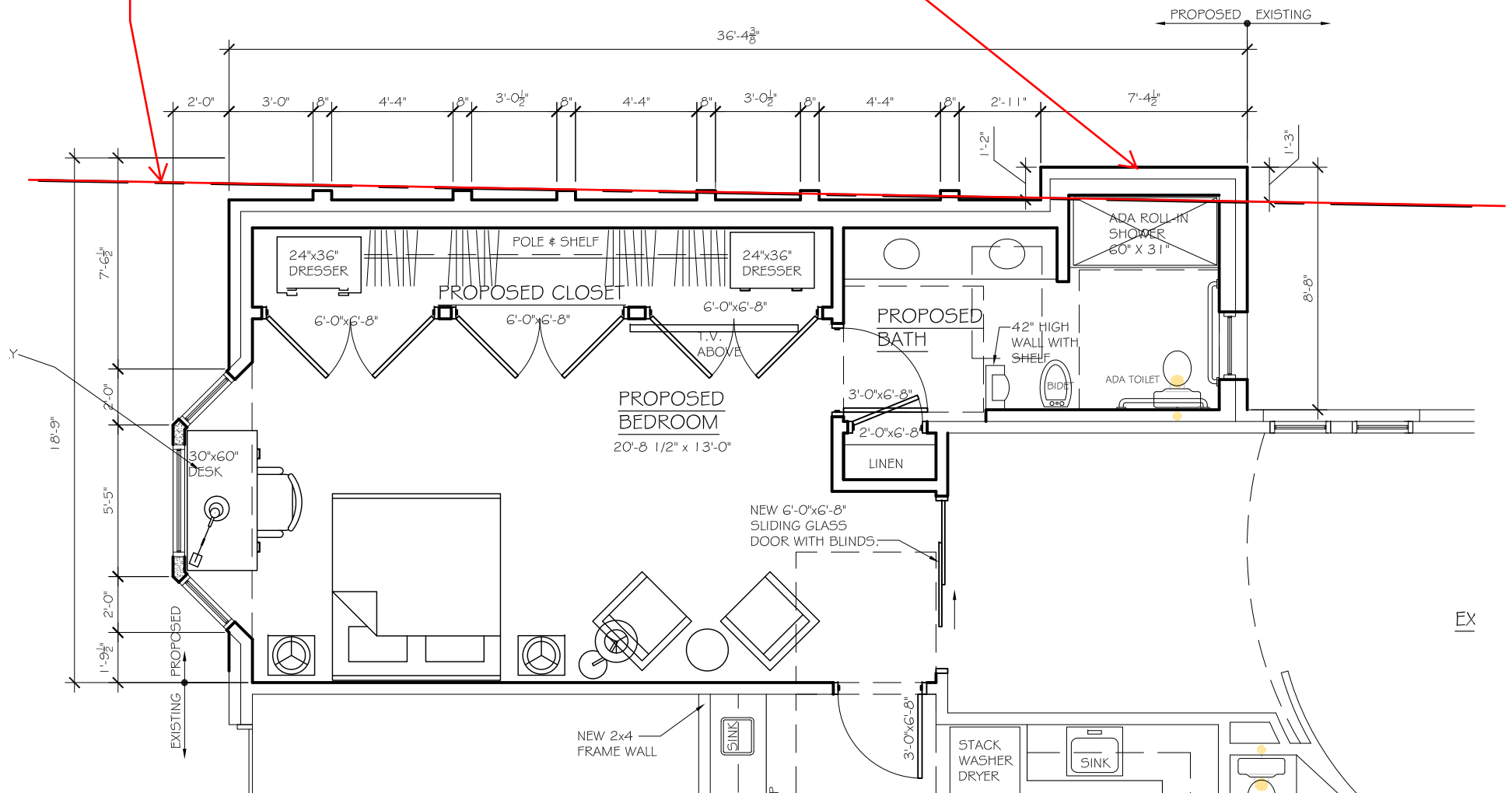
EXHIBIT B

SITE PLAN & BUILDING PLANS

LINE OF SETBACK
REQUIREMENT

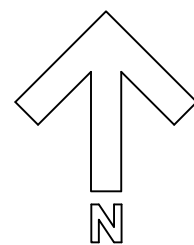
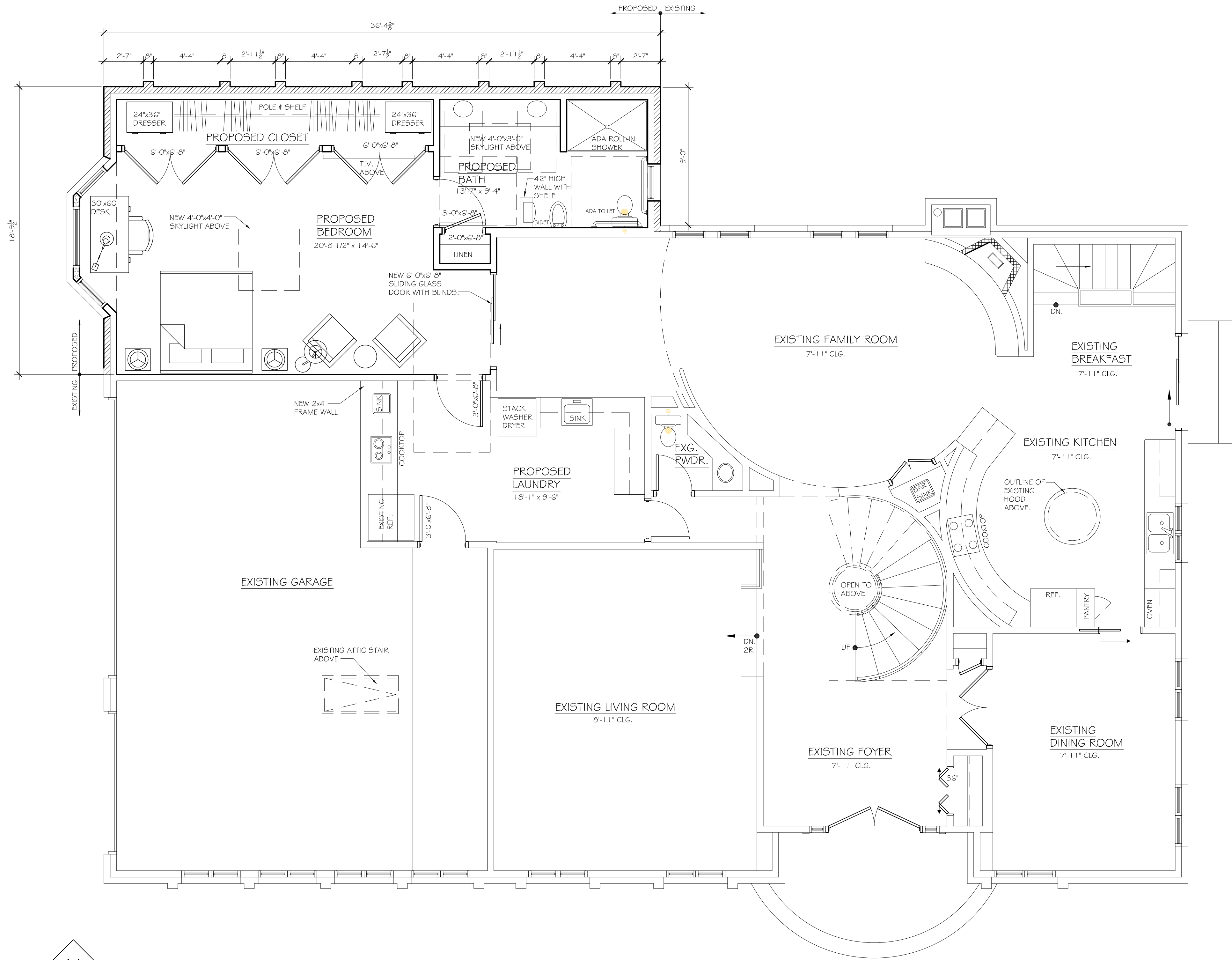
WITH THIS
MODIFICATION, THE
SHOWER LOCATION IS
THE ONLY AREA THAT IS
ENCROACHING.

Return to VB



PROSI DESIGN INC.
7400 WAUKEGAN RD. SUITE A-213
NILES, IL 60714

5080 W. NORTSHORE
FIRST FLOOR MASTER SUITE
REVISION
09-17-14



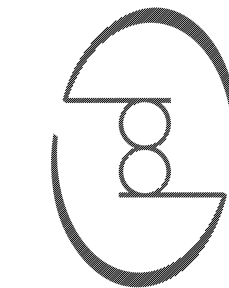
1 PROPOSED FIRST FLOOR PLAN
1/4" = 1'-0"

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DALLAS RESIDENCE

ADDITION

5080 W. NORTH SHORE AVE.
LINCOLNWOOD, IL. 60712



PROSI DESIGN, INC.
ARCHITECTURE • PLANNING • INTERIOR DESIGN

2400 WALKERMAN ROAD, SUITE A-213
NILES, IL 60714
PHONE: 847.245.7800
FAX: 847.245.0600
email: Georgia@prosidesign.com

PROFESSIONAL DESIGN FIRM
LICENSE # 184-032749
EXP. 04/30/2015

DATE:

DRAWN BY STAFF

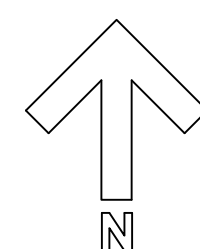
CHECKED BY GTP

A-1.2

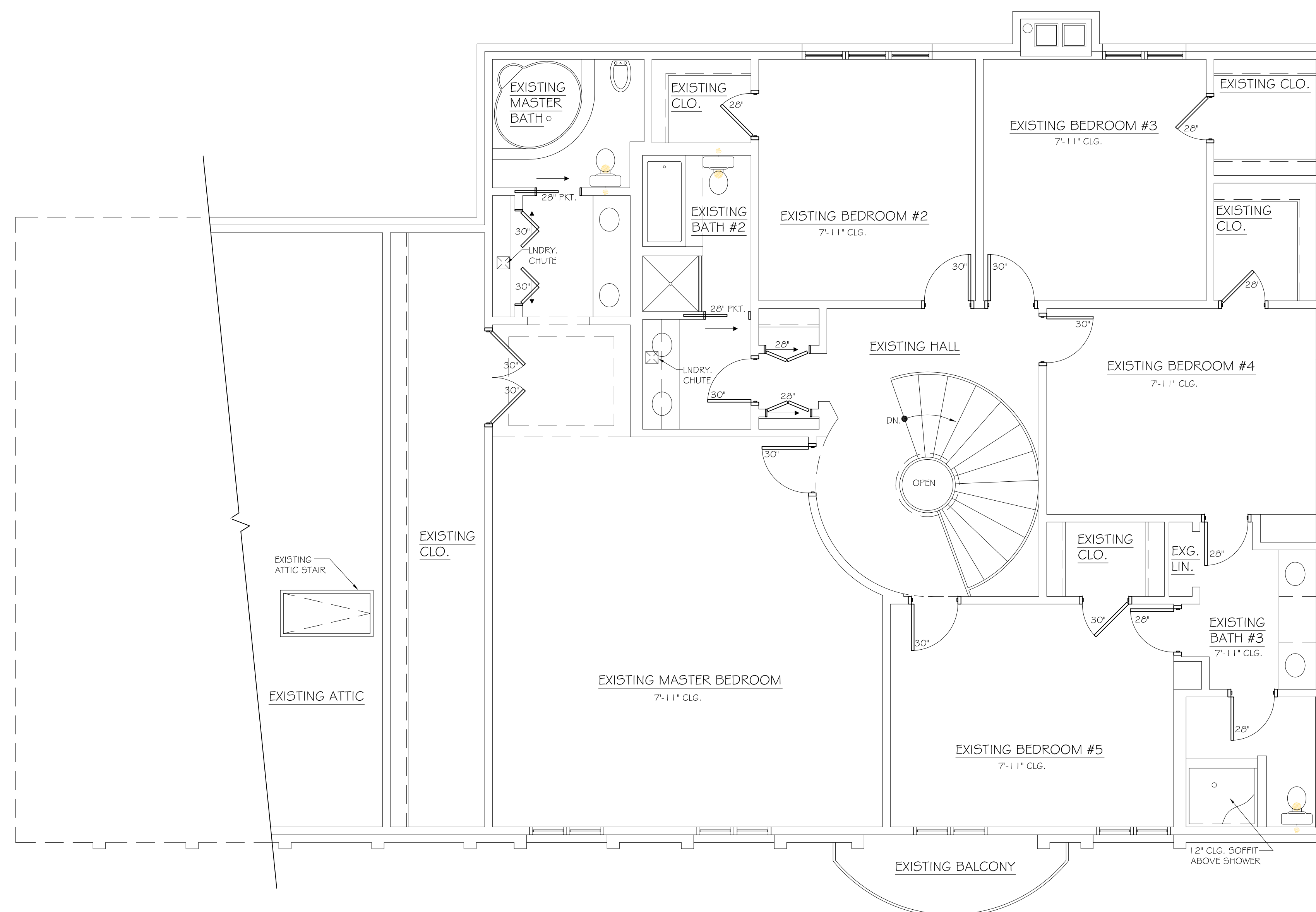
ISSUES & REVISIONS

NO. DATE

07-21-2014
ISSUED FOR ZONING REVIEW



1 EXISTING SECOND FLOOR PLAN
1/4" = 1'-0"



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DALLAS RESIDENCE

ADDITION

5080 W. NORTH SHORE AVE.
LINCOLNWOOD, IL. 60712



PROSI DESIGN, INC.
ARCHITECTURE • PLANNING • INTERIOR DESIGN

ROAD, SUTIE A-213
NILES, IL 60714
PHONE: 847-779-3180
FAX: 847-510-0500

PROFESSIONAL DESIGN FIRM
LICENSE # 184-002749
EXP. 04/30/2015

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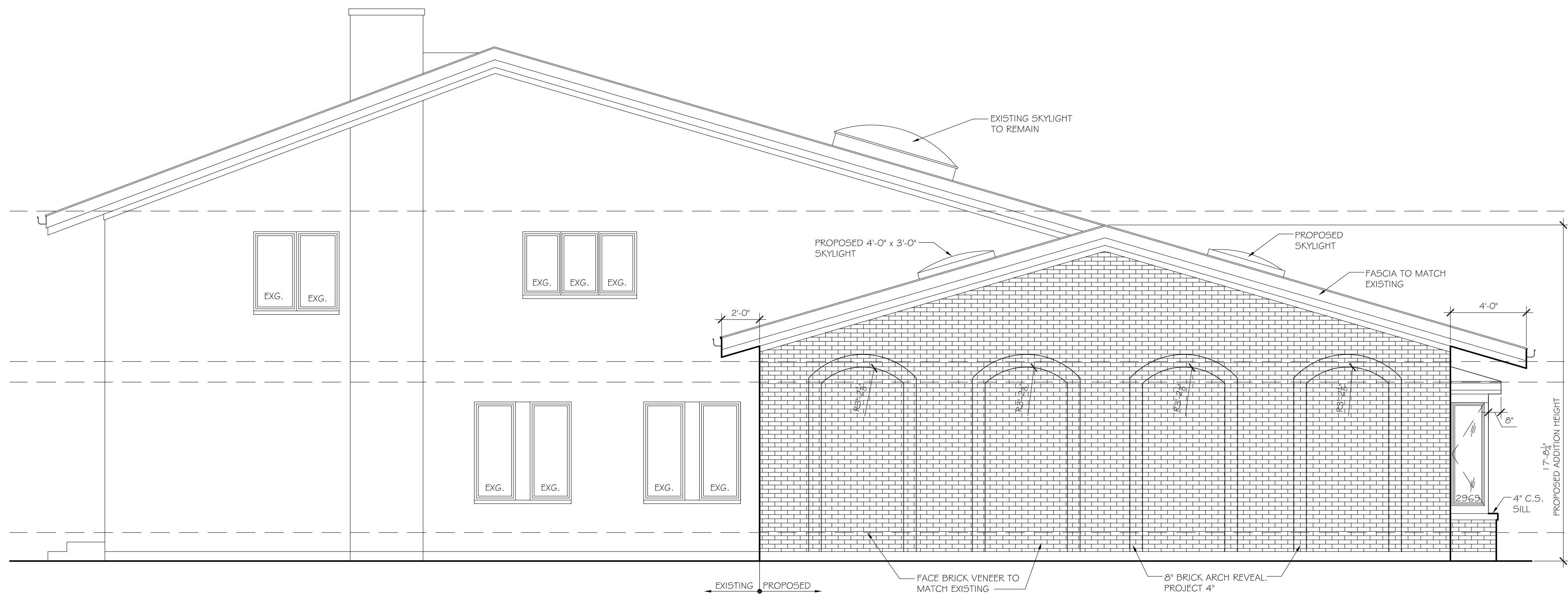
DATE _____

DRAWN BY _____

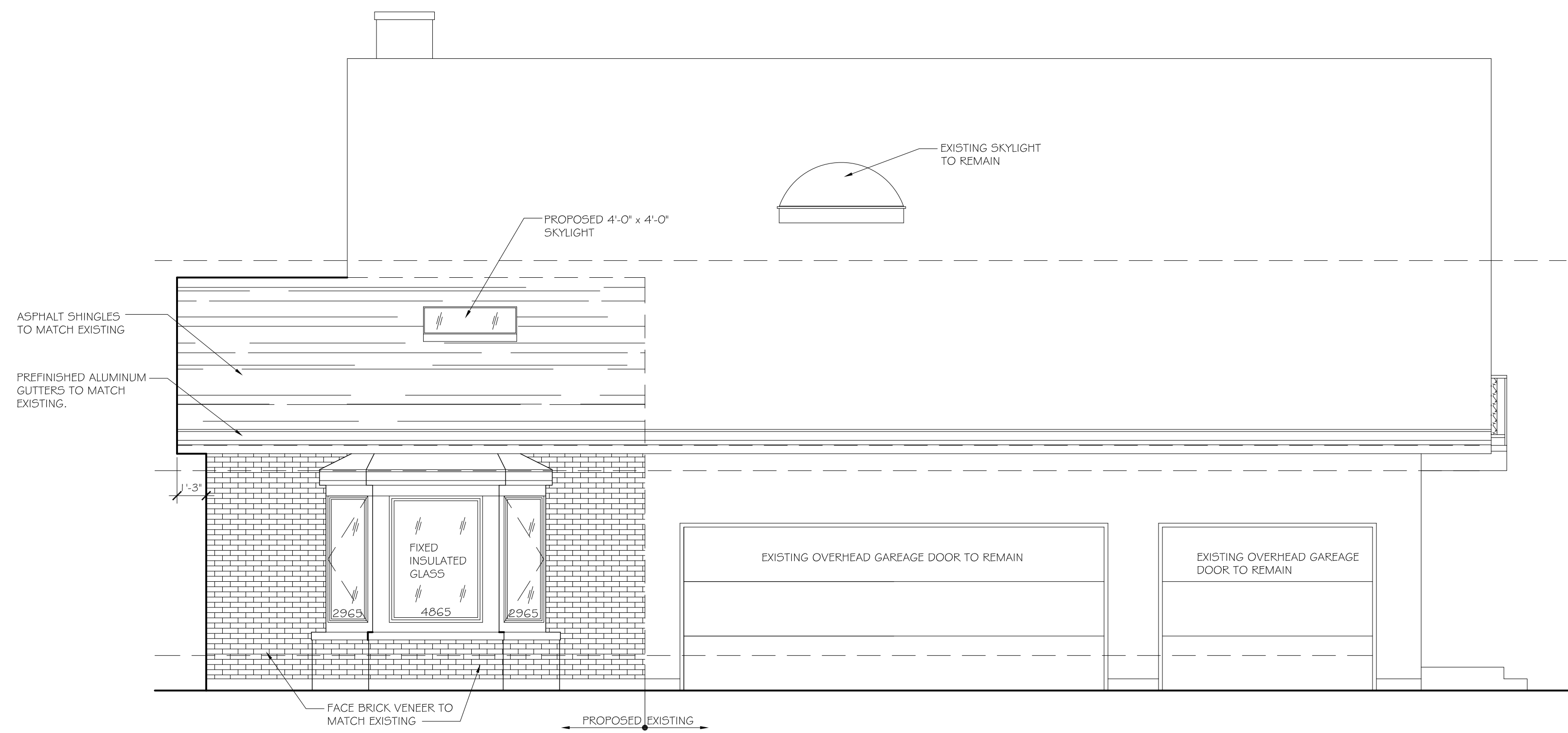
CHECKED BY _____

A-1.3

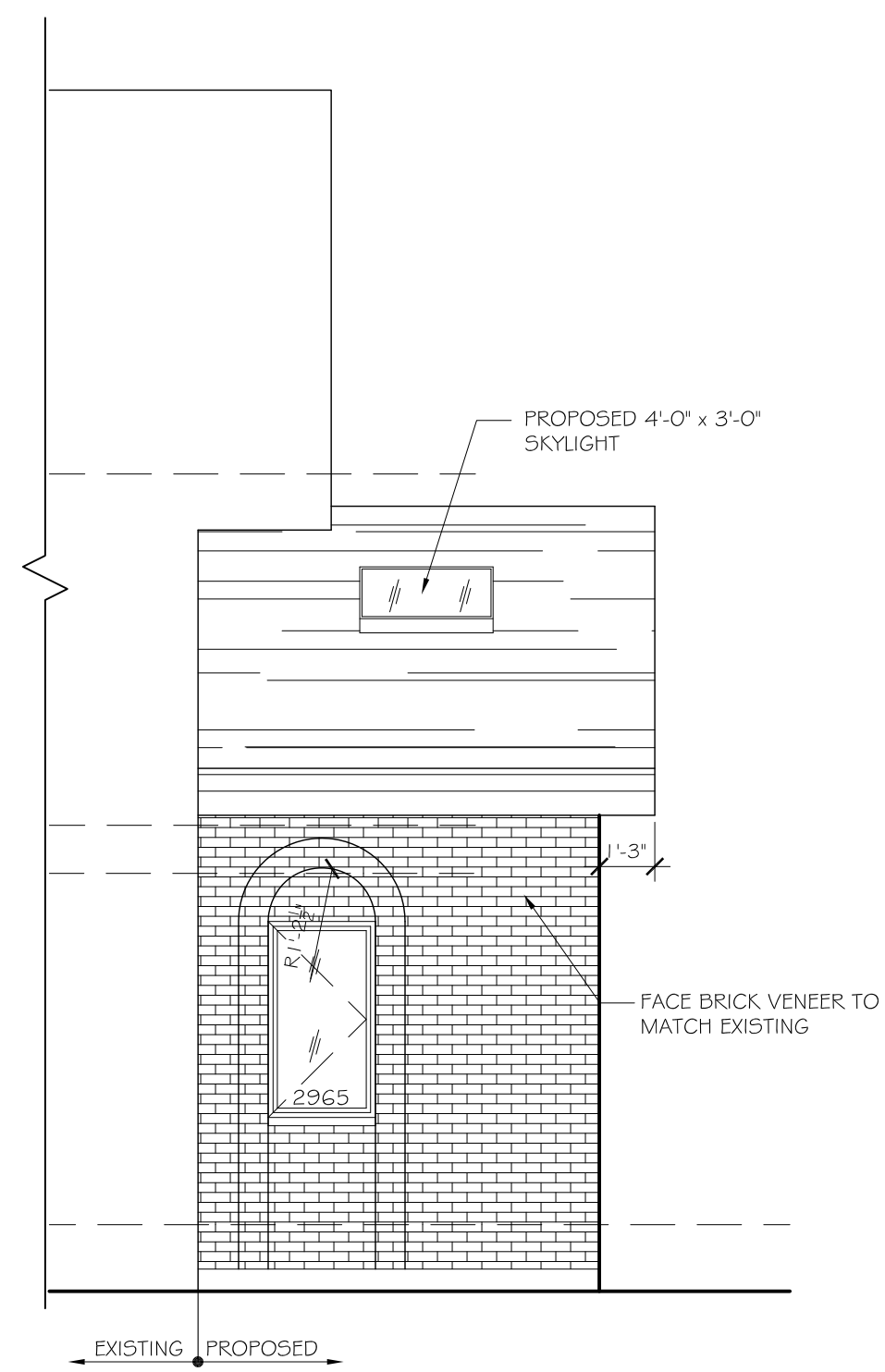
07-21-2014	ISSUED FOR ZONING REVIEW



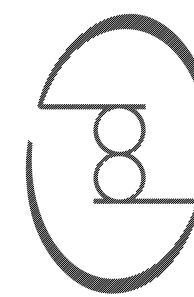
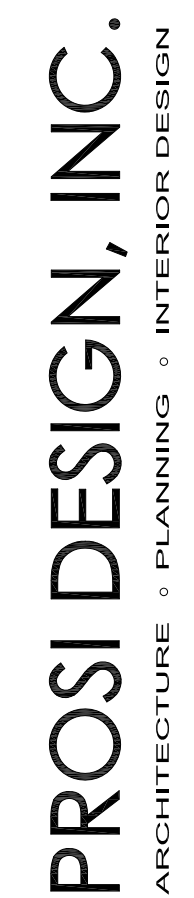
1 PROPOSED NORTH ELEVATION
1/4" = 1'-0"



2 PROPOSED WEST ELEVATION
1/4" = 1'-0"



3 PROPOSED EAST ELEVATION
1/4" = 1'-0"

[illegible]

PHONE: 847-775-3180
FAX: 847-510-0500
email: GeorgeP@prosidestn.com

PHONE: 847-779-3180
FAX: 847-510-0500

PROFESSIONAL DESIGN FIRM
 LICENSE # 104 000340PROFESSIONAL DESIGN FIRM
 LICENSE # 104 000340

DALLAS RESIDENCE
ADDITION

5080 W. NORTH SHORE AVE.
LINCOLNWOOD, IL. 60712

DATE: 07-21-14

DRAWN BY STAFF

CHECKED BY _____ GTP _____

A-2.1

EXHIBIT C**UNCONDITIONAL AGREEMENT AND CONSENT**

TO: The Village of Lincolnwood, Illinois ("**Village**");

WHEREAS, Thomas N. Dallas, as Trustee of the Thomas N. Dallas Trust, and Evangelia A. Dallas, as Trustee of the Evangelia A. Dallas Trust, (collectively, the "**Owner**") are the record title owners of that certain property located in the R-1 Residential District, commonly known as 5080 West North Shore Avenue, in the Village ("**Property**"); and

WHEREAS, Ordinance No. 2014-_____, adopted by the Village President and Board of Trustees on October __, 2014 ("**Ordinance**"), grants a variation from "The Village of Lincolnwood Zoning Ordinance" to permit the continued maintenance of a residential structure, and the construction of a one-story addition to the structure, on the Property; and

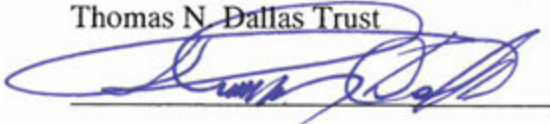
WHEREAS, Section 8 of the Ordinance provides, among other things, that the Ordinance will be of no force or effect unless and until the Owner has filed, within 30 days following the passage of the Ordinance, its unconditional agreement and consent to accept and abide by each and all of the terms, conditions, and limitations set forth in the Ordinance;

NOW, THEREFORE, the Owner does hereby agree and covenant as follows:

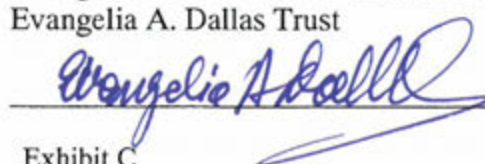
1. The Owner does hereby unconditionally agree to, accept, consent to, and abide by each and all of the terms, conditions, limitations, restrictions, and provisions of the Ordinance.
2. The Owner acknowledges that public notices and hearings have been properly given and held with respect to the adoption of the Ordinance, has considered the possibility of the revocation provided for in the Ordinance, and agrees not to challenge any such revocation on the grounds of any procedural infirmity or a denial of any procedural right.
3. The Owner acknowledges and agrees that the Village is not and will not be, in any way, liable for any damages or injuries that may be sustained as a result of the Village's granting of a variation for the Property or its adoption of the Ordinance, and that the Village's approvals do not, and will not, in any way, be deemed to insure the Owner against damage or injury of any kind and at any time.
4. The Owner hereby agrees to hold harmless and indemnify the Village, the Village's corporate authorities, and all Village elected and appointed officials, officers, employees, agents, representatives, and attorneys, from any and all claims that may, at any time, be asserted against any of such parties in connection with the Village's adoption of the Ordinance granting the variation for the Property.

