



**VILLAGE OF LINCOLNWOOD
PRESIDENT AND BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE MEETING
VILLAGE HALL COUNCIL CHAMBERS
6:00 P.M., OCTOBER 20, 2015**

AGENDA

- I) Call to Order**
- II) Roll Call**
- III) Minutes** – Committee of the Whole Meeting – September 16, 2015
- IV) Executive Session**
 - 1) Discussion Concerning a Land Sale Item (6:00 – 6:15 p.m.)
- V) Regular Business**
 - 1) Discussion Concerning a Proposed Soccer Field to be Constructed at 6995 Central Park Avenue (6:15 – 6:45 p.m.)
 - 2) Discussion Concerning the Proposed 2015 Property Tax Levy (6:45 – 7:00 p.m.)
 - 3) Status Report on the 2014-16 Village Board Strategic Plan (7:00 – 7:30 p.m.)
- VI) Public Comment**
- VII) Adjournment**

DATE POSTED: October 16, 2015

**VILLAGE OF LINCOLNWOOD
PRESIDENT AND BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE MEETING
VILLAGE HALL COUNCIL CHAMBERS
SEPTEMBER 16, 2015**

Draft

Call to Order

President Turry called the Committee of the Whole meeting of the Lincolnwood Board of Trustees to order at 6:00 PM, Wednesday, September 16, 2015 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 Spino, Elster, Bass, Klatzco, Patel, Cope (6:25)

ABSENT: None

A quorum was present. Also present: Timothy Wiberg, Village Manager; Charles Meyer, Assistant to the Village Manager; Douglas Petroschius, Assistant Village Manager; Robert Merkel, Finance Director; Steven Elrod, Village Attorney; Amanda Pazdan, Management Analyst; Ashley Engelmann, Public Works Director; Charles Greenstein, Village Treasurer; Donald Gelfund, Traffic Commission Chair; Paul Eisterhold, Plan Commission Chair.

Approval of Minutes

Minutes of the September 1, 2015 Committee of the Whole meeting were distributed in advance of the meeting and were examined. Trustee Bass requested an addition to the minutes, which will be added per a written request. Trustee Spino moved to approve the minutes as amended. Trustee Elster seconded the motion. The motion passed with a Voice Vote

Regular Business

1. Discussion Concerning the Regulations Governing the Parking of Commercial Vehicles

This item was presented by Chief LaMantia using PowerPoint.

Charts were exhibited showing the following:

- *Commercial & Recreational Vehicle Parking – Current Regulations Vs CORB’s Recommendations
- *Commercial & Recreational Vehicle Parking – Commercial and Recreational Windshield Survey

These charts indicated types of vehicles, Current Regulations and CORB Recommendations, also included were Restrictions Under Consideration.

Recent History

- Challenges with Current Code
- Traffic Commission Recommendation
- CORB Recommendation
- Village Board Discussion
- Plan Commission Recommendation
- Collective Summary of Recommendations

Supporting slides were presented.

The following residents addressed the Board with concerns over the restrictions presented. All speakers expressed negative outcomes to certain residents if these restrictions are passed.

Louis Napravnik, Rony Khezeran, David Kauno, Judy Roy, Stephen Geohgoules, Nick Zitko, Sam Todaro, Nancy Coffman, Kenneth Jacobs, Alina Cucinschi, Mary Hedeem, Ray Jurado, Maria Vastis, Sam Younan, Luhe Grochola, Howard Cohan (non- resident), Argjen Veseir, Pat Kelly, Jane Mok, Victor Stojanoff, Dave Koder, Mike Davros, Ozzie Pelinkovic, Thomas Kouaits, Steve Sfikai, Harry Friedman, Peter Romornvic, Zoran Ivezic. John Colder, Ira Hochberg, Ken Klint, Aaron Friedman

President Turry assured the residents that this was a sharing of ideas, not an item to be voted on tonight.

Discussion ensued. Consensus was to Table the item until a plan is in place and to work with staff to obtain more information.

2. **Fiscal Year 2015/16 Budget Update**

Due to time constraints, this item will be discussed at a future Committee of the Whole.

Adjournment

At 7:25 PM Trustee Spino moved to adjourn the Committee of the Whole, seconded by Trustee Bass. 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 16, 2015

SUBJECT: **October 20 Committee of the Whole Meeting**

As a reminder, the Committee of the Whole (COTW) meeting is scheduled for **6:00 p.m.** on Tuesday evening. Dinner will be available beginning at 5:15 p.m. in the Village Hall Board Conference Room. Please find below a summary of the items for discussion:

1) **Executive Session to Discuss a Land Sale Item (6:00 – 6:15 p.m.)**

I am requesting an Executive Session prior to the start of the regular COTW meeting to discuss a land sale item.

2) **Discussion Concerning a Proposed Soccer Field to be Constructed at 6995 Central Park Avenue (6:15 – 6:45 p.m.)**

Staff has met with a developer interested in constructing a private soccer field on the vacant parcel at 6995 Central Park Avenue. [Attached](#) is a memorandum from the Community Development Director concerning this issue. The Village Board will be asked to provide its input into the proposed plan.

3) **Discussion Concerning the Proposed 2015 Property Tax Levy (6:45 – 7:00 p.m.)**

[Attached](#) is the presentation which summarizes staff's recommended 1% property tax levy adjustment.

4) **Status Report on the 2014-16 Village Board Strategic Plan (7:00 – 7:30 p.m.)**

In December, 2013 the Village Board created its Strategic Plan for the years 2014-16. [Attached](#) is a summary of the Village's implementation of the Plan. It is anticipated that the Board will create a new plan in December, 2015.

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

Memorandum

To: Timothy C. Wiberg
City Manager

From: Timothy M. Clarke, AICP
Community Development Director

Date: October 13, 2015

Subject: 6995 Central Park Avenue Proposed Soccer Field Use in Town Center PUD

Mr. Chris Constantine has a contract to acquire the vacant approximately two-acre site located at 6995 Central Park Avenue. Mr. Constantine is interested in developing the site as a soccer field and is interested in attending a COTW meeting to seek whether there is support for this proposed use at this location. Attached is aerial view of this this proposal. No staff review has yet occurred regarding this proposal.

This property is part of the Town Center Planned Unit Development (PUD) and this site has been largely vacant since the PUD was created in 1988. Initially, this site was part of a larger area first designated in the PUD for “flex tech” use, but instead through amendments to the PUD, this area was converted to storage lots for Grossinger vehicles. Grossinger then sold the subject parcel to Collision Revision which was approved to build a new facility at this location, but after gaining such approval and on the heels of the Great Recession, decided not to go forward with this new facility. The property has since been on the market for sale.

Mr. Constantine plans to be present at the next COTW to present his soccer field concept to the Village Board. A PUD Amendment is necessary for this project to proceed. While Mr. Constantine is interested in hearing Village Board thoughts on his soccer field proposal for this location, no action by the Village Board is needed at this time.

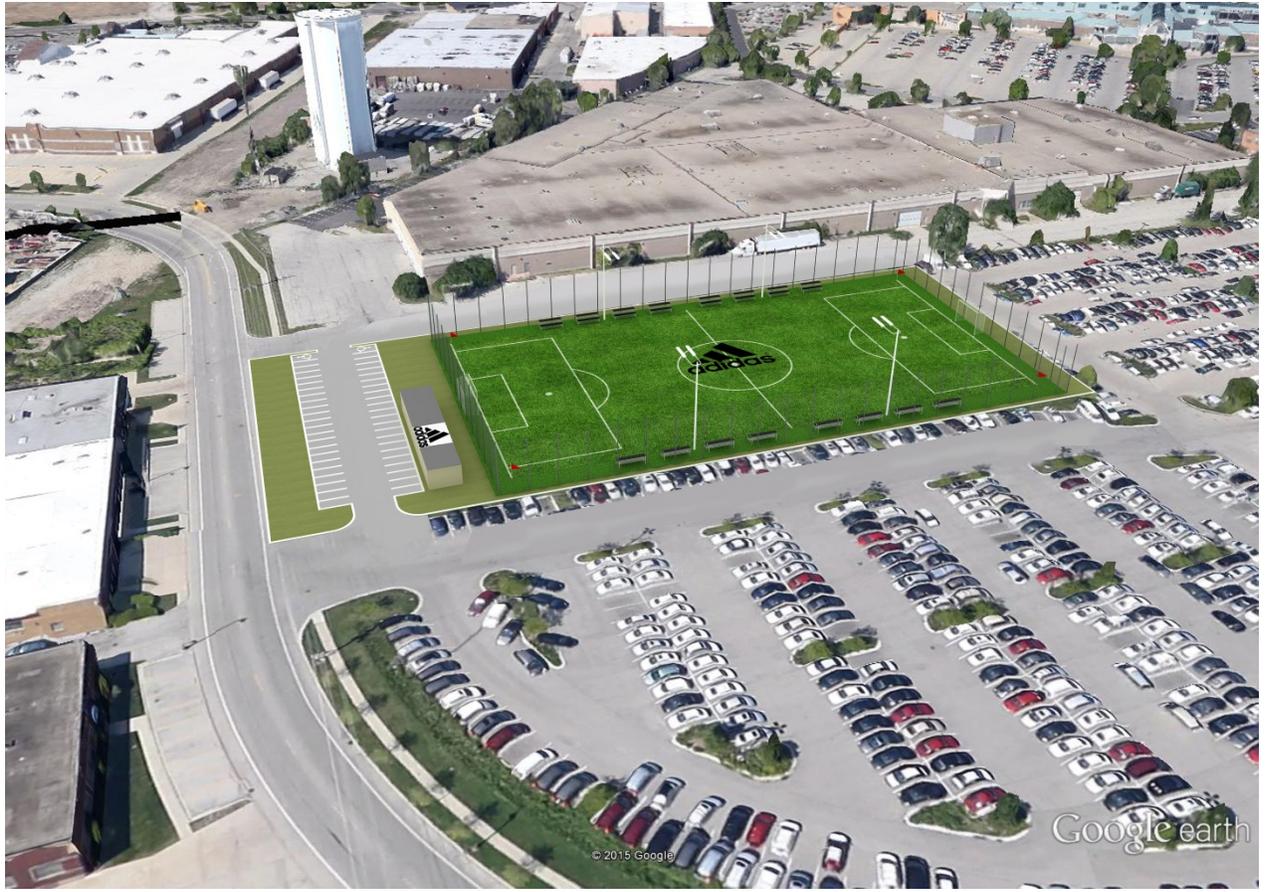
Attachment

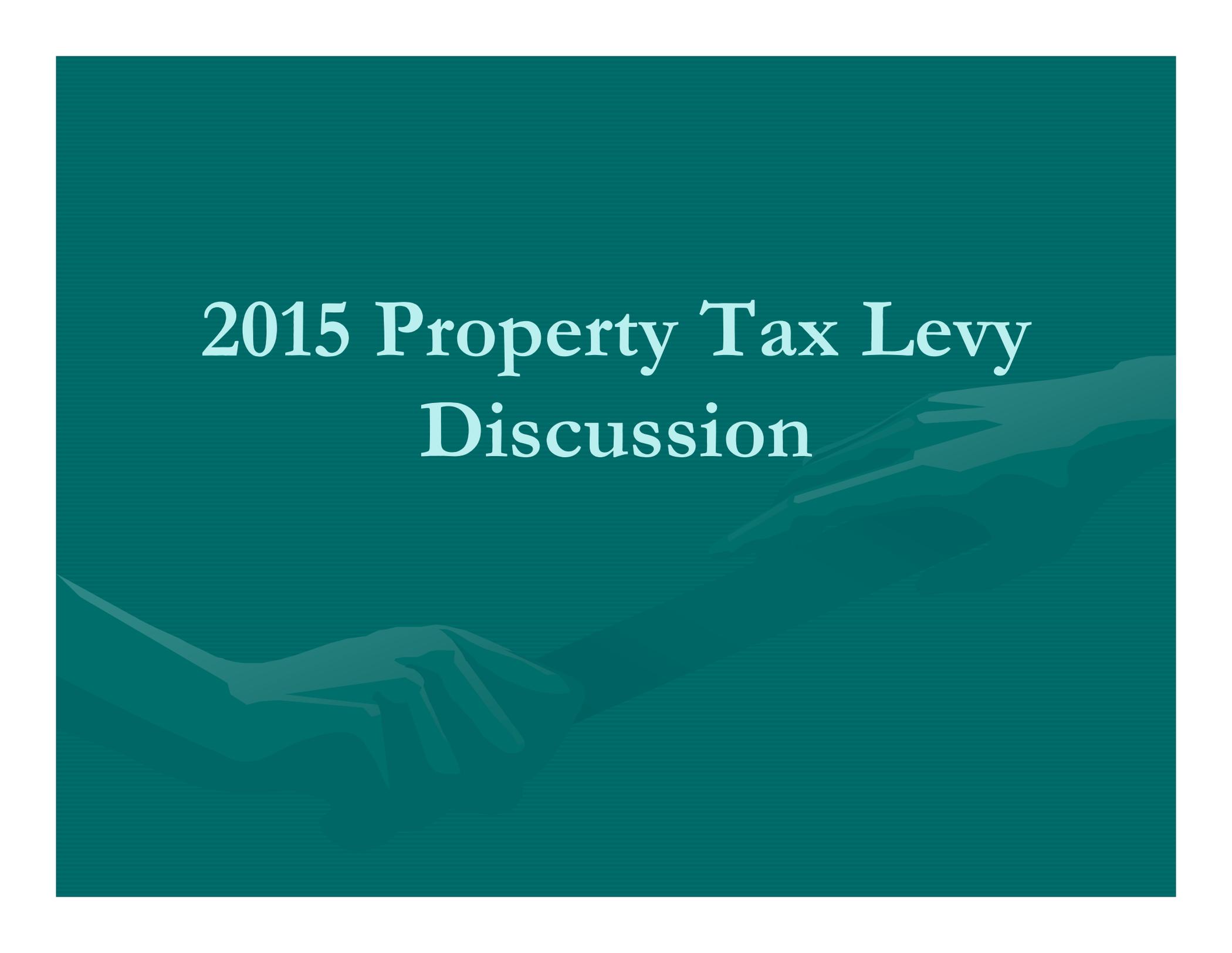
1. Aerial of Subject Property
2. Rendering of Proposed Use

Subject Property: 6995 Central Park Avenue



Proposed Soccer Field Use





2015 Property Tax Levy Discussion

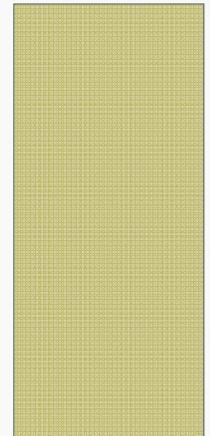
- Current Village Financial Policy –
Tax levy increase is limited to the Cook County CPI
- 2015 CPI is .8% - for a total levy increase of \$43,109
- Average property tax percent increase would be 1.3% over the last three years (Village portion only)

Utilization of Property Tax Levy in the General Fund

Tax Levy	2014 (Actual)	2015 (Proposed)	Difference
General	\$3,025,923	\$2,912,481	\$(113,442)
Police Pension	1,362,701	1,519,252	156,551
Special Recreation	110,000	110,000	-
Parks and Recreation	890,000	890,000	-
Totals	\$5,388,624	\$5,431,733	\$ 43,109

2014-2016 VILLAGE BOARD STRATEGIC PLAN UPDATE

OCTOBER 20, 2015



CONTINUE DEVELOPMENT OF SHOPPES AT LINCOLN POINTE

- Preliminary PUD has been approved
- Incentive Agreement has been accepted
- Currently waiting for developer to move forward
- It is anticipated that the developer will be modifying the plan which will require a re-start of the development review process

CONTINUE DEVELOPMENT AND IMPLEMENTATION OF A CAPITAL PLAN

- New Village Engineer has been secured
- A 5-year Capital Improvement Plan has been drafted by CBELL that includes streets, watermains, and alleys
 - The Plan will be presented to the Village Board as part of the FY 2015/16 budget process
- CBELL is also assembling a Public Buildings Improvement Plan to identify upcoming significant expenditures

MAINTAIN LOW RESIDENTIAL PROPERTY TAX

- 2014 Property Tax levy was approved at a 1.5% increase over last year
- Touhy/Lawndale TIF was extinguished early
- Several vacant properties have either been developed or will shortly:
 - Private Bank at Touhy/Crawford
 - Retail development proposed for former Republic Bank drive-through on Touhy
 - Illinois Bone and Joint facility recently opened on Lincoln
 - Significant senior housing development planned for former Bell & Howell site
 - New retail development approved for former Dominick's site
 - Several significant commercial developments appear to be in the pipeline

CONTINUE THE VILLAGE'S REALISTIC FISCAL POLICY

- Fiscal Year 2014/15 Budget prepared in compliance with all Village Fiscal Policies
- Staff will present a balanced FY 2015/16 budget
- Capital budgets are prepared utilizing as much non-General Fund revenue as possible
- Secured grant funding for Devon Avenue streetscape and resurfacing of Pratt Avenue

REEXAMINE AND UPDATE THE COMPREHENSIVE PLAN

- Houseal Lavigne secured to assist in updating the Plan
- Monthly meetings have been held
- Anticipate completion to occur early to mid 2016

STUDY & ESTABLISH A COMPREHENSIVE TRANSPORTATION PLAN

- Staff conducted meetings with CTA and PACE to discuss extended bus service on Devon
- Currently obtaining residential input on public transportation demand
- Staff is researching the formation of a Transportation Committee to review all transportation-related issues
- Work continues to develop two bike paths

FINALIZE STORMWATER PLAN

- SMP prepared and presented to the public
- CBELL is currently designing the pilot area project

REVIEW AND DETERMINE OPPORTUNITIES TO SUPPORT DEVON/LINCOLN DISTRICT

- New TIF District established
- Grant funding secured to pay 80% of the costs for the Devon Avenue streetscape project, in partnership with Chicago
- Staff is exploring other opportunities to improve viability of this district for businesses

DEVELOP A NEW COMPETITIVELY PRICED SOURCE OF WATER

- Staff is pursuing several options for purchasing water from alternate suppliers

REVIEW THE LINCOLN AVE TASKFORCE PLAN AND DETERMINE ACTIONS

- Plan Commission conducted public hearing and recommended that residential uses be allowed in the corridor as a Special Use
 - Village Board approved this Zoning Code text amendment
- The EDC reviewed the plan and made no recommended changes

REUSE OF DOMINICK'S SITE

- The Village Board approved a development plan for this site
 - Endorsed the Village's first Class 7 B property tax designation to spur development

REDEVELOP THE BELL & HOWELL SITE

- Plan Commission recently approved a senior housing development for the entire site
 - Village Board will consider this development in November



**VILLAGE OF LINCOLNWOOD
PRESIDENT AND BOARD OF TRUSTEES
REGULAR MEETING
VILLAGE HALL COUNCIL CHAMBERS
7:30 P.M., OCTOBER 20, 2015**

AGENDA

- I. Call to Order**
- II. Pledge to the Flag**
- III. Roll Call**
- IV. Approval of Minutes**
 1. Board Meeting Minutes – October 6, 2015
- V. Warrant Approval**
- VI. Village President's Report**
 1. Proclamation Regarding Red Ribbon Week
- 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 to Accept the Comprehensive Annual Financial Report for the Year Ended April 30, 2015 (Appears on the Consent Agenda Because it was Approved Unanimously by a Recommending Body)
 2. Approval of an Ordinance (A) Waiving the Bid Process and Awarding a Proposal to Stanley Consultants to Perform Phase II Engineering for a Bicycle/Pedestrian Overpass at Touhy Avenue on the ComEd ROW, (B) Authorizing the Village President to Execute both a Preliminary Engineering Agreement for Federal Participation and a Local Agency Agreement for Federal Participation for Phase II Engineering for a Bicycle/Pedestrian Overpass at Touhy Avenue on the ComEd ROW (Appears on the Consent Agenda Because it is a Routine Function of Government)
 3. Approval of a Resolution to Approve the Planting of 110 Trees to be purchased from the Suburban Tree Consortium for the Fall 2015 Planting (Appears on the Consent Agenda Because it is a Routine Function of Government)
 4. Approval of a Resolution to Enter into an Interlocal Agreement with Region 4 Education Service Center of Houston Texas for Cooperative Purchasing through The Cooperative Purchasing Network (Appears on the Consent Agenda Because it is a Routine Function of Government)

5. Approval of a Recommendation by the Parks and Recreation Board to Adopt 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 22, 2015 (Appears on the Consent Agenda Because it was Approved Unanimously by a Recommending Body)
6. Approval of a Recommendation by the Traffic Commission to Amend Chapter Seven, Article Two, Section Twelve of the Village Code Pertaining to Restricting Parking on the West Side of Kimball Avenue between the North Curb Line of Devon Avenue and 94' North (Appears on the Consent Agenda Because it was Approved Unanimously by a Recommending Body)
7. Approval of a Recommendation by the Traffic Commission to Amend Chapter Seven, Article Two, Section Twelve of the Village Code Pertaining to Restricting Parking Monday through Friday between 7:00 AM and 4:00 PM on the East Side of Hamlin Avenue from the South Edge of the Driveway Located at 6901 N. Hamlin Avenue to 25' South and on the West Side of Hamlin Avenue from the North Edge of the Driveway Located at 6918 N. Hamlin Avenue to 20' North (Appears on the Consent Agenda Because it was Approved Unanimously by a Recommending Body)

VIII. Regular Business

None.

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 16, 2015

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 lwdtv.org.

**VILLAGE OF LINCOLNWOOD
PRESIDENT AND BOARD OF TRUSTEES
REGULAR MEETING
VILLAGE HALL COUNCIL CHAMBERS
OCTOBER 6, 2015**

[Draft](#)

Call to Order

President Turry called the Regular Meeting of the Lincolnwood Board of Trustees to order at 7:35 P.M., Tuesday, October 6, 2015, 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 Klatzco, Spino, Patel

ABSENT: Trustees Bass, Cope, Elster

A quorum was present. Also present: Timothy Wiberg, Village Manager; Douglas Petroschius, Assistant Village Manager; Charles Meyer, Assistant to the Village Manager; Carl Camalucci, Village Attorney; Timothy Clarke, Community Development Director; Amanda Pazdan, Management Analyst; Charles Greenstein, Village Treasurer; Aaron Cook, Community Development Manager.

Approval of Minutes

The minutes of the September 16, 2015 Village Board Meeting were distributed and examined in advance. President Turry found an error in the minutes. Clerk Herman, noted the error and it has been corrected. Trustee Patel moved to approve the minutes as amended, seconded by Trustee Spino. The motion passed with a Voice Vote.

Warrant Approval

Trustee Klatzco moved to approve warrants in the amount of \$789,939.26. Trustee Spino seconded the motion.

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

AYES: Trustees Patel, Spino, Klatzco, President Turry

NAYS: None

The motion passed

Village President's Report

1. President Turry introduced Attorney Carl Camalucci of Holland and Knight who was sitting in as Village Attorney.
2. President Turry introduced observers: Colleen Elliott of Loyola Academy and Fariah Hussain of Oakton Community College. Both young women are Lincolnwood residents.
3. President Turry read a list of scheduled meetings within the Village. These meeting dates and times may be found on the Village Website.

Consent Agenda

President Turry introduced the Consent Agenda which was presented by PowerPoint as follows:

- 1. **Approval of an Ordinance in Case #ZB-03-15 to Approve a Sign Variation for Property Located at 6801 North Cicero Avenue**

In order to vote on the following item, five members must be present.

Trustee Patel moved to remove Item two and Table it to the Village Board meeting of October 20, seconded by Trustee Spino.

The motion passed with a Voice Vote

- 2. **Approval of an Ordinance (A) Waiving the Bid Process and Awarding a Proposal to Stanley Consultants to Perform Phase II Engineering for a Bicycle/Pedestrian Overpass at Touhy Avenue on the ComEd ROW, (B) Authorizing the Village President to Execute both a Preliminary Engineering Agreement for Federal Participation and a Local Agency Agreement for Federal Participation for Phase II Engineering for a Bicycle/Pedestrian Overpass at Touhy Avenue on the ComEd ROW**

Trustee Spino moved to approve the Consent Agenda as amended, seconded by Trustee Patel.

Upon Roll Call the Results were:

AYES: Trustees Klatzco, Spino, Patel, President Turry

NAYS: None

The motion passed

Regular Business

- 3. **Consideration of: 1) an Ordinance Approving an Amendment to the Pratt/McCormick Planned Unit Development (PUD); 2) a Resolution Designating a Blighted Area; 3) a Resolution Consenting to Approval of a Class 7B Cook County Tax Abatement Classification; and 4) a Resolution Approving of a Development Agreement, All Relating to Property Located at 6850 McCormick Boulevard (Former Dominick’s Site)**

This item was presented by Mr. Clarke using PowerPoint.

Mr. Clarke presented a history of these ordinances and resolutions, as well as a site plan.

Four Actions Before the Village Board.

- 1) Ordinance Approving PUD Amendment
 - Recommended by Plan Commission
 - Allows three tenants to occupy existing building
 - Allows construction of new 6,000 sf building in parking lot for two tenants
- 2) Resolution Designating Site as a Blighted Area
 - County required Resolution to approve 7B Abatement
- 3) Resolution Consenting to Class 7B Tax Abatement
 - County required action to grant Tax Abatement

- Recommended by the Economic Development Commission

4) Resolution Approving Development Agreement

- Recommended by Village Attorney

- Includes EDC recommended requirement for site to have at least 50% sales tax producing stores

Trustee Patel had questions for Mr. Clarke and the attorney. Clarification of some of the language was presented.

Two representatives of R&R Global were in attendance, addressed the Board and also offered clarification. It was noted that the sign facing Pratt will not be visible from the street.

President Turry requested that this item not be voted as an omnibus, but rather four individual motions be made and voted upon:

1) *Ordinance approving PUD Amendment*

Trustee Patel moved and Trustee Klatzco seconded the deletion of the words “For the new building” in section 3F1 and to approve the Ordinance as amended.

Upon Roll Call the Results were:

AYES: Trustees Patel, Klatzco, Spino, President Turry

NAYS: None

The motion passed

2) *Resolution designating site as a blighted area*

Trustee Spino moved to approve the Resolution as presented, seconded by Trustee Patel.

Upon Roll Call the Results were:

AYES: Trustees Spino, Klatzco, Patel, President Turry

NAYS: None

The motion passed

3) *Resolution Consenting to Class 7B Tax Abatement*

Trustee Spino moved to approve the Resolution as presented, seconded by Trustee Klatzco.

Upon Roll Call the Results were:

AYES: Trustees Klatzco, Patel, Spino, President Turry

NAYS: None

The motion passed

4) *Resolution approving Development Agreement*

Trustee Klatzco moved and Trustee Patel seconded the deletion of the words “For the new building” in Section 3F1 of the agreement and to approve the resolution as amended.

Upon Roll Call the Results were:

AYES: Trustees Spino, Patel, Klatzco, President Turry

NAYS: None

The motion passed

Manager’s Report

None

Board and Commissions Report

None

Village Clerk's Report

None

Trustees Reports

Trustee Klatzco spoke of his attendance at the IML Conference with President Turry, Trustee Spino and Clerk Herman. He stated that there were discussions of FOIA and Open Meetings. He also spoke of the new planned streetlights which will save the Village money. Mr. Wiberg thanked Mr. Klatzco for his interest in finding a way to save money with ComEd.

Public Forum

None

Adjournment

At 8:10 p.m. Trustee Spino moved to adjourn the Regular Board meeting, seconded by Trustee Patel. 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 16, 2015

The following are the totals for the List of Bills being presented at the October 20th Village Board meeting.

10/20/2015	237,422.62
10/20/2015	592,392.22
10/20/2015	106,888.82
10/20/2015	52,829.21
Total	<hr/> \$ 989,532.87

Accounts Payable

To Be Paid Proof List

User: jmazzeffi
 Printed: 10/13/2015 - 10:48AM
 Batch: 00200.10.2015



Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
Anderson Pest Solutions									
ANDERP									
3558475	10/1/2015	265.00	0.00	10/20/2015				False	0
101-400-511-5210 Animal control				Pest control services for Village of Lincolnwood Depts					
3558475 Total:		265.00							
Anderson Pest Solutions To		265.00							
Auto Zone									
AUTOZ									
5247164110	9/16/2015	25.99	0.00	10/20/2015				False	0
205-430-515-5480 R&M - vehicles				Degreaser for Touch a Truck					
5247164110 Total:		25.99							
Auto Zone Total:		25.99							
Bearing Headquarters, Co.									
BEARHDQ									
5012494	9/22/2015	564.20	0.00	10/20/2015				False	0
101-440-513-5480 R&M - vehicles				Bearings for salters					
5012494 Total:		564.20							
Bearing Headquarters, Co.		564.20							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
City of Chicago Dept of Water CTYOFCHI 430883-430883	10/9/2015	111,541.72	0.00	10/20/2015				False	0
660-620-519-5790 Water purchases				Water - 8/11/15-9/10/15					
430883-430883 Total:		111,541.72							
430884-430884	10/9/2015	98,650.68	0.00	10/20/2015				False	0
660-620-519-5790 Water purchases				Water - 8/11/15-9/10/15					
430884-430884 Total:		98,650.68							
City of Chicago Dept of W		210,192.40							
Fedex FEDEX 804144716913	9/15/2015	41.51	0.00	10/20/2015				False	0
205-500-515-5720 Postage				Shipping - Parks					
804144716913 Total:		41.51							
862772772658	9/17/2015	14.28	0.00	10/20/2015				False	0
101-400-511-5730 Program supplies				Shipping - Public Works					
862772772658 Total:		14.28							
Fedex Total:		55.79							
FSCI Corporate Office FSCI 2015-1082	8/30/2015	202.00	0.00	10/20/2015				False	0
101-240-517-5399 Other professional services				6511 Proesel - Fire alarm					
2015-1082 Total:		202.00							
FSCI Corporate Office Tot		202.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
Grainger GRAINGER 9852256867	9/25/2015	28.71	0.00	10/20/2015				False	0
101-440-513-5480 R&M - vehicles				Locknut set socket for Truck #23					
	9852256867 Total:	28.71							
	Grainger Total:	28.71							
Illinois Homicide Investigators Association IHIA IILHIA100715	10/7/2015	585.00	0.00	10/20/2015				False	0
101-300-512-5810 Conference & meeting registrat				Registration for IL Homicide annual training					
	IILHIA100715 Total:	585.00							
	Illinois Homicide Investiga	585.00							
Lowe's Business Acc/GECEF LOWES 02575	9/25/2005	7.18	0.00	10/20/2015				False	0
101-300-512-5730 Program supplies				Tape measure					
	02575 Total:	7.18							
08687	9/18/2005	42.65	0.00	10/20/2015				False	0
101-350-512-5799 Other materials & supplies				Light bulbs					
	08687 Total:	42.65							
2052	9/29/2005	37.42	0.00	10/20/2015				False	0
205-430-515-5745 Small tools				Graffiti remover					
	2052 Total:	37.42							
2116	9/30/2005	94.94	0.00	10/20/2015				False	0
101-440-513-5730 Program supplies				Torch kit for black top					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	2116 Total:	94.94							
2132	9/30/2015	533.58	0.00	10/20/2015				False	0
	101-420-511-5405 R&M - buildings				Base paint, painters tape for PD				
	2132 Total:	533.58							
2141	9/30/2015	34.46	0.00	10/20/2015				False	0
	101-420-511-5405 R&M - buildings				Paint brush, paint cup for PD				
	2141 Total:	34.46							
2160	9/22/2005	18.99	0.00	10/20/2015				False	0
	101-420-511-5405 R&M - buildings				Tool blade for VH				
	2160 Total:	18.99							
2176	9/30/2005	32.26	0.00	10/20/2015				False	0
	205-430-515-5730 Program supplies				Locks for Proesel Park				
	2176 Total:	32.26							
2220	9/22/2005	247.03	0.00	10/20/2015				False	0
	205-430-515-6350 Park Construction & Improvem				Piping for shelter				
	2220 Total:	247.03							
2271	10/1/2005	-136.23	0.00	10/20/2015				False	0
	205-430-515-5730 Program supplies				Return				
	2271 Total:	-136.23							
2282	9/23/2005	319.82	0.00	10/20/2015				False	0
	205-430-515-6350 Park Construction & Improvem				Electrical piping for shelter				
	2282 Total:	319.82							
2400	9/24/2005	-187.60	0.00	10/20/2015				False	0
	205-430-515-5730 Program supplies				Return				
	2400 Total:	-187.60							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
2401	9/24/2005	417.08	0.00	10/20/2015				False	0
205-430-515-5730				Shingles, drip edge for Drake Park					
	2401 Total:	417.08							
2411	10/2/2005	38.30	0.00	10/20/2015				False	0
660-620-519-5730				PVC pipe, coupling for Water Dept					
	2411 Total:	38.30							
2559	9/25/2005	17.98	0.00	10/20/2015				False	0
101-440-513-5730				Masking tape for Street painting					
	2559 Total:	17.98							
2667	10/5/2005	132.43	0.00	10/20/2015				False	0
660-620-519-5480				Drill bit, outlet, extension for Pump House					
	2667 Total:	132.43							
2708	10/6/2005	172.20	0.00	10/20/2015				False	0
101-420-511-5405				Asphalt sealer, asphalt brush for PW					
	2708 Total:	172.20							
2731	10/6/2005	225.07	0.00	10/20/2015				False	0
101-420-511-5405				Reciprocating saw, tool battery for Buildings					
	2731 Total:	225.07							
2732	10/6/2005	16.13	0.00	10/20/2015				False	0
660-620-519-5480				Saw blade set for Pump House					
	2732 Total:	16.13							
2753	10/6/2005	106.28	0.00	10/20/2015				False	0
101-420-511-5405				Asphalt sealer, squeegee for PW					
	2753 Total:	106.28							
2775	10/6/2005	68.40	0.00	10/20/2015				False	0
660-620-519-5480				Red copper, drill bit for Pump House					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	2775 Total:	68.40							
2844	10/7/2005	322.96	0.00	10/20/2015	Exterior stain, paint brush for O'Brien			False	0
	205-430-515-5730 Program supplies								
	2844 Total:	322.96							
2871	10/7/2005	50.05	0.00	10/20/2015	Pipe, electrical box for Pump House			False	0
	660-620-519-5480 R&M - vehicles								
	2871 Total:	50.05							
2872	10/7/2005	36.65	0.00	10/20/2015	Connector, galvanized pipe for Pump House			False	0
	660-620-519-5480 R&M - vehicles								
	2872 Total:	36.65							
2881	9/28/2005	17.31	0.00	10/20/2015	Padlock, screws for Proesel Park			False	0
	205-430-515-5730 Program supplies								
	2881 Total:	17.31							
2904	9/28/2005	15.59	0.00	10/20/2015	PVC cement, adaptor for stump removal			False	0
	101-440-513-5730 Program supplies								
	2904 Total:	15.59							
2971	10/8/2005	67.45	0.00	10/20/2015	Conduit, outlet for PW			False	0
	101-420-511-5405 R&M - buildings								
	2971 Total:	67.45							
7622	9/23/2005	2.46	0.00	10/20/2015	Sticker letters for Tennis court			False	0
	205-430-515-5730 Program supplies								
	7622 Total:	2.46							
	Lowe's Business Acc/GEC	2,750.84							