Dated: Oct 16, 2014

Thomas N. Dallas, as Trustee of the
Thomas N. Dallas Trust



Evangelia A. Dallas, as Trustee of the
Evangelia A. Dallas Trust



Request For Board Action

REFERRED TO BOARD: October 21, 2014

AGENDA ITEM NO: 5

ORIGINATING DEPARTMENT: Community Development

SUBJECT: Approval of an Ordinance Amending the Village of Lincolnwood Comprehensive Plan Concerning Residential Development Within the Lincoln Avenue Corridor

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

At the October 7, 2014 Village Board meeting, the Village Board considered the recommendation of the Plan Commission regarding a proposed Text Amendment to the Comprehensive Plan. This proposed change would amend the "Modify Land Use Codes to Encourage New Uses" section of the Lincoln Avenue Corridor Report, prepared by the Lincoln Avenue Task Force (LATF), and made part of the Comprehensive Plan in 2006. More specifically, the Plan Commission recommended an additional sentence be added to indicate specific project review of new residential development is in order.

Upon consideration, by a 5-0 vote, the Village Board moved to concur with the Plan Commission recommendation and directed the Village Attorney to prepare the requisite Ordinance. Attached for consideration is this proposed Ordinance prepared by the Village Attorney consistent with the direction of the Village Board.

FINANCIAL IMPACT:

None

DOCUMENTS ATTACHED:

1. Proposed Ordinance

RECOMMENDED MOTION:

Move to approve an Ordinance Amending the Village of Lincolnwood Comprehensive Plan Concerning Residential Development within the Lincoln Avenue Corridor.

THIS SPACE FOR RECORDERS USE ONLY

VILLAGE OF LINCOLNWOOD

ORDINANCE NO. 2014-_____

**AN ORDINANCE AMENDING THE LINCOLN AVENUE CORRIDOR PLAN
CONCERNING RESIDENTIAL USES**

ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF LINCOLNWOOD
THIS ____ DAY OF OCTOBER, 2014.

Published in pamphlet form
by the authority of the
President and Board of Trustees
of the Village of Lincolnwood,
Cook County, Illinois this
____ day of October, 2014

Village Clerk

**AN ORDINANCE AMENDING THE LINCOLN AVENUE CORRIDOR PLAN
CONCERNING RESIDENTIAL USES**

WHEREAS, the Village of Lincolnwood is a home rule municipal corporation in accordance with Article VII, Section 6(a) of the Constitution of the State of Illinois of 1970; and

WHEREAS, on November 1, 2001, the Village President and Board of Trustees approved Ordinance No. 2001-2525, adopting the “Village of Lincolnwood Comprehensive Plan” (“**Comprehensive Plan**”); and

WHEREAS, on May 18, 2006, the President and Board of Trustees approved Ordinance No. 2006-2710, adopting the “Lincoln Avenue Corridor Plan” (“**Lincoln Avenue Plan**”) and amending the Comprehensive Plan to incorporate the Lincoln Avenue Plan therein; and

WHEREAS, the Lincoln Avenue Plan provides for the development of the Lincoln Avenue corridor within the Village; and

WHEREAS, the Lincoln Avenue Plan contemplates that residential uses would be permitted as an “infill land use” within the Lincoln Avenue corridor; and

WHEREAS, on July 16, 2013, the Committee of the Whole of the Village Board of Trustees directed the Village Plan Commission (“**Plan Commission**”) to conduct a public hearing, and make a recommendation to the President and Board of Trustees, on the question of whether the Lincoln Avenue Plan provisions concerning residential uses within the Lincoln Avenue corridor should be amended; and

WHEREAS, pursuant to notice duly published in the Lincolnwood Review on August 22, 2013, the Village Plan Commission conducted a public hearing over several dates between September 11, 2013, and September 3, 2014, to consider amendments to the Lincoln Avenue Plan concerning residential uses within the Lincoln Avenue Plan; and

WHEREAS, at the conclusion of the public hearing, the Plan Commission made findings and recommended that the President and Board of Trustees adopt certain amendments to the Lincoln Avenue Plan concerning residential uses within the Lincoln Avenue Plan, as set forth in this Ordinance; and

WHEREAS, having considered the findings and recommendations of the Plan Commission, the President and Board of Trustees have found and determined that the adoption of the proposed amendments to the Lincoln Avenue Plan concerning residential uses within the Lincoln Avenue Plan, as set forth in this Ordinance, is in the best interests of the Village and its residents; and

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LINCOLNWOOD, COOK COUNTY, ILLINOIS, as follows:

SECTION 1. RECITALS. The facts and statements contained in the preamble to this Ordinance are found to be true and correct and are hereby adopted as part of this Ordinance.

SECTION 2. AMENDMENT OF LINCOLN AVENUE PLAN. The last paragraph of that certain section of the Lincoln Avenue Plan entitled “Modify Land Use Codes to Encourage New Uses” is hereby amended as follows:

“II. Development Regulations and Guidelines

In addition to improving the corridor through the appearance and use of public streets and spaces, the Task Force is recommending major changes to the Village’s land use codes; the creation of new “form-based” regulations for new development; and, creation of design guidelines for new buildings. Below are the Task Force recommendations as they relate to private properties and their development in the Corridor.

• Modify Land Use Codes to Encourage New Uses

* * *

In addition to permitting housing as part of certain mixed use developments, the plan also calls for the introduction of housing as an infill land use between the designated business hubs. Allowing housing as an in-fill land use will help demarcate the edges of the recommended business hubs and eliminate the current condition of a long, continuous strip of business properties. Moreover, development of in-fill housing between business hubs would visually extend the Village’s residential neighborhoods into the corridor, thereby accentuating the residential persona of the community. In such in-fill areas, housing as a ground floor use should be permitted. Where housing is permitted, it is envisioned that residential uses in the corridor would be comprised of either multi-level townhouses or condominium buildings. **In all circumstances, residential uses should only be allowed on sites with sufficient lot size to support the impact of such development and only after site-specific review pursuant to the Village’s zoning ordinance and other applicable laws.**

SECTION 3. RECORDING. The Village Clerk is hereby directed to record a copy of this Ordinance with the Office of the Cook County Recorder of Deeds.

SECTION 4. EFFECTIVE DATE.

A. This Ordinance will be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

B. The amendment set forth in Section Two of this Ordinance will not be effective until the date that is 10 days after the recordation of this Ordinance with the Office of the Cook County Recorder of Deeds.

PASSED this ____ day of October, 2014.

Additions are bold and double-underlined; ~~deletions are struck through.~~

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this _____ day of October, 2014.

Gerald C. Turry, President
Village of Lincolnwood, Cook County, Illinois

ATTESTED and FILED in my office the
_____ day of October, 2014.

Beryl Herman, Village Clerk
Village of Lincolnwood, Cook County, Illinois

#33522996_v1

Additions are bold and double-underlined; ~~deletions are struck through.~~

Prepared by and after recording

Return to:

Steven M. Elrod
Holland & Knight LLP
131 South Dearborn, 30th Floor
Chicago, Illinois 60603

**NOTICE OF ADOPTION OF AMENDMENT TO
THE COMPREHENSIVE PLAN FOR
THE VILLAGE OF LINCOLNWOOD, COOK COUNTY, ILLINOIS**

Notice is hereby given that on Tuesday, October 21, 2014, the Board of Trustees of the Village of Lincolnwood, Cook County, Illinois, did adopt an ordinance amending the “Lincoln Avenue Corridor Plan,” which is a component of the Village of Lincolnwood Comprehensive Plan, a copy of which ordinance is attached hereto.

Respectfully submitted,

Beryl Herman
Village Clerk
Village of Lincolnwood

#33523041_v1

Request For Board Action

REFERRED TO BOARD: October 21, 2014

AGENDA ITEM NO: 6

ORIGINATING DEPARTMENT: Finance

SUBJECT: Consideration of a Resolution to Accept the Comprehensive Annual Financial Report for the Year Ended April 30, 2014

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

Due for the consideration of the Village Board is the recommendation to accept the Comprehensive Annual Financial Report for the Fiscal Year Ended April 30, 2014.

The audit of the Village's financial statements was performed by Lauterbach & Amen, LLP.

FINANCIAL IMPACT:

None.

DOCUMENTS ATTACHED:

1. Proposed Resolution
2. The Comprehensive Annual Financial Report for the Fiscal Year Ended April 30, 2014

RECOMMENDED MOTION:

Move to approve a Resolution to accept the Comprehensive Annual Financial Report for the Fiscal Year Ended April 30, 2014.

VILLAGE OF LINCOLNWOOD

RESOLUTION NO. R2014-_____

**A RESOLUTION ACCEPTING THE COMPREHENSIVE ANNUAL FINANCIAL
REPORT FOR THE FISCAL YEAR ENDED APRIL 30, 2014**

WHEREAS, Lauterbach & Amen, LLP, a professional accounting firm, has prepared, on behalf of the Village, the Comprehensive Annual Financial Report for the Village for the fiscal year ended April 30, 2014 (“**CAFR**”); and

WHEREAS, the President and Board of Trustees have determined that it will serve and be in the best interest of the Village and its residents to accept the CAFR;

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF LINCOLNWOOD, COOK COUNTY, ILLINOIS, as follows:

SECTION 1. RECITALS. The facts and statements contained in the preamble to this Resolution are found to be true and correct and are hereby adopted as part of this Resolution.

SECTION 2. ADOPTION OF STUDY. The Comprehensive Annual Financial Report for the Village for the fiscal year ended April 30, 2014, attached to this Resolution as **Exhibit A**, shall be, and it is hereby, accepted.

SECTION 3. EFFECTIVE DATE. This Resolution shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

[SIGNATURE PAGE FOLLOWS]

PASSED this ____ day of October, 2014.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this _____ day of October, 2014.

Gerald C. Turry, President
Village of Lincolnwood, Cook County, Illinois

ATTESTED and FILED in my office this
_____ day of _____, 2014

Beryl Herman, Village Clerk
Village of Lincolnwood, Cook County, Illinois

#11698778_v1

Exhibit A

CAFR

VILLAGE OF LINCOLNWOOD, ILLINOIS



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED
APRIL 30, 2014**

VILLAGE OF LINCOLNWOOD, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED APRIL 30, 2014

Prepared by:

Finance Department

Robert J. Merkel
Director of Finance

VILLAGE OF LINCOLNWOOD, ILLINOIS**TABLE OF CONTENTS****PAGE****INTRODUCTORY SECTION**

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VILLAGE OF LINCOLNWOOD, ILLINOIS

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VILLAGE OF LINCOLNWOOD, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Village of Lincolnwood:

- List of Principal Officials
- Organizational Chart
- Transmittal Letter
- Certificate of Achievement for Excellence in Financial Reporting

VILLAGE OF LINCOLNWOOD, ILLINOIS

**List of Principal Officials
April 30, 2014**

LEGISLATIVE

Village Board of Trustees

Gerald C. Turry, Village President

Ronald Cope, Trustee

Nicholas Leftakes, Trustee

Lawrence A. Elster, Trustee

Jesal Patel, Sr. Trustee

Craig Klatzco, Trustee

Renee Sprogis-Marohn, Trustee

Beryl Herman, Village Clerk

APPOINTED OFFICIAL

Charles Greenstein, Village Treasurer

ADMINISTRATIVE

Timothy C. Wiberg, Village Manager

Steven Elrod, Village Attorney

Robert LaMantia, Chief of Police

Michael Hansen, Fire Chief

Timothy M. Clarke, Director of Economic Development

Robert J. Merkel, Director of Finance

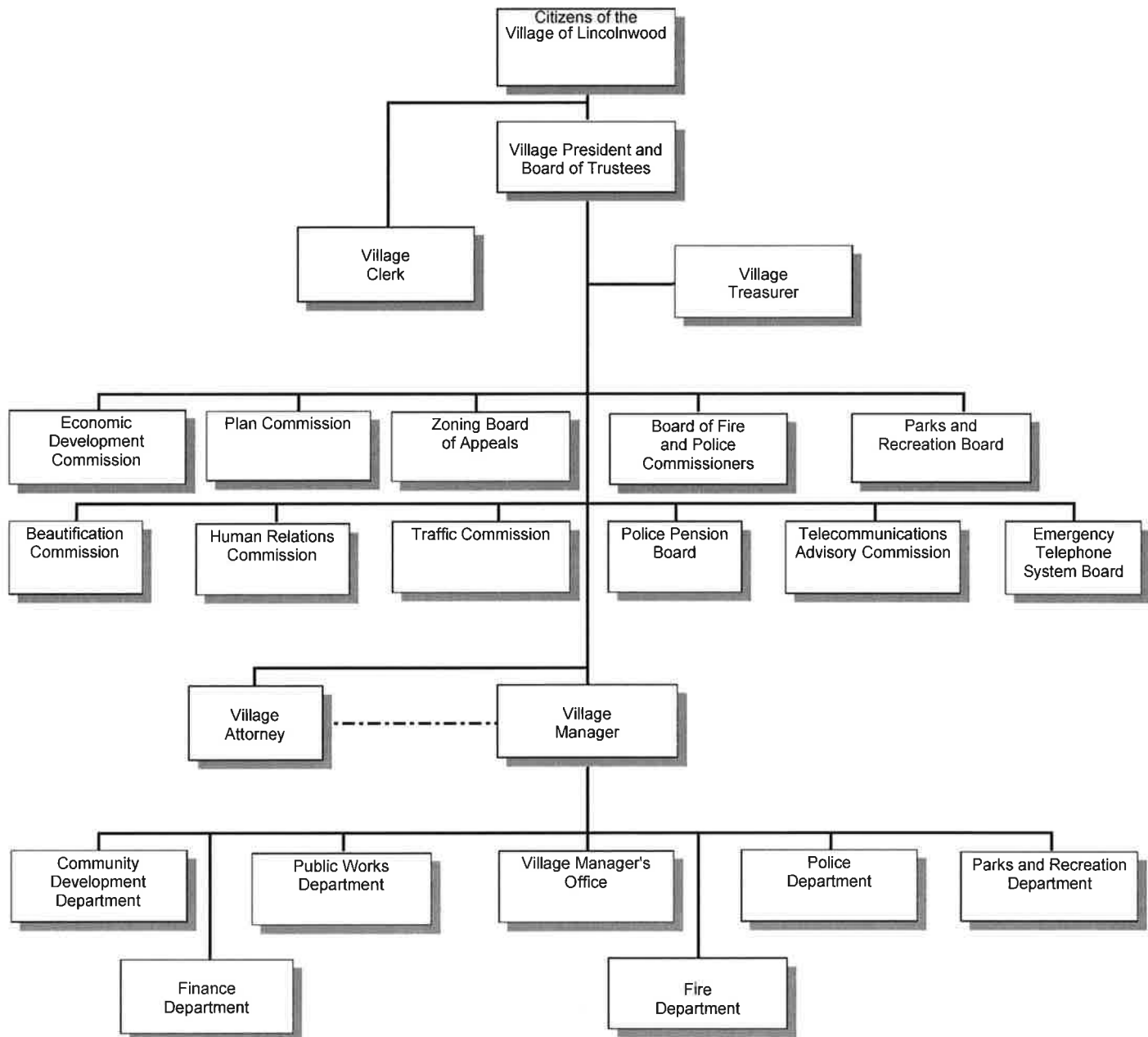
Janice Hincapie, Director of Parks and Recreation

Manuel V. Castaneda, Director of Public Works



Village of Lincolnwood, Illinois

Organizational Chart
April 30, 2014



VILLAGE PRESIDENT
Gerald C. Turry

VILLAGE CLERK
Beryl Herman

VILLAGE MANAGER
Timothy C. Wiberg



Return to VB Agenda

TRUSTEES

Ronald S. Cope
Lawrence A. Elster
Craig L. Klatzco
Nicholas T. Leftakes
Jesal B. Patel, Sr.
Renee Sprogis-Marohn

September 16, 2014

The Honorable Gerald C. Turry, Village President
Members of the Board of Trustees
Village Manager Timothy C. Wiberg, and
Citizens of the Village of Lincolnwood
Village of Lincolnwood, Illinois

The Comprehensive Annual Financial Report (CAFR) of the Village of Lincolnwood, Illinois for the fiscal year ended April 30, 2014 is hereby respectfully submitted. The report consists of management's representations concerning the finances of the Village of Lincolnwood. Local ordinance and State Statute require the Village to issue an annual report on its financial condition and that the financial statements are audited by an independent firm of licensed certified public accountants. This CAFR complies with these requirements. The certified public accounting firm of Lauterbach & Amen, LLP was retained as auditors for fiscal year 2014. They have concluded that there was a reasonable basis for rendering an unmodified opinion that the Village's financial statements for the fiscal year ended April 30, 2014 are fairly presented in conformity with generally accepted accounting principles (GAAP). Their report is presented as the first component of the financial section of this report.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the Village. All disclosures to enable the reader to gain an understanding of the Village's financial statements have been included. To provide a reasonable basis for making these representations, management of the Village has established a comprehensive internal control framework that is designed to protect the assets of the government from loss, theft or misuse and to compile sufficient reliable information for the preparation of the Village's financial statements in conformity with GAAP. The cost of internal controls should not outweigh their benefits. Therefore, internal controls have been designed to provide reasonable rather than absolute assurance that the financial statements shall be free from material misstatement. The Village has fully implemented Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for state and local governments, including infrastructure reporting.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This transmittal letter is designed to complement the information presented here in conjunction with the additional information that is furnished in the MD&A. The Village's MD&A is located following the independent auditor's report.

VILLAGE OF LINCOLNWOOD PROFILE

The Village of Lincolnwood is a home-rule community as defined by the Illinois State Constitution of 1970 and was incorporated in 1911 as Village of Tessville, Illinois. In 1936, Tessville formally became the Village of Lincolnwood. Lincolnwood is a mature community that is home to approximately 13,000 culturally diverse citizens and located 10 miles northwest of downtown Chicago. The Village provides a complete variety of governmental services. Services include police and fire protection, repairs and maintenance of streets and infrastructure, garbage, yard-waste, and recycling services, property inspections and issuing of permits services, recreational and social services, water and sewer services, and other governmental services. The Village is financially responsible for the Lincolnwood Parks & Recreation Department and therefore has been included as an integral part of the basic financial statements of the Village. The Village operates a municipal water system that provides a reliable source of



potable water purchased from the City of Chicago. The Lincolnwood School District # 74 and the Lincolnwood Library are independent legal entities, are not financially dependent on the Village, and are not included in this financial report.

The Village operates under an elected Village Board form of government with the Village President and the Trustees elected at large serving staggering four-year terms. The Village Clerk is also elected. The Village Treasurer, the Village Manager and the Village Attorney are appointed by the Village Board of Trustees. The Village employs approximately 89 full time, 10 regular part-time, and 180 seasonal summer employees in the parks & recreation and public works departments. The Village's police officers are members of the Illinois Fraternal Order of Police (FOP) Labor Council/Lincolnwood Lodge #23 whose collective bargaining agreement expires April 30, 2017. The Village's 911 emergency communication operators are members of the Illinois Fraternal Order of Police (FOP) Labor Council/Lincolnwood Communication Operators whose collective bargaining agreement expires April 30, 2016. The public works department employees of the Village are members of the Local #714 – Affiliated with the International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America whose collective bargaining agreement expires April 30, 2015. All other employees of the Village are not represented by any collective bargaining organization. Since 1990 the Village has contracted with Paramedic Services of Illinois (PSI) which provides fire protection and emergency medical services. The current three year contract with PSI will expire on May 1, 2016.

The Village staff prepares an annual operating budget by fund and department and presents the document to the Village Board for adoption. The budget serves as the foundation for the Village's financial planning and provides the operating tool that directs staffs' use of the Village's resources. The Village also adopts an annual appropriations ordinance as mandated by the Illinois Revised Statutes that provides the legal authority and limits for expenditures. Management may exceed budgeted amounts without formal approval of the Board of Trustees provided the amount expended for a budgeted purpose does not exceed the legally adopted appropriation for budgeted item. Budget-to-actual comparisons are presented in the CAFR.

Relevant Financial Policies

There were no material changes to financial policies during the fiscal year ended April 30, 2014. During the review of the long range financial plan it was discussed that the Village Board would consider available alternate funding for capital improvement projects such as low interest state loans and increasing fund balance reserves to provide resources for capital projects.

SIGNIFICANT ACCOMPLISHMENTS

The Village staff, at the direction of the Village Board, has been involved in the planning and implementation of a number of major projects throughout last year and some will continue into next fiscal year. These projects reflect the Village's commitment to its citizens to ensure they are able to live and work in a desirable community environment. The most significant of these projects follow:

The Village completed the replacement of the streetlights on Pratt Ave. for the second year of a five year program of replacing all the streetlights in the Village.

The Village continued the engineering work on the bike path to be constructed on the Commonwealth Edison right-of-way.

The Village completed the third year of a four year program to repair sewers that were identified by sewer televising as needing replacement or repair.

The Village replaced the equipment at Drake Park as a continuing program to systematically update the various parks in the Village.

The Village installed a back-up generator to ensure that the Village will continue to operate during periods of unexpected power outages.

FACTORS AFFECTING FINANCIAL CONDITION

The information as presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment from within which the Village operates.

Local Economy. The Village is influenced by a number of economic factors that directs its economy. The Village is recovering from the recent economic downturn at a slow pace that is also reflected in the State and Country economies. There are a number of economic factors that influence the economy of a specific community and various measures are used to gauge the economic outlook. Probably the four most notable and objective measurements are the level of retail sales, the employment level of the community, income levels in the community and the building activity. In Illinois, sales taxes are allocated based on the point-of-sale, which represents the sales in the community. Local sales tax receipts experienced an increase this year as auto sales helped to fuel the increase. The Village's portion of general sales tax receipts is based on a 1% tax rate. The State and County take the balance of 8% of the applicable sales tax rate. The sales tax receipts represent total retail sales of approximately \$487,395,000 for fiscal year 2013.

Lincolnwood's average unemployment rate has been consistently lower than the State average. Lincolnwood's median family income of \$79,142 as of the 2010 Census is approximately 20% higher than the median income for the State of Illinois. The Village's 2013 equalized assessed valuation (EAV) experienced a slight decrease from 2012 values as a result of the triennial reassessment by the Cook County Assessor's office.

Building activity increased at a minimal pace in fiscal 2014 as economic growth is continuing at a slow pace. This growth could increase in future years due to the development of property in one of the Village's Tax Increment Financing districts. The Village actively encourages economic development and the TIF redevelopment districts have served as catalysts for continued retail growth.

Long-Term Financial Planning. On a biennial basis the Village Board completes a strategic plan which is included in the annual budget and helps guide the development of this document. The Village is also in the process of reviewing long-range issues and the funding alternatives for major improvements to infrastructure and equipment replacement. The goal of the planning process is to put the Village on firm ground to provide for the planned major upgrades and the continued viability of the infrastructure network.

A tool in managing the long-range planning process of the Village is the Five-Year Capital Improvement Program. This plan outlines the major project improvements and capital expenditures of the Village over the next five years. Over the next five years (2015-2019), it is anticipated that the Village will expend approximately \$35,000,000 in water and sewer, flood control, street, public building, parks and recreation, equipment and other capital improvement projects. In adherence with Village financial policies, staff is constantly seeking public and private grants and other outside sources of revenues to fund these projects. Grants received during the fiscal year ended April 30, 2014 help fund park improvements and street repairs.

Cash Management Policies and Practices. The Village's investment policy seeks to minimize credit and market risks to assure safety of principal while maintaining liquidity at a competitive yield. Investments are transacted under the "prudent person" standard with a safety, liquidity, yield, and legal priority covenant. At April 30, 2014 virtually all of the Village's deposits were insured or collateralized.

Cash which was temporarily idle during the year was invested as permitted by State statute. Short-term cash is placed in the State of Illinois investment pool (Illinois Funds). Cash invested for up to one year is invested in the Illinois Metropolitan Investment Fund (IMET) or at community banks in a secured certificate of deposit (CD). Village management continues to give priority to local financial institutions whenever possible when placing funds for investment. When placing available funds in CDs the rates are checked to assess which institution is giving the best rate of return at that time. We have seen the rates remain at the same low levels as experienced in the prior year. It is the Village's position that if banks in the community are competitive then investing locally will benefit all citizens and businesses.