Lowe's Home Centers

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
LOWESHOM									
9242015	9/24/2015	17,717.90	0.00	10/20/2015				False	0
218-000-210-2010 Accounts/vouchers payable				Final true up distribution for Development agreement					
	9242015 Total:	17,717.90							
	Lowe's Home Centers Tota	17,717.90							
Radeljic, Spomenko									
RADELJIC									
150362	7/29/2015	1,000.00	0.00	10/20/2015				False	0
101-000-210-2620 Contractor bonds payable				Refund - Driveway deposit					
	150362 Total:	1,000.00							
	Radeljic, Spomenko Total:	1,000.00							
Russo Power Equipment									
RUSSO									
2675356	9/23/2015	240.70	0.00	10/20/2015				False	0
205-430-515-5480 R&M - vehicles				Idler pulley, screw, mount riding Mower #2					
	2675356 Total:	240.70							
	Russo Power Equipment T	240.70							
Sam's Club									
SAMSCL									
001301	9/21/2015	547.00	0.00	10/20/2015				False	0
101-350-512-5730 Program supplies				Brat Fest supplies					
	001301 Total:	547.00							
93015	9/30/2015	143.40	0.00	10/20/2015				False	0
205-520-515-5645 Concessions & food				Snacks - Club Kid					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	93015 Total:	143.40							
	Sam's Club Total:	690.40							
Spring Align of Palatine SPRINGAL									
101538	9/18/2015	1,052.66	0.00	10/20/2015				False	0
101-440-513-5480 R&M - vehicles				Springs, bolts for Truck #3					
	101538 Total:	1,052.66							
	Spring Align of Palatine To	1,052.66							
Thompson Elevator Inspection Service, Inc. THOMPSON									
15-3512	9/22/2015	100.00	0.00	10/20/2015				False	0
101-240-517-5399 Other professional services				Elevator plan review - 7366 Lincoln					
15-3512	9/22/2015	100.00	0.00	10/20/2015				False	0
101-240-517-5399 Other professional services				Elevator plan review - 6677 Lincoln					
15-3512	9/22/2015	100.00	0.00	10/20/2015				False	0
101-240-517-5399 Other professional services				Elevator plan review - 6677 Lincoln					
	15-3512 Total:	300.00							
	Thompson Elevator Inspec	300.00							
Torres, Rene TORRESRE									
150245	6/2/2015	1,000.00	0.00	10/20/2015				False	0
101-000-210-2620 Contractor bonds payable				Refund - Driveway Deposit					
	150245 Total:	1,000.00							
	Torres, Rene Total:	1,000.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
United States Postal Service									
USPOSTAL									
PB100815	10/8/2015	25.16	0.00	10/20/2015				False	0
101-210-511-5720 Postage				Pitney Bowes postage					
PB100815	10/8/2015	89.05	0.00	10/20/2015				False	0
101-210-511-5720 Postage				Pitney Bowes postage					
PB100815	10/8/2015	36.58	0.00	10/20/2015				False	0
101-210-511-5720 Postage				Pitney Bowes postage					
PB100815	10/8/2015	31.17	0.00	10/20/2015				False	0
101-210-511-5720 Postage				Pitney Bowes postage					
PB100815	10/8/2015	57.95	0.00	10/20/2015				False	0
205-500-515-5720 Postage				Pitney Bowes postage					
PB100815	10/8/2015	6.31	0.00	10/20/2015				False	0
205-500-515-5720 Postage				Pitney Bowes postage					
PB100815	10/8/2015	16.94	0.00	10/20/2015				False	0
101-210-511-5720 Postage				Pitney Bowes postage					
PB100815	10/8/2015	97.52	0.00	10/20/2015				False	0
101-210-511-5720 Postage				Pitney Bowes postage					
PB100815	10/8/2015	334.13	0.00	10/20/2015				False	0
660-610-519-5720 Postage				Pitney Bowes postage					
	PB100815 Total:	694.81							
	United States Postal Servic	694.81							
Vollmar Clay Products Company									
VOLLMER									
167243	8/14/2015	43.50	0.00	10/20/2015				False	0
660-620-519-5730 Program supplies				Bands for water					
	167243 Total:	43.50							
	Vollmar Clay Products Com	43.50							
Welding Supply Inc.									
WELDINGS									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
893143	9/30/2015	6.36	0.00	10/20/2015				False	0
205-571-515-5730 Program supplies				Helium Tank - October					
893143	9/30/2015	6.36	0.00	10/20/2015				False	0
101-350-512-5730 Program supplies				Argon Tank - October					
893143 Total:		<u>12.72</u>							
Welding Supply Inc. Total:		<u>12.72</u>							
Report Total:		<u><u>237,422.62</u></u>							

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Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
303 Taxi									
303									
25580	9/15/2015	135.00	0.00	10/20/2015				False	0
205-570-515-5280 Subsidized taxi program				Taxi Coupon - August					
25580 Total:		135.00							
303 Taxi Total:		135.00							
Air One Equipment									
AIRONE									
106789	9/18/2015	654.00	0.00	10/20/2015				False	0
101-350-512-5665 Firefighting supplies				Gas meter					
106789 Total:		654.00							
Air One Equipment Total:		654.00							
Alpha Baking Company									
ALPHABAK									
150055205002	7/24/2015	156.50	0.00	10/20/2015				False	0
205-563-515-5645 Concessions & food				Bread for concession stand					
150055205002 Total:		156.50							
Alpha Baking Company To		156.50							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
Anderson Lock ANDERSON 7055463	9/15/2015	262.50	0.00	10/20/2015				False	0
101-300-512-5405 R&M - buildings				Repair entrance door to cell					
		<hr/>							
7055463 Total:		262.50							
		<hr/>							
Anderson Lock Total:		262.50							
Artistic Engraving Co. ARTISTIC 8840	7/29/2015	629.00	0.00	10/20/2015				False	0
101-300-512-5730 Program supplies				Badges, retirement box, badge holders					
		<hr/>							
8840 Total:		629.00							
		<hr/>							
Artistic Engraving Co. Total:		629.00							
Bell Fuels, Inc. BELLFUEL 230657	9/17/2015	398.54	0.00	10/20/2015				False	0
101-350-512-5670 Fuel				Fuel for PW generator					
		<hr/>							
230657 Total:		398.54							
		<hr/>							
230659	9/17/2015	295.96	0.00	10/20/2015				False	0
101-350-512-5670 Fuel				Fuel for Village generator					
		<hr/>							
230659 Total:		295.96							
		<hr/>							
Bell Fuels, Inc. Total:		694.50							
Chicago Communications, LLC CHGOCOMM 275644	9/18/2015	294.86	0.00	10/20/2015				False	0
101-300-512-5410 R&M - communications equipm				Annual billing for NORCOM					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
	275644 Total:	294.86							
	Chicago Communications,	294.86							
Chicago Metropolitan Fire Prevention Co. CHGOMETR 112857	9/15/2015	117.95	0.00	10/20/2015				False	0
101-420-511-5405 R&M - buildings					Kitchen suppression system maintenance				
	112857 Total:	117.95							
	Chicago Metropolitan Fire	117.95							
Cook County Treasurer COOKCTY 10022015	10/2/2015	310,000.00	0.00	10/20/2015				False	0
218-000-310-3500 Payout Surplus					Pay-out Touhy/Lawndale TIF surplus				
	10022015 Total:	310,000.00							
	Cook County Treasurer Tot	310,000.00							
Eagle Engraving EAGLE 2015-2408	9/22/2015	32.20	0.00	10/20/2015				False	0
101-350-512-5665 Firefighting supplies					Passport tags & gear locker signs				
	2015-2408 Total:	32.20							
	Eagle Engraving Total:	32.20							
Essential Equipment Solutions ESSEN 3752	8/14/2015	2,248.99	0.00	10/20/2015				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 gear					
	3752 Total:	2,248.99							
3752-1	8/14/2015	2,248.99	0.00	10/20/2015				False	0
101-350-512-5665	Firefighting supplies			Turnout gear					
	3752-1 Total:	2,248.99							
	Essential Equipment Soluti	4,497.98							
Eterno Attorney at Law, David									
ETERNO									
11635	10/2/2015	862.50	0.00	10/20/2015				False	0
101-230-511-5399	Other professional services			Adjudication Hearing Officer - September 2015					
	11635 Total:	862.50							
	Eterno Attorney at Law, D	862.50							
Galls Incorporated									
GALLS									
4076479	9/16/2015	91.95	0.00	10/20/2015				False	0
101-300-512-5070	Uniform allowance			Misc uniform items					
	4076479 Total:	91.95							
4083504	9/17/2015	243.63	0.00	10/20/2015				False	0
101-300-512-5070	Uniform allowance			Misc uniform items					
	4083504 Total:	243.63							
4090932	9/18/2005	103.24	0.00	10/20/2015				False	0
101-300-512-5070	Uniform allowance			Misc uniform items					
	4090932 Total:	103.24							
	Galls Incorporated Total:	438.82							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
GE Capital									
GECAPITA									
63485050	9/23/2015	232.43	0.00	10/20/2015				False	0
660-610-519-5340 Maintenance Agreement Expen				Copier - PW					
63485050	9/23/2015	269.95	0.00	10/20/2015				False	0
205-500-515-5440 R&M - office equipment				Copier - P & R					
63485050	9/23/2015	232.44	0.00	10/20/2015				False	0
101-000-210-2650 Contractor Permits Payable				Copier - FD					
63485050	9/23/2015	697.36	0.00	10/20/2015				False	0
101-210-511-5440 R&M - office equipment				Copier - PD					
	63485050 Total:	1,432.18							
	GE Capital Total:	1,432.18							
Gewalt Hamilton Associates Inc									
GEWALT									
9232.378-3	9/23/2015	1,808.38	0.00	10/20/2015				False	0
213-000-561-5340 Engineering				Street lighting construction - Year 4					
	9232.378-3 Total:	1,808.38							
	Gewalt Hamilton Associate	1,808.38							
Houseal Lavigne Associates									
HOUSEAL									
09292015	9/29/2015	1,143.03	0.00	10/20/2015				False	0
101-240-517-5399 Other professional services				Comprehensive Plan Consulting					
	09292015 Total:	1,143.03							
	Houseal Lavigne Associate	1,143.03							
Kohn, Rebecca									
KOHNREB									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
X0369183801	7/14/2015	121.81	0.00	10/20/2015				False	0
101-300-512-5730 Program supplies				Reimbursement supplies - Concert in the Park					
	X0369183801 Total:	121.81							
X0369259501	7/24/2015	91.64	0.00	10/20/2015				False	0
101-300-512-5730 Program supplies				Reimbursement supplies - Concert in the Park					
	X0369259501 Total:	91.64							
	Kohn, Rebecca Total:	213.45							
Lauterbach & Amen, LP LAUTER 12608	9/21/2015	24,800.00	0.00	10/20/2015				False	0
101-210-511-5310 Audit				Audit of Financial statements - Y/E 04/30/2015					
	12608 Total:	24,800.00							
	Lauterbach & Amen, LP To	24,800.00							
Le, Kevin LEKEVIN 092815	9/28/2015	138.00	0.00	10/20/2015				False	0
205-000-210-2430 Parks and Recs Control Deposi				Refund - Tennis					
	092815 Total:	138.00							
	Le, Kevin Total:	138.00							
Lincolnwood Auto Const. Inc. LINCAC 2004 LandRvr	9/25/2015	2,100.00	0.00	10/20/2015				False	0
101-300-512-5480 R&M - vehicles				Repair to Squad					
	2004 LandRvr Total:	2,100.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	Lincolnwood Auto Const. I	2,100.00							
Malnati Organization MALNATI 2000713	6/11/2015	22.55	0.00	10/20/2015				False	0
	101-300-512-5730 Program supplies			Lunch for Detectives					
	2000713 Total:	22.55							
	Malnati Organization Total	22.55							
Meyer, Ph.D, Barbara MEYERBA 9282015	9/28/2015	160.00	0.00	10/20/2015				False	0
	205-570-515-5270 Purchased program services			Senior Exercise - 9/3-9/24					
9282015	9/28/2015	98.00	0.00	10/20/2015				False	0
	205-503-515-5270 Purchased program services			Nia Class					
	9282015 Total:	258.00							
	Meyer, Ph.D, Barbara Tota	258.00							
Morrison Associates, LTD MORRIS 2015:0042	10/2/2015	1,200.00	0.00	10/20/2015				False	0
	101-200-511-5320 Consulting			AssistantVillage Manager - Monthly training					
	2015:0042 Total:	1,200.00							
	Morrison Associates, LTD	1,200.00							
National Government Services, Inc. NATLGOV 093015	9/30/2015	361.98	0.00	10/20/2015				False	0
	101-350-512-4315 Ambulance & EMS fees			Reimbursement for Medicare overpayment					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	093015 Total:	361.98							
	National Government Serv	361.98							
Northern Illinois Police Alarm System NTILPALS 10387	9/21/2015	33.00	0.00	10/20/2015				False	0
101-300-512-5580 Telephone				Language line usage - August					
	10387 Total:	33.00							
	Northern Illinois Police Al	33.00							
Paramedic Services of Illinois PARAMEDI 4589	10/1/2015	227,074.50	0.00	10/20/2015				False	0
101-350-512-5220 Fire protection				Services rendered month ended 10/31/2015					
	4589 Total:	227,074.50							
	Paramedic Services of Illin	227,074.50							
Regional Emergency Dispatch REGIONAL 222-16-10	9/15/2015	12,401.23	0.00	10/20/2015				False	0
101-350-512-5599 Other contractual				October 2015 dues					
	222-16-10 Total:	12,401.23							
	Regional Emergency Dispa	12,401.23							
State Industrial Products STATE 97482573	9/29/2015	258.00	0.00	10/20/2015				False	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
101-300-512-5730 Program supplies 97482573	9/29/2015	27.26	0.00	10/20/2015	Sanitizer for cells/dispatch			False	0
101-210-511-5720 Postage					Shipping				
	97482573 Total:	<u>285.26</u>							
	State Industrial Products To	<u>285.26</u>							
TransUnion Risk and Alternative TRANSUN 556811Sep15	10/1/2015	34.25	0.00	10/20/2015				False	0
101-300-512-5399 Other professional services					Online investigative database system				
	556811Sep15 Total:	<u>34.25</u>							
	TransUnion Risk and Alter	<u>34.25</u>							
W S Darley WSDARLEY 17209912	9/22/2015	310.60	0.00	10/20/2015				False	0
101-350-512-5665 Firefighting supplies					Safety vests				
	17209912 Total:	<u>310.60</u>							
	W S Darley Total:	<u>310.60</u>							
	Report Total:	<u><u>592,392.22</u></u>							

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Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
Canon Solutions America, Inc									
CANONSOL									
988548393	10/2/2015	246.97	0.00	10/20/2015				False	0
101-210-511-5440 R&M - office equipment				Maintenance for copier - October					
988548393 Total:		246.97							
Canon Solutions America,		246.97							
Chicago Communications, LLC									
CHGOCOMM									
268870	2/3/2015	24.03	0.00	10/20/2015				False	0
101-400-511-5410 R&M - communications equipm				C.C.S. Maintenance for March 2015					
268870	2/3/2015	27.06	0.00	10/20/2015				False	0
101-410-511-5410 R&M - communications equipm				C.C.S. Maintenance for March 2015					
268870	2/3/2015	34.59	0.00	10/20/2015				False	0
205-430-515-5410 R&M - communications equipm				C.C.S. Maintenance for March 2015					
268870	2/3/2015	39.59	0.00	10/20/2015				False	0
660-620-519-5410 R&M - communications equipm				C.C.S. Maintenance for March 2015					
268870	2/3/2015	50.08	0.00	10/20/2015				False	0
101-440-513-5410 R&M - communications equipm				C.C.S. Maintenance for March 2015					
268870 Total:		175.35							
276289	10/2/2015	778.25	0.00	10/20/2015				False	0
101-300-512-5410 R&M - communications equipm				Monthly Portable police radio maintenance					
276289 Total:		778.25							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	Chicago Communications,	953.60							
Chicago Metropolitan Fire Prevention Co. CHGOMETR									
113440	9/30/2015	380.30	0.00	10/20/2015				False	0
101-420-511-5405 R&M - buildings				Fire extinguisher service					
113440 Total:		380.30							
113532	9/30/2015	97.00	0.00	10/20/2015				False	0
101-420-511-5405 R&M - buildings				Fire alarm service labor charge					
113532 Total:		97.00							
Chicago Metropolitan Fire		477.30							
Eagle Engraving EAGLE									
2015-2468	9/30/2015	18.10	0.00	10/20/2015				False	0
101-350-512-5665 Firefighting supplies				Passport tags & gear locker sign					
2015-2468 Total:		18.10							
Eagle Engraving Total:		18.10							
Evanston Funeral & Cremation EVANSFUN									
111	9/1/2015	325.00	0.00	10/20/2015				False	0
101-300-512-5599 Other contractual				Examiner's office - transport body					
111 Total:		325.00							
Evanston Funeral & Crema		325.00							

Fast Signs

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
FASTSIGN									
80-42324	10/5/2015	778.50	0.00	10/20/2015				False	0
101-200-511-5560	Printing & copying services			Foam board signage for Conference					
	80-42324 Total:	778.50							
80-42333	10/6/2015	60.00	0.00	10/20/2015				False	0
101-200-511-5560	Printing & copying services			Foam board signage for Conference					
	80-42333 Total:	60.00							
	Fast Signs Total:	838.50							
Freedman, Laurie									
FREEDLAU									
15-9401	9/3/2015	72.50	0.00	10/20/2015				False	0
101-400-511-5210	Animal control			Reimbursement 50/50 animal control					
	15-9401 Total:	72.50							
	Freedman, Laurie Total:	72.50							
Galls Incorporated									
GALLS									
4116354	9/23/2015	21.36	0.00	10/20/2015				False	0
101-300-512-5070	Uniform allowance			Misc uniform items					
	4116354 Total:	21.36							
	Galls Incorporated Total:	21.36							
Halogen									
HALOGEN									
477083	10/5/2015	959.85	0.00	10/20/2015				False	0
205-560-515-5630	Chemicals - swimming pool			Anit-freeze for pool					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	477083 Total:	959.85							
	Halogen Total:	959.85							
IL Municipal Retirement Fund									
ZZIMRF									
100515	10/5/2015	50,032.77	0.00	10/20/2015				False	0
	102-000-210-2023 Employee IMRF withholding			Sept IMRF					
100515	10/5/2015	21,404.19	0.00	10/20/2015				False	0
	102-000-210-2023 Employee IMRF withholding			Sept IMRF					
	100515 Total:	71,436.96							
	IL Municipal Retirement F	71,436.96							
IRMA									
IRMA									
SALES0014568	9/30/2015	4,711.44	0.00	10/20/2015				False	0
	101-210-511-5260 Liability insurance			September Deductible					
	SALES0014568 Total:	4,711.44							
SALES0014602	9/30/2015	1,959.40	0.00	10/20/2015				False	0
	101-210-511-5260 Liability insurance			Optional Deductible - Sept					
	SALES0014602 Total:	1,959.40							
	IRMA Total:	6,670.84							
Kiesler's Police Supply									
KIESLERS									
770753	10/2/2015	3,228.00	0.00	10/20/2015				False	0
	101-300-512-5610 Ammunition & range supplies			Ammunition for PD					
	770753 Total:	3,228.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	Kiesler's Police Supply Tot	3,228.00							
Malnati Organization MALNATI 2070754	10/2/2015	83.25	0.00	10/20/2015				False	0
	101-300-512-5730 Program supplies				Lunch - North Shore Chief's Alliance meeting				
	2070754 Total:	83.25							
	Malnati Organization Total	83.25							
MGP, Inc. MGPINC 2713	9/30/2015	891.20	0.00	10/20/2015				False	0
	101-250-511-5599 Other contractual				GISC Staffing - September				
2713	9/30/2015	891.21	0.00	10/20/2015				False	0
	101-000-210-2650 Contractor Permits Payable				GISC Staffing - September				
2713	9/30/2015	1,782.42	0.00	10/20/2015				False	0
	660-620-519-5599 Other contractual				GISC Staffing - September				
	2713 Total:	3,564.83							
	MGP, Inc. Total:	3,564.83							
MPLC MPLC 503978400	9/5/2015	537.19	0.00	10/20/2015				False	0
	205-500-515-5599 Other contractual				Public performance license				
	503978400 Total:	537.19							
	MPLC Total:	537.19							

North East Multi-Regional Training
NORTHEST

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
199986	9/23/2015	350.00	0.00	10/20/2015				False	0
101-300-512-5590 Training				Training - Police Cyclist class					
	199986 Total:	350.00							
	North East Multi-Regional	350.00							
Northern Illinois Police Alarm System									
NTILPALS									
10397	10/5/2015	25.25	0.00	10/20/2015				False	0
101-300-512-5730 Program supplies				Pin for Lieutenant					
	10397 Total:	25.25							
	Northern Illinois Police Al	25.25							
Parsa, Susan									
PARSA									
100715	10/7/2015	5.89	0.00	10/20/2015				False	0
101-000-410-4315 Ambulance & EMS fees				Reimbursement - overpayment of ambulance bill					
	100715 Total:	5.89							
	Parsa, Susan Total:	5.89							
PEP Boys									
PEPBOYS									
04791040695	10/1/2015	21.47	0.00	10/20/2015				False	0
101-350-512-5740 Repair parts				Fan belts					
	04791040695 Total:	21.47							
	PEP Boys Total:	21.47							

Sam's Club

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
SAMSCL 001272	10/7/2015	502.30	0.00	10/20/2015				False	0
101-350-512-5799	Other materials & supplies			Dish washer detergent, laundry supplies, Fabreeze					
	001272 Total:	502.30							
	Sam's Club Total:	502.30							
Srayyih, Maytham SRAYYIH									
100615	10/6/2015	64.80	0.00	10/20/2015				False	0
205-000-210-2430	Parks and Recs Control Deposi			Refund - Class					
	100615 Total:	64.80							
	Srayyih, Maytham Total:	64.80							
T.P.I. Building Code Consultants, Inc. TPI									
2015-09	9/30/2015	6,377.18	0.00	10/20/2015				False	0
101-240-517-5399	Other professional services			Plan Review - September 2015					
2015-09	9/30/2015	9,988.50	0.00	10/20/2015				False	0
101-240-517-5399	Other professional services			In House - September 2015					
	2015-09 Total:	16,365.68							
	T.P.I. Building Code Cons	16,365.68							
Trans Union Corp TRANSU									
9500621	9/25/2015	50.00	0.00	10/20/2015				False	0
101-300-512-5399	Other professional services			Credit checks/background on PD applicants					
	9500621 Total:	50.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	Trans Union Corp Total:	<u>50.00</u>							
UPS									
UPS									
48TT5405	10/3/2015	8.75	0.00	10/20/2015				False	0
	101-350-512-5720 Postage			Delivery fee					
	48TT5405 Total:	<u>8.75</u>							
	UPS Total:	<u>8.75</u>							
Washburn Machinery									
WASHBURN									
108760	10/5/2015	60.43	0.00	10/20/2015				False	0
	101-350-512-5799 Other materials & supplies			Belts for washing machine					
	108760 Total:	<u>60.43</u>							
	Washburn Machinery Total	<u>60.43</u>							
	Report Total:	<u><u>106,888.82</u></u>							

Accounts Payable

To Be Paid Proof List

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 Batch: 00203.10.2015



Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
American Charge Service									
AMERCHAR									
97339	9/25/2015	26.00	0.00	10/20/2016				False	0
				205-570-515-5280 Subsidized taxi program					
				Taxi coupons - September					
97339 Total:		26.00							
American Charge Service T		26.00							
American First Aid Services									
AFAS INC									
28536	10/8/2015	126.54	0.00	10/20/2016				False	0
				101-400-511-5730 Program supplies					
				First aid refills					
28536 Total:		126.54							
28776	10/8/2015	16.60	0.00	10/20/2016				False	0
				101-350-512-5660 EMS supplies					
				First aid kit supplies					
28776	10/8/2015	16.60	0.00	10/20/2016				False	0
				101-220-512-5799 Other materials & supplies					
				First aid kit supplies					
28776 Total:		33.20							
American First Aid Service		159.74							
Avalon Petroleum									
AVALON									
35830	9/21/2015	1,870.00	0.00	10/20/2016				False	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
101-300-512-5480 R&M - vehicles					Citgo oil 5W40 for PD vehicles				
	35830 Total:	1,870.00							
	Avalon Petroleum Total:	1,870.00							
Back Flow Solutions Inc BFSINC									
2756	10/1/2015	688.60	0.00	10/20/2016				False	0
660-620-519-5399 Other professional services					Program management fee for backflow				
	2756 Total:	688.60							
	Back Flow Solutions Inc T	688.60							
Best Quality Cleaning, Inc. BESTQU									
6873	11/20/2015	3,230.00	0.00	10/20/2016				False	0
101-420-511-5240 Janitorial					Cleaning Service - November 14				
	6873 Total:	3,230.00							
7332	12/20/2014	2,396.68	0.00	10/20/2016				False	0
101-420-511-5240 Janitorial					Cleaning Service - December 14				
7332	12/20/2014	833.32	0.00	10/20/2016				False	0
205-571-515-5240 Janitorial					Cleaning Service - December 14				
	7332 Total:	3,230.00							
	Best Quality Cleaning, Inc.	6,460.00							
Blue Cross Blue Shield of Illinois BLUECRSS									
100915	10/9/2015	465.34	0.00	10/20/2016				False	0
101-000-410-4315 Ambulance & EMS fees					Reimburse overpayment of ambulance bill				

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	100915 Total:	465.34							
	Blue Cross Blue Shield of	465.34							
Breitberg, Samuel BREITBER 15-7402	7/1/2015	102.50	0.00	10/20/2016				False	0
101-400-511-5210 Animal control				Reimbursement - 50/50 animal control					
	15-7402 Total:	102.50							
	Breitberg, Samuel Total:	102.50							
Case Lots, Inc. CASELOTS 8376	9/22/2015	849.75	0.00	10/20/2016				False	0
101-420-511-5730 Program supplies				Ice melt bag for Buildings					
	8376 Total:	849.75							
8444	9/25/2015	1,710.25	0.00	10/20/2016				False	0
101-420-511-5730 Program supplies				Multifold towels and garbage bags for Buildings					
	8444 Total:	1,710.25							
8550	9/30/2015	1,294.95	0.00	10/20/2016				False	0
101-420-511-5730 Program supplies				Ice melt bag and oil dry for Buildings					
	8550 Total:	1,294.95							
	Case Lots, Inc. Total:	3,854.95							
Cassidy Tire CASSIDYT 4183713	9/14/2015	624.69	0.00	10/20/2016				False	0
660-620-519-5480 R&M - vehicles				Repair and replace tires for various PW Vehicles					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
4183713	9/14/2015	682.19	0.00	10/20/2016				False	0
205-430-515-5480 R&M - vehicles				Repair and replace tires for various PW Vehicles					
4183713	9/14/2015	330.25	0.00	10/20/2016				False	0
101-440-513-5480 R&M - vehicles				Repair and replace tires for various PW Vehicles					
	4183713 Total:	1,637.13							
4183842	9/23/2015	89.00	0.00	10/20/2016				False	0
101-440-513-5480 R&M - vehicles				Balance for Truck #1					
	4183842 Total:	89.00							
4205303	9/17/2015	100.00	0.00	10/20/2016				False	0
101-440-513-5480 R&M - vehicles				Alignment for Truck #23					
	4205303 Total:	100.00							
4364756	9/25/2015	125.00	0.00	10/20/2016				False	0
101-440-513-5480 R&M - vehicles				Alignment for Truck #26					
	4364756 Total:	125.00							
	Cassidy Tire Total:	1,951.13							
Chicago Metropolitan Fire Prevention Co.									
CHGOMETR									
113506	9/30/2015	237.00	0.00	10/20/2016				False	0
101-420-511-5405 R&M - buildings				Sprinkler system service - Village Hall					
113506	9/30/2015	-9.80	0.00	10/20/2016				False	0
101-420-511-5405 R&M - buildings				Credit					
	113506 Total:	227.20							
113593	9/30/2015	123.00	0.00	10/20/2016				False	0
101-420-511-5405 R&M - buildings				Sprinkler system service - CD					
	113593 Total:	123.00							
113815	9/25/2015	795.50	0.00	10/20/2016				False	0
101-350-512-5411 R&M- Wireless Alarm Equipm				September wireless radio network maintenance billing fee					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	113815 Total:	795.50							
	Chicago Metropolitan Fire	1,145.70							
Douglas Truck Parts DOUGTK 9277	9/30/2015	138.80	0.00	10/20/2016				False	0
101-410-511-5730 Program supplies				Brackets, lugs, washer, wire clamp for Shop					
	9277 Total:	138.80							
	Douglas Truck Parts Total:	138.80							
Golf Mill Ford GOLFMILL 383799P	9/17/2015	756.82	0.00	10/20/2016				False	0
205-430-515-5480 R&M - vehicles				Seal, ring, rotor for Truck #23					
	383799P Total:	756.82							
	Golf Mill Ford Total:	756.82							
Hoving Pit Stop HOVING 118895	10/1/2015	95.00	0.00	10/20/2016				False	0
205-430-515-5730 Program supplies				Portable toilet at Centennial - Sept					
118895	10/1/2015	450.00	0.00	10/20/2016				False	0
205-504-515-5270 Purchased program services				Special event portable toilet					
	118895 Total:	545.00							
	Hoving Pit Stop Total:	545.00							
John Deere Landscapes									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
JOHNDEER 73473290 101-420-511-5680 Landscaping supplies	9/25/2015	1,074.41	0.00	10/20/2016	Sprinkler heads, nozzles for Village Hall			False	0
	73473290 Total:	1,074.41							
73473430 101-420-511-5680 Landscaping supplies	9/25/2015	13.60	0.00	10/20/2016	Clamps for Village Hall sprinklers			False	0
	73473430 Total:	13.60							
John Deere Landscapes To		1,088.01							
Kardaras, Damien KARDARDA 150246 101-000-210-2620 Contractor bonds payable	5/26/2015	500.00	0.00	10/20/2016	Refund - Driveway deposit			False	0
	150246 Total:	500.00							
Kardaras, Damien Total:		500.00							
Landscape Concepts Management LANDSCAP 96030 205-430-515-5250 Contract Maintenance	10/1/2015	2,835.00	0.00	10/20/2016	Landscaping maintenance - Centennial Park			False	0
	96030 Total:	2,835.00							
Landscape Concepts Mana		2,835.00							
Lasowski, Alan LASOWSKI 100915 101-000-410-4315 Ambulance & EMS fees	10/9/2015	154.70	0.00	10/20/2016	Reimbursement - overpayment on ambulance bill			False	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	100915 Total:	154.70							
	Lasowski, Alan Total:	154.70							
Lurvey Landscape Supply LURVEY T1-10130722	10/6/2015	358.60	0.00	10/20/2016				False	0
205-430-515-5680 Landscaping supplies				Bluegrass for Parks					
	T1-10130722 Total:	358.60							
	Lurvey Landscape Supply	358.60							
Marc Printing MARCP 101015	10/10/2015	743.82	0.00	10/20/2016				False	0
660-610-519-5720 Postage				Mailing water bills - Cycle 3 & Cycle 4					
	101015 Total:	743.82							
109622	9/21/2015	362.86	0.00	10/20/2016				False	0
660-610-519-5720 Postage				Mailing of water bills October 2015					
	109622 Total:	362.86							
	Marc Printing Total:	1,106.68							
Martin Implement Sales Inc MARTINIM A44701	9/25/2015	315.08	0.00	10/20/2016				False	0
660-620-519-5480 R&M - vehicles				Flex pins, shanks, pins for Tractor #6 & 7					
	A44701 Total:	315.08							
	Martin Implement Sales In	315.08							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
Martinez, Roberto MARTIROB 100615 205-000-210-2430 Parks and Recs Control Deposi	10/6/2015	120.00	0.00	10/20/2016	Refund - Club Kid			False	0
	100615 Total:	120.00							
	Martinez, Roberto Total:	120.00							
Mid American Water of Wauconda, Inc. MIDAMER 168084W 660-620-519-5796 Water system repair parts	9/21/2015	682.00	0.00	10/20/2016	200 feet copper for Lincoln median irrigation			False	0
	168084W Total:	682.00							
	Mid American Water of Wa	682.00							
Morton Grove Automotive West MORTONG 55629 101-440-513-5480 R&M - vehicles	9/30/2015	445.00	0.00	10/20/2016	Starter for Tractor #9			False	0
	55629 Total:	445.00							
	Morton Grove Automotive	445.00							
M-Z Real Estate MZREAL 150099 101-000-210-2620 Contractor bonds payable	5/21/2015	1,000.00	0.00	10/20/2016	Refund - Driveway deposit			False	0
	150099 Total:	1,000.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	M-Z Real Estate Total:	1,000.00							
NAPA									
NAPA									
184250	9/23/2015	19.06	0.00	10/20/2016				False	0
101-440-513-5480 R&M - vehicles				Fitting for Truck #1					
	184250 Total:	19.06							
184408	9/24/2015	48.54	0.00	10/20/2016				False	0
101-440-513-5480 R&M - vehicles				Bolt for Truck #26					
	184408 Total:	48.54							
342699	9/17/2015	30.72	0.00	10/20/2016				False	0
101-440-513-5480 R&M - vehicles				6 cans yellow paint for PW vehicles					
	342699 Total:	30.72							
	NAPA Total:	98.32							
O'Brien, Thomas									
O'BRIETHO									
140588	10/9/2015	3,000.00	0.00	10/20/2016				False	0
101-000-210-2620 Contractor bonds payable				Refund - Site management development					
	140588 Total:	3,000.00							
	O'Brien, Thomas Total:	3,000.00							
Orange Crush LLC									
ORANGCRH									
495680	9/30/2015	608.88	0.00	10/20/2016				False	0
213-000-561-5490 R&M Road Repairs				Mod surface					
	495680 Total:	608.88							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	Orange Crush LLC Total:	608.88							
Peter, Theldore PETER 15-8404	8/11/2015	155.00	0.00	10/20/2016				False	0
101-400-511-5210	Animal control			Reimbursement - 50/50 animal control					
	15-8404 Total:	155.00							
	Peter, Theldore Total:	155.00							
PPG Architectural Finishes PPGAR 944404040369	9/22/2015	450.00	0.00	10/20/2016				False	0
101-440-513-5730	Program supplies			Yellow paint for street					
	944404040369 Total:	450.00							
944499019378	9/22/2015	1,003.96	0.00	10/20/2016				False	0
101-440-513-5730	Program supplies			Yellow paint and thinner for streets					
	944499019378 Total:	1,003.96							
	PPG Architectural Finishes	1,453.96							
Raynor Door Co RAYNOR 15-16781	8/31/2015	2,847.97	0.00	10/20/2016				False	0
101-420-511-5405	R&M - buildings			Spring clamp, torch for overhead door repair					
	15-16781 Total:	2,847.97							
	Raynor Door Co Total:	2,847.97							

Rimdzius, Melissa

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
RIMDZIUS									
100915	10/9/2015	837.00	0.00	10/20/2016				False	0
205-500-515-5065				Tuition Reimbursement	Educational assistance for one course				
	100915 Total:	837.00							
	Rimdzius, Melissa Total:	837.00							
Rondout Service Center									
RONDOUT									
4079	9/28/2015	105.66	0.00	10/20/2016				False	0
101-440-513-5480				R&M - vehicles	Inspections for PW vehicles				
4079	9/28/2015	105.67	0.00	10/20/2016				False	0
205-430-515-5480				R&M - vehicles	Inspections for PW vehicles				
4079	9/28/2015	105.67	0.00	10/20/2016				False	0
660-620-519-5480				R&M - vehicles	Inspections for PW vehicles				
	4079 Total:	317.00							
	Rondout Service Center To	317.00							
Rush Truck Centers of Illinois, Inc									
RUSHTRUC									
3000065787	9/17/2015	595.44	0.00	10/20/2016				False	0
101-440-513-5480				R&M - vehicles	Link steering, gasket for dump truck				
	3000065787 Total:	595.44							
	Rush Truck Centers of Illin	595.44							
Russo Power Equipment									
RUSSO									
2696342	10/5/2015	103.47	0.00	10/20/2016				False	0
101-440-513-5680				Landscaping supplies	Sod for Lincoln Ave medians				
	2696342 Total:	103.47							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
2696347	10/5/2015	1,240.80	0.00	10/20/2016				False	0
101-440-513-5680				Landscaping supplies	Peat moss, grass seeds for Lincoln medians				
	2696347 Total:	1,240.80							
2703293	10/8/2015	92.26	0.00	10/20/2016				False	0
101-440-513-5480				R&M - vehicles	Pulley for Snow Blowers				
	2703293 Total:	92.26							
2703307	10/8/2015	3,415.89	0.00	10/20/2016				False	0
205-430-515-5730				Program supplies	Trimmer, blower, weeder, pruner for Parks				
	2703307 Total:	3,415.89							
2703316	10/8/2015	959.94	0.00	10/20/2016				False	0
101-440-513-5480				R&M - vehicles	Weed block fabric for Lincoln medians				
	2703316 Total:	959.94							
	Russo Power Equipment T	5,812.36							
Schneider Electric									
SCHNEI									
4694399	9/24/2015	822.00	0.00	10/20/2016				False	0
101-400-511-5730				Program supplies	Weather services				
4694399	9/24/2015	336.00	0.00	10/20/2016				False	0
101-250-511-5330				Data processing	Weather services				
	4694399 Total:	1,158.00							
	Schneider Electric Total:	1,158.00							
Suburban Laboratories, Inc.									
SUBURB									
127235	9/29/2015	120.00	0.00	10/20/2016				False	0
660-620-519-5320				Consulting	Coliform testing and disinfectant products				