Risk Management. The Village is a member of the Intergovernmental Risk Management Association (IRMA) for virtually 100% of its property/casualty insurance needs. IRMA is an organization of local municipalities that administers a product of self-insurance and commercial insurance coverage. IRMA also provides property/casualty and workers' compensation claim/litigation management services, unemployment claim administration, risk management/loss control consulting and training programs, and a risk information system and financial reporting service for its members.

In addition, various control techniques including safety training for certain high-risk personnel (police, fire and public works) and other Village employees are in place to minimize accident related losses.

The Village is a member of a group of seven municipalities that self-insures the medical and dental benefits for all eligible employees. The Village contributes 85% and the employee contributes 15% of the premium to fund the program. Premiums costs have been leveling off after a period of significant increases. This trend has also been widespread in the health care industry. The Village is continuously reviews various programs to control these premiums.

Pension and Other Post-employment Benefits. The Village sponsors a single employer defined benefit pension plan for the police officers. The Lincolnwood Police Pension Fund is reviewed each year by the Illinois Department of Insurance and an independent actuary engaged by the Village. The Department of Insurance recommends the annual contribution that the Village must make to the pension plan to ensure that the plan will be able to fully meet its obligations to retired pensioners on a timely basis. As a matter of financial policy, the Village fully funds each year's annual required contribution to the plan as determined by the Department of Insurance. The unfunded liability is being systematically funded as part of the required annual contribution as calculated by the Department of Insurance.

The Village also provides pension benefits for the non-public safety employees through the statewide plan managed by the Illinois Municipal Retirement Fund (IMRF). Benefit provisions and funding requirements are established by the Illinois State Statutes. Participating (employees) members are required to contribute 4.5% of their annual salary and the Village is required to contribute the remaining amounts necessary to fund the future pensions. The Village's contribution rate for the calendar year 2013 (fiscal year 2014) was 10.91% of the annual salary. The Village has no obligation in connection with employee benefits offered through this plan beyond its contractual payments to IMRF.

Additional information on the Village's pension arrangements can be reviewed in Note 4 in the financial statements. In accordance with GASB Statement No. 27, "Accounting for Pension by State and Local Governmental Employers," the Village determined that there was a pension obligation of \$71,517 for the Police Pension Fund at April 30, 2014, which is the latest available data. The remaining unfunded liability is being systematically funded through June 30, 2040 as part of the annual required contribution calculated by the actuary. There was also a pension obligation of \$128,860 for the Illinois Municipal Retirement fund at April 30, 2014.

Further postemployment benefits are offered to retirees to remain in the Village's medical and dental insurance plan at the current group rates. At year end nine retirees participated in this plan. Participants pay the entire cost of the premium. The Village incurs no current costs by offering this benefit; however, claims by the covered retirees may affect the Village's overall claim experience and thus affect future premiums. The Village has a minimal post employment benefit of \$30,608 at April 30, 2014.

Additional information on the Village's pension arrangements can be found in Note 4 in the financial statements.

LOCAL INITIATIVES

The Mayor, the Trustees and the staff realize that public service is our mission. To this end the Village has undertaken the following initiatives.

Human Services. The Village provides services that directly affect the personal well-being of our citizens. Under the auspices of human services the Village reaches out to those in need of beneficial intervention. A trained counseling professional provides a resource for all residents in need of family or individual counseling. Seniors receive support services such as blood pressure screening, change batteries in the smoke detectors, ambulance

service to residents, reverse 911 high speed emergency notification system, and a refund of utility taxes to eligible citizens in financial need.

The police department through the emergency communication center provides to all citizens a reverse 911 high speed emergency notification system. In case of an all out emergency or catastrophe all citizens will be notified by telephone.

The parks & recreation department of the Village facilitates the participation of children, teens, and adults with physical, mental, and emotional disabilities and their families through community recreation agencies. Without these agencies and programs many recreational opportunities would not be available to improve the quality of life for people with disabilities.

These services are provided by the Village free of charge or at a nominal fee to our citizens.

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Lincolnwood for its comprehensive annual financial report for the fiscal year ended April 30, 2013. In order to receive this prestigious award, the Village published an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

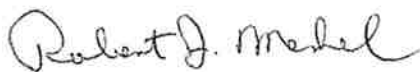
A Certificate of Achievement is valid for a period of one year. We believe that the current comprehensive annual financial report continues to meet the Program's requirements, and we will submit the current report to the GFOA for review to determine the eligibility for a continuing certificate.

ACKNOWLEDGEMENTS

The preparation of the comprehensive annual financial report could not have been accomplished without the efficient and dedicated services of the staff of the Finance Department. I would like to express my appreciation to Joe Mangan, Accountant and all members of the Finance Department who assisted in the preparation of this report.

I would like to also acknowledge the Mayor, the Board of Trustees, and the Village Manager for their leadership and support in planning and conducting the financial affairs of the Village in a responsible and progressive manner.

Respectfully submitted,



Robert J. Merkel, CPA
Director of Finance



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Village of Lincolnwood
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

April 30, 2013

Executive Director/CEO

FINANCIAL SECTION

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Combining and Individual Fund Statements and Schedules

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the Village's independent auditing firm.

**INDEPENDENT AUDITORS' REPORT**

September 16, 2014

The Honorable Village President
Members of the Board of Trustees
Village of Lincolnwood, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Lincolnwood, Illinois, as of and for the year ended April 30, 2014, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Lincolnwood, Illinois, as of April 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Village of Lincolnwood, Illinois
September 16, 2014
Page 2

Other Matters

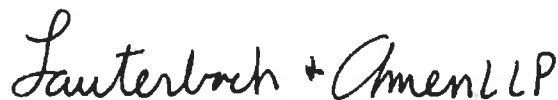
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Lincolnwood, Illinois', financial statements as a whole. The introductory section, combining and individual fund financial statements and schedules, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.


LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

VILLAGE OF LINCOLNWOOD, ILLINOIS**MANAGEMENT'S DISCUSSION AND ANALYSIS****April 30, 2014**

The Village of Lincolnwood (the Village) Management Discussion and Analysis (MD&A) is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Village's financial activity, (3) identify changes in the Village's financial position (its ability to address the next and subsequent year challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

Since the MD&A is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the Village's financial statements.

Financial Highlights

- The assets of the Village exceeded its liabilities/deferred inflows at the close of the most recent fiscal year by \$58,019,018 (*net position*). Of this amount, \$11,739,829 (*unrestricted net position*) may be used to meet the Village's ongoing obligations to citizens and creditors.
- The Village's total net position increased by \$2,260,685. This reflects the excess of current revenues over current expenses, offset by the systematic and planned consumption of the Village's capital assets that is quantified as depreciation expense. Total depreciation expense for the year was \$2,432,242.
- As of the close of the current fiscal year, the Village's governmental funds reported combined fund balances of \$22,941,925, an increase of \$951,863 in comparison with the prior year. Of this amount, \$10,143,116 is available for spending at the Village's discretion (unassigned fund balance). The increase during the current year was primarily due to decreased spending on capital improvement projects that were delayed during the current fiscal year.
- At the end of the current fiscal year, the unassigned fund balance of the General Corporate Fund was \$10,206,133, or 55%, of total General Fund expenditures during the current year.
- The Village's total debt decreased by \$2,071,328 (16.9%) during the current fiscal year. This was mainly due to the Village paying down scheduled principal repayments totaling \$1,738,655.

USING THE FINANCIAL SECTION OF THE COMPREHENSIVE ANNUAL REPORT

The principal focus of local government financial statements in the past has been by fund type data. This method of presentation has been modified to present two differing views of the Village's financial statements. The new financial statements' focus is on both the Village as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year-to-year or government-to-government) and enhance the Village's accountability.

VILLAGE OF LINCOLNWOOD, ILLINOIS MANAGEMENT'S DISCUSSION AND ANALYSIS (CONT.)

Government-Wide Financial Statements

The government-wide financial statements (see pages 3-6) are designed to emulate the corporate sector in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government. The focus of the Statement of Net Position (see pages 3-4) is designed to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates the governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities (see pages 5-6) is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

The Governmental Activities reflect the Village's basic services, including public safety (police and fire), public works, engineering, culture-recreation and administration. Property taxes, shared state sales and income, and local utility taxes finance the majority of these services. The Business-type Activities reflect private sector type operations (Water and Sewer), where the fee for service typically covers all or most of the cost of operation, including depreciation.

Fund Financial Statements

Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is on Major Funds, rather than fund types.

The Governmental funds (see pages 7-12) are presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan (the budget) is typically developed. Funds are established for various purposes and the Fund Financial Statements allow the demonstration of sources and uses and/or budgeting compliance associated therewith.

The Proprietary fund (Water and Sewer Fund) accounts for services that are generally fully supported by user fees (i.e. charges to customers). The Proprietary fund is presented on a total economic resources basis. Proprietary fund statements, like government-wide financial statements, provide both short- and long-term financial information.

While the Business-type Activities column on the Business-type Fund Financial Statements (see pages 13-16) is the same as the Business-type column on the Government-Wide Financial Statement, the Governmental Funds Total column requires a reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected on the page following each statement (see pages 9 and 12). The flow of current financial resources will reflect bond proceeds and interfund transfers as other financing sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligation (bonds and others) into the Governmental Activities column (in the Government-wide statements).

The Fund Financial Statements allow the Village to address its Fiduciary fund (Police Pension Trust, see pages 17-18). While these funds represent trust responsibilities of the Village, these assets are restricted in purpose and do not represent discretionary assets of the general government. Therefore, these assets are not presented as part of the Government-Wide Financial Statements.

**VILLAGE OF LINCOLNWOOD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONT.)**

Capital Assets

The new statement requires that these assets be valued and reported within the governmental column of the government-wide statements. Additionally, the government must elect to either (1) depreciate these assets over their estimated useful life or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity. If the government develops the asset management system (the modified approach) which periodically (at least every third year), by category, measures and demonstrates its maintenance of locally established levels of service standards, the government may record its cost of maintenance in lieu of depreciation. The Village has chosen to depreciate assets over their useful life. If a road project is considered maintenance - a recurring cost that does not extend the road's original useful life or expand its capacity - the cost of the project will be expensed. An "overlay" of a road will be considered maintenance whereas a "rebuild" of a road will be capitalized.

FINANCIAL ANALYSIS OF THE VILLAGE AS A WHOLE

The following table reflects the condensed Statement of Net Position:

Table 1: Statement of Net Position
April 30, 2014 and 2013
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and Other Assets	\$ 29.5	28.0	2.7	2.8	32.2	30.8
Capital Assets	32.0	32.5	10.9	11.4	42.9	43.9
Total Assets	61.5	60.5	13.6	14.2	75.1	74.7
Current Liabilities	5.6	5.0	0.6	0.9	6.2	5.9
Long-Term Liabilities	3.8	5.7	4.4	4.7	8.2	10.4
Deferred Inflows	2.7	2.8			2.7	2.8
Total Liabilities/ Deferred Inflows	12.1	13.5	5.0	5.6	17.1	19.1
Net Investment in Capital Assets	27.6	26.6	6.3	6.5	33.9	33.1
Restricted	12.4	12.3		-	12.4	12.3
Unrestricted	9.4	8.2	2.3	2.1	11.7	10.3
Total Net Position	49.4	47.1	8.6	8.6	58.0	55.7

For more detailed information see the Statement of Net Position (pages 3-4).

VILLAGE OF LINCOLNWOOD, ILLINOIS MANAGEMENT'S DISCUSSION AND ANALYSIS (CONT.)

The Village's unrestricted net position totaled 20% of its net position at April 30, 2014. Approximately 21% reflects net position restricted for economic development and highway and street purposes. The remaining 59% reflects its investment in capital assets (e.g., land, buildings, equipment, improvements, and construction in progress), less any debt used to acquire those assets. The Village uses these capital assets to provide service to citizens; consequently, these assets are not available for spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

Net Results of Activities - which will impact (increase/decrease) current assets and unrestricted net position.

Borrowing for Capital - which will increase current assets and long-term debt.

Spending Borrowed Proceeds on New Capital - which will reduce current assets and increase capital assets. There is a second impact, an increase in invested in capital assets and an increase in related net debt, which will not change the invested in capital assets, net of debt.

Spending of Non-borrowed Current Assets on New Capital - which will (a) reduce current assets and increase capital assets, and (b) will reduce unrestricted net position and increase invested in capital assets, net of debt.

Principal Payment on Debt - which will (a) reduce current assets and reduce long-term debt, and (b) reduce unrestricted net position and increase investment in capital assets, net of debt.

Reduction of Capital Assets through Depreciation - which will reduce capital assets and investment in capital assets, net of debt.

Current Year Impacts

The Village's \$2.3 million increase in combined net position (which is the Village's bottom line) was the result of the governmental activities net position increasing by \$2.3 million and the business-type activities net position having a minimal decrease of \$30,191. The governmental activities accounted for 100% growth in the assets of the Village.

The Village has restricted net position of \$12.4 million which are used primarily for economic development and highway and street improvements. The remaining balance of unrestricted net position, \$11.7 million, may be used to meet the Village's ongoing obligations to citizens and creditors. Certain resources (e.g. Special Revenue Funds and Debt Service Funds), are generally used only for the purpose restricted by the specific revenue source.

At the end of the current fiscal year, the Village is able to report positive balances in all categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

VILLAGE OF LINCOLNWOOD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONT.)

Changes in Net Position

The following table shows the revenue and expenses of the governmental and business-type activities for the current and prior year.

Table 2: Statement of Changes in Net Position
Fiscal Years Ended April 30, 2014 and 2013
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
REVENUES						
Program Revenues:						
Charges for Services	\$ 3.4	3.4	4.2	4.0	7.6	7.4
Capital Grants and Contributions	0.5	0.6	-	-	0.5	0.6
General Revenues:						
Property Taxes	6.9	6.5	-	-	6.9	6.5
Sales, income, and use taxes	8.9	8.7	-	-	8.9	8.7
Other Taxes	3.1	3.4	-	-	3.1	3.4
Other	0.2	0.2	-	-	0.2	0.2
Total Revenues	23.0	22.8	4.2	4.0	27.2	26.8
EXPENSES						
General Government	4.8	4.7	-	-	4.8	4.7
Public Safety	9.4	9.2	-	-	9.4	9.2
Water and Sewer	-	-	4.0	3.7	4.0	3.7
Parks & Recreation	2.6	2.7	-	-	2.6	2.7
Interest Expense	0.1	0.2	-	-	0.1	0.2
Highways and Streets	1.8	1.3	-	-	1.8	1.3
Economic Development	1.2	1.2	-	-	1.2	1.2
Sanitation	1.0	1.0	-	-	1.0	1.0
Total Expenses	20.9	20.3	4.0	3.7	24.9	24.0
Change in Net Position before Transfers	2.1	2.5	0.2	0.3	2.3	2.8
Transfers	0.2	0.2	(0.2)	(0.2)	-	-
Change in Net Position	2.3	2.7	-	0.1	2.3	2.8
Net Position - Beginning	47.1	44.4	8.6	8.5	55.7	52.9
Net Position - Ending	49.4	47.1	8.6	8.6	58.0	55.7

**VILLAGE OF LINCOLNWOOD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONT.)**

There are eight basic impacts on revenues and expenses as reflected below.

Normal Impacts

Revenues:

Economic Condition - which can reflect a declining, stable or growing economic environment and has a substantial impact on state income, sales and utility tax revenue as well as public spending habits for building permits, elective user fees, and volumes of consumption.

Increase/Decrease in Village Approved Rates - While certain tax rates are set by statute, the Village Board has significant authority to impose and periodically increase/decrease rates (water, wastewater, impact fees, building fees, etc.)

Changing Patterns in Intergovernmental and Grant Revenue (both recurring and non-recurring) such as state-shared revenue, etc., may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year-to-year comparisons.

Market Impacts on Investment Income –The Village’s investment portfolio consists mainly of certificates of deposit and government securities. Market conditions may cause interest rates and investment income to fluctuate.

Expenses:

Introduction of New Programs - Within the functional expense categories (Public Safety, Public Works, General Government, etc.), individual programs may be added or deleted to meet changing community needs.

Increase in Authorized Personnel - Changes in service demand may cause the Village to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent about 40% of the Village's operating costs.

Salary Increases (annual adjustments/merit) - The ability to attract and retain (employees) resources requires the Village to strive to approach a competitive salary structure in the marketplace.

Inflation - While overall inflation appears to be reasonably modest, the Village is a major consumer of certain commodities such as supplies, fuels and repair parts. Some functions may experience commodity specific increases.

**VILLAGE OF LINCOLNWOOD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONT.)**

Current Year Impacts

Governmental Activities

Revenue:

For the fiscal year ended April 30, 2014, revenues from the governmental activities totaled \$23.0 million. Sales tax revenue is the Village's largest revenue source, totaling \$7.4 million with property tax revenues second at \$6.9 million. Sales tax receipts had a minimal increase when compared to Fiscal 2013. The Village is still experiencing a slow recovery in consumer spending as seen in both our State and National economies. Property tax revenues and sales tax revenues combined with the local utility tax and shared state income tax and other tax revenues total \$18.8 million and represents 82% of the total Governmental Funds revenue. Investment income experienced a small increase due to minimal rate increases the Village earned on the certificates of deposit and other investments.

Expenses:

For the fiscal year ended April 30, 2014, expenses for governmental activities totaled \$20.9 million.

The Village invested in capital assets during Fiscal 2014. This investment totaled \$1.3 million less the current year depreciation of \$1.8 million for a net decrease in capital assets of \$.5 million.

It is important that the Village provide competitive compensation levels for our employees. Fiscal 2014 expenses included funding an average 2% increase for Village personnel along with minimal increases in medical benefits. Spending on various programs and capital assets was done within the constraints of the availability of revenue received.

Business-type Activities

Revenue:

For the fiscal year ended April 30, 2014, revenues from the business-type activities totaled \$4.2 million. The major revenue source is Charges for Services to operate the Water and Sewer Fund. The water rate charged to residents and businesses within the Village increased in Fiscal 2014 by 15%. The increase was needed to offset the 15% increase by City of Chicago, the Village's supplier of water.

Expenses:

For the fiscal year ended April 30, 2014, expenses for business-type activities totaled \$4.2 million, including depreciation and amortization of \$.6 million. Included therein was an operating transfer to the General Fund of \$.2 million for the reimbursement of administrative expenses.

The Water and Sewer Fund follows the same strict spending guidelines imposed on the Governmental Funds.

**VILLAGE OF LINCOLNWOOD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONT.)**

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

At April 30, 2014, the governmental funds (as presented on the income statement on page 11) reported a combined fund balance of \$22.9 million.

General Fund Budgetary Highlights

The 2014 fiscal year budget, as originally approved by the Village Board, was not amended during the current year. Below is a table that reflects the original and final budget and the actual for the revenues and expenditures for the General Fund.

**Table 3: General Fund Budgetary Highlights
(in millions)**

	Original/ Final Budget	Actual
Revenues		
Taxes	\$ 13.9	14
Intergovernmental	1.5	1.6
Other	3.7	3.7
Total	19.1	19.3
Expenditures	19.1	18.6
Excess of Revenues over Expenditures	0.0	0.7
Other Financing Sources		
Transfer In	0.3	0.3
Transfer Out	(0.2)	(0.2)
	0.1	0.1
Change in Fund Balance	0.1	0.8

The General Fund's actual total revenues were \$.2 million greater than the original budget amount, and actual expenditures were \$.5 million less than the budget amount. Property taxes were \$.14 million more than budget. State sales and home rule sales taxes were \$.2 million less than budgeted while state income tax revenues were also more than budget by \$.15 million. The primary expenditure budget variance was in various departments which reported actual expenditures of \$.5 million under budget.

Other Major Funds Highlights

The Village's major Tax Increment Financing (TIF) Fund experienced a small increase of \$56 thousand in fund balance for fiscal year ended April 30, 2014. The tax increment revenue received of \$.9 million was mainly used to pay debt service costs of \$.3 million and \$.4 million of capital improvements.

The Motor Fuel Tax Fund had a \$.3 million increase in fund balance. The Village received a local distributive share of \$.4 million from the State of Illinois. The primary expenditures were made for maintenance of streetlights in the Village.

The Debt Service Fund had no increase in fund balance. Local taxes totaling \$1.2 million were allocated to pay the current year's debt service.

**VILLAGE OF LINCOLNWOOD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONT.)**

Capital Assets

At the end of Fiscal Year 2014, the Village had a combined total of capital assets of \$42.9 million invested in a broad range of capital assets including land, streets, sidewalks, alleys, buildings, vehicles, water mains, storm sewers and sanitary sewer lines. (See Table 4 below).

**Table 4: Total Capital Assets at Year End
Net of Depreciation
(in millions)**

	Governmental Activities	Business-type Activities	Total
Land	\$ 6.3	0.1	6.4
Buildings	4.7	0.4	5.1
Improvements Other Than Buildings	5.7	-	5.7
Equipment	0.3	0.7	1.0
Vehicle	1.8	-	1.8
Waterworks System	-	9.7	9.7
Infrastructure	13.2	-	13.2
	\$ 32.0	10.9	42.9

The following reconciliation summarizes the changes in Capital Assets which are presented in detail in Note 3.

**Table 5: Change in Capital Assets
(in millions)**

	Governmental Activities	Business-type Activities	Total
Beginning Balance	\$ 32.5	11.4	43.9
Additions:			
Depreciable	1.3	0.1	1.4
Depreciation	(1.8)	(0.6)	(2.4)
Ending Balance	\$ 32.0	10.9	42.9

Debt Outstanding

The Village of Lincolnwood had total long-term debt and loans payable of \$10.2 million as of April 30, 2014. Long-term debt is comprised of general obligation debt, compensated absences to employees, pension and postemployment benefit obligations and loans payable. During the year, \$1.7 million of general obligation debt and loans payable was retired, while compensated absences decreased by \$29,735. In addition, the net pension obligation decreased \$296,120.

**VILLAGE OF LINCOLNWOOD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONT.)**

The Village has a legal debt limitation not to exceed 8.625% of the total equalized assessed valuation of the taxable property with the Village boundaries. This means that the total of bonds, notes, warrants or any other type of general obligation issued or outstanding will not be greater than 8.625%. The following types of obligations are not considered in determining the debt limitations: certain revenue bonds, special assessment bonds, special service area bonds, and alternate revenue bonds.

At April 30, 2014, the Village had \$3,705,000 of general obligation bonds outstanding. Under current state statute, the Village's general obligation bonded debt issuances are subject to a legal limitation based on \$573,306,864 of total assessed value of real personal property. As of April 30, 2014, the Village's general obligation bonded debt, applicable to the debt limit of \$45,742,717, was well below the legal limit of \$49,447,717.

As presented above, the Village is well within the existing debt levels and will continue to be so in the future.

Additional information on the Village's long-term bonded debt can be found in the Note 3 to the basic financial statements.

Economic Factors and Next Year's Budget

The Village continues to provide quality government services funded by a tax base that is basically residential. The local and national economies are still experiencing slow, but steady, economic growth. The next few years will still continue to be challenging as the Village continues to balance expenditures with the slow growth in revenues while continuing to maintain the current services to our residents and businesses. The Village property tax, sales tax, local utility taxes and the Village's share of the state income tax make a majority of the portion of General Fund revenues. Most of these major revenue sources experienced increases from the prior year. We still expect revenues to remain in a slow growth pattern in the upcoming years as the global economy is still in a slow growth mode.

The Village is also continuing to look for economic development to generate additional sales and real estate tax revenues. A development is in the plans to begin in Fiscal 2015 for a large parcel of land in one of the TIF districts. There is also interest in developing the other large parcel of land left in the Village.

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Robert J. Merkel, Finance Director, Village of Lincolnwood, 6900 N. Lincoln Ave. Lincolnwood, IL 60712.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Proprietary Fund

Fiduciary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Statement of Net Position
April 30, 2014**

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

Statement of Net Position
April 30, 2014

	Governmental Activities	Business- Type Activities	Total
ASSETS			
Current Assets			
Cash and Investments	\$ 23,258,887	2,043,909	25,302,796
Receivables - Net of Allowances	5,364,331	651,180	6,015,511
Due from Other Governments	430,439	-	430,439
Prepays/Inventories	305,356	38,683	344,039
Total Current Assets	29,359,013	2,733,772	32,092,785
Noncurrent Assets			
Capital Assets			
Nondepreciable Capital Assets	6,285,084	96,214	6,381,298
Depreciable Capital Assets	48,108,897	19,729,172	67,838,069
Accumulated Depreciation	(22,354,030)	(8,926,481)	(31,280,511)
	32,039,951	10,898,905	42,938,856
Other Assets			
Long-Term Notes Receivable	130,000	-	130,000
Total Noncurrent Assets	32,169,951	10,898,905	43,068,856
Total Assets	61,528,964	13,632,677	75,161,641

The notes to the financial statements are an integral part of this statement.