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	127235 Total:	120.00							
	Suburban Laboratories, Inc	120.00							
Trizetto Provider Solutions									
TRIZETTO									
7108101500	10/1/2015	150.83	0.00	10/20/2016				False	0
	101-000-410-4315 Ambulance & EMS fees			Claims transaction fee for ambulance invoices					
	7108101500 Total:	150.83							
	Trizetto Provider Solutions	150.83							
U.S. FoodService, Inc.									
USFOODSE									
1481336	7/28/2015	1,665.07	0.00	10/20/2016				False	0
	205-563-515-5645 Concessions & food			Food for concession stand					
	1481336 Total:	1,665.07							
2918707	6/8/2015	605.48	0.00	10/20/2016				False	0
	205-563-515-5645 Concessions & food			Food for concession stand					
	2918707 Total:	605.48							
	U.S. FoodService, Inc. Tot	2,270.55							
Verizon Wireless									
VERIZON									
9752422175	9/16/2015	1,194.31	0.00	10/20/2016				False	0
	101-210-511-5580 Telephone			Cell phones Aug 17 thru Sept 16					
9752422175	9/16/2015	72.04	0.00	10/20/2016				False	0
	205-508-515-5580 Telephone			Cell phones Aug 17 thru Sept 16					
9752422175	9/16/2015	23.58	0.00	10/20/2016				False	0
	205-520-515-5580 Telephone			Cell phones Aug 17 thru Sept 16					
9752422175	9/16/2015	95.85	0.00	10/20/2016				False	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
205-530-515-5580 Telephone				Cell phones Aug 17 thru Sept 16					
9752422175	9/16/2015	3.14	0.00	10/20/2016				False	0
205-560-515-5580 Telephone				Cell phones Aug 17 thru Sept 16					
9752422175	9/16/2015	0.23	0.00	10/20/2016				False	0
205-550-515-5270 Purchased program services				Cell phones Aug 17 thru Sept 16					
9752422175	9/16/2015	127.20	0.00	10/20/2016				False	0
101-000-210-2650 Contractor Permits Payable				Cell phones Aug 17 thru Sept 16					
9752422175	9/16/2015	457.98	0.00	10/20/2016				False	0
660-610-519-5580 Telephone				Cell phones Aug 17 thru Sept 16					
9752422175	9/16/2015	656.45	0.00	10/20/2016				False	0
101-250-511-5580 Telephone				Cell phones Aug 17 thru Sept 16					
9752422175	9/16/2015	21.20	0.00	10/20/2016				False	0
205-430-515-5410 R&M - communications equipm				Cell phones Aug 17 thru Sept 16					
9752422175	9/16/2015	16.96	0.00	10/20/2016				False	0
660-620-519-5410 R&M - communications equipm				Cell phones Aug 17 thru Sept 16					
9752422175	9/16/2015	53.03	0.00	10/20/2016				False	0
101-440-513-5410 R&M - communications equipm				Cell phones Aug 17 thru Sept 16					
9752422175	9/16/2015	8.48	0.00	10/20/2016				False	0
101-410-511-5410 R&M - communications equipm				Cell phones Aug 17 thru Sept 16					
	9752422175 Total:	2,730.45							
	Verizon Wireless Total:	2,730.45							
W S Darley WSDARLEY									
17212602	10/6/2015	2,205.00	0.00	10/20/2016				False	0
101-350-512-5665 Firefighting supplies				Fire suppression foam					
	17212602 Total:	2,205.00							
	W S Darley Total:	2,205.00							
Warehouse Direct WAREHOUS									
2831160-0	9/24/2015	247.51	0.00	10/20/2016				False	0
101-240-517-5700 Office supplies				Office suppl					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	2831160-0 Total:	247.51							
2831161-0	9/24/2015	50.99	0.00	10/20/2016				False	0
101-350-512-5700	Office supplies			Office supplies					
	2831161-0 Total:	50.99							
2831168-0	9/24/2015	210.92	0.00	10/20/2016				False	0
101-210-511-5700	Office supplies			Office supplies					
	2831168-0 Total:	210.92							
2836501-0	9/30/2015	19.20	0.00	10/20/2016				False	0
101-240-517-5700	Office supplies			Office supplies					
	2836501-0 Total:	19.20							
2839875-0	10/2/2015	99.06	0.00	10/20/2016				False	0
101-300-512-5730	Program supplies			Office supplies					
	2839875-0 Total:	99.06							
C2831160-0	10/2/2015	-27.96	0.00	10/20/2016				False	0
101-240-517-5700	Office supplies			Office supplies					
	C2831160-0 Total:	-27.96							
	Warehouse Direct Total:	599.72							
Washburn Machinery									
WASHBURN									
108787	10/6/2015	209.00	0.00	10/20/2016				False	0
101-350-512-5499	R&M - other			Service call for washing machine					
	108787 Total:	209.00							
	Washburn Machinery Total	209.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
ZIEBELLW									
229621-000	6/26/2015	890.08	0.00	10/20/2016				False	0
660-620-519-5796	Water system repair parts			End cap, plug, gaskets					
	229621-000 Total:	890.08							
	Ziebell Water Service Prod	890.08							
	Report Total:	52,829.21							



Proclamation

WHEREAS, communities across America have been plagued by the numerous problems associated with illicit drug use and those that traffic in them; and

WHEREAS, there is hope in winning the war on drugs, and that hope lies in education and drug demand reduction, coupled with the hard work and determination of organizations such as the Young Marines of the Marine Corps League to foster a healthy, drug-free lifestyle; and

WHEREAS, governments and community leaders know that citizen support is one of the most effective tools in the effort to reduce the use of illicit drugs in our communities; and

WHEREAS, the red ribbon has been chosen as a symbol commemorating the work of Enrique “Kiki” Camarena, a Drug Enforcement Administration agent who was murdered in the line of duty, and represents the belief that one person can make a difference; and

WHEREAS, the Red Ribbon Campaign was established by Congress in 1988 to encourage a drug-free lifestyle and involvement in drug prevention and reduction efforts; and

WHEREAS, October 23 – 31 has been designated National Red Ribbon Week, which encourages Americans to wear a red ribbon to show their support for a drug-free environment;

NOW, THEREFORE, BE IT RESOLVED that I, Gerald C. Turry, President of the Village of Lincolnwood along with the Village Board of Trustees formally designate October 23 - 31, 2015 as

Red Ribbon Week

in the Village of Lincolnwood; and furthermore, do hereby call upon all citizens to join us in this special observance by displaying a red ribbon.

DATED this 20th day of October, 2015

ATTEST:

Beryl Herman
Village Clerk

Gerald C. Turry
Village President

Request For Board Action

REFERRED TO BOARD: October 20, 2015

AGENDA ITEM NO: 1

ORIGINATING DEPARTMENT: Finance

SUBJECT: Approval of a Resolution to Accept the Comprehensive Annual Financial Report for the Year Ended April 30, 2015

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, 2015.

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, 2015

RECOMMENDED MOTION:

Move to approve a Resolution to accept the Comprehensive Annual Financial Report for the Fiscal Year Ended April 30, 2015.

VILLAGE OF LINCOLNWOOD

RESOLUTION NO. R2015-_____

**A RESOLUTION ACCEPTING THE COMPREHENSIVE ANNUAL FINANCIAL
REPORT FOR THE FISCAL YEAR ENDED APRIL 30, 2015**

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, the Village has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs; and

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, 2015 (“CAFR”); and

WHEREAS, the Village President and Board of Trustees have determined that it will serve and be in the best interest of the Village 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. ACCEPTANCE OF CAFR. The President and Board of Trustees hereby accept the Comprehensive Annual Financial Report for the fiscal year ended April 30, 2015 in the form attached to and, by this reference, made a part of this Resolution as **Exhibit A**.

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

[SIGNATURE PAGE FOLLOWS]

PASSED this ___ day of October, 2015.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this ___ day of October, 2015.

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

ATTESTED and FILED in my office this
_____ day of October, 2015

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

EXHIBIT A

2015 CAFR

VILLAGE OF LINCOLNWOOD, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
APRIL 30, 2015

VILLAGE OF LINCOLNWOOD, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED APRIL 30, 2015

Prepared by:

Finance Department

Robert J. Merkel
Director of Finance

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, 2015**

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

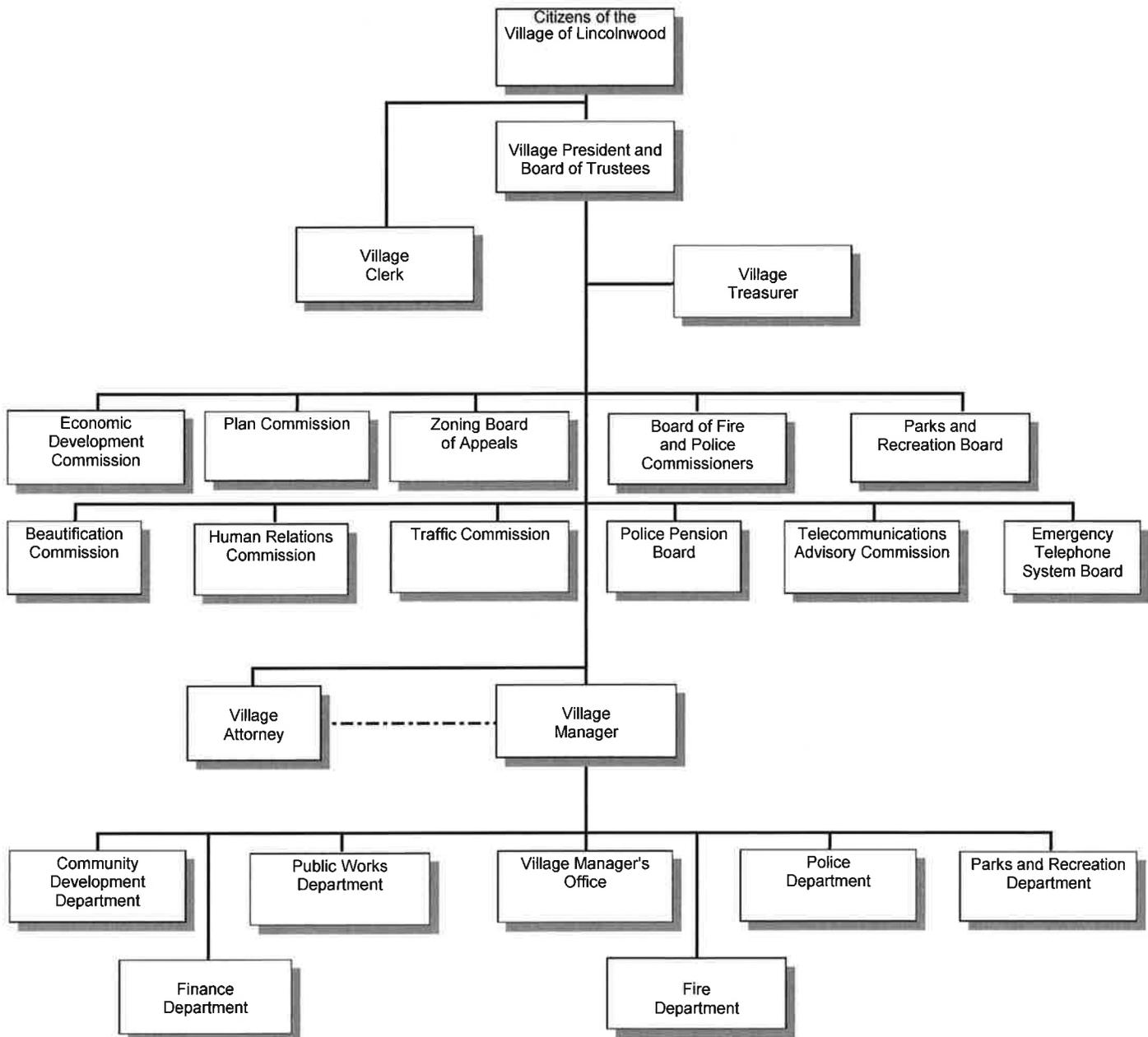
Janice Hincapie, Director of Parks and Recreation

Ashley Engelmann, Director of Public Works



Village of Lincolnwood, Illinois

Organizational Chart
April 30, 2015



VILLAGE PRESIDENT
Gerald C. Turry

VILLAGE CLERK
Beryl Herman

VILLAGE MANAGER
Timothy C. Wiberg



TRUSTEES
Barry Bass
Ronald S. Cope
Lawrence A. Elster
Craig L. Klatzco
Jesal B. Patel, Sr.
Jennifer G. Spino

September 15, 2015

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, 2015 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 2015. 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, 2015 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 12,600 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



TREE CITY USA



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 90 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 whose collective bargaining agreement expires April 30, 2018. 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 POLICES

There were no material changes to financial policies during the fiscal year ended April 30, 2015. 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. and Crawford Ave. for the third year of a five year program of replacing all the streetlights in the Village.

The Village is installing new water mains and replacing all public sidewalks on Crawford Ave. during the reconstruction of the street over a two year period.

The Village completed construction of the dedicated left-hand turn land at Pratt and Central Avenues. This was a joint project with the City of Chicago and the Village of Skokie.

The Village continued the engineering work on the bike path and overpass to be constructed on the Commonwealth Edison right- of- way.

The Village replaced the equipment at O'Brien Park as a continuing program to systematically update the various parks in the Village.

The Village created the Devon-Lincoln TIF district to assist in the redevelopment of the properties included in the district's boundaries.

The Village retired the General Obligation Refunding Bonds of 2004 during the current year. The Village currently has two General Obligation Refunding Bonds outstanding.

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 \$501,923,000 for fiscal year 2014.

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 2014 equalized assessed valuation (EAV) experienced a minimal increase from 2013.

Building activity increased at a minimal pace in fiscal 2015 as economic growth is continuing at a slow pace. This growth could increase in future years due to the development of property in two 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 (2016-2020), it is anticipated that the Village could expend approximately \$47,000,000 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, 2015 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, 2015 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 stable over the last few years. The Village 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 2014 (fiscal year 2015) 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 \$106,617 for the Illinois Municipal Retirement fund at April 30, 2015, which is the latest available data.

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 fourteen 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 no post-employment benefit obligation at April 30, 2015.

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, 2014. 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.

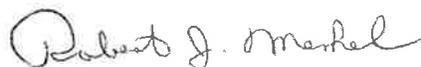
A Certificate of Achievement is valid for a period of one year. We believe that the current comprehensive annual financial report continues to meet the Program's requirements, and we will submit the current report to the GFOA for review to determine the eligibility for a continuing certificate.

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
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, 2014

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 15, 2015

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, 2015, 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, 2015, 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.

Other Matters

Required Supplementary Information

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 budgetary comparison 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 budgetary comparison 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 budgetary comparison 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, 2015

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 \$59,539,790 (*net position*). Of this amount, \$12,249,783 (*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 \$1,520,772. 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 \$2,463,685.
- As of the close of the current fiscal year, the Village's governmental funds reported combined fund balances of \$23,323,700, an increase of \$381,774 in comparison with the prior year. Of this amount, \$10,533,581 is available for spending at the Village's discretion (unassigned fund balance). The increase during the current year was primarily due to borrowings to finance street improvements.
- At the end of the current fiscal year, the unassigned fund balance of the General Corporate Fund was \$10,639,883, or 55%, of total General Fund expenditures during the current year.
- The Village's total debt decreased by \$224,157 (2%) during the current fiscal year. This was mainly due to the Village obtaining a \$2,511,212 interest free loan to finance street and water main replacements offset by the Village paying down scheduled principal repayments totaling \$2,287,609.

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, 2015 and 2014
(in millions)**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and Other Assets	\$ 29.1	29.5	2.5	2.7	31.6	30.8
Capital Assets	32.1	32.0	11.8	10.9	43.9	43.9
Total Assets	61.2	61.5	14.3	13.6	75.5	75.1
Current Liabilities	4.0	5.6	0.8	0.6	4.8	6.2
Long-Term Liabilities	3.4	3.8	5.0	4.4	8.4	8.2
Deferred Inflows	2.8	2.7			2.8	2.7
Total Liabilities/ Deferred Inflows	10.2	12.1	5.8	5.0	16.0	17.1
Net Investment in Capital Assets	28.4	27.6	6.3	6.3	34.7	33.9
Restricted	12.6	12.4	-	-	12.6	12.4
Unrestricted	10.0	9.4	2.2	2.3	12.2	11.7
Total Net Position	51.0	49.4	8.5	8.6	59.5	58.0

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 21% of its net position at April 30, 2015. Approximately 21% reflects net position restricted for economic development, public safety and highway and street purposes. The remaining 58% 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 \$1.5 million increase in combined net position (which is the Village's bottom line) was the result of the governmental activities net position increasing by \$1.6 million and the business-type activities net position having a decrease of \$103,290. The governmental activities accounted for 100% growth in the assets of the Village.

The Village has restricted net position of \$12.6 million which are used primarily for economic development, public safety and highway and street improvements. The remaining balance of unrestricted net position, \$12.2 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, 2015 and 2014
(in millions)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	2015	2014	2015	2014	2015	2014
REVENUES						
Program Revenues:						
Charges for Services	\$ 3.2	3.4	4.2	4.2	7.4	7.6
Capital Grants and Contributions	0.4	0.5	-	-	0.4	0.5
General Revenues:						
Property Taxes	6.2	6.9	-	-	6.2	6.9
Sales, income, and use taxes	9.0	8.9	-	-	9.0	8.9
Other Taxes	3.0	3.1	-	-	3.0	3.1
Other	0.6	0.2	-	-	0.6	0.2
Total Revenues	<u>22.4</u>	<u>23.0</u>	<u>4.2</u>	<u>4.2</u>	<u>26.6</u>	<u>27.2</u>
EXPENSES						
General Government	3.7	4.8	-	-	3.7	4.8
Public Safety	9.6	9.4	-	-	9.6	9.4
Water and Sewer	-	-	4.1	4.0	4.1	4.0
Parks & Recreation	2.7	2.6	-	-	2.7	2.6
Interest Expense	0.1	0.1	-	-	0.1	0.1
Highways and Streets	2.6	1.8	-	-	2.6	1.8
Economic Development	1.3	1.2	-	-	1.3	1.2
Sanitation	1.0	1.0	-	-	1.0	1.0
Total Expenses	<u>21.0</u>	<u>20.9</u>	<u>4.1</u>	<u>4.0</u>	<u>25.1</u>	<u>24.9</u>
Change in Net Position before Transfers	1.4	2.1	0.1	0.2	1.5	2.3
Transfers	0.2	0.2	(0.2)	(0.2)	-	-
Change in Net Position	1.6	2.3	(0.1)	-	1.5	2.3
Net Position - Beginning	<u>49.4</u>	<u>47.1</u>	<u>8.6</u>	<u>8.6</u>	<u>58.0</u>	<u>55.7</u>
Net Position - Ending	<u>51.0</u>	<u>49.4</u>	<u>8.5</u>	<u>8.6</u>	<u>59.5</u>	<u>58.0</u>

**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.

Current Year Impacts

Governmental Activities

Revenue:

For the fiscal year ended April 30, 2015, revenues from the governmental activities totaled \$22.4 million. Sales tax revenue is the Village's largest revenue source, totaling \$7.5 million with property tax revenues second at \$6.2 million. Sales tax receipts had a minimal increase when compared to Fiscal 2014. 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 \$18.2 million and represents 81% 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.

**VILLAGE OF LINCOLNWOOD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONT.)**

Current Year Impacts

Governmental Activities

Expenses:

For the fiscal year ended April 30, 2015, expenses for governmental activities totaled \$21.0 million.

The Village invested in capital assets during Fiscal 2015. This investment totaled \$1.9 million less the current year depreciation of \$1.8 million for a net increase in capital assets of \$.1 million.

It is important that the Village provide competitive compensation levels for our employees. Fiscal 2015 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, 2015, 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 2015 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, 2015, expenses for business-type activities totaled \$4.3 million, including depreciation and amortization of \$.7 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.

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

At April 30, 2015, the governmental funds (as presented on the income statement on page 11) reported a combined fund balance of \$23.3 million.

General Fund Budgetary Highlights

The 2015 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.