	Governmental Activities	Business- Type Activities	Total
LIABILITIES			
Current Liabilities			
Accounts Payable	2,403,257	321,445	2,724,702
Accrued Payroll	125,696	10,738	136,434
Deposits Payable	45,131	-	45,131
Accrued Interest	50,366	-	50,366
Other Payables	1,295,158	-	1,295,158
Current Portion of Long-Term Debt			
Compensated Absences Payable	180,821	12,908	193,729
Loans Payable	100,792	266,816	367,608
General Obligation Bonds Payable	1,420,000	-	1,420,000
Total Current Liabilities	5,621,221	611,907	6,233,128
Noncurrent Liabilities			
Net Pension Obligation	200,377	-	200,377
Net Other Post-Employment Benefit Payable	30,608	-	30,608
Compensated Absences Payable	723,282	51,632	774,914
Loans Payable	607,673	4,333,077	4,940,750
General Obligation Bonds Payable	2,285,000	-	2,285,000
Total Noncurrent Liabilities	3,846,940	4,384,709	8,231,649
Total Liabilities	9,468,161	4,996,616	14,464,777
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	2,677,846	-	2,677,846
Total Liabilities and Deferred Inflows of Resources	12,146,007	4,996,616	17,142,623
NET POSITION			
Net Investment in Capital Assets	27,626,486	6,299,012	33,925,498
Restricted - Economic Development	7,216,641	-	7,216,641
Restricted - Street and Street Light			
Maintenance and Replacement	3,349,402	-	3,349,402
Restricted - Transportation Improvement	1,776,191	-	1,776,191
Restricted - Police Dispatch	7,870	-	7,870
Restricted - Capital Projects	3,587	-	3,587
Unrestricted	9,402,780	2,337,049	11,739,829
Total Net Position	49,382,957	8,636,061	58,019,018

The notes to the financial statements are an integral part of this statement.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Statement of Activities

For the Fiscal Year Ended April 30, 2014

		Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
	Expenses			
Primary Government				
Governmental Activities				
General Government	\$ 4,789,750	391,971	227,781	-
Public Safety	9,406,734	1,555,281	119,702	-
Highways and Streets	1,781,394	-	-	104,024
Sanitation	977,975	-	-	-
Economic Development	1,191,511	-	-	-
Culture and Recreation	2,594,069	1,412,921	-	-
Interest Expense	132,128	-	-	-
Total Governmental Activities	20,873,561	3,360,173	347,483	104,024
Business-Type Activities				
Water and Sewer	4,012,613	4,163,619	-	-
	24,886,174	7,523,792	347,483	104,024

General Revenues

Taxes

Property Taxes

Food and Beverage Taxes

Utility Taxes

Other Taxes

Intergovernmental - Unrestricted

Sales Taxes

Income Taxes

Replacement Taxes

Use Taxes

Motor Fuel Taxes

Investment Income

Miscellaneous

Internal Activity - Transfers

Change in Net Position

Net Position - Beginning

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

Net Expense/Revenue		
Primary Government		
Governmental Activities	Business-Type Activities	Total
(4,169,998)	-	(4,169,998)
(7,731,751)	-	(7,731,751)
(1,677,370)	-	(1,677,370)
(977,975)	-	(977,975)
(1,191,511)	-	(1,191,511)
(1,181,148)	-	(1,181,148)
(132,128)	-	(132,128)
(17,061,881)	-	(17,061,881)
-	151,006	151,006
(17,061,881)	151,006	(16,910,875)
6,879,900	-	6,879,900
469,082	-	469,082
1,565,985	-	1,565,985
505,695	-	505,695
7,443,297	-	7,443,297
1,200,222	-	1,200,222
150,349	-	150,349
216,952	-	216,952
364,511	-	364,511
176,067	2,653	178,720
180,697	16,150	196,847
200,000	(200,000)	-
19,352,757	(181,197)	19,171,560
2,290,876	(30,191)	2,260,685
47,092,081	8,666,252	55,758,333
49,382,957	8,636,061	58,019,018

The notes to the financial statements are an integral part of this statement.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Balance Sheet - Governmental Funds
April 30, 2014

	<u>General</u>
ASSETS	
Cash and Investments	\$ 9,736,826
Receivables	
Property Taxes	2,687,989
Other Taxes	2,500,078
Accounts	84,202
Accrued Interest	133
Due from Other Governments	-
Due from Other Funds	650,147
Long-Term Notes Receivable	130,000
Prepays	<u>305,356</u>
Total Assets	<u><u>16,094,731</u></u>
LIABILITIES	
Accounts Payable	1,308,245
Accrued Payroll	123,863
Deposits Payable	45,131
Due to Other Funds	2,999
Other Payables	<u>1,295,158</u>
Total Liabilities	<u>2,775,396</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>2,677,846</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>5,453,242</u></u>
FUND BALANCES	
Nonspendable	435,356
Restricted	-
Unassigned	<u>10,206,133</u>
Total Fund Balances	<u><u>10,641,489</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>16,094,731</u></u>

The notes to the financial statements are an integral part of this statement.

Special Revenue				
Northeast Industrial District Tax Increment Financing	Motor Fuel Tax	Debt Service	Nonmajor	Totals
7,000,370	3,307,300	9,762	3,204,629	23,258,887
4,540	-	-	-	2,692,529
-	-	-	-	2,500,078
-	23,210	-	62,958	170,370
703	-	-	518	1,354
14,492	27,045	-	388,902	430,439
-	-	-	-	650,147
-	-	-	-	130,000
-	-	-	-	305,356
7,020,105	3,357,555	9,762	3,657,007	30,139,160
42,225	8,153	-	1,041,635	2,400,258
-	-	-	1,833	125,696
-	-	-	-	45,131
-	-	-	650,147	653,146
-	-	-	-	1,295,158
42,225	8,153	-	1,693,615	4,519,389
-	-	-	-	2,677,846
42,225	8,153	-	1,693,615	7,197,235
-	-	-	-	435,356
6,977,880	3,349,402	9,762	2,026,409	12,363,453
-	-	-	(63,017)	10,143,116
6,977,880	3,349,402	9,762	1,963,392	22,941,925
7,020,105	3,357,555	9,762	3,657,007	30,139,160

The notes to the financial statements are an integral part of this statement.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Reconciliation of Total Governmental Fund Balance to the
Statement of Net Position - Governmental Activities

April 30, 2014

Total Governmental Fund Balances	\$ 22,941,925
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	32,039,951
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Net Pension Obligation Payable	(200,377)
Net Other Post-Employment Benefit Obligation Payable	(30,608)
Compensated Absences Payable	(904,103)
Loan Payable	(708,465)
General Obligation Bonds Payable	(3,705,000)
Accrued Interest Payable	<u>(50,366)</u>
Net Position of Governmental Activities	<u>49,382,957</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2014**

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2014

	<u>General</u>
Revenues	
Taxes	\$ 9,444,998
Charges for Services	1,902,915
Licenses and Permits	1,109,864
Intergovernmental	6,189,511
Fines and Forfeits	347,394
Investment Income	145,458
Miscellaneous	180,697
Total Revenues	<u>19,320,837</u>
Expenditures	
Current	
General Government	3,130,147
Public Safety	9,393,305
Highways and Streets	1,146,604
Sanitation	977,975
Economic Development	1,191,511
Culture and Recreation	2,091,160
Capital Outlay	679,616
Debt Service	
Principal Retirement	-
Interest and Fiscal Charges	-
Total Expenditures	<u>18,610,318</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>710,519</u>
Other Financing Sources (Uses)	
Transfers In	335,000
Transfers Out	(183,392)
	<u>151,608</u>
Net Change in Fund Balances	862,127
Fund Balances - Beginning	<u>9,779,362</u>
Fund Balances - Ending	<u><u>10,641,489</u></u>

The notes to the financial statements are an integral part of this statement.

Special Revenue				
Northeast Industrial District Tax Increment Financing	Motor Fuel Tax	Debt Service	Nonmajor	Totals
922,822	-	1,186,803	807,050	12,361,673
-	-	-	-	1,902,915
-	-	-	-	1,109,864
51,737	409,337	-	235,242	6,885,827
-	-	-	-	347,394
20,782	990	-	8,837	176,067
-	-	-	-	180,697
995,341	410,327	1,186,803	1,051,129	22,964,437
103,404	-	-	732,337	3,965,888
-	-	-	-	9,393,305
-	91,565	-	529,996	1,768,165
-	-	-	-	977,975
-	-	-	-	1,191,511
-	-	-	-	2,091,160
394,231	-	-	128,385	1,202,232
281,250	-	1,197,136	-	1,478,386
29,963	-	113,989	-	143,952
808,848	91,565	1,311,125	1,390,718	22,212,574
186,493	318,762	(124,322)	(339,589)	751,863
-	-	124,322	59,070	518,392
(130,000)	-	-	(5,000)	(318,392)
(130,000)	-	124,322	54,070	200,000
56,493	318,762	-	(285,519)	951,863
6,921,387	3,030,640	9,762	2,248,911	21,990,062
6,977,880	3,349,402	9,762	1,963,392	22,941,925

The notes to the financial statements are an integral part of this statement.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities - Governmental Activities

For the Fiscal Year Ended April 30, 2014

Net Change in Fund Balances - Total Governmental Funds	\$ 951,863

Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital Outlays	1,301,722
Depreciation Expense	(1,784,846)

The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Deductions to Net Pension Obligation Payable	296,120
Deductions to Net Other Post-Employment Benefit Obligation Payable	6,818
Deductions to Compensated Absences Payable	28,989
Retirement of Debt	1,478,386
Amortization of Bond Related Costs	(6,436)

Changes to accrued interest on long-term debt in the Statement of Activities
does not require the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

18,260

Changes in Net Position of Governmental Activities	2,290,876

The notes to the financial statements are an integral part of this statement.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Statement of Net Position - Proprietary Fund (Business-Type Activities)
April 30, 2014

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

Statement of Net Position - Proprietary Fund (Business-Type Activities) April 30, 2014

	<u>Water and Sewer</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 2,043,909
Receivables - Net of Allowances	
Accounts	650,531
Accrued Interest	649
Inventories	<u>38,683</u>
Total Current Assets	<u>2,733,772</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable Capital Assets	96,214
Depreciable Capital Assets	19,729,172
Accumulated Depreciation	<u>(8,926,481)</u>
Total Noncurrent Assets	<u>10,898,905</u>
Total Assets	<u>13,632,677</u>

The notes to the financial statements are an integral part of this statement.

	<u>Water and Sewer</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 321,445
Accrued Payroll	10,738
Compensated Absences Payable	12,908
Loans Payable	<u>266,816</u>
Total Current Liabilities	<u>611,907</u>
Noncurrent Liabilities	
Compensated Absences Payable	51,632
Loans Payable	<u>4,333,077</u>
Total Noncurrent Liabilities	<u>4,384,709</u>
Total Liabilities	<u>4,996,616</u>
NET POSITION	
Net Investment in Capital Assets	6,299,012
Unrestricted	<u>2,337,049</u>
Total Net Position	<u><u>8,636,061</u></u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Fund (Business-Type Activities)
For the Fiscal Year Ended April 30, 2014**

	<u>Water and Sewer</u>
Operating Revenues	
Charges for Services	\$ 4,109,193
Fines and Forfeitures	54,426
Total Operating Revenues	<u>4,163,619</u>
Operating Expenses	
Cost of Sales and Services	3,245,330
Depreciation	647,396
Total Operating Expenses	<u>3,892,726</u>
Operating Income	<u>270,893</u>
Nonoperating Revenues (Expenses)	
Interest Income	2,653
Other Income	16,150
Interest and Fiscal Charges	<u>(119,887)</u>
	<u>(101,084)</u>
Income Before Transfers	169,809
Transfers Out	<u>(200,000)</u>
Change in Net Position	(30,191)
Net Position - Beginning	<u>8,666,252</u>
Net Position - Ending	<u>8,636,061</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Statement of Cash Flows - Proprietary Fund (Business Type Activities)
For the Fiscal Year Ended April 30, 2014

	Water and Sewer
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 4,060,414
Other Income	16,150
Payments to Employees	(594,547)
Payments to Suppliers	(2,892,546)
	<u>589,471</u>
Cash Flows from Noncapital Financing Activities	
Transfers Out	<u>(200,000)</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(164,737)
Interest and Fiscal Charges	(119,887)
Payment of Bond Principal	(260,269)
	<u>(544,893)</u>
Cash Flows from Investing Activities	
Interest Received	<u>2,653</u>
Net Change in Cash and Cash Equivalents	(152,769)
Cash and Cash Equivalents - Beginning of Year	<u>2,196,678</u>
Cash and Cash Equivalents - End of Year	<u><u>2,043,909</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income (Loss)	<u>270,893</u>
Adjustments to Reconcile Operating	
Income to Net Income to Net Cash	
Provided by (Used In) Operating Activities:	
Depreciation and Amortization Expense	647,396
Other Income	16,150
(Increase) Decrease in Current Assets	(103,205)
Increase (Decrease) in Current Liabilities	<u>(241,763)</u>
Net Cash Provided by Operating Activities	<u><u>589,471</u></u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Statement of Net Position - Pension Trust Fund
April 30, 2014**

	<u>Police Pension</u>
ASSETS	
Cash and Cash Equivalents	\$ 1,066,398
Investments	
U.S. Government and Agency Obligations	4,782,134
Corporate Bonds	4,257,283
Money Market	111,054
Equity Mutual Funds	7,919,633
Accrued Interest	80,189
Due from Other Funds	<u>2,999</u>
NET POSITION	
Held in Trust for Pension Benefits	<u><u>18,219,690</u></u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Statement of Changes in Net Position - Pension Trust Fund
For the Fiscal Year Ended April 30, 2014

	Police Pension
Additions	
Contributions - Employer	\$ 1,454,636
Contributions - Plan Members	306,261
Total Contributions	<u>1,760,897</u>
Investment Income	
Interest Earned	362,753
Net Change in Fair Value	913,025
	<u>1,275,778</u>
Less Investment Expenses	<u>(32,205)</u>
Net Investment Income	<u>1,243,573</u>
Total Additions	<u>3,004,470</u>
Deductions	
Administration	18,971
Benefits and Refunds	<u>1,859,794</u>
Total Deductions	<u>1,878,765</u>
Change in Net Position	1,125,705
Net Position - Beginning	<u>17,093,985</u>
Net Position - Ending	<u><u>18,219,690</u></u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Lincolnwood, Illinois, is a municipal corporation, organized with powers and authorities as established in the Illinois Municipal code (Chapter 65 of the Illinois Compiled Statutes), as is governed by an elected Village President and six member Board of Trustees.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Village's accounting policies established in GAAP and used by the Village are described below.

REPORTING ENTITY

The Village's financial reporting entity comprises the following:

Primary Government:

Village of Lincolnwood

In determining the financial reporting entity, the Village complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the Village. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

Police Pension Employees Retirement System

The Village's sworn police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's President, one elected pension beneficiary and two elected police employees constitute the pension board.

The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Village, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's police employees. The PPERS is reported as a pension trust fund.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**BASIS OF PRESENTATION****Government-Wide Statements**

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund financial statements (reporting the Village's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Village's police, highway and street maintenance and reconstruction, forestry, building code enforcement, public improvements, economic development, planning and zoning, and general administrative services are classified as governmental activities. The Village's water and sewer services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Village's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Village first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Village's functions and business-type activities (general government, public safety, public works, etc.) The functions are supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function or business-type activity) are normally covered by general revenue (property tax, sales tax, intergovernmental revenues, interest income, etc.). The Village allocates indirect costs to the proprietary funds for personnel who perform administrative services for those funds, along with other indirect costs deemed necessary for their operations, but are paid through the General Fund. This government-wide focus concentrates on the sustainability of the Village as an entity and the change in the Village's net position resulting from the current year's activities.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**BASIS OF PRESENTATION – Continued****Fund Financial Statements**

The financial transactions of the Village are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Village electively added funds, as major funds, which either had debt outstanding or specific community focus. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Village:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Village:

General fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**BASIS OF PRESENTATION – Continued****Governmental Funds – Continued**

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Village maintains two major special revenue funds, the Northeast Industrial District Tax Increment Financing Fund and the Motor Tax Fuel Fund. The Northeast Industrial District Tax Increment Financing Fund is used to account for resources (restricted real estate taxes) received and expenditures made to promote the objectives of the TIF District. The Motor Tax Fuel Fund is used to account for resources (restricted motor fuel taxes) to maintain traffic signal lighting in the Village and for services performed by the Village for upkeep of IDOT street within the Village limits. The Village maintains four nonmajor special revenue funds.

Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is treated as a major fund and is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Village maintains three nonmajor capital projects funds.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary fund of the Village:

Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Village maintains one major enterprise fund, the Water and Sewer Fund, which is used to account for resources to maintain the Village's water distribution system and combined storm/sanitary sewer system.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**BASIS OF PRESENTATION – Continued****Governmental Funds – Continued****Fiduciary Funds**

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Village programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

Pension trust funds are used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund is used to account for the accumulation of resources to be used for disability and retirement annuity payments to employees covered by the plan. Financing is provided by employee contributions, the Village's contribution and investment income.

Since by definition the assets of the Village's fiduciary fund are being held for the benefit of a third party (other pension participants) and cannot be used to address activities or obligations of the Village, this fund is not incorporated into the government-wide statements.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All proprietary and pension trust funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary and pension trust fund equity is classified as net position. Agency funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued****Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Village recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, franchise taxes, licenses, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All proprietary and pension trust funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the Village’s enterprise funds are charges to customers for sales and services. The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY****Cash and Investments**

Cash and cash equivalents on the Statement of Net Position are considered to be cash on hand, demand deposits, cash with fiscal agent. For the purpose of the proprietary funds "Statement of Cash Flows," cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market, if any, are reported at estimated fair value.

Prepays/Inventories

Prepays/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids/inventories are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, franchise taxes, and grants. Business-type activities report waterworks and sewerage charges as their major receivables.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014****NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued****ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued****Capital Assets**

Capital assets purchased or acquired with an original cost of \$10,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Parks and Improvements	10 - 25 Years
Buildings	35 Years
Equipment and Furniture	5 -30 Years
Vehicles and Heavy Equipment	5 -30 Years
Streets, Sidewalks and Alleys	30 Years

Compensated Absences

The Village accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014****NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued****ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued****Compensated Absences – Continued**

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position

In the government-wide financial statements, fund equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted – All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014****NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY****BUDGETARY INFORMATION**

All departments of the Village submit requests for appropriation to the Village Manager so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. Annual appropriated budgets are adopted for general, special revenue, debt service, capital projects, enterprise and pension trust funds.

Budgets are adopted on a basis consistent with generally accepted accounting principles except of the Water and Sewer Fund. The Water and Sewer Fund is adopted on a modified basis in that depreciation is not budgeted and capital outlay and debt principal retirements, if any, are budgeted.

The proposed budget is presented to the governing body for review. The governing body hold public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. The finance director is authorized to transfer budgeted amounts between departments within any fund; however, the governing body must approve any revisions that alter the total expenditures of any fund.

The budget may be amended by the governing body and was not amended during the year.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures over budget as of the date of this report:

<u>Fund</u>	<u>Excess</u>
Motor Fuel Tax	\$ 6,565
Debt Service	813

DEFICIT FUND EQUITY

The following funds had deficit fund equity as of the date of this report:

<u>Fund</u>	<u>Deficit</u>
Lincoln/Touhy Tax Increment Financing	\$ 63,017

The deficit in the Lincoln/Touhy Tax Increment Financing Fund will be retired when the District starts to receive the tax increment from the increase in the assessed valuation of the TIF District.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 3 – DETAIL NOTES ON ALL FUNDS**DEPOSITS AND INVESTMENTS**

The Village maintains a cash and investment pool that is available for use by all funds except the pension trust fund. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

Permitted Deposits and Investments – Statutes authorize the Village to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, Illinois Funds, and the Illinois Metropolitan Investment Fund (IMET).

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. Although not registered with the SEC, Illinois Funds operates in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

The IMET is a non-for-profit investment trust formed pursuant to the Illinois Municipal Code. IMET is managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an Investment Company. Investments in the IMET are valued at the share price, the price for which the investment could be sold.

Statutes authorize the Pension Funds to make deposits/invest in interest bearing direct obligations of the United States of America; obligations that are fully guaranteed or insured as to the payment of principal and interest by the United States of America; bonds, notes, debentures, or similar obligations of agencies of the United States of America; savings accounts or certificates of deposit issued by banks or savings and loan associations chartered by the United States of America or by the State of Illinois, to the extent that the deposits are insured by the agencies or instrumentalities of the federal government; State of Illinois Bonds; pooled accounts managed by the Illinois Public Treasurer, or by banks, their subsidiaries or holding companies, in accordance with the laws of the State of Illinois; bonds or tax anticipation warrants of any county, township, or municipal corporation of the State of Illinois direct obligations of the State of Israel; money market mutual funds managed by investment companies that are registered under the federal Investment Company Act of 1940 and the Illinois Securities Law of 1953 and are diversified, open-ended management investment companies, provided the portfolio is limited to specified restrictions; general accounts of life insurance companies and separate accounts of life insurance companies provided the investment in separate accounts does not exceed ten percent of the pension fund's net position. Pension funds of at least 5 million that have appointed an investment advisor may, through that investment advisor, invest up to thirty-five percent of the plan's net position in common and preferred stocks that meet specific restrictions.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**DEPOSITS AND INVESTMENTS – Continued****Village Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk**

Deposits. At year-end, the carrying amount of the Village's deposits for governmental and business-type activities totaled \$15,094,666 and the bank balances totaled \$16,757,262. The Village also has \$9,310,557 invested in the Illinois Funds and \$897,573 invested in IMET, which have an average maturity of less than one year to three years.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Village's investment policy limits its exposure to interest rate risk by primarily investing in investment with maturities of one year or less, except for US. government and agencies obligations.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Village limits its exposure to credit risk by primarily investing in securities issued by the United States Government and/or its agencies that are implicitly guaranteed by the United States Government. The Village's policy prescribes to the "prudent person" rule which states, "All investments shall be made with sound judgment and extraordinary care by persons of prudence, discretion, and intelligence. The primary objectives of the investment policy shall be safety, liquidity, and return on investment (yield). At year-end, the Village's investment in the Illinois Funds was rated AAAM by Standard & Poor's and the Village's investment in the IMET Convenience Fund was rated AAAM by Standard & Poor's and the 1-3 Year Fund was rated AAAM by Standard & Poor's.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. The Village's investment policy does not mitigate custodial credit risk. The Village's investment in the Illinois Funds and IMET are noncategorizable. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Village's investment policy does not mitigate custodial credit risk for investments.

Concentration Risk. This is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. The Village's investment policy does not address concentration risk. At year-end, the Village's investment in the Illinois Funds represents more than 5 percent of the total cash and investment portfolio.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2014

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Police Pension Fund Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk

Deposits. At year-end, the carrying amount of the Fund's deposits totaled \$1,059,948 and the bank balances totaled \$1,049,653.

Investments. The Fund has the following investment fair values and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 to 5	6 to 10	More Than 10
U.S. Treasuries	\$ 3,068,778	514,731	2,076,234	477,813	-
U.S. Agencies	1,713,356	-	1,713,356	-	-
Money Market	111,054	111,054	-	-	-
Corporate Bonds	4,257,283	860,920	2,359,734	1,036,629	-
Illinois Funds	6,450	6,450	-	-	-
	9,156,921	1,493,155	6,149,324	1,514,442	-

Interest Rate Risk. In accordance with its investment policy, the Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for all reasonable anticipated operating requirements while providing a reasonable rate to return based on the current market.

Credit Risk. The Fund limits its exposure to credit risk by primarily investing in U.S. Treasury Obligations and other obligations which are rated AA or better by a national rating agency. At year-end, the Fund's investments in U.S. Agency securities were all rated AAA rated by Standard & Poor's.

Custodial Credit Risk. The Fund's investment policy does not mitigate custodial credit risk for deposits. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

In the case of investments, the Fund limits its exposure to custodial credit risk, the investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment basis with the underlying investments held by a third-party custodian and evidenced by safekeeping receipts.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2014

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Police Pension Fund Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk – Continued

Concentration Risk. The Fund's investment policy requires diversification of investment to avoid unreasonable risk. No financial institution, except any securities custodians of the Fund, shall hold more than 10% of the Fund's portfolio at any time. In addition to the securities and fair values listed above, the Fund also has \$7,919,633 invested in mutual funds. At year end, the Fund has over 5% of net plan position invested in U.S. Treasuries (17%), U.S. Agencies (9%) and Corporate Bonds (23%). Investment that represents 5 percent or more of the total Police Pension Fund's investment is American Funds Mutual Fund Class R-4 \$2,184,958.

PROPERTY TAXES

Property taxes for 2013 tax levy attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about March 1 and November 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 6,285,084	-	-	6,285,084
Depreciable Capital Assets				
Parks and Improvements	10,165,632	257,660	-	10,423,292
Buildings	10,325,971	-	-	10,325,971
Equipment and Furniture	1,686,638	15,340	-	1,701,978
Vehicles and Heavy Equipment	3,941,429	529,368	-	4,470,797
Streets, Sidewalks and Alleys	20,687,505	499,354	-	21,186,859
	46,807,175	1,301,722	-	48,108,897

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2014

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS – Continued

Governmental Activities – Continued

	Beginning Balances	Increases	Decreases	Ending Balances
Less Accumulated Depreciation				
Parks and Improvements	\$ 4,378,090	466,549	-	4,844,639
Buildings	5,302,229	301,338	-	5,603,567
Equipment and Furniture	1,325,773	75,039	-	1,400,812
Vehicles and Heavy Equipment	2,215,084	275,909	-	2,490,993
Streets, Sidewalks and Alleys	7,348,008	666,011	-	8,014,019
	<u>20,569,184</u>	<u>1,784,846</u>	<u>-</u>	<u>22,354,030</u>
 Total Net Depreciable Capital Assets	 <u>26,237,991</u>	 <u>(483,124)</u>	 <u>-</u>	 <u>25,754,867</u>
 Total Net Capital Assets	 <u>32,523,075</u>	 <u>(483,124)</u>	 <u>-</u>	 <u>32,039,951</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 915,394
Public Safety	309,549
Highways and Streets	56,994
Culture and Recreation	<u>502,909</u>
	<u>1,784,846</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2014

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS – Continued

Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 96,214	-	-	96,214
Depreciable Capital Assets				
Buildings and Structures	692,615	-	-	692,615
Waterworks System	17,699,465	65,607	-	17,765,072
Equipment and Vehicles	1,227,426	99,130	55,071	1,271,485
	19,619,506	164,737	55,071	19,729,172
Less Accumulated Depreciation				
Buildings and Structures	241,354	28,944	-	270,298
Waterworks System	7,497,623	547,366	-	8,044,989
Equipment and Vehicles	595,179	71,086	55,071	611,194
	8,334,156	647,396	55,071	8,926,481
Total Net Depreciable Capital Assets	11,285,350	(482,659)	-	10,802,691
Total Net Capital Assets	11,381,564	(482,659)	-	10,898,905

Depreciation expense was charged to the business-type activities as follows:

Water and Sewer	<u>\$ 647,396</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2014

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund Balances

The composition of interfund balances as of the date of this report is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	\$ 650,147
Police Pension	General	<u>2,999</u>
		<u>653,146</u>

Interfund balances are advances in anticipation of receipts.