**VILLAGE OF LINCOLNWOOD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONT.)**

**Table 3: General Fund Budgetary Highlights
(in millions)**

	Original/ Final Budget	Actual
Revenues		
Taxes	\$ 13.5	13.3
Intergovernmental	2.1	2.2
Other	4.1	3.8
Total	<u>19.7</u>	<u>19.3</u>
Expenditures	<u>19.5</u>	<u>19.3</u>
Excess of Revenues over Expenditures	<u>0.2</u>	<u>0.0</u>
Other Financing Sources		
Transfer In	0.3	0.3
Transfer Out	(0.5)	(0.2)
	<u>(0.2)</u>	<u>0.1</u>
Change in Fund Balance	<u>(0.0)</u>	<u>0.1</u>

The Fiscal 2015 General Fund approved budget was balanced with no change to the fund balance. The actual results were very close to the approved budget. The General Fund experienced a minimal increase of \$141,281. This was mainly due to a donation of \$100,000 received during the current fiscal that was anticipated to be received in the Fiscal 2016. Total revenues were \$.4 million (2%) less than the original budget amount, and actual expenditures were \$.2 million less than the budget amount. Property taxes were \$.3 million less than budget. State sales and home rule sales taxes were \$42,868 more than budgeted while state income tax revenues were also more than budget by \$91,234. This revenue is received from the state of Illinois based on a per capita basis. The expenditure budget variance was in various departments which reported actual expenditures of \$.2 million (1%) under budget. Transfers out to other funds were \$.3 under budget as expenses in a capital project fund were less than anticipated.

Other Major Funds Highlights

The Village's major Tax Increment Financing (TIF) Fund experienced a small increase of \$145,195 in fund balance for fiscal year ended April 30, 2015. The tax increment revenue received of \$676,249 was mainly used to pay debt service costs of \$312,900 and \$236,666 of operating expenditures.

The Motor Fuel Tax Fund had a \$324,099 increase in fund balance. The Village received a local distributive share of \$484,548 million from the State of Illinois. The primary expenditures were made for maintenance of streetlights in the Village and street improvements.

The Debt Service Fund had no increase in fund balance. Local taxes totaling \$1.2 million were allocated to pay the current year's general bond obligations. Other funds transferred in \$318,111 to pay loans for capital asset purchases and street improvements.

**VILLAGE OF LINCOLNWOOD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONT.)**

Capital Assets

At the end of Fiscal Year 2015, the Village had a combined total of capital assets of \$43.9 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	4.4	0.4	4.8
Construction In Progress	1.0	1.5	2.5
Improvements Other Than Buildings	5.4	-	5.4
Equipment	0.4	0.6	1.0
Vehicle	1.9	-	1.9
Waterworks System Infrastructure	12.7	9.2	9.2
	12.7	-	12.7
	<u>\$ 32.1</u>	<u>11.8</u>	<u>43.9</u>

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	\$ 32.0	10.9	42.9
Additions:			
Depreciable	1.9	1.5	3.4
Depreciation	(1.8)	(0.6)	(2.4)
Ending Balance	<u>\$ 32.1</u>	<u>11.8</u>	<u>43.9</u>

Debt Outstanding

The Village of Lincolnwood had total long-term debt and loans payable of \$9.24 million as of April 30, 2015. Long-term debt is comprised of general obligation debt, compensated absences to employees, pension and postemployment benefit obligations and loans payable. During the year the Village received a \$2.5 million five year interest free loan to finance water main, streetlight, and sidewalk replacements for a major road reconstruction project. The Village also made payments totaling \$2.29 million of general obligation debt and loans payable while compensated absences decreased by \$150,994. In addition, the net pension obligation decreased \$266,158.

**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, 2015, the Village had \$2,285,000 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 \$576,462,779 of total assessed value of real personal property. As of April 30, 2015, the Village's general obligation bonded debt, applicable to the debt limit of \$2,285,000, was well below the legal limit of \$49,719,915.

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 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 and the current State budget impasse could affect certain Village revenue sources.

The Village is also continuing to look for economic development to generate additional sales and real estate tax revenues. There are various developments in the plans to begin in Fiscal 2016 for various sites in the Village's TIF districts.

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, 2015**

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Statement of Net Position
April 30, 2015**

	Governmental Activities	Business- Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 22,758,543	1,823,842	24,582,385
Receivables - Net of Allowances	5,811,343	667,939	6,479,282
Due from Other Governments	178,199	-	178,199
Prepays/Inventories	22,887	41,860	64,747
Total Current Assets	28,770,972	2,533,641	31,304,613
Noncurrent Assets			
Capital Assets			
Nondepreciable Capital Assets	7,287,005	1,605,505	8,892,510
Depreciable Capital Assets	48,790,539	19,765,109	68,555,648
Accumulated Depreciation	(23,976,441)	(9,582,218)	(33,558,659)
	<u>32,101,103</u>	<u>11,788,396</u>	<u>43,889,499</u>
Other Assets			
Net Pension Asset	172,398	-	172,398
Long-Term Notes Receivable	120,000	-	120,000
Total Other Assets	292,398	-	292,398
Total Noncurrent Assets	32,393,501	11,788,396	44,181,897
Total Assets	61,164,473	14,322,037	75,486,510

The notes to the financial statements are an integral part of this statement.

	Governmental Activities	Business- Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 1,398,709	173,595	1,572,304
Accrued Payroll	153,846	12,179	166,025
Deposits Payable	50,913	-	50,913
Accrued Interest	32,446	-	32,446
Other Payables	1,209,337	-	1,209,337
Current Portion of Long-Term Debt			
Compensated Absences Payable	150,881	12,649	163,530
Loans Payable	301,189	575,647	876,836
General Obligation Bonds Payable	745,000	-	745,000
Total Current Liabilities	4,042,321	774,070	4,816,391
Noncurrent Liabilities			
Compensated Absences Payable	603,525	50,594	654,119
Net Pension Obligation	106,617	-	106,617
Loans Payable	1,110,523	4,964,602	6,075,125
General Obligation Bonds Payable	1,540,000	-	1,540,000
Total Noncurrent Liabilities	3,360,665	5,015,196	8,375,861
Total Liabilities	7,402,986	5,789,266	13,192,252
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	2,754,468	-	2,754,468
Total Liabilities and Deferred Inflows of Resources	10,157,454	5,789,266	15,946,720
NET POSITION			
Net Investment in Capital Assets	28,404,391	6,248,147	34,652,538
Restricted - Economic Development	7,384,916	-	7,384,916
Restricted - Street and Street Light Maintenance and Replacement	3,673,501	-	3,673,501
Restricted - Transportation Improvement	1,573,316	-	1,573,316
Restricted - Police Dispatch	2,149	-	2,149
Restricted - Capital Projects	3,587	-	3,587
Unrestricted	9,965,159	2,284,624	12,249,783
Total Net Position	51,007,019	8,532,771	59,539,790

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, 2015

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/Contributions	Capital Grants/Contributions
Primary Government				
Governmental Activities				
General Government	\$ 3,665,159	337,017	176,351	-
Public Safety	9,588,612	1,498,731	29,222	-
Highways and Streets	2,658,111	-	-	182,199
Sanitation	1,001,538	-	-	-
Economic Development	1,314,624	-	-	-
Culture and Recreation	2,704,338	1,399,483	-	-
Interest Expense	87,897	-	-	-
Total Governmental Activities	21,020,279	3,235,231	205,573	182,199
Business-Type Activities				
Water and Sewer	4,062,562	4,156,613	-	-
Total Primary Government	25,082,841	7,391,844	205,573	182,199

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 (Expenses)/Revenues		
Primary Government		
Governmental Activities	Business-Type Activities	Totals
(3,151,791)	-	(3,151,791)
(8,060,659)	-	(8,060,659)
(2,475,912)	-	(2,475,912)
(1,001,538)	-	(1,001,538)
(1,314,624)	-	(1,314,624)
(1,304,855)	-	(1,304,855)
(87,897)	-	(87,897)
(17,397,276)	-	(17,397,276)
-	94,051	94,051
(17,397,276)	94,051	(17,303,225)
6,227,314	-	6,227,314
479,566	-	479,566
1,482,244	-	1,482,244
442,304	-	442,304
7,504,348	-	7,504,348
1,291,234	-	1,291,234
157,314	-	157,314
250,163	-	250,163
415,887	-	415,887
186,750	2,659	189,409
384,214	-	384,214
200,000	(200,000)	-
19,021,338	(197,341)	18,823,997
1,624,062	(103,290)	1,520,772
49,382,957	8,636,061	58,019,018
51,007,019	8,532,771	59,539,790

The notes to the financial statements are an integral part of this statement.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Balance Sheet - Governmental Funds
April 30, 2015

	<u>General</u>
ASSETS	
Cash and Investments	\$ 9,984,715
Receivables	
Property Taxes	2,783,252
Other Taxes	2,469,263
Accounts	476,619
Accrued Interest	-
Due from Other Governments	-
Due from Other Funds	176,793
Long-Term Notes Receivable	120,000
Prepays	<u>22,887</u>
 Total Assets	 <u><u>16,033,529</u></u>
LIABILITIES	
Accounts Payable	1,062,606
Accrued Payroll	151,372
Deposits Payable	50,913
Due to Other Funds	22,063
Other Payables	<u>1,209,337</u>
Total Liabilities	2,496,291
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>2,754,468</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>5,250,759</u></u>
FUND BALANCES	
Nonspendable	142,887
Restricted	-
Unassigned	<u>10,639,883</u>
Total Fund Balances	<u><u>10,782,770</u></u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 <u><u>16,033,529</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
7,138,490	3,594,266	9,762	2,031,310	22,758,543
-	-	-	-	2,783,252
-	-	-	-	2,469,263
-	29,282	-	51,336	557,237
1,173	-	-	418	1,591
-	64,661	-	113,538	178,199
-	-	-	-	176,793
-	-	-	-	120,000
-	-	-	-	22,887
<u>7,139,663</u>	<u>3,688,209</u>	<u>9,762</u>	<u>2,196,602</u>	<u>29,067,765</u>
16,588	14,708	-	282,744	1,376,646
-	-	-	2,474	153,846
-	-	-	-	50,913
-	-	-	176,793	198,856
-	-	-	-	1,209,337
<u>16,588</u>	<u>14,708</u>	<u>-</u>	<u>462,011</u>	<u>2,989,598</u>
-	-	-	-	2,754,468
<u>16,588</u>	<u>14,708</u>	<u>-</u>	<u>462,011</u>	<u>5,744,066</u>
-	-	-	-	142,887
7,123,075	3,673,501	9,762	1,840,893	12,647,231
-	-	-	(106,302)	10,533,581
<u>7,123,075</u>	<u>3,673,501</u>	<u>9,762</u>	<u>1,734,591</u>	<u>23,323,699</u>
<u>7,139,663</u>	<u>3,688,209</u>	<u>9,762</u>	<u>2,196,602</u>	<u>29,067,765</u>

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, 2015

Total Governmental Fund Balances **\$ 23,323,699**

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. 32,101,103

A net pension asset is not considered to represent a financial resource and
therefore is not reported in the funds. 65,781

Long-term liabilities are not due and payable in the current
period and therefore are not reported in the funds.

Compensated Absences Payable	(754,406)
Loan Payable	(1,411,712)
General Obligation Bonds Payable	(2,285,000)
Accrued Interest Payable	<u>(32,446)</u>

Net Position of Governmental Activities **51,007,019**

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2015**

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, 2015

	<u>General</u>
Revenues	
Taxes	\$ 9,111,985
Charges for Services	1,903,730
Licenses and Permits	1,033,923
Intergovernmental	6,378,805
Fines and Forfeits	297,578
Investment Income	160,915
Miscellaneous	372,967
Total Revenues	<u>19,259,903</u>
Expenditures	
Current	
General Government	3,208,150
Public Safety	9,518,972
Highways and Streets	1,226,648
Sanitation	1,001,538
Economic Development	1,314,624
Culture and Recreation	2,194,920
Capital Outlay	772,429
Debt Service	
Principal Retirement	-
Interest and Fiscal Charges	-
Total Expenditures	<u>19,237,281</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>22,622</u>
Other Financing Sources (Uses)	
Debt Issuance	-
Transfers In	346,247
Transfers Out	<u>(227,588)</u>
	<u>118,659</u>
Net Change in Fund Balances	141,281
Fund Balances - Beginning	<u>10,641,489</u>
Fund Balances - Ending	<u><u>10,782,770</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
676,249	-	1,190,480	506,190	11,484,904
-	-	-	-	1,903,730
-	-	-	-	1,033,923
-	484,548	-	289,889	7,153,242
-	-	-	-	297,578
18,512	894	-	6,429	186,750
-	-	-	11,247	384,214
694,761	485,442	1,190,480	813,755	22,444,341
29,440	-	-	484,410	3,722,000
-	-	-	-	9,518,972
-	188,704	-	1,258,646	2,673,998
-	-	-	-	1,001,538
-	-	-	-	1,314,624
-	-	-	-	2,194,920
77,226	-	-	167,290	1,016,945
288,750	-	1,429,924	-	1,718,674
24,150	-	78,667	-	102,817
419,566	188,704	1,508,591	1,910,346	23,264,488
275,195	296,738	(318,111)	(1,096,591)	(820,147)
-	34,201	-	967,720	1,001,921
-	-	318,111	104,358	768,716
(130,000)	(6,840)	-	(204,288)	(568,716)
(130,000)	27,361	318,111	867,790	1,201,921
145,195	324,099	-	(228,801)	381,774
6,977,880	3,349,402	9,762	1,963,392	22,941,925
7,123,075	3,673,501	9,762	1,734,591	23,323,699

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, 2015

Net Change in Fund Balances - Total Governmental Funds	\$ 381,774
--	------------

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	1,875,707
Depreciation Expense	(1,807,948)

The net effect of various transactions involving capital assets
is to decrease net position.

Disposals - Cost	(192,144)
Disposals - Accumulated Depreciation	185,537

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	266,158
Deductions to Net Other Post-Employment Benefit Obligation Payable	30,608
Deductions to Compensated Absences Payable	149,697
Issuance of Debt	(1,001,921)
Retirement of Debt	1,718,674

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.

<u>17,920</u>

Changes in Net Position of Governmental Activities

<u><u>1,624,062</u></u>

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, 2015**

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

Statement of Net Position - Proprietary Fund (Business-Type Activities)
April 30, 2015

	<u>Water and Sewer</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 1,823,842
Receivables - Net of Allowances	
Accounts	667,288
Accrued Interest	651
Inventories	<u>41,860</u>
Total Current Assets	<u>2,533,641</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable Capital Assets	1,605,505
Depreciable Capital Assets	19,765,109
Accumulated Depreciation	<u>(9,582,218)</u>
Total Noncurrent Assets	<u>11,788,396</u>
Total Assets	<u>14,322,037</u>

The notes to the financial statements are an integral part of this statement.

	<u>Water and Sewer</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 173,595
Accrued Payroll	12,179
Compensated Absences Payable	12,649
Loans Payable	<u>575,647</u>
Total Current Liabilities	<u>774,070</u>
Noncurrent Liabilities	
Compensated Absences Payable	50,594
Loans Payable	<u>4,964,602</u>
Total Noncurrent Liabilities	<u>5,015,196</u>
Total Liabilities	<u>5,789,266</u>
NET POSITION	
Net Investment in Capital Assets	6,248,147
Unrestricted	<u>2,284,624</u>
Total Net Position	<u>8,532,771</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, 2015

	<u>Water and Sewer</u>
Operating Revenues	
Charges for Services	\$ 4,103,805
Fines and Forfeitures	<u>52,808</u>
Total Operating Revenues	<u>4,156,613</u>
Operating Expenses	
Cost of Sales and Services	3,293,485
Depreciation	<u>655,737</u>
Total Operating Expenses	<u>3,949,222</u>
Operating Income	<u>207,391</u>
Nonoperating Revenues (Expenses)	
Interest Income	2,659
Interest and Fiscal Charges	<u>(113,340)</u>
	<u>(110,681)</u>
Income Before Transfers	96,710
Transfers Out	<u>(200,000)</u>
Change in Net Position	(103,290)
Net Position - Beginning	<u>8,636,061</u>
Net Position - Ending	<u>8,532,771</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, 2015

	<u>Water and Sewer</u>
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 4,136,677
Payments to Employees	(558,369)
Payments to Suppliers	<u>(2,882,822)</u>
	<u>695,486</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	(35,937)
Interest and Fiscal Charges	(113,340)
Payment of Bond Principal	<u>(568,935)</u>
	<u>(718,212)</u>
Cash Flows from Investing Activities	
Interest Received	<u>2,659</u>
Net Change in Cash and Cash Equivalents	(220,067)
Cash and Cash Equivalents - Beginning of Year	<u>2,043,909</u>
Cash and Cash Equivalents - End of Year	<u><u>1,823,842</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income (Loss)	<u>207,391</u>
Adjustments to Reconcile Operating	
Income to Net Income to Net Cash	
Provided by (Used In) Operating Activities:	
Depreciation and Amortization Expense	655,737
(Increase) Decrease in Current Assets	(19,936)
Increase (Decrease) in Current Liabilities	<u>(147,706)</u>
Net Cash Provided by Operating Activities	<u><u>695,486</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, 2015**

	<u>Police Pension</u>
ASSETS	
Cash and Cash Equivalents	\$ 622,811
Investments	
U.S. Government and Agency Obligations	4,777,878
Corporate Bonds	4,252,407
Money Market	199,282
Equity Mutual Funds	9,002,079
Accrued Interest	69,417
Due from Other Funds	<u>22,063</u>
NET POSITION	
Held in Trust for Pension Benefits	<u><u>18,945,937</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, 2015

	<u>Police Pension</u>
Additions	
Contributions - Employer	\$ 1,402,000
Contributions - Plan Members	327,215
Total Contributions	<u>1,729,215</u>
Investment Income	
Interest Earned	446,739
Net Change in Fair Value	585,546
	<u>1,032,285</u>
Less Investment Expenses	(57,155)
Net Investment Income	<u>975,130</u>
Total Additions	<u>2,704,345</u>
Deductions	
Administration	13,796
Benefits and Refunds	1,964,302
Total Deductions	<u>1,978,098</u>
Change in Net Position	726,247
Net Position - Beginning	<u>18,219,690</u>
Net Position - Ending	<u>18,945,937</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, 2015

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Lincolnwood (Village), 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, 2015

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, 2015

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, 2015

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 five 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 four 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, 2015

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, 2015

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, 2015

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, 2015**

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
Waterworks System	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, 2015

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, 2015**

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 the 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>
Debt Service	\$ 8,752
Transportation Improvement	26,850

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	\$ 63,016
Devon/Lincoln Tax Increment Financing	43,285

The deficit in the Lincoln/Touhy Tax Increment Financing Fund and the Devon/Lincoln Tax Increment Financing Fund will be retired when the Districts start to receive the tax increment from the increase in the assessed valuation of the TIF Districts.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements

April 30, 2015

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.