Interfund Transfers

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
General	Northeast Industrial District	\$ 130,000
	Tax Increment Financing	
General	Water and Sewer	200,000
General	Nonmajor Governmental	5,000
Debt Service	General	124,322
Nonmajor Governmental	General	<u>59,070</u>
		<u>518,392</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2014

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT

Loans Payable

Loans payable are utilized to acquire capital equipment. Loans payable currently outstanding are as follows:

Issue	Fund Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Illinois Finance Authority Loan Payable of 2009 due in annual payments of \$12,500, non-interest bearing through May 9, 2029.	General	\$ 212,500	-	12,500	200,000
Oshkosh Capital Loan Payable of 2010 due in annual payments of \$75,193, including interest at 4.00% through August 13, 2020.	General	494,351	-	52,552	441,799
Loan Payable of 2012 due in annual payments of \$34,431 to \$36,627, including interest at 3.25% through July 20, 2015.	Debt Service	100,000	-	33,334	66,666
		806,851	-	98,386	708,465

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2014

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

General Obligation Bonds

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

Issue	Fund Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding Bonds of 2004 - Due in annual installments of \$60,000 to \$690,000 plus interest at 2.00% to 3.20%, through December 1, 2014.	Debt Service	\$ 1,360,000	-	670,000	690,000
General Obligation Refunding Bonds of 2011A - Due in annual installments of \$365,000 to \$410,000 plus interest at 2.00%, through December 1, 2017.	Northeast Industrial District TIF Debt Service	1,470,000 490,000	- -	281,250 93,750	1,188,750 396,250
General Obligation Refunding Bonds of 2011B - Due in annual installments of \$325,000 to \$370,000 plus interest at 2.00%, through December 1, 2017.	Debt Service	1,765,000	-	335,000	1,430,000
		<u>5,085,000</u>	<u>-</u>	<u>1,380,000</u>	<u>3,705,000</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2014

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Illinois Environmental Protection Agency (IEPA) Loans Payable

The Village has entered into loan agreements with the IEPA to provide low interest financing for water and sewer improvements. IEPA loans currently outstanding are as follows:

Issue	Fund Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
IEPA Water Pollution Control Revolving Fund Loan Payable of 2008 due in semi-annual payments of \$87,660 to \$187,731, plus interest at 2.5% through June 17, 2028.	Water and Sewer	\$ 4,860,162	-	260,269	4,599,893

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 933,092	205,180	234,169	904,103	180,821
Net Pension Obligation	496,497	-	296,120	200,377	-
Net Other Post-Employment Benefit Obligation	37,426	-	6,818	30,608	-
Loans Payable	806,851	-	98,386	708,465	100,792
General Obligation Bonds Payable	5,085,000	-	1,380,000	3,705,000	1,420,000
	<u>7,358,866</u>	<u>205,180</u>	<u>2,015,493</u>	<u>5,548,553</u>	<u>1,701,613</u>
Business-Type Activities					
Compensated Absences	65,286	16,362	17,108	64,540	12,908
IEPA Loans Payable	4,860,162	-	260,269	4,599,893	266,816
	<u>4,925,448</u>	<u>16,362</u>	<u>277,377</u>	<u>4,664,433</u>	<u>279,724</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2014

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Long-Term Liability Activity – Continued

For governmental activities, the General Fund makes payments on the compensated absences, the net pension obligation and the net other post-employment benefit obligation. Payments on the loans payable are being made by the General and the Debt Service Funds. The Northeast Industrial District TIF and the Debt Service Funds make payments on the general obligation bonds payable.

For business-type activities, the Water and Sewer Fund makes payments on the compensated absences and the IEPA loans payable.

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year Ending April 30	Governmental Activities				Business-Type Activities	
	Loans Payable		General Obligation Bonds Payable		IEPA Loans Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 100,792	22,431	1,420,000	81,182	266,816	113,340
2016	103,309	18,815	745,000	45,700	273,528	106,628
2017	72,609	15,084	760,000	30,800	280,409	99,747
2018	75,362	12,331	780,000	15,600	287,463	92,693
2019	78,241	9,452	-	-	294,695	85,461
2020	81,252	6,441	-	-	302,108	78,048
2021	84,400	3,293	-	-	309,708	70,448
2022	12,500	-	-	-	317,500	62,656
2023	12,500	-	-	-	325,486	54,670
2024	12,500	-	-	-	333,674	46,482
2025	12,500	-	-	-	342,068	38,088
2026	12,500	-	-	-	350,673	29,482
2027	12,500	-	-	-	359,495	20,661
2028	12,500	-	-	-	368,539	11,617
2029	12,500	-	-	-	187,731	2,347
2030	12,500	-	-	-	-	-
Total	708,465	87,847	3,705,000	173,282	4,599,893	912,368

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014****NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued****LONG-TERM DEBT – Continued****Legal Debt Margin**

Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes provides, "...no municipality having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 8.625% on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Assessed Valuation - 2013	<u>\$ 573,306,864</u>
Legal Debt Limit - 8.625% of Assessed Value	49,447,717
Amount of Debt Applicable to Limit	<u>(3,705,000)</u>
Legal Debt Margin	<u>45,742,717</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2014

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCE CLASSIFICATIONS

Fund Balance Classifications

In the governmental funds financial statements, the Village considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Village first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Minimum Fund Balance Policy. The Villages policy manual states that the General Fund should maintain a minimum unrestricted fund balance equal 25 to 35 percent of actual expenditures. Fund balances in excess of said levels may be used for the purchase of new or replacement capital equipment.

	General	Special Revenue Northeast Industrial District Tax Increment Financing	Motor Fuel Tax	Debt Service	Nonmajor	Totals
Fund Balances						
Nonspendable						
Notes Receivable	\$ 130,000	-	-	-	-	130,000
Prepays	305,356	-	-	-	-	305,356
	<u>435,356</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>435,356</u>
Restricted						
Economic Development	-	6,977,880	-	-	238,761	7,216,641
Debt Service	-	-	-	9,762	-	9,762
Street and Streetlight Maintenance and Replacement	-	-	3,349,402	-	-	3,349,402
Transportation Improvements	-	-	-	-	1,776,191	1,776,191
Police Dispatch	-	-	-	-	7,870	7,870
Capital Projects	-	-	-	-	3,587	3,587
	<u>-</u>	<u>6,977,880</u>	<u>3,349,402</u>	<u>9,762</u>	<u>2,026,409</u>	<u>12,363,453</u>
Unassigned	10,206,133	-	-	-	(63,017)	10,143,116
Total Fund Balances	<u>10,641,489</u>	<u>6,977,880</u>	<u>3,349,402</u>	<u>9,762</u>	<u>1,963,392</u>	<u>22,941,925</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014****NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued****NET POSITION/FUND BALANCE CLASSIFICATIONS – Continued****Net Position Classifications**

Net investment in capital assets was comprised of the following as of April 30, 2014:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 32,039,951
Less Capital Related Debt:	
Illinois Finance Authority Loan Payable of 2009	(200,000)
Oshkosh Capital Loan Payable	(441,799)
Loan Payable of 2012	(66,666)
General Obligation Refunding Bonds of 2004	(690,000)
General Obligation Refunding Bonds of 2011A	(1,585,000)
General Obligation Refunding Bonds of 2011B	<u>(1,430,000)</u>
Net Investment in Capital Assets	<u>27,626,486</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	10,898,905
Less Capital Related Debt:	
IEPA Loan Payable of 2008	<u>(4,599,893)</u>
Net Investment in Capital Assets	<u>6,299,012</u>

NOTE 4 – OTHER INFORMATION**CONTINGENT LIABILITIES****Litigation**

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorney, the resolution of these matters will not have a material, adverse effect on the financial condition of the Village.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 4 – OTHER INFORMATION – Continued**CONTINGENT LIABILITIES – Continued****Solid Waste Agency of Northern Cook County (SWANCC)**

The City's contract with the Solid Waste Agency of Northern Cook County (SWANCC) provides that each member is liable for its proportionate share of any costs arising from defaults in payment obligations by other members.

RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Village's employees. These risks are provided for through participation in the public entity risk pool Intergovernmental Risk Management Agency (IRMA). Settled claims from these risks have not exceeded the pool's limit of coverage in any year since the Village became a member in 1989. The Village retains the risk on the first \$10,000 loss per occurrence, and also for losses above the pool's \$10,000,000 coverage limit. At fiscal year end, the Village determined there were no probable unpaid claims for which it retained risk, and, as such, did not record a claims liability.

Intergovernmental Risk Management Agency (IRMA)

The Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperations Statute to pool its risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenses in the Liability Insurance Fund. Each member assumes the first \$10,000 of each occurrence, and IRMA has a mix of self-insurance and commercial insurance at various amounts about that level. Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of the Agency beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 4 – OTHER INFORMATION – Continued**RISK MANAGEMENT – Continued****North Suburban Employee's Benefit Cooperative**

The Village participates in the North Suburban Employee's Benefit Cooperative (NSEBC), an agency of municipalities created to finance and administer health and life insurance benefits for its members. Each municipality appoints one representative to serve on the Board of Directors. The Board determines the general government policies which include approval of the annual budget.

COMMITMENTS**Intergovernmental Agreement**

Under an Intergovernmental Agreement entered into in September of 1997, the Village agreed to provide a development benefit from the Northeast Industrial TIF District to the Lincolnwood Elementary School District #74. The benefit paid is attributable to any revenues received by the Village for any new development occurring within the Northeast Industrial TIF District. The payment is made each year until the TIF District closes and there is no limit to the amount paid to the School District. The Village paid the School District \$386,175 in the current fiscal year. The payment has been recorded as an expenditure of the General Fund.

Sales Tax Incentive Agreements

The Village has an agreement with an automobile dealership based upon sales tax revenue generated and paid by this dealership during the calendar year. The Village will remit 50% of sales tax revenue, not to exceed the maximum incentive amount of \$5,000,000, for no greater than fifteen years paid by this dealership. For the year ended April 30, 2014, the Village collected and will rebate \$84,534 of sales tax revenue to this dealership. Cumulative payments through April 30, 2014 are \$483,148.

The Village has an agreement with an automobile dealership based upon sales tax revenue generated and paid by this dealership during the calendar year. The Village will remit 50% of sales tax revenue, not to exceed the maximum incentive amount of \$1,200,000, for no greater than twenty years paid by this dealership. For the year ended April 30, 2014, the Village collected and will rebate \$14,667 of sales tax revenue to this dealership. Cumulative payments through April 30, 2014 are \$155,335.

The Village has an agreement with a home improvement center based upon sales tax revenue generated and paid and real estate tax increment received by the Village from this home improvement center during the calendar year. The Village will remit 25% of sales tax revenue and 100% of the real estate tax increment, not to exceed the maximum incentive amount of \$6,000,000, for no greater than twelve years paid by this home improvement center. For the year ended April 30, 2014, the Village collected and will rebate \$555,412 of sales and real estate tax revenue to this dealership. Cumulative payments through April 30, 2014 are \$5,455,791.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014****NOTE 4 – OTHER INFORMATION – Continued****JOINT VENTURES****Solid Waste Agency of Northern Cook County (SWANCC)**

The Village is a member of the Solid Waste Agency of Northern Cook County (SWANCC), which consists of twenty-three municipalities. SWANCC is a municipal joint action agency, established pursuant to the Constitution of the State of Illinois and the Intergovernmental Cooperation Act of the State of Illinois, as amended (the Act). SWANCC is empowered under the Act to plan, construct, finance, operate, and maintain a solid waste disposal system to serve its members. SWANCC is reported as a nonequity proprietary joint venture.

The twenty-three members of SWANCC and their percentage shares as of April 30, 2013 are as follows:

	<u>Percent Share</u>
Village of Arlington Heights	10.01 %
Village of Barrington	1.40
Village of Buffalo Grove	6.62
Village of Elk Grove Village	5.07
City of Evanston	6.65
Village of Glencoe	1.25
Village of Glenview	4.50
Village of Hoffman Estates	5.54
Village of Inverness	1.07
Village of Kenilworth	0.86
Village of Lincolnwood	1.97
Village of Morton Grove	3.21
Village of Mount Prospect	8.29
Village of Niles	3.35
Village of Palatine	10.07
City of Park Ridge	5.34
City of Prospect Heights	2.91
City of Rolling Meadows	3.70
Village of Skokie	7.23
Village of South Barrington	0.74
Village of Wheeling	3.86
Village of Wilmette	3.64
Village of Winnetka	<u>2.72</u>
	<u>100.00 %</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2014**NOTE 4 – OTHER INFORMATION – Continued****JOINT VENTURES – Continued****Solid Waste Agency of Northern Cook County (SWANCC) – Continued**

These percentage shares are subject to change in future years based on the population of the municipalities. The members form a contiguous geographic service area, which is located northwest of downtown Chicago.

SWANCC is governed by a Board of Directors, which consists of one appointed Mayor or President from each member municipality. Each Director has an equal vote. The officers of SWANCC are appointed by the Board of Directors.

The Board of Directors determines the general policy of SWANCC, makes all appropriations, approves contracts, adopts resolutions providing for the issuance of bonds or notes by SWANCC, adopts by-laws, rules and regulations, and exercises such powers and performs such duties as may be prescribed in the Agency Agreement or the by-laws.

Summary of financial positions as of April 30, 2013:

Current Assets	\$ 5,552,099	Current Liabilities	\$ 4,128,470
Capital Assets	10,277,599	Long-Term Liabilities	<u>2,444,342</u>
Other Assets	<u>43,511</u>	Total Liabilities	<u>6,572,812</u>
Total Assets	<u>15,873,209</u>	Net Position	<u>9,300,397</u>

Summary of revenues, expenses and changes in net position for the year ended April 30, 2013:

Operating Revenues	\$ 14,091,582
Operating Expenses	<u>13,791,219</u>
Change in Net Position	300,363
Net Position - Beginning	<u>9,000,034</u>
Net Position - Ending	<u>9,300,397</u>

Complete financial statements for SWANCC can be obtained from the Agency's administrative office at 2700 Patriot Boulevard, Suite 110, Glenview, Illinois 60026.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 4 – OTHER INFORMATION – Continued**JOINT VENTURES – Continued****Solid Waste Agency of Northern Cook County (SWANCC) – Continued**

SWANCC's bonds are revenue obligations. They are limited obligations of SWANCC, with a claim for payment solely from and secured by a pledge of the revenues of the system, and amounts in various funds and accounts established by SWANCC resolutions. SWANCC has no power to levy taxes.

Revenues of the system consist of: (a) all receipts derived from Solid Waste Disposal Contracts or any other contracts for the disposal of waste; (b) all income derived from the investment of monies; and (c) all income, fees, service charges, and all grants, rents, and receipts derived by SWANCC from the ownership and operation of the system. SWANCC covenants to establish fees and charges sufficient to provide revenues to meet all its requirements.

SWANCC has entered into Solid Waste Disposal Contracts with the member municipalities. The Contracts are irrevocable, and may not be terminated or amended, except as provided in the Contract. Each member is obligated, on a "take or pay" basis, to purchase or in any event to pay for a minimum annual cost of the system.

The obligation of the Village to make all payments as required by this Contract is unconditional and irrevocable, without regard to performance or nonperformance by SWANCC of its obligations under this Contract.

The payments required to be made by the Village under this Contract are required to be made solely from revenues to be derived by the Village from the operation of the Solid Waste Disposal System. The Village is not prohibited by the Contract from using any other funds to make the payments required by the Contract. The Contract shall not constitute an indebtedness of the Village within the meaning of any statutory or constitutional limitation.

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), and the Sheriff's Law Enforcement Program (SLEP), which are both defined benefit agent multiple-employer public employee retirement systems administered by the IMRF; and the Police Pension Plan, which is a single-employer, pension plan. A copy of the Police Pension Plan report may be obtained by writing to the Village at 6900 North Lincoln Avenue, Lincolnwood, Illinois 60712. IMRF and SLEP issue a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions and employer contributions are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 4 – OTHER INFORMATION – Continued**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued****Plan Descriptions, Provisions and Funding Policies****Illinois Municipal Retirement System**

All employees (other than those covered by the Police plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Participating members hired before January 1, 2011 who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of their final rate (average of the highest 48 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service up to 15 years, and 2 percent for each year thereafter. For participating members hired on or after January 1, 2011 who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3 percent of their final rate (average of the highest 96 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service, with a maximum salary cap of \$106,800 at January 1, 2011. The maximum salary cap increases each year thereafter. The monthly pension of a member hired on or after January 1, 2011, shall be increased annually, following the later of the first anniversary date of retirement or the month following the attainment of age 62, by the lesser of 3% or ½ of the consumer price index. Employees with at least 10 years of credited service may retire at or after age 62 and receive a reduced benefit. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Employees participating in the plan are required to contribute 4.50 percent of their annual covered salary to IMRF. The employees' contribution rate is established by state statute. The Village is required to contribute the remaining amount necessary to fund the IMRF plan as specified by statute. For calendar year 2013, the employer annual required contribution rate was 11.37 percent.

Sheriff's Law Enforcement Personnel

Sheriff's Law Enforcement Program (SLEP), having accumulated at least 30 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.50% of their final rate of earnings, for each year of credited service up to 20 years, 2.00% of their final earning rate for the next 10 years of credited service and 1.00% for each year thereafter. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits.

These benefit provisions and all other requirements are established by State statutes. SLEP members are required to contribute 7.50% of their annual salary to SLEP. The Village is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer annual required contribution rate for calendar year 2013 was 13.77 percent.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014****NOTE 4 – OTHER INFORMATION – Continued****EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued****Plan Descriptions, Provisions and Funding Policies – Continued****Police Pension Plan**

The Police Pension Plan is a single-employer defined benefit pension plan that covers all sworn police personnel. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois State Statutes and may be amended only by the Illinois legislature. The Village accounts for the plan as a pension trust fund.

At April 30, 2014 the Police Pension Plan membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits and Terminated Employees Entitled to Benefits but not yet Receiving Them.	31
Current Employees	
Vested	25
Nonvested	<u>5</u>
	<u>61</u>

The following is a summary of the Police Pension Plan as provided for in Illinois State Statutes.

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Covered employees hired before January 1, 2011, attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of $\frac{1}{2}$ of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The pension shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75% of such salary. Covered employees hired on or after January 1, 2011, attaining the age of 55 with at least 10 years creditable service are entitled to receive an annual retirement benefit of 2.5% of final average salary for each year of service, with a maximum salary cap of \$106,800 as of January 1, 2011. The maximum salary cap increases each year thereafter. The monthly benefit of a police officer hired before January 1, 2011, who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter. The monthly pension of a police officer hired on or after January 1, 2011, shall be increased annually, following the later of the first anniversary date of retirement or the month following the attainment of age 60, but the lesser of 3% or $\frac{1}{2}$ of the consumer price index. Employees with at least 10 years but less than 20 years of creditable service may retire at or after age 60 and receive a reduced benefit.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014**

NOTE 4 – OTHER INFORMATION – Continued**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued****Plan Descriptions, Provisions and Funding Policies – Continued****Police Pension Plan – Continued**

Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan, including administrative costs, as actuarially determined by an enrolled actuary. By the year 2040 the Village's contributions must accumulate to the point where the past service cost for the Police Pension Plan is 90% funded.

Summary of Significant Accounting Policies and Plan Asset Matters**Basis of Accounting**

The financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized as revenues when due, pursuant to formal commitments, as well as statutory or contractual requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market, if any, are reported at estimated fair value.

Significant Investments

At year end, the Police Pension Plan has over 5% of net position invested in U.S. Treasuries (17%), U.S. Agencies (9%) and Corporate Bonds (23%) and investment in American Funds Mutual Fund Class R-4 of \$2,184,958. Information for IMRF is not available.

Related Party Transactions

There are no securities of the employer or any other related parties included in plan assets.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2014

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Annual Pension Cost and Net Pension Obligation

There is no net pension obligation for the SLEP plan. The amount of the net pension obligation for IMRF and the Police Pension Plan is as follows:

	IMRF	Police Pension	Totals
Annual Required Contribution	\$ 437,369	1,146,633	1,584,002
Interest on Net Pension Obligation	9,462	25,923	35,385
Adjustment to Annual Required Contribution	(6,764)	(16,738)	(23,502)
Annual Pension Cost	440,067	1,155,818	1,595,885
Actual Contribution	437,369	1,454,636	1,892,005
Increase to the NPO	2,698	(298,818)	(296,120)
NPO Beginning of Year	126,162	370,335	496,497
NPO End of Year	128,860	71,517	200,377

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014****NOTE 4 – OTHER INFORMATION – Continued****EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued****Annual Pension Cost and Net Pension Obligation – Continued**

The actuarial assumptions and related plan information is as follows:

	IMRF	SLEP	Police Pension
Contribution Rates			
Employer	11.37%	13.77%	55.37%
Employee	4.50%	6.50%	9.91%
Actuarial Valuation Date	12/31/2013	12/31/2013	4/30/2013
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Amortization Method	Level %of Projected Payroll Open Basis	Level %of Projected Payroll Open Basis	Level %of Projected Payroll Closed Basis
Remaining Amortization Period	30 Years	30 Years	27 Years
Asset Valuation Method	5-Year Smoothed Market	5-Year Smoothed Market	Market
Actuarial Assumptions			
Investment Rate of Return	7.50% Compounded Annually	7.50% Compounded Annually	7.00% Compounded Annually
Projected Salary Increases	.4 to 10.0%	.4 to 10.0%	5.00%
Inflation Rate Included	4.00%	4.00%	3.00%
Cost-of-Living Adjustments	3.00%	3.00%	3.00%

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2014

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Trend Information

Employer annual pension cost (APC), actual contributions and the net pension obligation (NPO) are as follows. The NPO is the cumulative difference between the APC and the contributions actually made.

	Fiscal Year	IMRF	SLEP	Police Pension
Annual Pension Cost (APC)	2012	\$ 394,137	\$ 13,032	\$ 1,311,830
	2013	407,022	18,765	1,157,740
	2014	440,067	30,613	1,155,818
Actual Contributions	2012	368,843	13,032	1,393,004
	2013	404,380	18,765	1,453,031
	2014	437,369	30,613	1,454,636
Percentage of APC Contributed	2012	93.58%	100.00%	106.19%
	2013	99.35%	100.00%	125.51%
	2014	99.39%	100.00%	125.85%
Net Pension Obligation	2012	123,520	-	665,626
	2013	126,162	-	370,335
	2014	128,860	-	71,517

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014****NOTE 4 – OTHER INFORMATION – Continued****EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued****Funded Status and Funding Progress**

The Village's funded status for the current year and related information for each plan is as follows:

	IMRF	SLEP	Police Pension
Actuarial Valuation Date	12/31/13	12/31/13	4/30/13
Percent Funded	84.37%	0.00%	48.31%
Actuarial Accrued Liability for Benefits	\$10,504,093	\$0	\$35,383,156
Actuarial Value of Assets	\$8,862,438	\$1,570	\$17,093,985
Over (Under) Funded Actuarial Accrued Liability (UAAL)	(\$1,641,655)	\$1,570	(\$18,289,171)
Covered Payroll (Annual Payroll of Active Employees Covered by the Plan)	\$3,689,539	\$0	\$2,624,207
Ratio of UAAL to Covered Payroll	44.49%	0.00%	696.94%

The schedule of funding progress, presented as Required Supplementary Information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014****NOTE 4 – OTHER INFORMATION – Continued****OTHER POST-EMPLOYMENT BENEFITS****Plan Descriptions, Provisions, and Funding Policies**

In addition to providing the pension benefits described, the Village provides post-employment health care insurance benefits (OPEB) for its eligible retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the Village's General Fund.

The Village provides post-employment health care benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under one of the Village's retirement plans. Elected officials are eligible for benefits if they qualify for retirement through the Illinois Municipal Retirement Fund.

All health care benefits are provided through the Village's health insurance plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous, and substance abuse care; vision care; dental care; and prescriptions. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the Village's plan becomes secondary.

All retirees contribute 100% of the actuarially determined premium to the plan. For the fiscal year ending April 30, 2014, retirees contributed \$74,248. Active employees do not contribute to the plan until retirement.

At April 30, 2013, the date of the most recent actuarial report, membership consisted of:

Retirees and Beneficiaries Currently Receiving Benefits and Terminated Employees Entitled to Benefits but not yet Receiving Them	9
Active Employees	<u>76</u>
Total	<u>85</u>
Participating Employers	1

The Village does not currently have a funding policy.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2014

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Annual OPEB Costs and Net OPEB Obligation

The net OPEB obligation (NOPEBO) as of April 30, 2014, was calculated as follows:

Annual Required Contribution	\$ 21,551
Interest on the NOPEBO	1,497
Adjustment to the ARC	<u>(1,248)</u>
Annual OPEB Cost	21,800
Actual Contribution	<u>28,618</u>
Increase in the NOPEBO	(6,818)
NOPEBO - Beginning of Year	<u>37,426</u>
NOPEBO - End of Year	<u><u>30,608</u></u>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Trend Information

The Village's annual OPEB cost, actual contributions, the percentage of annual OPEB cost contributed and the net OPEB obligation are as follows:

Fiscal Year	Annual OPEB Cost	Actual Contributions	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2012	\$ 11,424	\$ -	0.00%	\$ 45,411
2013	20,633	28,618	138.70%	37,426
2013	21,800	28,618	131.28%	30,608

VILLAGE OF LINCOLNWOOD, ILLINOIS**Notes to the Financial Statements
April 30, 2014****NOTE 4 – OTHER INFORMATION – Continued****OTHER POST-EMPLOYMENT BENEFITS – Continued****Funded Status and Funding Progress**

The funded status of the plan as of April 30, 2013, the date of the latest actuarial valuation, was as follows:

Actuarial Accrued Liability (AAL)	\$ 233,715
Actuarial Value of Plan Assets	\$ -
Unfunded Actuarial Accrued Liability (UAAL)	\$ 233,715
Funded Ratio (Actuarial Value of Plan Assets/AAL)	0.00%
Covered Payroll (Active Plan Members)	\$ 6,237,184
UAAL as a Percentage of Covered Payroll	3.75%

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the April 30, 2013 actuarial valuation the entry age actuarial cost method was used. The actuarial assumptions included a 5.0% investment rate of return (including a 3% inflation assumption) and an annual healthcare cost trend rate of 8.0%, with an ultimate rate of 6.0%. The actuarial value of assets was not determined as the Village has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at April 30, 2014, was 30 years.