The deposits and investments of the Pension Fund are held separately from those of other Village funds. Statutes authorize the Pension Fund 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; credit unions, 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 Funds Market Fund (Formerly known as IPTIP, Illinois Public Treasurer's Investment Pool), 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 and mutual funds, the mutual funds must meet specific restrictions, provided the investment in separate accounts and mutual funds does not exceed ten percent of the Pension Fund's plan net position; and corporate bonds managed through an investment advisor, rated as investment grade by one of the two largest rating services at the time of purchase. Pension Funds with plan net position of \$2.5 million or more

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements

April 30, 2015

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

may invest up to forty-five percent of plan net position in separate accounts of life insurance companies and mutual funds. Pension Funds with plan net position of at least \$5 million that have appointed an investment advisor, may through that investment advisor invest up to forty-five percent of the plan net position in common and preferred stocks that meet specific restrictions. In addition, pension funds with plan net position of at least \$10 million that have appointed an investment advisor, may invest up to fifty percent of its net position in common and preferred stocks and mutual funds that meet specific restrictions effective July 1, 2011 and up to fifty-five percent effective July 1, 2012.

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 \$16,217,109 and the bank balances totaled \$16,840,903. The Village also has \$7,479,754 invested in the Illinois Funds and \$885,522 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. The Illinois Metropolitan Investment Trust Convenience Fund is not rated and the Illinois Metropolitan Investment Trust 1-3 Year Fund is rated Aaa by Moody'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, 2015

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 \$620,737 and the bank balances totaled \$622,187.

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	\$ 3,116,402	466,583	2,370,179	279,640	-
U.S. Agencies	1,661,476	512,245	897,804	251,427	-
Money Market	199,282	199,282	-	-	-
Corporate Bonds	4,252,407	712,598	2,076,148	1,463,661	-
Illinois Funds	2,074	2,074	-	-	-
	<u>9,231,641</u>	<u>1,892,782</u>	<u>5,344,131</u>	<u>1,994,728</u>	<u>-</u>

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 AA+ rated by Standard & Poor’s and Corporate Bonds were rated A- to BBB 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, 2015

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 \$9,002,079 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%). Investments that represent 5 percent or more of the total Police Pension Fund's investment are American Funds Mutual Fund Class R-4 of \$2,433,269 and Vanguard Total Stock of \$2,358,781.

The Fund's investment policy in accordance with Illinois Compiled Statutes (ILCS) establishes the following target allocation across asset classes:

<u>Asset Class</u>	<u>Target</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	35% - 65%	3.7%
Domestic Equities	20% - 80%	8.0%
International Equities	20%	8.3%
Cash and Cash Equivalents	0%	0.0%

Illinois Compiled Statutes (ILCS) limit the Fund's investments in equities, mutual funds and variable annuities to 55%. Securities in any one company should not exceed 5% of the total fund.

The long-term expected rate of return on the Fund's investments was determined using an asset allocation study conducted by the Fund's investment management consultant in May 2015 in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding the expected inflation. Best estimates or arithmetic real rates of return for each major asset class included in the Fund's target asset allocation as of April 30, 2015 are listed in the table above.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2015

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

Rate of Return

For the year ended April 30, 2015, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 5.39%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

PROPERTY TAXES

Property taxes for 2014 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
Construction in Progress	-	1,001,921	-	1,001,921
	<u>6,285,084</u>	<u>1,001,921</u>	<u>-</u>	<u>7,287,005</u>
Depreciable Capital Assets				
Parks and Improvements	10,423,292	263,696	-	10,686,988
Buildings	10,325,971	-	-	10,325,971
Equipment and Furniture	1,701,978	151,449	-	1,853,427
Vehicles and Heavy Equipment	4,470,797	208,275	192,144	4,486,928
Streets, Sidewalks and Alleys	21,186,859	250,366	-	21,437,225
	<u>48,108,897</u>	<u>873,786</u>	<u>192,144</u>	<u>48,790,539</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2015

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	\$ 4,844,639	452,987	-	5,297,626
Buildings	5,603,567	292,738	-	5,896,305
Equipment and Furniture	1,400,812	78,884	-	1,479,696
Vehicles and Heavy Equipment	2,490,993	309,042	185,537	2,614,498
Streets, Sidewalks and Alleys	8,014,019	674,297	-	8,688,316
	<u>22,354,030</u>	<u>1,807,948</u>	<u>185,537</u>	<u>23,976,441</u>
 Total Net Depreciable Capital Assets	<u>25,754,867</u>	<u>(934,162)</u>	<u>6,607</u>	<u>24,814,098</u>
 Total Net Capital Assets	<u>32,039,951</u>	<u>67,759</u>	<u>6,607</u>	<u>32,101,103</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 927,243
Public Safety	313,555
Highways and Streets	57,732
Culture and Recreation	<u>509,418</u>
	<u>1,807,948</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2015**

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
Construction in Progress	-	1,509,291	-	1,509,291
	<u>96,214</u>	<u>1,509,291</u>	<u>-</u>	<u>1,605,505</u>
Depreciable Capital Assets				
Buildings and Structures	692,615	-	-	692,615
Waterworks System	17,765,072	-	-	17,765,072
Equipment and Vehicles	1,271,485	35,937	-	1,307,422
	<u>19,729,172</u>	<u>35,937</u>	<u>-</u>	<u>19,765,109</u>
Less Accumulated Depreciation				
Buildings and Structures	270,298	28,944	-	299,242
Waterworks System	8,044,989	549,007	-	8,593,996
Equipment and Vehicles	611,194	77,786	-	688,980
	<u>8,926,481</u>	<u>655,737</u>	<u>-</u>	<u>9,582,218</u>
Total Net Depreciable Capital Assets	<u>10,802,691</u>	<u>(619,800)</u>	<u>-</u>	<u>10,182,891</u>
Total Net Capital Assets	<u>10,898,905</u>	<u>889,491</u>	<u>-</u>	<u>11,788,396</u>

Depreciation expense was charged to the business-type activities as follows:

Water and Sewer	<u>\$ 655,737</u>
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VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2015

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	\$ 176,793
Police Pension	General	<u>22,063</u>
		<u>198,856</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 Tax Increment Financing	\$ 130,000 (1)
General	Water and Sewer	200,000 (1)
General	Nonmajor Governmental	16,247 (1)
Debt Service	General	123,230 (2)
Debt Service	Motor Fuel Tax	6,840 (2)
Debt Service	Nonmajor Governmental	188,041 (2)
Nonmajor Governmental	General	<u>104,358 (3)</u>
		<u>768,716</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, 2015

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.	Debt Service	\$ 200,000	-	12,500	187,500
Oshkosh Capital Loan Payable of 2010 due in annual payments of \$75,193, including interest at 4.00% through August 13, 2020.	Debt Service	441,799	-	54,959	386,840
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	66,666	-	33,334	33,332
Cook County Intergovernmental Agreement of 2014 due in annual payments of \$500,000 to \$511,212, non- interest bearing through May 1, 2018.	Debt Service	-	1,001,921	197,881	804,040
	Water and Sewer	-	1,509,291	302,119	1,207,172
		<u>708,465</u>	<u>2,511,212</u>	<u>600,793</u>	<u>2,618,884</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2015**

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	\$ 690,000	-	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	1,188,750	-	288,750	900,000
	Service	396,250	-	96,250	300,000
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	1,430,000	-	345,000	1,085,000
		<u>3,705,000</u>	<u>-</u>	<u>1,420,000</u>	<u>2,285,000</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2015

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	\$ 4,599,893	-	266,816	4,333,077

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	\$ 904,103	149,697	299,394	754,406	150,881
Net Pension Obligation (Asset)	200,377	-	266,158	(65,781)	-
Net Other Post-Employment Benefit Obligation	30,608	-	30,608	-	-
Loans Payable	708,465	1,001,921	298,674	1,411,712	301,189
General Obligation Bonds Payable	3,705,000	-	1,420,000	2,285,000	745,000
	<u>5,548,553</u>	<u>1,151,618</u>	<u>2,314,834</u>	<u>4,385,337</u>	<u>1,197,070</u>
Business-Type Activities					
Compensated Absences	64,540	14,205	15,502	63,243	12,649
Loans Payable	-	1,509,291	302,119	1,207,172	302,119
IEPA Loans Payable	4,599,893	-	266,816	4,333,077	273,528
	<u>4,664,433</u>	<u>1,523,496</u>	<u>584,437</u>	<u>5,603,492</u>	<u>588,296</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2015**

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/(asset) and the net other post-employment benefit obligation. Payments on the loans payable are being made by the Debt Service Fund, Motor Fuel Tax Fund, and Transportation Improvement Fund. 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, the loans payable 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	Governmental Activities				Business-Type Activities		
	Loans Payable		General Obligation Bonds Payable		Loans Payable	IEPA Loans Payable	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2016	\$ 301,189	18,815	745,000	45,700	302,119	273,528	106,628
2017	270,490	15,084	760,000	30,800	302,119	280,409	99,747
2018	273,243	12,331	780,000	15,600	302,119	287,463	92,693
2019	288,638	9,452	-	-	300,815	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	1,411,712	65,416	2,285,000	92,100	1,207,172	4,333,077	799,028

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2015**

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 - 2014	<u>\$ 576,462,779</u>
Legal Debt Limit - 8.625% of Assessed Value	49,719,915
Amount of Debt Applicable to Limit	<u>(2,285,000)</u>
Legal Debt Margin	<u>47,434,915</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2015

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 revenues. 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	\$ 120,000	-	-	-	-	120,000
Prepays	22,887	-	-	-	-	22,887
	142,887	-	-	-	-	142,887
Restricted						
Economic Development	-	7,123,075	-	-	261,841	7,384,916
Debt Service	-	-	-	9,762	-	9,762
Street and Streetlight Maintenance and Replacement	-	-	3,673,501	-	-	3,673,501
Transportation Improvements	-	-	-	-	1,573,316	1,573,316
Police Dispatch	-	-	-	-	2,149	2,149
Capital Projects	-	-	-	-	3,587	3,587
	-	7,123,075	3,673,501	9,762	1,840,893	12,647,231
Unassigned	10,639,883	-	-	-	(106,302)	10,533,581
Total Fund Balances	10,782,770	7,123,075	3,673,501	9,762	1,734,591	23,323,699

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2015**

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, 2015:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 32,101,103
Less Capital Related Debt:	
Illinois Finance Authority Loan Payable of 2009	(187,500)
Oshkosh Capital Loan Payable	(386,840)
Loan Payable of 2012	(33,332)
Cook County Intergovernmental Agreement of 2014	(804,040)
General Obligation Refunding Bonds of 2011A	(1,200,000)
General Obligation Refunding Bonds of 2011B	<u>(1,085,000)</u>
Net Investment in Capital Assets	<u>28,404,391</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	11,788,396
Less Capital Related Debt:	
Cook County Intergovernmental Agreement of 2014	(1,207,172)
IEPA Loan Payable of 2008	<u>(4,333,077)</u>
Net Investment in Capital Assets	<u>6,248,147</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, 2015

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 Cooperation's 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, 2015

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 \$392,740 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, 2015, the Village collected and will rebate \$110,340 of sales tax revenue to this dealership. Cumulative payments through April 30, 2015 are \$593,488.

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, 2015, the Village collected and will rebate \$23,706 of sales tax revenue to this dealership. Cumulative payments through April 30, 2015 are \$179,041.

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, 2015, the Village collected and will rebate \$255,344 of sales and real estate tax revenue to this retailer. Cumulative payments through April 30, 2015 are \$5,711,135. This was the final payment and all obligations of the agreement have been fulfilled by the Village.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements

April 30, 2015

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, 2014 are as follows:

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	2.72
	<hr/>
	100.00 %

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2015

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, 2014:

Current Assets	\$ 4,975,698	Current Liabilities	\$ 4,001,473
Capital Assets	9,802,029	Long-Term Liabilities	<u>1,214,781</u>
Other Assets	<u>7,850</u>	Total Liabilities	<u>5,216,254</u>
Total Assets	<u>14,785,577</u>	Net Position	<u>9,569,323</u>

Summary of revenues, expenses and changes in net position for the year ended April 30, 2014:

Operating Revenues	\$ 14,380,631
Operating Expenses	<u>14,091,744</u>
Change in Net Position	288,887
Net Position - Beginning	<u>9,280,436</u>
Net Position - Ending	<u>9,569,323</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, 2015

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 (ILCS) and can only be amended by the Illinois General Assembly.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2015

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Plan Descriptions

Illinois Municipal Retirement System

All employees (other than those covered by the Police Pension plans) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Participating members hired before January 1, 2011 (Tier 1) who retire at or after age 60 (full benefits) or age 55 (reduced benefits) with 8 years of credited 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 (Tier 2) who retire at or after age 67 (full benefits) or age 62 (reduced benefits) with 10 years of credited 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 up to 15 years, and 2 percent for each year thereafter. 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 2014, the employer annual required contribution rate was 10.91 percent.

Sheriff's Law Enforcement Personnel

Sheriff's Law Enforcement Personnel (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 City is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution rate for the calendar year 2014 was 13.75 percent.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2015

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Plan Descriptions – Continued

Police Pension Plan

Plan Administration. The Police Pension Plan is a single-employer defined benefit pension plan that covers all sworn police personnel. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the Village President, one member is elected by pension beneficiaries and two members are elected by active police employees.

Plan Membership. At April 30, 2015, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	35
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>30</u>
Total	<u>65</u>

Benefits Provided. The following is a summary of the Police Pension Plan as provided for in Illinois State Statutes.

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of ½ 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 annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer 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 percent of the original pension and 3 percent compounded annually thereafter.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2015

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Plan Descriptions – Continued

Police Pension Plan

Benefits Provided – Continued. Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officer salary for the pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., ½ percent for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent of ½ of the change in the Consumer Price Index for the preceding calendar year.

Contributions. 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 and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended April 30, 2015, the Village's contribution was 55.00% of covered payroll.

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.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements
April 30, 2015

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Summary of Significant Accounting Policies and Plan Asset Matters – Continued

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 investments (other than U.S. Government and U.S. Government-guaranteed obligations) in American Funds Mutual Fund Class R-4 of \$2,433,269 and Vanguard Total Stock of \$2,358,781. 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.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2015, using the following actuarial methods and assumptions:

	<u>Police Pension</u>
Actuarial Valuation Date	4/30/2015
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.00%
Salary Increases	5.00%
Cost of Living Adjustments	3.00%
Inflation	2.50%

Mortality rates were based on the RP-2000 Mortality Table. The actuarial assumptions used in the April 30, 2015 valuation were based on the results of an actuarial experience study conducted by the Illinois Department of Insurance dated September 26, 2012.

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2015**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Discount Rate

The discount rate used to measure the total pension liability was 7.00%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the pension liabilities calculated using the discount rate as well as what the net pension liabilities would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Police Pension			
Net Pension Liability	\$ 26,785,297	22,119,918	18,194,105

Net Pension Liability

The components of the net pension liability of the Village's Plans as of April 30, 2015, calculated in accordance with GASB Statement No. 67, were as follows:

	Police Pension
Total Pension Liability	\$ 41,065,855
Plan Fiduciary Net Position	18,945,937
Village's Net Pension Liability	22,119,918
Plan Fiduciary Net Position as a Percentage of the total Pension Liability	46.1%

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the required supplementary information for additional information related to the funded status of the Fund.

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2015**

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 (asset) for IMRF and the Police Pension Plan is as follows:

	IMRF	Police Pension	Totals
Annual Required Contribution	\$ 429,845	1,156,492	1,586,337
Interest on Net Pension Obligation	9,665	5,006	14,671
Adjustment to Annual Required Contribution	(6,908)	(3,413)	(10,321)
Annual Pension Cost	432,602	1,158,085	1,590,687
Actual Contribution	454,845	1,402,000	1,856,845
Increase (Decrease) to the NPO	(22,243)	(243,915)	(266,158)
NPO Beginning	128,860	71,517	200,377
NPO (NPA) Ending	106,617	(172,398)	(65,781)

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2015**

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	10.91%	13.75%	55.00%
Employee	4.50%	7.50%	9.91%
Actuarial Valuation Date	12/31/2014	12/31/2014	4/30/2015
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	29 Years	29 Years	26 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%	2.50%
Cost-of-Living Adjustments	3.00%	3.00%	2.00 - 3.00%

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2015**

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 (asset) (NPO/NPA) are as follows. The NPO/NPA is the cumulative difference between the APC and the contributions actually made.

	Fiscal Year	IMRF	SLEP	Police Pension
Annual Pension Cost (APC)	2013	\$ 407,022	\$ 18,765	\$ 1,157,740
	2014	440,067	30,613	1,155,818
	2015	432,602	31,615	1,158,085
Actual Contributions	2013	404,380	18,765	1,453,031
	2014	437,369	30,613	1,454,636
	2015	454,845	31,615	1,402,000
Percentage of APC Contributed	2013	99.35%	100.00%	125.51%
	2014	99.39%	100.00%	125.85%
	2015	105.14%	100.00%	121.06%
Net Pension Obligation (Asset)	2013	126,162	-	370,335
	2014	128,860	-	71,517
	2015	106,617	-	(172,398)

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2015**

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	12/31/14	12/31/14	4/30/14
Percent Funded	79.74%	100.00%	46.14%
Actuarial Accrued Liability for Benefits	\$11,076,910	\$0	\$41,065,855
Actuarial Value of Assets	\$8,833,224	\$34,345	\$18,945,937
Over (Under) Funded Actuarial Accrued Liability (UAAL)	(\$2,243,686)	\$34,345	(\$22,119,918)
Covered Payroll (Annual Payroll of Active Employees Covered by the Plan)	\$3,927,599	\$0	\$2,549,041
Ratio of UAAL to Covered Payroll	57.13%	0.00%	867.77%

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, 2015

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

The Village has evaluated its potential other postemployment benefits liability. Former employees who choose to retain their rights to health insurance through the Village are required to pay 100% of the current premium. However, only one employee has chosen to stay in the Village's health insurance plan. As the explicit cost of the one retirees paying 100% of the premium is immaterial, there is no implicit subsidy to calculate in accordance with GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Therefore, the Village has written off their outstanding net pension liability as of April 30, 2015.