SUBSEQUENT EVENTS

On June 24, 2014 the Village approved an ordinance for the Tax Increment Allocation Financing for the Devon-Lincoln Redevelopment Project Area.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Funding Progress and Employer Contributions
 - Illinois Municipal Retirement Fund
 - Sheriff's Law Enforcement Plan
 - Police Pension Fund
 - Other Post-Employment Benefit Plan
- Budgetary Comparison Schedules
 - General Fund
 - Northeast Industrial District Tax Increment Financing – Special Revenue Fund
 - Motor Fuel Tax – Special Revenue Fund

Notes to the Required Supplementary Information

- Budgetary information – budgets are adopted on a basis consistent with generally accepted accounting principles

VILLAGE OF LINCOLNWOOD, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information
 Schedule of Funding Progress and Employer Contributions
 April 30, 2014

Funding Progress

Actuarial Valuation Dec. 31	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability (AAL) - Entry Age	(3) Funded Ratio (1) ÷ (2)	(4) Unfunded (Overfunded) Actuarial Accrued Liability (2) - (1)	(5) Annual Covered Payroll	(6) Unfunded (Overfunded) Actuarial Accrued Liability as a Percentage of Covered Payroll (4) ÷ (5)
2008	\$ 6,487,156	\$ 8,383,186	77.38%	\$ 1,896,030	\$ 3,631,154	52.22%
2009	7,336,828	9,043,959	81.12%	1,707,131	3,508,013	48.66%
2010	7,959,274	9,532,759	83.49%	1,573,485	3,443,234	45.70%
2011	8,741,584	10,638,277	82.17%	1,896,693	3,589,439	52.84%
2012	8,935,908	10,701,010	83.51%	1,765,102	3,640,083	48.49%
2013	8,862,438	10,504,093	84.37%	1,641,655	3,689,539	44.49%

Employer Contributions

Fiscal Year Ended	Employer Contributions	Annual Required Contribution	Percent Contributed
2009	\$ 298,844	\$ 298,844	100.00%
2010	287,046	312,006	92.00%
2011	307,515	397,638	77.34%
2012	368,843	394,137	93.58%
2013	404,380	404,380	100.00%
2014	437,369	437,369	100.00%

VILLAGE OF LINCOLNWOOD, ILLINOIS

Sheriff's Law Enforcement Personnel Fund

Required Supplementary Information
 Schedule of Funding Progress and Employer Contributions
 April 30, 2014

Funding Progress

Actuarial Valuation Dec. 31	(1) Actuarial Value of Plan Assets*	(2) Actuarial Accrued Liability (AAL) - Entry Age	(3) Funded Ratio (1) ÷ (2)	(4) Unfunded (Overfunded) Actuarial Accrued Liability (2) - (1)	(5) Annual Covered Payroll	(6) Unfunded (Overfunded) Actuarial Accrued Liability as a Percentage of Covered Payroll (4) ÷ (5)
2008	\$ (125,177)	\$ -	0.00%	\$ 125,177	\$ -	0.00%
2009	(108,246)	-	0.00%	108,246	-	0.00%
2010	(110,149)	-	0.00%	110,149	-	0.00%
2011	(79,609)	-	0.00%	79,609	-	0.00%
2012	(56,766)	-	0.00%	56,766	-	0.00%
2013	1,570	-	0.00%	(1,570)	-	0.00%

Employer Contributions

Fiscal Year Ended	Employer Contributions	Annual Required Contribution	Percent Contributed
2009	\$ 10,683	\$ 10,683	100.00%
2010	10,770	10,770	100.00%
2011	11,844	11,844	100.00%
2012	13,032	13,032	100.00%
2013	18,765	18,765	100.00%
2014	30,613	30,613	100.00%

*Negative due to investment losses.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Police Pension Fund

Required Supplementary Information
 Schedule of Funding Progress and Employer Contributions
 April 30, 2014

Funding Progress

Actuarial Valuation Apr. 30	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability (AAL) - Entry Age	(3) Funded Ratio (1) ÷ (2)	(4) Unfunded (Overfunded) Actuarial Accrued Liability (2) - (1)	(5) Annual Covered Payroll	(6) Unfunded (Overfunded) Actuarial Accrued Liability as a Percentage of Covered Payroll (4) ÷ (5)
2008	\$ 14,516,353	\$ 28,616,339	50.73%	\$ 14,099,986	\$ 2,436,354	578.73%
2009	14,242,039	29,879,079	47.67%	15,637,040	2,529,769	618.12%
2010	15,182,164	31,916,549	47.57%	16,734,385	2,693,358	621.32%
2011	16,037,540	33,179,807	48.34%	17,142,267	2,647,745	647.43%
2012	16,417,076	34,501,754	47.58%	18,084,678	2,668,541	677.70%
2013	17,093,985	35,383,156	48.31%	18,289,171	2,624,207	696.94%

Employer Contributions

Fiscal Year Ended	Employer Contributions	Annual Required Contribution	Percent Contributed
2009	\$ 1,048,262	\$ 1,014,774	103.30%
2010	1,196,105	1,047,377	114.20%
2011	1,204,927	1,180,144	102.10%
2012	1,393,004	1,292,463	107.78%
2013	1,453,031	1,141,231	127.32%
2014	1,454,636	1,146,633	126.86%

VILLAGE OF LINCOLNWOOD, ILLINOIS

Other Post-Employment Benefit Plan

Required Supplementary Information

Schedule of Funding Progress and Employer Contributions

April 30, 2014

Funding Progress

Actuarial Valuation Date Apr. 30	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability (AAL) - Entry Age	(3) Funded Ratio (1) ÷ (2)	(4) Unfunded (Overfunded) Actuarial Accrued Liability (2) - (1)	(5) Annual Covered Payroll	(6) Unfunded (Overfunded) Actuarial Accrued Liability as a Percentage of Covered Payroll (4) ÷ (5)
2009	\$ -	\$ 122,152	0.00%	\$ 122,152	\$ 6,067,508	2.01%
2010	N/A	N/A	N/A	N/A	N/A	N/A
2011	N/A	N/A	N/A	N/A	N/A	N/A
2012	-	233,715	0.00%	233,715	6,237,184	3.75%
2013	N/A	N/A	N/A	N/A	N/A	N/A
2014	N/A	N/A	N/A	N/A	N/A	N/A

Employer Contributions

Fiscal Year Ended	Employer Contributions	Annual Required Contribution	Percent Contributed
2009	\$ -	\$ 11,217	0.00%
2010	-	11,385	0.00%
2011	6,295	17,559	35.85%
2012	-	11,198	0.00%
2013	28,618	20,331	140.76%
2014	28,618	21,551	132.79%

The Village implemented GASB Statement No. 45 for the fiscal year ended April 30, 2009. Information for other years is not available. The Village is required to have an actuarial valuation performed triennially.

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

**Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2014**

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 9,288,000	9,288,000	9,444,998
Charges for Services	1,958,415	1,958,415	1,902,915
Licenses and Permits	1,064,905	1,064,905	1,109,864
Intergovernmental	6,150,646	6,150,646	6,189,511
Fines and Forfeitures	366,400	366,400	347,394
Investment Income	87,200	87,200	145,458
Miscellaneous	182,500	182,500	180,697
Total Revenues	19,098,066	19,098,066	19,320,837
Expenditures			
Current			
General Government	3,374,534	3,374,534	3,130,147
Public Safety	9,384,774	9,384,774	9,393,305
Highways and Streets	1,112,295	1,112,295	1,146,604
Sanitation	1,069,000	1,069,000	977,975
Economic Development	1,194,779	1,194,779	1,191,511
Culture and Recreation	2,330,563	2,330,563	2,091,160
Capital Outlay	692,289	692,289	679,616
Total Expenditures	19,158,234	19,158,234	18,610,318
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60,168)	(60,168)	710,519
Other Financing Sources (Uses)			
Transfers In	335,000	335,000	335,000
Transfers Out	(223,247)	(223,247)	(183,392)
	111,753	111,753	151,608
Net Change in Fund Balance	<u>51,585</u>	<u>51,585</u>	862,127
Fund Balance - Beginning			<u>9,779,362</u>
Fund Balance - Ending			<u>10,641,489</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Northeast Industrial District Tax Increment Financing - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Local Taxes	\$ 1,770,000	1,770,000	922,822
Intergovernmental			
Grants	4,000,000	4,000,000	51,737
Interest	22,000	22,000	20,782
Total Revenues	5,792,000	5,792,000	995,341
Expenditures			
Current			
General Government	467,500	467,500	103,404
Capital Outlay	5,393,000	5,393,000	394,231
Debt Service			
Principal Retirement	281,250	281,250	281,250
Interest and Fiscal Charges	29,850	29,850	29,963
Total Expenditures	6,171,600	6,171,600	808,848
Excess (Deficiency) of Revenues Over (Under) Expenditures	(379,600)	(379,600)	186,493
Other Financing (Uses)			
Transfers Out	(130,000)	(130,000)	(130,000)
Net Change in Fund Balance	(509,600)	(509,600)	56,493
Fund Balance - Beginning			6,921,387
Fund Balance - Ending			6,977,880

VILLAGE OF LINCOLNWOOD, ILLINOIS

Motor Fuel Tax - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Motor Fuel Tax Allotments	\$ 305,000	305,000	364,511
Grants	-	-	44,826
Interest	2,500	2,500	990
Total Revenues	307,500	307,500	410,327
Expenditures			
Highways and Streets	85,000	85,000	91,565
Net Change in Fund Balance	222,500	222,500	318,762
Fund Balance - Beginning			3,030,640
Fund Balance - Ending			3,349,402

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
 - General Fund
 - Debt Service Fund
- Combining Statements – Nonmajor Governmental Funds
 - Combining Balance Sheet
 - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
- Budgetary Comparison Schedules – Nonmajor Governmental Funds
 - E-911 – Special Revenue Fund
 - Touhy/Lawndale Tax Increment Financing – Special Revenue Fund
 - Transportation Improvement – Special Revenue Fund
 - Lincoln/Touhy Tax Increment Financing – Special Revenue Fund
 - Comm Ed ROW Bike Path – Capital Projects Fund
 - PEP – Capital Projects Fund
- Budgetary Comparison Schedule – Enterprise Fund
 - Water and Sewer Fund
- Budgetary Comparison Schedule – Fiduciary Fund
 - Police Pension – Pension Trust Fund

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

Special Revenue Funds are created to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Northeast Industrial District Tax Increment Financing Fund

The Northeast Industrial District Tax Increment Financing Fund is used to account for resources (restricted real estate taxes) received and expenditures made to promote the objectives of the TIF District.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for resources to maintain traffic signal lighting in the Village and for services performed by the Village for upkeep of IDOT street within the Village limits

E-911 Fund

The E-911 Fund is used to account for resources for the emergency communications operation that receives calls from the public for emergency service requests.

Touhy/Lawndale Tax Increment Financing Fund

The Touhy/Lawndale Tax Increment Financing Fund is used to account for resources generated from the properties within the Touhy/Lawndale Tax Increment Financing District.

Transportation Improvement Fund

The Transportation Improvement Fund is used to account for resources to improve the transportation systems in the Village.

Lincoln/Touhy Tax Increment Financing Fund

The Lincoln/Touhy Tax Increment Financing Fund is used to account for resources generated from the properties within the Lincoln/Touhy Tax Increment Financing District.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

DEBT SERVICE FUND

Debt Service Funds are created to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are created to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds.

Channel Runne Improvement Fund

The Channel Runne Improvement Fund is used to account for resources to complete capital improvements in the Channel Runne Park.

Comm Ed ROW Bike Path Fund

The Comm Ed ROW Bike Path Fund is used to account for a grant and other sources to construct a bike path in the utility right-of-way.

PEP Fund

The PEP Fund is used to account for resources to provide business owners to make improvements to their buildings exterior and other property enhancements that will improve the appearance of a business district.

ENTERPRISE FUND

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose. The Village's enterprise fund is a non-major fund.

Water and Sewer Fund

The Water and Sewer Fund is used to account for resources to maintain the Village's water distribution system and combined storm/sanitary sewer system.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

TRUST FUND

PENSION TRUST FUND

Police Pension Fund

The Police Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees on the police force at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
Taxes			
Property Taxes	\$ 5,320,000	5,320,000	5,462,054
Home Rule Sales Tax	1,700,000	1,700,000	1,754,208
Food and Beverage Tax	440,000	440,000	469,082
Auto Rental Tax	12,000	12,000	11,095
Foreign Fire Insurance Tax	26,000	26,000	26,561
Gas Tax for Motor Fuel	140,000	140,000	156,013
Utility Taxes - Electric	620,000	620,000	618,689
Utility Taxes - Natural Gas	410,000	410,000	409,927
Telecommunications Tax	620,000	620,000	537,369
	<u>9,288,000</u>	<u>9,288,000</u>	<u>9,444,998</u>
Charges for Services			
Accident Report Fee	7,000	7,000	7,187
Alarm Service Fee	71,165	71,165	78,979
Ambulance and EMS Fee	400,000	400,000	353,320
Filing and Variance Fee	5,000	5,000	8,148
Landscape Waste Program Sales	700	700	319
Parks and Recreation	1,412,225	1,412,225	1,412,921
Police Special Detail Fee	28,000	28,000	5,931
Elevator Inspection Fee	10,000	10,000	12,750
Other Charges for Services	24,325	24,325	23,360
	<u>1,958,415</u>	<u>1,958,415</u>	<u>1,902,915</u>
Licenses and Permits			
Vehicle Licenses	341,060	341,060	343,059
Business Licenses	120,950	120,950	125,648
Liquor Licenses	35,910	35,910	36,087
Building Permits	375,175	375,175	385,150
Franchise Fees	160,000	160,000	185,537
Licenses and Permits - Other	31,810	31,810	34,383
	<u>1,064,905</u>	<u>1,064,905</u>	<u>1,109,864</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
Intergovernmental			
State Income Tax	\$ 1,050,000	1,050,000	1,200,222
State Sales Tax	4,770,646	4,770,646	4,502,286
Personal Property Replacement Tax	130,000	130,000	150,349
State Use Tax	180,000	180,000	216,952
State Grants	20,000	20,000	119,702
	<u>6,150,646</u>	<u>6,150,646</u>	<u>6,189,511</u>
Fines and Forfeitures			
Late Payment Penalty	7,000	7,000	6,403
NSF Check Charge	400	400	175
Circuit Court Fines	65,000	65,000	47,457
Court Cost Liens and Fees	18,000	18,000	60,417
Parking Ticket Fines	85,000	85,000	73,610
Red Light Camera Fines	163,000	163,000	134,185
False Alarm Fines	18,000	18,000	14,402
Building Code Violation Fines	10,000	10,000	10,745
	<u>366,400</u>	<u>366,400</u>	<u>347,394</u>
Investment Income	<u>87,200</u>	<u>87,200</u>	<u>145,458</u>
Miscellaneous			
Rent - Telecommunications Antenna Site Lease	46,500	46,500	50,410
Rent - Parking Lot	55,000	55,000	55,000
Reimbursements	16,000	16,000	43,015
Donations	31,000	31,000	13,475
Miscellaneous	34,000	34,000	18,797
	<u>182,500</u>	<u>182,500</u>	<u>180,697</u>
Total Revenues	<u>19,098,066</u>	<u>19,098,066</u>	<u>19,320,837</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
General Government			
Village President and Board of Trustees			
Personal Services	\$ 64,385	64,385	63,920
Contractual Services	11,500	11,500	20,309
Commodities	40,730	40,730	37,860
	116,615	116,615	122,089
Village Clerk			
Personal Services	8,852	8,852	8,906
Commodities	8,960	8,960	8,169
	17,812	17,812	17,075
Board of Fire and Police Commissioners			
Contractual Services	2,250	2,250	-
Commodities	3,345	3,345	3,982
	5,595	5,595	3,982
Human Relations Commission			
Contractual Services	405	405	177
Commodities	1,600	1,600	1,448
	2,005	2,005	1,625
Parks and Recreation Board			
Commodities	2,350	2,350	2,030
Beautification Committee			
Commodities	5,000	5,000	3,095
Village Manager			
Personal Services	615,312	615,312	602,417
Contractual Services	12,500	12,500	10,814
Commodities	60,125	60,125	79,734
	687,937	687,937	692,965

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
General Government - Continued			
Finance Department			
Personal Services	\$ 552,182	552,182	542,043
Contractual Services	270,000	270,000	190,680
Commodities	124,800	124,800	129,587
	946,982	946,982	862,310
Engineering			
Commodities	65,500	65,500	37,764
Legal Department			
Contractual Services	270,257	270,257	240,712
Information Services			
Personal Services	8,852	8,852	8,937
Contractual Services	213,496	213,496	180,525
Commodities	50,667	50,667	28,271
	273,015	273,015	217,733
Public Works Department			
Personal Services	358,274	358,274	354,015
Contractual Services	10,000	10,000	5,788
Commodities	18,432	18,432	18,261
	386,706	386,706	378,064
Vehicle Maintenance Division			
Personal Services	226,339	226,339	200,545
Commodities	23,500	23,500	26,178
	249,839	249,839	226,723
Building Maintenance Division			
Personal Services	114,011	114,011	90,851
Contractual Services	34,400	34,400	36,603
Commodities	196,510	196,510	196,526
	344,921	344,921	323,980
Total General Government	3,374,534	3,374,534	3,130,147

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
Public Safety			
Police Department			
Personal Services	\$ 6,007,397	6,007,397	6,034,501
Contractual Services	44,968	44,968	32,478
Commodities	367,470	367,470	312,683
	<u>6,419,835</u>	<u>6,419,835</u>	<u>6,379,662</u>
Fire Department			
Personal Services	78,692	78,692	77,920
Contractual Services	2,609,307	2,609,307	2,614,977
Commodities	276,940	276,940	320,746
	<u>2,964,939</u>	<u>2,964,939</u>	<u>3,013,643</u>
Total Public Safety	<u>9,384,774</u>	<u>9,384,774</u>	<u>9,393,305</u>
Highways and Streets			
Street Maintenance Division			
Personal Services	686,695	686,695	715,214
Contractual Services	78,800	78,800	60,766
Commodities	346,800	346,800	370,624
	<u>1,112,295</u>	<u>1,112,295</u>	<u>1,146,604</u>
Sanitation			
Contractual	<u>1,069,000</u>	<u>1,069,000</u>	<u>977,975</u>
Economic Development			
Community Development Department			
Personal Services	418,735	418,735	402,437
Contractual Services	213,631	213,631	237,593
Commodities	562,413	562,413	551,481
	<u>1,194,779</u>	<u>1,194,779</u>	<u>1,191,511</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
Culture and Recreation			
Parks and Recreation Department			
Personal Services	\$ 1,572,290	1,572,290	1,385,379
Contractual Services	283,465	283,465	265,693
Commodities	474,808	474,808	440,088
Total Culture and Recreation	2,330,563	2,330,563	2,091,160
Capital Outlay			
General Government			
Information Services	150,389	150,389	156,969
Public Safety			
Police Department	66,500	66,500	94,338
Fire Department	143,000	143,000	125,492
Sanitation	180,000	180,000	179,954
Culture and Recreation			
Parks and Recreation Department	152,400	152,400	122,863
Total Capital Outlay	692,289	692,289	679,616
Total Expenditures	19,158,234	19,158,234	18,610,318

VILLAGE OF LINCOLNWOOD, ILLINOIS**Debt Service Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2014**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Local Taxes	\$ 1,187,065	1,187,065	1,186,803
Expenditures			
Debt Service			
Principal Retirement	1,199,356	1,199,356	1,197,136
Interest and Fiscal Charges	110,956	110,956	113,989
Total Expenditures	1,310,312	1,310,312	1,311,125
Excess (Deficiency) of Revenues Over (Under) Expenditures	(123,247)	(123,247)	(124,322)
Other Financing Sources			
Transfers In	123,247	123,247	124,322
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning			9,762
Fund Balance - Ending			9,762

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

April 30, 2014

	Special Revenue	Capital Projects	Totals
ASSETS			
Cash and Investments	\$ 3,191,474	13,155	3,204,629
Receivables			
Accounts	62,958	-	62,958
Accrued Interest	518	-	518
Due from Other Governments	-	388,902	388,902
Total Assets	3,254,950	402,057	3,657,007
LIABILITIES			
Accounts Payable	993,718	47,917	1,041,635
Accrued Payroll	1,833	-	1,833
Due to Other Funds	299,594	350,553	650,147
Total Liabilities	1,295,145	398,470	1,693,615
FUND BALANCES			
Restricted	2,022,822	3,587	2,026,409
Unassigned	(63,017)	-	(63,017)
Total Fund Balances	1,959,805	3,587	1,963,392
Total Liabilities and Fund Balances	3,254,950	402,057	3,657,007

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended April 30, 2014

	Special Revenue	Capital Projects	Totals
Revenues			
Taxes	\$ 807,050	-	807,050
Intergovernmental	176,044	59,198	235,242
Interest	8,837	-	8,837
Total Revenues	991,931	59,198	1,051,129
Expenditures			
General Government	732,337	-	732,337
Highways and Streets	529,996	-	529,996
Capital Outlay	10,117	118,268	128,385
Total Expenditures	1,272,450	118,268	1,390,718
Excess (Deficiency) of Revenues Over (Under) Expenditures	(280,519)	(59,070)	(339,589)
Other Financing Sources (Uses)			
Transfers In	-	59,070	59,070
Transfers Out	(5,000)	-	(5,000)
	(5,000)	59,070	54,070
Net Change in Fund Balances	(285,519)	-	(285,519)
Fund Balances - Beginning	2,245,324	3,587	2,248,911
Fund Balances - Ending	1,959,805	3,587	1,963,392

VILLAGE OF LINCOLNWOOD, ILLINOIS**Nonmajor Governmental - Special Revenue Funds****Combining Balance Sheet****April 30, 2014**

	<u>E-911</u>
ASSETS	
Cash and Investments	\$ 1,851
Receivables	
Accounts	22,424
Accrued Interest	<u>-</u>
Total Assets	<u><u>24,275</u></u>
LIABILITIES	
Accounts Payable	14,572
Accrued Payroll	1,833
Due to Other Funds	<u>-</u>
Total Liabilities	<u><u>16,405</u></u>
FUND BALANCES	
Restricted	7,870
Unassigned	<u>-</u>
Total Fund Balances	<u><u>7,870</u></u>
Total Liabilities and Fund Balances	<u><u>24,275</u></u>

Touhy/ Lawndale Tax Increment Financing	Transportation Improvement	Lincoln/ Touhy Tax Increment Financing	Totals
765,104	2,424,519	-	3,191,474
-	40,534	-	62,958
-	518	-	518
765,104	2,465,571	-	3,254,950
503,289	472,827	3,030	993,718
-	-	-	1,833
23,054	216,553	59,987	299,594
526,343	689,380	63,017	1,295,145
238,761	1,776,191	-	2,022,822
-	-	(63,017)	(63,017)
238,761	1,776,191	(63,017)	1,959,805
765,104	2,465,571	-	3,254,950

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended April 30, 2014

	E-911
Revenues	
Taxes	\$ -
Intergovernmental	176,044
Interest	865
Total Revenues	<u>176,909</u>
Expenditures	
General Government	226,018
Highways and Streets	-
Capital Outlay	10,117
Total Expenditures	<u>236,135</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,226)
Other Financing (Uses)	
Transfers Out	<u>-</u>
Net Change in Fund Balances	(59,226)
Fund Balances - Beginning	<u>67,096</u>
Fund Balances - Ending	<u><u>7,870</u></u>

Touhy/ Lawndale Tax Increment Financing	Transportation Improvement	Lincoln/ Touhy Tax Increment Financing	Totals
495,024	312,026	-	807,050
-	-	-	176,044
20	7,952	-	8,837
495,044	319,978	-	991,931
503,289	-	3,030	732,337
-	529,996	-	529,996
-	-	-	10,117
503,289	529,996	3,030	1,272,450
(8,245)	(210,018)	(3,030)	(280,519)
(5,000)	-	-	(5,000)
(13,245)	(210,018)	(3,030)	(285,519)
252,006	1,986,209	(59,987)	2,245,324
238,761	1,776,191	(63,017)	1,959,805

VILLAGE OF LINCOLNWOOD, ILLINOIS

E-911 - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental	\$ 180,000	180,000	176,044
Interest	500	500	865
Total Revenues	180,500	180,500	176,909
Expenditures			
General Government	252,070	252,070	226,018
Capital Outlay	12,400	12,400	10,117
Total Expenditures	264,470	264,470	236,135
Net Change in Fund Balance	(83,970)	(83,970)	(59,226)
Fund Balance - Beginning			67,096
Fund Balance - Ending			7,870

VILLAGE OF LINCOLNWOOD, ILLINOIS

Touhy/Lawndale Tax Increment Financing - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 520,000	520,000	495,024
Interest	-	-	20
Total Revenues	520,000	520,000	495,044
Expenditures			
General Government	520,000	520,000	503,289
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(8,245)
Other Financing (Uses)			
Transfers Out	(5,000)	(5,000)	(5,000)
Net Change in Fund Balance	(5,000)	(5,000)	(13,245)
Fund Balance - Beginning			252,006
Fund Balance - Ending			238,761

VILLAGE OF LINCOLNWOOD, ILLINOIS

Transportation Improvement - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Local Taxes	\$ 320,000	320,000	312,026
Interest	2,000	2,000	7,952
Total Revenues	322,000	322,000	319,978
Expenditures			
Highways and Streets	1,688,083	1,688,083	529,996
Net Change in Fund Balance	(1,366,083)	(1,366,083)	(210,018)
Fund Balance - Beginning			1,986,209
Fund Balance - Ending			1,776,191

VILLAGE OF LINCOLNWOOD, ILLINOIS

Lincoln/Touhy Tax Increment Financing - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
Revenues			
Miscellaneous	\$ -	-	-
Expenditures			
General Government	1,265,000	1,265,000	3,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,265,000)	(1,265,000)	(3,030)
Other Financing Sources			
Debt Issuance	1,200,000	1,200,000	-
Net Change in Fund Balance	<u>(65,000)</u>	<u>(65,000)</u>	(3,030)
Fund Balance - Beginning			<u>(59,987)</u>
Fund Balance - Ending			<u>(63,017)</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental - Capital Projects Funds

Combining Balance Sheet
April 30, 2014

	Channel Runne Improvement	Comm Ed ROW Bike Path	PEP	Totals
ASSETS				
Cash and Investments	\$ -	13,155	-	13,155
Due from Other Governments	363,300	25,602	-	388,902
Total Assets	363,300	38,757	-	402,057
LIABILITIES				
Accounts Payable	12,747	35,170	-	47,917
Due to Other Funds	350,553	-	-	350,553
Total Liabilities	363,300	35,170	-	398,470
FUND BALANCES				
Restricted	-	3,587	-	3,587
Total Liabilities and Fund Balances	363,300	38,757	-	402,057

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental - Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended April 30, 2014

	Channel Runne Improvement	Comm Ed ROW Bike Path	PEP	Totals
Revenues				
Intergovernmental	\$ -	59,198	-	59,198
Expenditures				
Capital Outlay	-	108,268	10,000	118,268
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(49,070)	(10,000)	(59,070)
Other Financing Sources (Uses)				
Transfers In	-	49,070	10,000	59,070
Transfers Out	-	-	-	-
	-	49,070	10,000	59,070
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	3,587	-	3,587
Fund Balances - Ending	-	3,587	-	3,587

VILLAGE OF LINCOLNWOOD, ILLINOIS

Comm Ed ROW Bike Path - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
State Grants	\$ 200,000	200,000	59,198
Expenditures			
Capital Outlay			
Contractual Services	250,000	250,000	108,268
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(50,000)	(49,070)
Other Financing Sources			
Transfers In	50,000	50,000	49,070
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning			3,587
Fund Balance - Ending			3,587

VILLAGE OF LINCOLNWOOD, ILLINOIS**PEP - Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2014**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental	\$ -	-	-
Expenditures			
Capital Outlay	50,000	50,000	10,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(50,000)	(10,000)
Other Financing Sources			
Transfers In	50,000	50,000	10,000
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning			-
Fund Balance - Ending			-

VILLAGE OF LINCOLNWOOD, ILLINOIS**Water and Sewer - Enterprise Fund****Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2014**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 4,185,900	4,185,900	4,109,193
Fines and Forfeitures	40,000	40,000	54,426
Total Operating Revenues	4,225,900	4,225,900	4,163,619
Operating Expenses			
Cost of Sales and Services			
Personal Services	796,426	796,426	840,701
Contractual	425,804	425,804	298,599
Commodities	2,248,408	2,248,408	2,106,030
Capital Outlay	461,500	461,500	164,737
Less Capital Assets Capitalized	(461,500)	(461,500)	(164,737)
Debt Service			
Principal Payments	260,268	260,268	260,269
Less Principal Payments Capitalized	(260,268)	(260,268)	(260,269)
Depreciation	-	-	647,396
Total Operating Expenses	3,470,638	3,470,638	3,892,726
Operating Income	755,262	755,262	270,893
Nonoperating Revenues (Expenses)			
Interest Income	3,000	3,000	2,653
Other Income	-	-	16,150
Interest and Fiscal Charges	(119,887)	(119,887)	(119,887)
	(116,887)	(116,887)	(101,084)
Income Before Transfers	638,375	638,375	169,809
Transfers Out	(200,000)	(200,000)	(200,000)
Change in Net Position	438,375	438,375	(30,191)
Net Position - Beginning			8,666,252
Net Position - Ending			8,636,061

VILLAGE OF LINCOLNWOOD, ILLINOIS

Police Pension - Pension Trust Fund

Schedule of Changes in Net Position - Budget and Actual
For the Fiscal Year Ended April 30, 2014

	Budget		Actual
	Original	Final	
Additions			
Contributions - Employer	\$ 1,410,184	1,410,184	1,454,636
Contributions - Plan Members	270,816	270,816	306,261
Total Contributions	1,681,000	1,681,000	1,760,897
Investment Income			
Interest Earned	400,000	400,000	362,753
Net Change in Fair Value	-	-	913,025
	400,000	400,000	1,275,778
Less Investment Expenses	(57,000)	(57,000)	(32,205)
Net Investment Income	343,000	343,000	1,243,573
Total Additions	2,024,000	2,024,000	3,004,470
Deductions			
Administration	47,475	47,475	18,971
Benefits and Refunds	1,850,759	1,850,759	1,859,794
Total Deductions	1,898,234	1,898,234	1,878,765
Change in Net Position	125,766	125,766	1,125,705
Net Position - Beginning			17,093,985
Net Position - Ending			18,219,690

SUPPLEMENTAL SCHEDULES

VILLAGE OF LINCOLNWOOD, ILLINOIS**Long-Term Debt Requirements****Illinois Finance Authority Loan Payable of 2009
April 30, 2014**

Date of Issue	May 9, 2009
Date of Maturity	May 9, 2029
Authorized Issue	\$250,000
Interest Rate	Non-Interest Bearing
Principal Maturity Date	May 9
Payable at	Office of the State Fire Marshal

CURRENT AND LONG-TERM PRINCIPAL REQUIREMENTS

<u>Fiscal Year Ending April 30</u>	<u>Principal</u>
2015	\$ 12,500
2016	12,500
2017	12,500
2018	12,500
2019	12,500
2020	12,500
2021	12,500
2022	12,500
2023	12,500
2024	12,500
2025	12,500
2026	12,500
2027	12,500
2028	12,500
2029	12,500
2030	12,500
	<u>200,000</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS**Long-Term Debt Requirements****Oshkosh Capital Loan Payable of 2010****April 30, 2014**

Date of Issue	August 13, 2010
Date of Maturity	August 13, 2020
Authorized Issue	\$592,652
Interest Rate	4.00%
Principal Maturity Date	August 13
Payable at	Oshkosh Capital

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending April 30	Principal	Interest	Totals
2015	\$ 54,959	20,234	75,193
2016	57,476	17,717	75,193
2017	60,109	15,084	75,193
2018	62,862	12,331	75,193
2019	65,741	9,452	75,193
2020	68,752	6,441	75,193
2021	71,900	3,293	75,193
	441,799	84,552	526,351

VILLAGE OF LINCOLNWOOD, ILLINOIS**Long-Term Debt Requirements****Loan Payable of 2012
April 30, 2014**

Date of Issue	July 20, 2012
Date of Maturity	July 20, 2015
Authorized Issue	\$100,000
Interest Rate	3.25%
Principal Maturity Date	July 20
Payable at	Republic Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending April 30	Principal	Interest	Totals
2015	\$ 33,333	2,197	35,530
2016	33,333	1,098	34,431
	66,666	3,295	69,961

VILLAGE OF LINCOLNWOOD, ILLINOIS**Long-Term Debt Requirements****General Obligation Refunding Bonds of 2004
April 30, 2014**

Date of Issue	February 11, 2004
Date of Maturity	December 1, 2014
Authorized Issue	\$5,230,000
Denomination of Bonds	\$5,000
Interest Rates	2.00% - 3.20%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	J. P. Morgan Trust Company

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending April 30	Principal	Interest	Totals
2015	\$ 690,000	20,882	710,882

VILLAGE OF LINCOLNWOOD, ILLINOIS**Long-Term Debt Requirements****General Obligation Refunding Bonds of 2011A
April 30, 2014**

Date of Issue	November 1, 2011
Date of Maturity	December 1, 2017
Authorized Issue	\$2,325,000
Denomination of Bonds	\$5,000
Interest Rate	2.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending April 30	Principal	Interest	Totals
2015	\$ 385,000	31,700	416,700
2016	390,000	24,000	414,000
2017	400,000	16,200	416,200
2018	410,000	8,200	418,200
	<u>1,585,000</u>	<u>80,100</u>	<u>1,665,100</u>

Note: Repayment of these bonds comes 25% from the Debt Service Fund and 75% from the Northeast Industrial District Tax Increment Financing Fund.

VILLAGE OF LINCOLNWOOD, ILLINOIS**Long-Term Debt Requirements****General Obligation Refunding Bonds of 2011B
April 30, 2014**

Date of Issue	November 1, 2011
Date of Maturity	December 1, 2017
Authorized Issue	\$2,090,000
Denomination of Bonds	\$5,000
Interest Rate	2.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending April 30	Principal	Interest	Totals
2015	\$ 345,000	28,600	373,600
2016	355,000	21,700	376,700
2017	360,000	14,600	374,600
2018	370,000	7,400	377,400
	1,430,000	72,300	1,502,300

VILLAGE OF LINCOLNWOOD, ILLINOIS**Long-Term Debt Requirements****Illinois Environmental Protection Agency Loan Payable of 2008
April 30, 2014**

Date of Issue	December 17, 2008
Date of Maturity	June 17, 2028
Authorized Issue	\$5,718,966
Interest Rate	2.50%
Principal Maturity Date	June 17 and December 17
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending April 30	Principal	Interest	Totals
2015	\$ 266,816	113,340	380,156
2016	273,528	106,628	380,156
2017	280,409	99,747	380,156
2018	287,463	92,693	380,156
2019	294,695	85,461	380,156
2020	302,108	78,048	380,156
2021	309,708	70,448	380,156
2022	317,500	62,656	380,156
2023	325,486	54,670	380,156
2024	333,674	46,482	380,156
2025	342,068	38,088	380,156
2026	350,673	29,482	380,155
2027	359,495	20,661	380,156
2028	368,539	11,617	380,156
2029	187,731	2,347	190,078
	4,599,893	912,368	5,512,261

STATISTICAL SECTION (Unaudited)

This part of the comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the Village's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
April 30, 2014 (Unaudited)

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
April 30, 2014 (Unaudited)

	2005	2006	2007
Governmental Activities			
Net Investment in Capital Assets	\$ 14,709,012	15,779,615	17,044,916
Restricted	2,956,530	4,622,786	6,301,033
Unrestricted	5,881,790	6,857,236	7,986,055
Total Governmental Activities Net Position	23,547,332	27,259,637	31,332,004
Business-Type Activities			
Net Investment in Capital Assets	6,141,607	6,055,461	6,254,185
Restricted	-	-	-
Unrestricted	2,172,384	2,507,933	2,251,419
Total Business-Type Activities Net Position	8,313,991	8,563,394	8,505,604
Primary Government			
Net Investment in Capital Assets	20,850,619	21,835,076	23,299,101
Restricted	2,956,530	4,622,786	6,301,033
Unrestricted	8,054,174	9,365,169	10,237,474
Total Primary Government Net Position	31,861,323	35,823,031	39,837,608

* Accrual Basis of Accounting

Data Source: Village Records

2008	2009	2010	2011	2012	2013	2014
19,075,136	20,057,662	21,129,264	24,011,361	25,625,635	26,637,660	27,626,486
6,052,311	7,642,939	8,516,994	7,664,671	11,211,585	12,260,925	12,353,691
8,921,742	9,054,630	9,618,838	10,140,308	7,590,556	8,193,496	9,402,780
34,049,189	36,755,231	39,265,096	41,816,340	44,427,776	47,092,081	49,382,957
7,859,971	7,998,375	7,097,003	6,177,316	6,576,698	6,521,402	6,299,012
-	-	-	240,000	-	-	-
832,538	990,528	1,387,413	2,156,907	1,969,054	2,144,850	2,337,049
8,692,509	8,988,903	8,484,416	8,574,223	8,545,752	8,666,252	8,636,061
26,935,107	28,056,037	28,226,267	30,188,677	32,202,333	33,159,062	33,925,498
6,052,311	7,642,939	8,516,994	7,904,671	11,211,585	12,260,925	12,353,691
9,754,280	10,045,158	11,006,251	12,297,215	9,559,610	10,338,346	11,739,829
42,741,698	45,744,134	47,749,512	50,390,563	52,973,528	55,758,333	58,019,018

VILLAGE OF LINCOLNWOOD, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
April 30, 2014 (Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental Activities										
General Government	\$ 7,070,015	7,618,900	7,942,459	8,310,374	7,717,680	8,543,683	8,368,482	8,425,153	8,584,081	8,575,330
Public Safety	7,759,681	8,375,529	8,751,570	9,515,472	9,396,466	8,743,302	8,854,696	9,309,941	9,211,302	9,406,734
Public Works	1,703,425	1,930,369	2,060,518	2,266,360	2,141,803	2,092,928	2,182,058	2,307,646	2,372,041	2,759,369
Interest on Long-Term Debt	708,575	650,115	573,106	485,310	427,695	369,448	345,551	274,942	169,973	132,128
Total Governmental Activities Expenses	17,241,696	18,574,913	19,327,653	20,577,516	19,683,644	19,749,361	19,750,787	20,317,682	20,337,397	20,873,561
Business-Type Activities										
Water and Sewer	1,836,144	2,222,548	2,259,393	2,258,816	2,188,047	3,010,490	3,317,525	3,290,392	3,719,065	4,012,613
Total Business-Type Activities Expenses	1,836,144	2,222,548	2,259,393	2,258,816	2,188,047	3,010,490	3,317,525	3,290,392	3,719,065	4,012,613
Total Primary Government Expenses	19,077,840	20,797,461	21,587,046	22,836,332	21,871,691	22,759,851	23,068,312	23,608,074	24,056,462	24,886,174
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	1,297,115	1,387,635	1,529,905	1,660,102	1,813,687	1,859,319	2,023,209	1,731,344	1,841,064	1,804,892
Public Safety	1,313,735	1,356,398	1,385,084	965,460	1,087,079	917,706	1,065,490	1,575,783	1,532,619	1,555,281
Public Works	44,643	56,254	40,844	3,792	4,605	2,858	733	-	-	-
Operating Grants/Contributions	25,000	50,000	166,000	751,563	304,282	80,817	602,356	105,533	250,393	347,483
Capital Grants/Contributions	-	-	-	-	-	-	-	388,795	392,023	104,024
Total Governmental Activities Program Revenues	2,680,493	2,850,287	3,121,833	3,380,917	3,209,653	2,860,700	3,691,788	3,801,455	4,016,099	3,811,680
Business-Type Activities										
Charges for Services										
Water and Sewer	2,114,570	2,514,420	2,181,794	2,474,138	2,508,912	2,639,221	3,576,490	3,455,950	4,035,302	4,163,619
Total Business-Type Activities Program Revenues	2,114,570	2,514,420	2,181,794	2,474,138	2,508,912	2,639,221	3,576,490	3,455,950	4,035,302	4,163,619
Total Primary Government Program Revenues	4,795,063	5,364,707	5,303,627	5,855,055	5,718,565	5,499,921	7,268,278	7,257,405	8,051,401	7,975,299
Net (Expense) Revenue										
Governmental Activities	(14,561,203)	(15,724,626)	(16,205,820)	(17,196,599)	(16,473,991)	(16,888,661)	(16,058,999)	(16,516,227)	(16,321,298)	(17,061,881)
Business-Type Activities	278,426	291,872	(77,599)	215,322	320,865	(371,269)	258,965	165,558	316,237	151,006
Total Primary Government Net (Expense) Revenue	(14,282,777)	(15,432,754)	(16,283,419)	(16,981,277)	(16,153,126)	(17,259,930)	(15,800,034)	(16,350,669)	(16,005,061)	(16,910,875)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	\$ 5,607,664	7,328,180	6,682,802	6,688,546	6,960,014	8,124,554	6,699,698	7,612,055	6,516,497	6,879,900
Utility	1,758,236	1,890,680	1,694,638	1,766,707	1,682,754	1,595,804	1,601,218	1,546,490	1,545,378	1,565,985
Intergovernmental - Unrestricted										
State Sales, Income Taxes and Use Taxes	8,288,144	8,852,947	9,705,050	9,545,382	9,072,290	8,099,811	8,681,973	8,448,621	8,683,316	8,860,471
Replacement Taxes	108,805	139,695	155,270	171,151	150,040	124,581	153,684	135,608	143,399	150,349
Other	523,338	509,584	927,833	575,230	507,724	866,145	872,480	799,404	1,330,642	1,339,288
Interest	137,519	315,365	630,637	584,477	222,002	200,209	238,760	196,040	152,448	176,067
Miscellaneous	240,424	250,480	331,957	432,291	435,209	212,422	187,430	189,445	413,923	180,697
Transfers	150,000	150,000	150,000	150,000	150,000	175,000	175,000	200,000	200,000	200,000
Total Governmental Activities	16,814,130	19,436,931	20,278,187	19,913,784	19,180,033	19,398,526	18,610,243	19,127,663	18,985,603	19,352,757
Business-Type Activities										
Interest	28,024	107,531	169,809	121,583	125,529	41,782	5,842	5,971	4,263	2,653
Miscellaneous	-	-	-	-	-	-	-	-	-	16,150
Transfers	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(175,000)	(175,000)	(200,000)	(200,000)	(200,000)
Total Business-Type Activities	(121,976)	(42,469)	19,809	(28,417)	(24,471)	(133,218)	(169,158)	(194,029)	(195,737)	(181,197)
Total Primary Government General Revenue	16,692,154	19,394,462	20,297,996	19,885,367	19,155,562	19,265,308	18,441,085	18,933,634	18,789,866	19,171,560
Changes in Net Position										
Governmental Activities	2,252,927	3,712,305	4,072,367	2,717,185	2,706,042	2,509,865	2,551,244	2,611,436	2,664,305	2,290,876
Business-Type Activities	156,450	249,403	(57,790)	186,905	296,394	(504,487)	89,807	(28,471)	120,500	(30,191)
Total Primary Government	2,409,377	3,961,708	4,014,577	2,904,090	3,002,436	2,005,378	2,641,051	2,582,965	2,784,805	2,260,685

* Accrual Basis of Accounting

Data Source: Village Records

VILLAGE OF LINCOLNWOOD, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years* **April 30, 2014 (Unaudited)**

	2005	2006	2007
General Fund			
Reserved	\$ 20,883	14,055	2,407
Unreserved	6,543,177	8,003,553	8,868,659
Nonspendable	-	-	-
Unassigned	-	-	-
Total General Fund	6,564,060	8,017,608	8,871,066
All Other Governmental Funds			
Reserved	2,956,530	4,622,786	6,301,033
Unreserved, Reported in,			
Special Revenue Funds	251,524	618,119	1,072,217
Debt Service Funds	-	1,959	5,428
Capital Projects Funds	724,896	-	1,213
Restricted	-	-	-
Unassigned	-	-	-
Total All Other Governmental Funds	3,932,950	5,242,864	7,379,891

* Modified Accrual Basis of Accounting

Data Source: Village Records

The Village implemented GASB No. 54 for the fiscal year ended April 30, 2012.

2008	2009	2010	2011	2012	2013	2014
2,407	625	400,625	150,478	-	-	-
9,272,816	9,158,204	8,914,733	9,805,693	-	-	-
-	-	-	-	511,884	408,967	435,356
-	-	-	-	9,047,480	9,370,395	10,206,133
9,275,223	9,158,829	9,315,358	9,956,171	9,559,364	9,779,362	10,641,489
6,052,311	7,642,939	8,516,994	7,664,671	-	-	-
1,409,348	1,778,703	2,084,554	1,632,933	-	-	-
6,629	-	453	703	-	-	-
9,244	17,842	18,102	485,611	-	-	-
-	-	-	-	11,221,347	12,270,687	12,363,453
-	-	-	-	(103,757)	(59,987)	(63,017)
7,477,532	9,439,484	10,620,103	9,783,918	11,117,590	12,210,700	12,300,436

VILLAGE OF LINCOLNWOOD, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2014 (Unaudited)

	2005	2006	2007
Revenues			
Taxes	\$ 16,310,842	18,752,520	19,276,245
Licenses, Permits and Fees	1,222,967	1,133,783	1,082,324
Intergovernmental - Grants	185,495	273,847	605,242
Charges for Services	1,136,004	1,266,843	1,408,827
Fines and Forfeitures	207,832	215,016	213,138
Interest	137,519	315,365	630,637
Miscellaneous	143,964	181,260	33,607
Total Revenues	19,344,623	22,138,634	23,250,020
Expenditures			
Current			
General Government	3,830,112	3,862,274	3,770,594
Public Safety	7,657,924	8,133,617	8,673,850
Public Works	884,101	962,417	1,224,594
Culture and Recreation	1,708,065	1,885,454	1,984,619
Sanitation	831,213	881,787	910,548
Economic Development	607,945	789,831	804,893
Capital Outlay	3,049,157	573,321	405,038
Debt Service			
Principal Retirement	1,538,672	1,818,700	2,088,232
Interest and Fiscal Charges	650,153	617,761	547,167
Total Expenditures	20,757,342	19,525,162	20,409,535
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,412,719)	2,613,472	2,840,485
Other Financing Sources (Uses)			
Debt Issuance	-	-	-
Transfers In	4,395,892	1,015,129	449,038
Transfers Out	(4,245,892)	(865,129)	(299,038)
Total Other Financing Sources (Uses)	150,000	150,000	150,000
Net Change in Fund Balances	(1,262,719)	2,763,472	2,990,485
Debt Service as a Percentage of Noncapital Expenditures	12.40%	12.90%	13.20%

* Modified Accrual Basis of Accounting

Data Source: Village Records

2008	2009	2010	2011	2012	2013	2014
19,220,739	18,798,722	18,837,235	18,036,316	18,715,559	18,219,232	18,795,993
973,929	983,497	922,356	1,007,370	1,009,122	1,074,728	1,109,864
544,027	301,604	166,993	667,400	494,328	642,416	451,507
1,458,500	1,563,533	1,654,481	1,789,585	1,764,893	1,940,107	1,902,915
189,514	183,904	176,706	265,214	359,731	358,848	347,394
575,803	213,404	200,209	238,758	196,040	152,448	176,067
195,026	195,022	129,033	135,559	189,445	413,923	180,697
23,157,538	22,239,686	22,087,013	22,140,202	22,729,118	22,801,702	22,964,437
3,974,785	3,709,003	3,889,439	3,825,017	3,858,935	3,723,651	3,965,888
9,325,358	9,068,488	8,668,806	9,489,960	9,051,421	9,200,803	9,393,305
1,266,245	1,131,520	1,141,803	1,873,033	1,171,370	1,257,315	1,768,165
2,071,540	2,086,397	2,064,504	2,142,897	2,100,417	2,210,831	2,091,160
917,168	956,426	1,006,848	1,000,832	1,042,760	1,003,569	977,975
872,154	940,667	1,415,550	1,105,001	1,137,237	1,184,987	1,191,511
2,058,126	336,409	1,449,975	2,111,785	2,106,974	1,521,896	1,202,232
1,850,000	1,905,000	1,190,000	1,242,500	1,330,550	1,402,751	1,478,386
470,364	410,218	347,940	312,201	351,695	182,791	143,952
22,805,740	20,544,128	21,174,865	23,103,226	22,151,359	21,688,594	22,212,574
351,798	1,695,558	912,148	(963,024)	577,759	1,113,108	751,863
-	-	250,000	592,652	159,106	-	-
1,055,240	418,279	310,000	422,094	1,264,655	883,513	518,392
(905,240)	(268,279)	(135,000)	(247,094)	(1,064,655)	(683,513)	(318,392)
150,000	150,000	425,000	767,652	359,106	200,000	200,000
501,798	1,845,558	1,337,148	(195,372)	936,865	1,313,108	951,863
11.20%	11.40%	7.90%	8.10%	8.37%	7.80%	7.76%

VILLAGE OF LINCOLNWOOD, ILLINOIS

Sales Tax by Category - Last Ten Calendar Years
April 30, 2014 (Unaudited)

	2013		2012		2011		2010	
	Amount	% Change from Previous Year	Amount	% Change from Previous Year	Amount	% Change from Previous Year	Amount	% Change from Previous Year
General Merchandise	\$ 328,933	20.3%	\$ 273,486	(2.9%)	\$ 281,587	(19.3%)	\$ 349,013	(2.4%)
Food	375,458	(4.2%)	392,096	0.8%	388,828	14.3%	340,290	0.2%
Drinking and Eating Places	452,061	4.4%	433,003	11.5%	388,243	3.5%	375,025	(1.4%)
Apparel	200,338	(10.0%)	222,703	(4.1%)	232,302	(4.9%)	244,264	0.6%
Furniture, Households and Radio	87,519	14.3%	76,548	13.5%	67,414	(9.6%)	74,594	(2.2%)
Lumber, Building and Hardware	217,737	4.2%	208,967	(2.1%)	213,529	(6.6%)	228,726	(2.6%)
Automotive Filing Stations	2,392,776	0.3%	2,385,103	0.0%	2,384,220	14.6%	2,080,078	14.0%
Drugs and Other Retail	526,540	11.6%	471,864	15.7%	407,778	16.9%	348,743	(0.6%)
Agriculture and Extractive	213,816	(6.2%)	227,959	(4.3%)	238,146	(35.3%)	367,963	(0.5%)
Manufacturers	78,803	(41.9%)	135,689	1.0%	134,346	(19.3%)	166,420	17.1%
	<u>4,873,981</u>	1.0%	<u>4,827,418</u>	1.9%	<u>4,736,393</u>	3.5%	<u>4,575,116</u>	5.9%
Village Statutory Allocated Sales Tax Rate	<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>	

Note: Sales Tax information for the calendar year 2013 is the most current available.

Data Source: Illinois Department of Revenue

2009		2008		2007		2006		2005		2004	
Amount	% Change from Previous Year	Amount	% Change from Previous Year	Amount	% Change from Previous Year	Amount	% Change from Previous Year	Amount	% Change from Previous Year	Amount	% Change from Previous Year
\$ 357,635	(7.7%)	\$ 387,343	(13.6%)	\$ 448,526	10.1%	\$ 407,383	(2.4%)	\$ 417,277	1.4%	\$ 411,606	(0.4%)
339,654	(3.8%)	352,895	7.5%	328,219	1.7%	322,803	(1.6%)	328,186	(1.4%)	332,905	2.1%
380,518	(9.4%)	420,113	2.9%	408,198	0.9%	404,746	(5.7%)	429,011	8.3%	396,302	5.2%
242,758	(11.5%)	274,233	(14.5%)	320,828	(2.4%)	328,715	(3.0%)	338,721	0.9%	335,787	1.5%
76,302	(17.4%)	92,403	(8.4%)	100,831	5.2%	95,852	(6.7%)	102,710	(14.3%)	119,906	(37.9%)
234,730	(15.2%)	276,899	(13.8%)	321,215	(13.8%)	372,716	5.2%	354,179	(9.5%)	391,149	1,649.1%
1,824,494	(17.1%)	2,201,509	(13.0%)	2,530,231	(8.2%)	2,754,935	17.5%	2,345,277	5.3%	2,226,225	(2.3%)
350,756	(6.7%)	375,877	(9.1%)	413,424	(0.6%)	415,789	3.1%	403,161	(2.1%)	411,791	1.8%
369,838	(13.6%)	428,148	(1.2%)	433,155	2.8%	421,297	(1.6%)	428,228	4.5%	409,975	(9.2%)
142,106	(12.0%)	161,443	21.6%	132,776	17.1%	113,343	5.8%	107,086	45.8%	73,458	61.1%
<u>4,318,791</u>	(13.1%)	<u>4,970,863</u>	(8.6%)	<u>5,437,403</u>	(3.6%)	<u>5,637,579</u>	7.3%	<u>5,253,836</u>	2.8%	<u>5,109,104</u>	5.5%
<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>	

VILLAGE OF LINCOLNWOOD, ILLINOIS

Home Rule Sales Tax by Category - Last Ten Calendar Years
April 30, 2014 (Unaudited)

	2013		2012		2011		2010	
	Amount	% Change from Previous Year	Amount	% Change from Previous Year	Amount	% Change from Previous Year	Amount	% Change from Previous Year
General Merchandise	\$ 328,934	21.39%	\$ 270,971	0.1%	\$ 270,834	(22.4%)	\$ 349,013	(2.4%)
Food	186,143	(4.10%)	194,097	2.9%	188,624	63.3%	115,542	26.2%
Drinking and Eating Places	449,239	4.30%	430,734	11.5%	386,324	3.5%	373,285	(1.3%)
Apparel	200,339	(10.04%)	222,704	(4.1%)	232,285	(4.9%)	244,246	0.7%
Furniture, Households and Radio	87,521	14.33%	76,548	13.5%	67,414	(9.6%)	74,592	(2.2%)
Lumber, Building and Hardware	216,994	4.11%	208,436	(2.3%)	213,421	(6.4%)	228,116	(2.3%)
Automotive Filing Stations	459,580	2.58%	448,000	3.8%	431,588	52.8%	282,472	2.4%
Drugs and Other Retail	350,943	13.52%	309,144	11.5%	277,149	13.8%	243,535	16.3%
Agriculture and Extractive	192,520	(9.44%)	212,591	2.2%	208,091	(33.6%)	313,544	(10.6%)
Manufacturers	75,836	(43.71%)	134,729	1.0%	133,396	(13.4%)	154,123	17.0%
	<u>2,548,049</u>	1.60%	<u>2,507,954</u>	4.1%	<u>2,409,126</u>	1.3%	<u>2,378,468</u>	1.3%
Village Home Rule Sales Tax Rate	<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>	

Note: Sales Tax information for the calendar year 2013 is the most current available.

Data Source: Illinois Department of Revenue

2009		2008		2007		2006		2005		2004	
Amount	% Change from Previous Year	Amount	% Change from Previous Year	Amount	% Change from Previous Year	Amount	% Change from Previous Year	Amount	% Change from Previous Year	Amount	% Change from Previous Year
\$ 357,635	(7.7%)	\$ 387,343	(13.6%)	\$ 448,322	10.3%	\$ 406,461	30.1%	\$ 312,305	1.3%	\$ 308,281	16.6%
91,548	2.4%	89,392	6.4%	84,035	4.5%	80,451	32.5%	60,715	(0.3%)	60,888	28.1%
378,311	(9.5%)	417,838	3.0%	405,782	1.1%	401,322	26.2%	317,956	8.6%	292,876	26.8%
242,561	(11.5%)	274,140	(14.5%)	320,751	(2.2%)	328,066	29.2%	254,011	1.2%	251,035	20.1%
76,305	(17.6%)	92,642	(8.1%)	100,830	7.5%	93,836	21.8%	77,028	(14.2%)	89,796	(25.5%)
233,600	(15.2%)	275,450	(14.2%)	321,061	(13.8%)	372,645	40.3%	265,635	(9.5%)	293,362	1,761.1%
275,854	(23.4%)	360,287	8.1%	333,171	(3.2%)	344,231	35.8%	253,549	15.8%	218,955	31.3%
209,486	(11.6%)	236,960	(14.2%)	276,254	(4.7%)	289,832	31.1%	221,009	(4.1%)	230,494	19.4%
350,667	(15.3%)	413,990	(0.9%)	417,766	2.6%	407,266	29.5%	314,385	4.9%	299,821	10.7%
131,713	(14.3%)	153,676	23.3%	124,618	16.5%	106,928	41.6%	75,536	47.2%	51,332	117.5%
<u>2,347,680</u>	(13.1%)	<u>2,701,718</u>	(4.6%)	<u>2,832,590</u>	0.1%	<u>2,831,038</u>	31.5%	<u>2,152,129</u>	2.6%	<u>2,096,840</u>	35.9%
<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>		<u>0.75%</u>		<u>0.75%</u>		<u>0.75%</u>	

VILLAGE OF LINCOLNWOOD, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Levy Years (in Thousands) April 30, 2014 (Unaudited)

Tax Levy Year	Residential Property	Farm	Commercial Property	Industrial Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2004	\$ 389,784	\$ 76	\$ 185,445	\$ 72,563	\$ 19,968	\$ 627,900	0.700
2005	418,689	72	170,461	99,733	19,948	669,007	0.679
2006	417,718	72	170,066	99,023	19,422	667,457	0.704
2007	575,648	128	189,630	84,606	27,833	822,179	0.586
2008	588,860	136	194,846	86,963	-	870,805	0.576
2009	596,660	49	183,818	76,573	-	857,100	0.585
2010	514,583	130	181,926	82,205	57	778,787	0.661
2011	464,664	49	155,217	73,887	N/A	693,817	0.753
2012	428,515	49	143,447	71,069	N/A	643,080	0.836
2013	N/A	N/A	N/A	N/A	N/A	573,306	0.954

Data Source: Office of the County Clerk

Property in the Village is reassessed every three years.

N/A - Information is not available.

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Levy Years
April 30, 2014 (Unaudited)**

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS**Direct and Overlapping Property Tax Rates - Last Ten Levy Years
April 30, 2014 (Unaudited)**

	2004	2005	2006
Village Direct Rates			
General	0.403	0.388	0.403
Police Pension	0.133	0.137	0.146
Special Recreation	-	-	-
Playgrounds and Recreation	0.164	0.154	0.155
Total Direct Rates	0.700	0.679	0.704
Overlapping Rates			
Lincolnwood Public Library	0.335	0.323	0.339
School District #74	2.752	2.697	2.807
High School District #219	2.013	2.007	2.374
Oakton Community College District #535	0.161	0.158	0.166
Niles Township	0.030	0.029	0.031
Niles Township General Assistance	0.003	0.002	0.003
North Shore Mosquito Abatement District	0.008	0.008	0.009
County of Cook	0.471	0.421	0.395
Cook County Health Facilities	0.122	0.112	0.105
Forest Preserve District of Cook County	0.060	0.060	0.057
Cook County Consolidated Elections	-	0.014	-
Cook County Public Safety	-	-	-
Suburban Cook County T.B. Sanitarium District	0.001	0.005	0.005
Metro Water Reclamation District of Greater Chicago	0.347	0.315	0.284
Total Overlapping Rates	6.303	6.151	6.575
Total Direct and Overlapping Rates	7.003	6.830	7.279

Data Source: Office of the County Clerk

Note: Rates are per \$100 of Assessed Value

2007	2008	2009	2010	2011	2012	2013
0.332	0.327	0.328	0.366	0.395	0.450	0.522
0.128	0.130	0.137	0.165	0.210	0.226	0.252
-	0.013	0.013	0.015	0.016	0.018	0.020
0.126	0.106	0.107	0.115	0.132	0.143	0.160
0.586	0.576	0.585	0.661	0.753	0.836	0.954
0.285	0.280	0.286	0.289	0.330	0.368	0.421
2.348	2.313	2.363	2.666	3.034	3.366	3.383
2.114	2.120	2.267	2.538	2.904	3.256	3.707
0.141	0.140	0.140	0.160	0.196	0.219	0.256
0.027	0.027	0.029	0.032	0.037	0.042	0.049
0.003	0.003	0.003	0.004	0.005	0.006	0.007
0.008	0.008	0.008	0.009	0.010	0.010	0.007
0.186	0.224	0.203	0.228	0.223	0.287	0.275
0.093	0.086	0.086	0.082	0.078	0.063	0.066
0.053	0.051	0.049	0.051	0.058	0.063	0.069
0.012	-	0.021	-	0.025	-	0.031
0.167	0.105	-	0.113	0.161	0.181	0.219
-	-	0.105	-	-	-	-
0.263	0.252	0.261	0.274	0.320	0.370	0.417
5.700	5.609	5.821	6.446	7.381	8.231	8.907
6.286	6.185	6.406	7.107	8.134	9.067	9.861

VILLAGE OF LINCOLNWOOD, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2014 (Unaudited)

Taxpayer	2014			2005		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
Simon Property Group (formerly Syndicated Equities)	\$ 31,589,251	1	5.51%	\$ 25,205,470	1	4.80%
Puig Holding Co.	8,782,489	2	1.53%			
WLH Lincolnwood LLC	7,366,997	3	1.29%			
Grossprops Assoc.	7,199,620	4	1.26%	12,387,053	2	2.40%
Lowes Companies	4,933,609	5	0.86%			
MCRIL LLC	4,924,885	6	0.86%			
Loeber Motors Corp	4,475,746	7	0.78%	5,116,160	6	1.00%
Country Fresh Market (formerly Safe Way, Inc.)	4,379,753	8	0.76%	4,990,578	7	0.90%
Kohls	3,726,940	9	0.65%			
Lincolnwood Properties	3,654,222	10	0.64%			
Senior Lifestyle Corp.				6,223,292	3	1.20%
Imperial Realty				6,106,279	4	1.20%
McRaes Inc.				5,489,696	5	1.00%
Centerpoint Prop Trust				4,630,308	8	0.90%
First Industrial				4,606,421	9	0.90%
Bryn Mawr Country Club				4,181,660	10	0.80%
	<u>81,033,512</u>		<u>14.13%</u>	<u>78,936,917</u>		<u>15.10%</u>

Data Source: Office of the County Clerk and Assessor's Office

VILLAGE OF LINCOLNWOOD, ILLINOIS

Property Tax Levies and Collections - Last Ten Fiscal Years April 30, 2014 (Unaudited)

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2005	2004	\$ 4,395,203	\$ -	0.00%	\$ 4,346,143	\$ 4,346,143	98.88%
2006	2005	4,542,380	-	0.00%	4,477,807	4,477,807	98.58%
2007	2006	4,698,899	4,640,292	98.75%	-	4,640,292	98.75%
2008	2007	4,817,971	-	0.00%	4,729,420	4,729,420	98.16%
2009	2008	5,008,652	-	0.00%	4,942,904	4,942,904	98.69%
2010	2009	5,014,344	2,379,592	47.46%	2,526,706	4,906,298	97.85%
2011	2010	5,148,487	2,653,434	51.54%	2,456,162	5,109,596	99.24%
2012	2011	5,224,442	2,657,978	50.88%	2,419,879	5,077,857	97.19%
2013	2012	5,382,584	2,563,342	47.62%	2,692,870	5,256,212	97.65%
2014	2013	5,469,347	2,769,183	50.63%	-	2,769,183	50.63%

Data Source: Office of the County Clerk

Property in the Village is reassessed every three years. Property is assessed at 33% of actual value.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
April 30, 2014 (Unaudited)

Fiscal Year	Governmental Activities			Business-Type Activities	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Loan Payable	Special Service Area Bonds	IEPA Loan Payable			
2005	\$ 17,365,000	\$ -	\$ 416,933	\$ -	\$ 17,781,933	4.01%	\$ 1,439
2006	15,650,000	-	313,233	-	15,963,233	3.60%	1,292
2007	13,875,000	-	-	-	13,875,000	3.13%	1,123
2008	12,025,000	-	-	1,992,021	14,017,021	3.16%	1,134
2009	10,120,000	-	-	4,371,277	14,491,277	3.27%	1,173
2010	8,930,000	250,000	-	4,992,058	14,172,058	3.19%	1,147
2011	7,662,129	830,152	-	5,361,696	13,853,977	2.82%	1,100
2012	6,405,878	869,602	-	5,114,044	12,389,524	2.52%	984
2013	5,078,564	806,851	-	4,860,162	10,745,577	2.19%	854
2014	3,705,000	708,465	-	4,599,893	9,013,358	1.84%	716

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years April 30, 2014 (Unaudited)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2005	\$ 17,365,000	\$ -	\$ 17,365,000	2.77%	\$ 1,405
2006	15,650,000	-	15,650,000	2.34%	1,266
2007	13,875,000	-	13,875,000	2.08%	1,123
2008	12,025,000	-	12,025,000	1.46%	973
2009	10,120,000	-	10,120,000	1.16%	819
2010	8,930,000	-	8,930,000	1.04%	723
2011	7,662,129	-	7,662,129	0.98%	609
2012	6,405,878	-	6,405,878	0.92%	509
2013	5,078,564	-	5,078,564	0.79%	403
2014	3,705,000	-	3,705,000	0.65%	294

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Schedule of Direct and Overlapping Governmental Activities Debt
April 30, 2014 (Unaudited)

Governmental Unit	Gross Debt	Percentage of Debt Applicable to Village*	Village's Share of Debt
Village - Payable from Property Taxes	\$ 4,413,465	100.000%	\$ 4,413,465
Overlapping Debt			
Cook County - Including Forest Preserve	3,751,715,000	0.455%	17,070,303
Metropolitan Water Reclamation District	2,106,850,281 (1)	0.455%	9,586,169
School District #74	-	100.000%	-
School District #219	152,889,468 (2)	16.547%	25,298,620
Oakton Community College #535	23,510,000	3.032%	712,823
Total Overlapping Debt	6,034,964,749		52,667,915
Total Direct and Overlapping Debt	6,039,378,214		57,081,380

Data Source: Cook County Tax Extension Department

* Determined by ratio of assessed valuation of property subject to taxation in the Village to valuation of property subject to taxation in overlapping unit.

Notes:

(1) Includes Illinois EPA Revolving Loan Bonds

(2) Includes original principal and interest amounts of outstanding General Obligation Capital Appreciation Bonds

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years
April 30, 2014 (Unaudited)**

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS**Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years
April 30, 2014 (Unaudited)**

	2005	2006	2007
Issuing Body			
Direct (Locally Imposed)			
Village of Lincolnwood	1.00%	1.00%	1.00%
Village of Lincolnwood Home Rule	0.75%	1.00%	1.00%
Total Direct Rates	1.75%	2.00%	2.00%
Overlapping (State Imposed)			
State of Illinois	5.00%	5.00%	5.00%
Cook County	1.00%	1.00%	1.00%
RTA	0.75%	0.75%	0.75%
Total Overlapping Rates	6.75%	6.75%	6.75%
Total Direct and Overlapping Rates	8.50%	8.75%	8.75%

Data Source: Illinois Department of Revenue

2008	2009	2010	2011	2012	2013	2014
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
1.00%	2.00%	2.00%	1.50%	1.25%	1.00%	1.00%
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
7.00%	8.00%	8.00%	7.50%	7.25%	7.00%	7.00%
9.00%	10.00%	10.00%	9.50%	9.25%	9.00%	9.00%

VILLAGE OF LINCOLNWOOD, ILLINOIS

Retailers' Occupation, Service Occupation and Use Tax Distribution - Last Ten Fiscal Years April 30, 2014 (Unaudited)

Fiscal Year	State Sales Tax Distributions	Annual Change	
		Amount	Percentage
2005	\$ 7,384,465	\$ 570,031	8.37%
2006	8,247,728	863,263	11.69%
2007	8,634,119	386,391	4.68%
2008	8,383,508	(250,611)	(2.90%)
2009	7,580,207	(803,301)	(9.58%)
2010	6,759,593	(820,614)	(10.83%)
2011	7,303,975	544,382	8.05%
2012	7,373,902	69,927	0.96%
2013	7,502,274	128,372	1.74%
2014	7,443,297	(58,977)	(0.79%)

Data Source: State of Illinois

VILLAGE OF LINCOLNWOOD, ILLINOIS

Schedule of Legal Debt Margin April 30, 2014 (Unaudited)

The Village is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of the legal debt margin.

The Village has a legal debt limitation not to exceed 8.625% of the total equalized assessed valuation of the taxable property within the Village boundaries. This means that the total of bonds, notes, warrants of any other type of general obligation issued or outstanding will not be greater than 8.625%. The following types of obligations are not considered in determining the debt limitations: certain revenue bonds, special assessment bonds, special service area bonds, and alternative revenue bonds.

At April 30, 2014 the Village has \$3,705,000 of general obligation bonds outstanding. Under current state statute, the Village's general obligation bonded debt issuances are subject to a legal limitation based on \$573,306,864 of total assessed value of real property. As of April 30, 2014, the Village's general obligation bonded debt, applicable to the debt limit of \$3,705,000 was well below the legal limit of \$45,742,717.

Data Source: Village Records

VILLAGE OF LINCOLNWOOD, ILLINOIS**Demographic and Economic Statistics - Last Ten Fiscal Years
April 30, 2014 (Unaudited)**

Fiscal Year	Population (1)	Estimated Personal Income	Per Capita Personal Income (1)	Unemployment Rate (2)	
				Village	State
2005	12,359	\$ 443,824,049	\$ 35,911	2.30%	6.20%
2006	12,359	443,824,049	35,911	2.30%	5.70%
2007	12,359	443,824,049	35,911	4.00%	5.50%
2008	12,359	443,824,049	35,911	5.50%	7.30%
2009	12,359	443,824,049	35,911	6.00%	10.50%
2010	12,359	443,824,049	35,911	7.20%	10.30%
2011	12,590	491,161,080	39,012	6.80%	9.80%
2012	12,590	491,161,080	39,012	6.50%	8.60%
2013	12,590	491,161,080	39,012	5.20%	7.10%
2014	12,590	491,161,080	39,012	N/A	N/A

Data Source:

(1) U.S. Department of Commerce, Bureau of Census

(2) Illinois Department of Labor, Illinois Department of Commerce and Economic Opportunity and Northeastern Illinois Planning Commission

The U.S. Department of Commerce, Bureau of Census defines personal income as a measure of income received from all sources by residents of the Village during a calendar year.

N/A - Not Available

VILLAGE OF LINCOLNWOOD, ILLINOIS**Construction - Last Ten Fiscal Years
April 30, 2014 (Unaudited)**

Fiscal Year	Commercial Construction		Residential Construction		Other Construction Alterations, Etc.	
	Number of Units	Property Value	Number of Units	Property Value	Number of Permits	Property Value
2005	N/A	N/A	29	N/A	820	N/A
2006	2	N/A	20	N/A	535	N/A
2007	N/A	N/A	21	10,450,900	694	17,955,436
2008	1	818,004	8	6,989,300	817	12,832,731
2009	N/A	N/A	4	3,724,600	943	10,446,483
2010	N/A	N/A	1	567,000	829	10,459,481
2011	N/A	N/A	N/A	N/A	869	13,856,843
2012	4	1,524,154	3	2,457,029	1,056	14,867,739
2013	-	-	5	3,484,700	707	11,575,025
2014	2	2,580,916	4	3,122,250	965	14,109,942

Data Source: Village's Building Department Records

VILLAGE OF LINCOLNWOOD, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago April 30, 2014 (Unaudited)

Employer	2014			2005		
	Employees	Rank	Percentage of Total Village Population	Employees	Rank	Percentage of Total Village Population
ATF	200	1	1.59%	N/A	N/A	N/A
Carson Pirie Scott	193	2	1.53%	N/A	N/A	N/A
Publications International	168	3	1.33%	N/A	N/A	N/A
Lincolnwood Place	145	4	1.15%	N/A	N/A	N/A
Olive Garden	126	5	1.00%	N/A	N/A	N/A
Loeber Motors	125	6	0.99%	N/A	N/A	N/A
Grossinger Autoplex	117	7	0.93%	N/A	N/A	N/A
Kohl's	112	8	0.89%	N/A	N/A	N/A
Lowe's	109	9	0.87%	N/A	N/A	N/A
Trim Tex	105	10	0.83%	N/A	N/A	N/A
	<u>1,400</u>		<u>11.12%</u>	<u>N/A</u>		<u>N/A</u>

Data Source: Village Community Development Department Records and U.S. Census Bureau.

N/A - Information is not available for nine fiscal years ago.

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Full-Time Equivalent Village Government Employees by Function - Last Ten Fiscal Years
April 30, 2014 (Unaudited)**

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

Full-Time Equivalent Village Government Employees by Function - Last Ten Fiscal Years April 30, 2014 (Unaudited)

	2005	2006	2007
General Government			
Executive	9	9	9
Administration	5.5	5.5	5.5
Finance	5	5	5
Public Safety			
Police			
Sworn	34	33	33
Non-Sworn	12	13	13
Fire			
Sworn*	-	-	-
Non-Sworn	1	1	1
Building	5.5	5.5	5.5
Village Services			
Community Development	1	1	1
Public Works	23	21.75	23.5
Parks and Recreation	11.5	9.25	11.5
Total	107.5	104.0	108.0

Data Source: Village Records

* The Village contracts for Fire and EMS Services.

2008	2009	2010	2011	2012	2013	2014
9	9	9	9	9	9	9
5.5	5.5	5	5	5	5	5
5	5	5	5	5	5	5
33	33	32	32	32	32	32
13	13	13	12.5	12.5	12.5	12.5
-	-	-	-	-	-	-
1	1	1	1	1	1	1
5.5	4.5	-	-	-	-	-
1	1	4	4	4	4	4
23.5	22.5	22.5	22.5	22.5	22.5	22.5
11.5	11.5	11.5	10.5	10.5	10.5	10.5
108.0	106.0	103.0	101.5	101.5	101.5	101.5

VILLAGE OF LINCOLNWOOD, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years April 30, 2014 (Unaudited)

	2005	2006	2007
General Government			
Building and Zoning			
Permits Issued	908	765	849
Inspections Conducted	2,000	2,750	3,250
Contractors Licenses Issued	NA	972	980
Business Licenses Issued	225	192	193
Legal Notices Published	22	21	18
Personnel			
Employment Exams Given	100	3	12
Full-Time Employees Hired	2	5	9
Part-Time/Seasonal Employees Hired	10	12	10
Legal			
Ordinances Written	31	36	38
Resolutions Written	17	55	52
Vehicles			
Vehicles Replaced	8	3	5
Public Safety			
Police			
Part I Offenses	669	697	579
Part II Offenses	1,482	1,438	1,268
Traffic Accidents	885	958	731
Criminal Arrests	879	841	701
Total Calls for Service	12,535	12,571	12,135
Fire			
EMS Related Incidents	1,023	1,190	1,155
Structural Fire Incidents	18	15	11
Other Fire and Rescue Incidents	533	476	472
Hazardous Materials Incidents	33	32	23
All Other Received	211	156	121
Mutual Aid Received	24	20	28
Mutual Aid Given	31	27	21
Total Incidents	1,818	1,869	1,782
Highways and Streets			
Complete Sweeps of the Village	10	10	10
Tons of Salt Used	900	800	850
Reconstruction by Contractor (Feet)	-	-	-
Tons of Asphalt Installed	150	150	140
Public Service			
Waterworks and Sewerage Systems			
Metered Customers	4,203	4,179	4,191
Gallons of Water Delivered to Residences and Businesses (Thousands of Gallons)	645,268	744,500	630,843
Feet of Sanitary Sewer Televised	-	600	4,200
Feet of Sanitary Sewer Cleaned	24,000	6,000	4,000
Water Meters Installed	54	40	50

Data Source: Village Departments

2008	2009	2010	2011	2012	2013	2014
827	949	822	869	861	801	971
2,217	1,932	1,390	1,336	1,337	1,398	1,239
950	682	339	599	499	557	560
220	340	416	505	406	559	602
18	25	25	26	23	25	19
68	83	83	-	46	-	86
10	9	5	3	7	7	19
198	166	109	187	180	180	180
68	46	69	61	53	59	47
78	74	44	74	79	60	64
3	3	3	3	4	5	5
555	625	500	496	576	748	575
1,530	1,314	827	1,047	1,394	1,071	978
804	810	897	948	851	897	818
868	886	808	957	946	1,177	725
13,945	12,978	18,128	20,118	20,688	21,449	18,228
1,195	1,276	1,262	1,264	1,263	1,416	1,338
13	9	38	18	7	13	12
457	10	291	26	23	23	24
37	28	63	30	18	52	20
165	685	293	645	570	585	682
25	70	24	28	26	27	16
39	43	32	36	41	33	39
1,931	2,066	1,947	1,983	1,948	2,089	2,131
10	10	10	10	10	10	10
688	600	600	800	800	800	1,000
-	-	-	-	4,625	-	-
62	150	700	200	500	700	900
4,207	4,215	4,232	4,226	4,228	4,228	4,228
624,556	577,695	508,073	529,871	483,640	500,000	600,000
-	-	235,000	-	500	1,000	1,500
400	100,000	500	57,000	57,000	57,000	50,000
200	4,500	10	40	30	50	100

VILLAGE OF LINCOLNWOOD, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years April 30, 2014 (Unaudited)

	2005	2006	2007
General Government			
Land, General (acres)	47	47	47
Land, Right of Way (acres)	352	352	352
Buildings	3	3	3
Vehicles	2	2	-
Public Safety			
Police			
Land (acres)	1	1	1
Buildings	1	1	1
Vehicles	20	20	20
Fire			
Land (acres)	1	1	1
Buildings	1	1	1
Vehicles	10	11	12
Public Works			
Land (acres)	3	3	3
Streets (lane miles)	35	35	35
Buildings	1	1	1
Vehicles	27	28	29
Enterprise			
Land (acres)	3.5	3.5	3.5
Combined Sanitary/Storm (miles)	59	59	59
Water Mains (miles)	53	53	53
Buildings	1	1	1
Vehicles	15	15	17

Data Source: Various Village Departments

2008	2009	2010	2011	2012	2013	2014
47	47	47	47	47	47	47
352	352	352	352	352	352	352
3	3	3	3	3	3	3
-	-	-	-	-	-	-
1	1	1	1	1	1	1
1	1	1	1	1	1	1
20	20	20	19	19	19	22
1	1	1	1	1	1	1
1	1	1	1	1	1	1
12	12	12	13	13	12	12
3	3	3	3	3	3	3
35	35	35	35	35	35	35
1	1	1	1	1	1	1
29	29	29	29	29	29	29
3.5	35	35	35	35	35	35
59	59	59	59	59	59	59
53	53	53	53	53	53	53
1	1	1	1	1	1	1
17	17	17	17	17	17	17

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Surety Bonds of Principal Officials
April 30, 2014 (Unaudited)**

Principal Official	
Village President	\$ 3,000
Village Clerk	3,000
Finance Director/Treasurer	50,000

Data Source: Village Records