SUBSEQUENT EVENTS

On August 18, 2015 the Village approved an ordinance terminating the designation of and dissolving the special tax allocation fund for the Touhy/Lawndale 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
- Schedule of Employer Contributions
 - Police Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability
 - Police Pension Fund
- Schedule of Investment Returns
 - Police Pension Fund
- 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, 2015

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)
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%
2014	8,833,224	11,076,910	79.74%	2,243,686	3,927,599	57.13%

Employer Contributions

Fiscal Year Ended	Employer Contributions	Annual Required Contribution	Percent Contributed
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%
2015	454,845	429,845	105.82%

VILLAGE OF LINCOLNWOOD, ILLINOIS

Sheriff's Law Enforcement Personnel Fund

Required Supplementary Information
 Schedule of Funding Progress and Employer Contributions
 April 30, 2015

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 Liability (2) - (1)	(5) Annual Covered Payroll	(6) Unfunded (Overfunded) Actuarial Accrued Liability as a Percentage of Covered Payroll (4) ÷ (5)
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	-	100.00%	(1,570)	-	0.00%
2014	34,345	-	100.00%	(34,345)	-	0.00%

Employer Contributions

Fiscal Year Ended	Employer Contributions	Annual Required Contribution	Percent Contributed
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%
2015	31,615	31,615	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, 2015**

Funding Progress

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Apr. 30	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL) - Entry Age	Funded Ratio (1) ÷ (2)	Unfunded (Overfunded) Actuarial Accrued Liability (2) - (1)	Annual Covered Payroll	Unfunded (Overfunded) Actuarial Accrued Liability as a Percentage of Covered Payroll (4) ÷ (5)
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%
2014	N/A	N/A	N/A	N/A	N/A	N/A
2015	18,945,937	41,065,855	46.14%	22,119,918	2,549,041	867.77%

Employer Contributions

Fiscal Year Ended	Employer Contributions	Annual Required Contribution	Percent Contributed
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%
2015	1,402,000	1,156,492	121.23%

N/A - Not available

VILLAGE OF LINCOLNWOOD, ILLINOIS

Police Pension Fund

**Required Supplementary Information
Schedule of Employer Contributions
April 30, 2015**

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered- Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2015	\$ 1,180,180	\$ 1,402,000	\$ 221,820	\$ 2,549,041	55.0%

Notes to the Required Supplementary Information:

Actuarial Valuation Date	April 30, 2015
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	26 Years
Asset Valuation Method	Market Value
Inflation	2.5%
Salary Increases	5.0%
Investment Rate of Return	7.0%
Retirement Age	See the Notes to the Financial Statements
Mortality	RP 2000 CHBCA

Note: The information presented above is formatted to comply with the requirement of GASB Statement No. 67.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Police Pension Fund

Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability
April 30, 2015

	<u>2015</u>
Total Pension Liability	
Service Cost	\$ 607,303
Interest	2,479,621
Differences Between Expected and Actual Experience	715,929
Change of Assumptions	2,821,996
Benefit Payments, Including Refunds of Member Contributions	<u>(1,964,302)</u>
Net Change in Total Pension Liability	4,660,547
Total Pension Liability - Beginning	<u>36,405,308</u>
Total Pension Liability - Ending	<u><u>41,065,855</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	1,402,000
Contributions - Members	327,215
Net Investment Income	975,130
Benefit Payments, Including Refunds of Member Contributions	(1,964,302)
Administrative Expense	<u>(13,796)</u>
Net Change in Plan Fiduciary Net Position	726,247
Plan Net Position - Beginning	<u>18,219,690</u>
Plan Net Position - Ending	<u><u>18,945,937</u></u>
Employer's Net Pension Liability	<u><u>22,119,918</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	46.1%
Covered-Employee Payroll	\$ 2,549,041
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	867.8%

VILLAGE OF LINCOLNWOOD, ILLINOIS

Police Pension Fund

Required Supplementary Information

Schedule of Investment Returns

April 30, 2015

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	5.39%

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, 2015

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 9,622,000	9,622,000	9,111,985
Charges for Services	1,956,832	1,956,832	1,903,730
Licenses and Permits	1,331,780	1,331,780	1,033,923
Intergovernmental	6,104,265	6,104,265	6,378,805
Fines and Forfeitures	365,400	365,400	297,578
Investment Income	88,000	88,000	160,915
Miscellaneous	268,212	268,212	372,967
Total Revenues	<u>19,736,489</u>	<u>19,736,489</u>	<u>19,259,903</u>
Expenditures			
Current			
General Government	3,466,484	3,466,484	3,208,150
Public Safety	9,616,662	9,616,662	9,518,972
Highways and Streets	1,251,383	1,251,383	1,226,648
Sanitation	1,071,000	1,071,000	1,001,538
Economic Development	996,806	996,806	1,314,624
Culture and Recreation	2,261,734	2,261,734	2,194,920
Capital Outlay	876,173	876,173	772,429
Total Expenditures	<u>19,540,242</u>	<u>19,540,242</u>	<u>19,237,281</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>196,247</u>	<u>196,247</u>	<u>22,622</u>
Other Financing Sources (Uses)			
Transfers In	335,000	335,000	346,247
Transfers Out	(531,247)	(531,247)	(227,588)
	<u>(196,247)</u>	<u>(196,247)</u>	<u>118,659</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>141,281</u>
Fund Balance - Beginning			<u>10,641,489</u>
Fund Balance - Ending			<u>10,782,770</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, 2015

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Local Taxes	\$ 1,000,000	1,000,000	676,249
Intergovernmental			
Grants	20,000	20,000	-
Interest	11,000	11,000	18,512
Total Revenues	<u>1,031,000</u>	<u>1,031,000</u>	<u>694,761</u>
Expenditures			
Current			
General Government	485,000	485,000	29,440
Capital Outlay	1,779,000	1,779,000	77,226
Debt Service			
Principal Retirement	288,750	288,750	288,750
Interest and Fiscal Charges	24,150	24,150	24,150
Total Expenditures	<u>2,576,900</u>	<u>2,576,900</u>	<u>419,566</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,545,900)	(1,545,900)	275,195
Other Financing (Uses)			
Transfers Out	<u>(2,130,000)</u>	<u>(2,130,000)</u>	<u>(130,000)</u>
Net Change in Fund Balance	<u>(3,675,900)</u>	<u>(3,675,900)</u>	145,195
Fund Balance - Beginning			<u>6,977,880</u>
Fund Balance - Ending			<u><u>7,123,075</u></u>

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, 2015

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Motor Fuel Tax Allotments	\$ 300,000	300,000	415,887
Grants	105,000	105,000	68,661
Interest	1,100	1,100	894
Total Revenues	406,100	406,100	485,442
Expenditures			
Highways and Streets	205,000	205,000	188,704
Excess (Deficiency) of Revenues Over (Under) Expenditures	201,100	201,100	296,738
Other Financing Sources (Uses)			
Debt Issuance	-	-	34,201
Transfers Out	-	-	(6,840)
	-	-	27,361
Net Change in Fund Balance	201,100	201,100	324,099
Fund Balance - Beginning			3,349,402
Fund Balance - Ending			3,673,501

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
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- 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
 - Private Water Line Assistance – Capital Projects Fund
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- 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

SPECIAL REVENUE FUNDS – Continued

Devon/Lincoln Tax Increment Financing Fund

The Devon/Lincoln Tax Increment Financing Fund is used to account for resources generated from the properties within the Devon/Lincoln Tax Increment Financing District. The Devon/Lincoln Tax Increment Financing District was established on June 24, 2014.

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.

Private Water Line Assistance Fund

The Private Water Line Assistance Fund is used to assist Village residents in replacing their private sewer lines due to damage caused by Village trees located in homeowners' parkways.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

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.

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, 2015

	Budget		Actual
	Original	Final	
Taxes			
Property Taxes	\$ 5,608,000	5,608,000	5,315,785
Home Rule Sales Tax	1,796,000	1,796,000	1,662,996
Food and Beverage Tax	450,000	450,000	479,566
Auto Rental Tax	12,000	12,000	7,344
Foreign Fire Insurance Tax	26,000	26,000	28,595
Gas Tax for Motor Fuel	140,000	140,000	135,455
Utility Taxes - Electric	600,000	600,000	589,537
Utility Taxes - Natural Gas	410,000	410,000	391,223
Telecommunications Tax	580,000	580,000	501,484
	<u>9,622,000</u>	<u>9,622,000</u>	<u>9,111,985</u>
Charges for Services			
Accident Report Fee	7,000	7,000	10,792
Alarm Service Fee	72,515	72,515	82,851
Ambulance and EMS Fee	400,000	400,000	366,929
Filing and Variance Fee	5,000	5,000	6,750
Landscape Waste Program Sales	700	700	330
Parks and Recreation	1,435,187	1,435,187	1,399,483
Tree Replacement Sales	-	-	-
Elevator Inspection Fee	12,000	12,000	8,975
Other Charges for Services	24,430	24,430	27,620
	<u>1,956,832</u>	<u>1,956,832</u>	<u>1,903,730</u>
Licenses and Permits			
Vehicle Licenses	339,500	339,500	344,746
Business Licenses	130,566	130,566	114,301
Liquor Licenses	35,850	35,850	36,965
Building Permits	624,585	624,585	306,719
Franchise Fees	170,000	170,000	198,547
Licenses and Permits - Other	31,279	31,279	32,645
	<u>1,331,780</u>	<u>1,331,780</u>	<u>1,033,923</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2015

	Budget		Actual
	Original	Final	
Intergovernmental			
State Income Tax	\$ 1,200,000	1,200,000	1,291,234
State Sales Tax	4,475,000	4,475,000	4,650,872
Personal Property Replacement Tax	140,000	140,000	157,314
State Use Tax	200,000	200,000	250,163
State Grants	89,265	89,265	29,222
	<u>6,104,265</u>	<u>6,104,265</u>	<u>6,378,805</u>
Fines and Forfeitures			
Late Payment Penalty	7,000	7,000	6,060
NSF Check Charge	400	400	150
Circuit Court Fines	65,000	65,000	54,513
Court Cost Liens and Fees	15,000	15,000	63,292
Parking Ticket Fines	85,000	85,000	50,258
Red Light Camera Fines	163,000	163,000	109,425
False Alarm Fines	18,000	18,000	13,880
Building Code Violation Fines	12,000	12,000	-
	<u>365,400</u>	<u>365,400</u>	<u>297,578</u>
Investment Income	<u>88,000</u>	<u>88,000</u>	<u>160,915</u>
Miscellaneous			
Rent - Telecommunications Antenna Site Lease	46,500	46,500	58,227
Rent - Parking Lot	55,000	55,000	55,000
Reimbursements	116,000	116,000	104,089
Donations	13,000	13,000	111,511
Miscellaneous	37,712	37,712	44,140
	<u>268,212</u>	<u>268,212</u>	<u>372,967</u>
Total Revenues	<u>19,736,489</u>	<u>19,736,489</u>	<u>19,259,903</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2015

	Budget		Actual
	Original	Final	
General Government			
Village President and Board of Trustees			
Personal Services	\$ 64,844	64,844	64,783
Contractual Services	11,500	11,500	7,756
Commodities	43,730	43,730	38,256
	<u>120,074</u>	<u>120,074</u>	<u>110,795</u>
Village Clerk			
Personal Services	8,852	8,852	8,883
Commodities	10,350	10,350	8,417
	<u>19,202</u>	<u>19,202</u>	<u>17,300</u>
Village Manager			
Personal Services	628,760	628,760	630,807
Contractual Services	12,500	12,500	8,480
Commodities	68,990	68,990	73,726
	<u>710,250</u>	<u>710,250</u>	<u>713,013</u>
Finance Department			
Personal Services	556,284	556,284	524,263
Contractual Services	234,500	234,500	130,583
Commodities	128,775	128,775	124,552
	<u>919,559</u>	<u>919,559</u>	<u>779,398</u>
Engineering			
Commodities	105,500	105,500	69,985
Legal Department			
Contractual Services	321,000	321,000	273,639
Information Services			
Personal Services	8,852	8,852	7,838
Contractual Services	180,294	180,294	188,128
Commodities	59,625	59,625	59,840
	<u>248,771</u>	<u>248,771</u>	<u>255,806</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2015

	Budget		Actual
	Original	Final	
General Government - Continued			
Public Works Department			
Personal Services	\$ 403,569	403,569	399,417
Contractual Services	10,000	10,000	7,133
Commodities	17,074	17,074	13,570
	<u>430,643</u>	<u>430,643</u>	<u>420,120</u>
Vehicle Maintenance Division			
Personal Services	248,570	248,570	221,534
Commodities	21,220	21,220	28,958
	<u>269,790</u>	<u>269,790</u>	<u>250,492</u>
Building Maintenance Division			
Personal Services	116,655	116,655	120,949
Contractual Services	34,400	34,400	25,320
Commodities	170,640	170,640	171,333
	<u>321,695</u>	<u>321,695</u>	<u>317,602</u>
Total General Government	<u>3,466,484</u>	<u>3,466,484</u>	<u>3,208,150</u>
Public Safety			
Police Department			
Personal Services	6,250,568	6,250,568	6,126,192
Contractual Services	9,578	9,578	6,115
Commodities	350,685	350,685	306,048
	<u>6,610,831</u>	<u>6,610,831</u>	<u>6,438,355</u>
Fire Department			
Personal Services	77,188	77,188	78,758
Contractual Services	2,657,307	2,657,307	2,659,725
Commodities	271,336	271,336	342,134
	<u>3,005,831</u>	<u>3,005,831</u>	<u>3,080,617</u>
Total Public Safety	<u>9,616,662</u>	<u>9,616,662</u>	<u>9,518,972</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2015

	Budget		Actual
	Original	Final	
Highways and Streets			
Street Maintenance Division			
Personal Services	\$ 749,583	749,583	763,340
Contractual Services	148,800	148,800	75,859
Commodities	353,000	353,000	387,449
Total Highways and Streets	1,251,383	1,251,383	1,226,648
Sanitation			
Contractual	1,071,000	1,071,000	1,001,538
Economic Development			
Community Development Department			
Personal Services	413,157	413,157	422,730
Contractual Services	403,949	403,949	294,831
Commodities	179,700	179,700	597,063
Total Economic Development	996,806	996,806	1,314,624
Culture and Recreation			
Parks and Recreation Department			
Personal Services	1,521,335	1,521,335	1,452,036
Contractual Services	283,850	283,850	277,386
Commodities	456,549	456,549	465,498
Total Culture and Recreation	2,261,734	2,261,734	2,194,920
Capital Outlay			
General Government			
Information Services	393,901	393,901	339,414
Public Safety			
Police Department	96,200	96,200	142,606
Fire Department	127,072	127,072	32,801
Sanitation	85,000	85,000	86,453
Culture and Recreation			
Parks and Recreation Department	174,000	174,000	171,155
Total Capital Outlay	876,173	876,173	772,429
Total Expenditures	19,540,242	19,540,242	19,237,281

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, 2015

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Local Taxes	\$ 1,187,065	1,187,065	1,190,480
Expenditures			
Debt Service			
Principal Retirement	1,441,832	1,441,832	1,429,924
Interest and Fiscal Charges	58,007	58,007	78,667
Total Expenditures	1,499,839	1,499,839	1,508,591
Excess (Deficiency) of Revenues Over (Under) Expenditures	(312,774)	(312,774)	(318,111)
Other Financing Sources			
Transfers In	310,606	310,606	318,111
Net Change in Fund Balance	<u>(2,168)</u>	<u>(2,168)</u>	-
Fund Balance - Beginning			<u>9,762</u>
Fund Balance - Ending			<u>9,762</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet
April 30, 2015

	Special Revenue	Capital Projects	Totals
ASSETS			
Cash and Investments	\$ 2,031,310	-	2,031,310
Receivables			
Accounts	51,336	-	51,336
Accrued Interest	418	-	418
Due from Other Governments	-	113,538	113,538
Total Assets	<u>2,083,064</u>	<u>113,538</u>	<u>2,196,602</u>
LIABILITIES			
Accounts Payable	225,127	57,617	282,744
Accrued Payroll	2,474	-	2,474
Due to Other Funds	124,459	52,334	176,793
Total Liabilities	<u>352,060</u>	<u>109,951</u>	<u>462,011</u>
FUND BALANCES			
Restricted	1,837,306	3,587	1,840,893
Unassigned	(106,302)	-	(106,302)
Total Fund Balances	<u>1,731,004</u>	<u>3,587</u>	<u>1,734,591</u>
Total Liabilities and Fund Balances	<u>2,083,064</u>	<u>113,538</u>	<u>2,196,602</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended April 30, 2015

	Special Revenue	Capital Projects	Totals
Revenues			
Taxes	\$ 506,190	-	506,190
Intergovernmental	176,351	113,538	289,889
Interest	6,429	-	6,429
Miscellaneous	-	11,247	11,247
Total Revenues	<u>688,970</u>	<u>124,785</u>	<u>813,755</u>
Expenditures			
General Government	484,410	-	484,410
Highways and Streets	1,258,646	-	1,258,646
Capital Outlay	4,394	162,896	167,290
Total Expenditures	<u>1,747,450</u>	<u>162,896</u>	<u>1,910,346</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,058,480)</u>	<u>(38,111)</u>	<u>(1,096,591)</u>
Other Financing Sources (Uses)			
Debt Issuance	967,720	-	967,720
Transfers In	55,000	49,358	104,358
Transfers Out	(193,041)	(11,247)	(204,288)
	<u>829,679</u>	<u>38,111</u>	<u>867,790</u>
Net Change in Fund Balances	(228,801)	-	(228,801)
Fund Balances - Beginning	<u>1,959,805</u>	<u>3,587</u>	<u>1,963,392</u>
Fund Balances - Ending	<u>1,731,004</u>	<u>3,587</u>	<u>1,734,591</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

April 30, 2015

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

April 30, 2015

	<u>E-911</u>
ASSETS	
Cash and Investments	\$ -
Receivables	
Accounts	19,435
Accrued Interest	<u>-</u>
Total Assets	<u><u>19,435</u></u>
LIABILITIES	
Accounts Payable	6,020
Accrued Payroll	2,474
Due to Other Funds	<u>8,792</u>
Total Liabilities	<u><u>17,286</u></u>
FUND BALANCES	
Restricted	2,149
Unassigned	<u>-</u>
Total Fund Balances	<u><u>2,149</u></u>
Total Liabilities and Fund Balances	<u><u>19,435</u></u>

Touhy/ Lawndale Tax Increment Financing	Transportation Improvement	Lincoln/ Touhy Tax Increment Financing	Devon/ Lincoln Tax Increment Financing	Totals
466,169	1,565,041	100	-	2,031,310
-	31,901	-	-	51,336
-	418	-	-	418
466,169	1,597,360	100	-	2,083,064
204,328	8,589	-	6,190	225,127
-	-	-	-	2,474
-	15,455	63,117	37,095	124,459
204,328	24,044	63,117	43,285	352,060
261,841	1,573,316	-	-	1,837,306
-	-	(63,017)	(43,285)	(106,302)
261,841	1,573,316	(63,017)	(43,285)	1,731,004
466,169	1,597,360	100	-	2,083,064

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, 2015

	<u>E-911</u>
Revenues	
Taxes	\$ -
Intergovernmental	176,351
Interest	1,245
Total Revenues	<u>177,596</u>
Expenditures	
General Government	233,923
Highways and Streets	-
Capital Outlay	4,394
Total Expenditures	<u>238,317</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(60,721)</u>
Other Financing Sources (Uses)	
Debt Issuance	-
Transfers In	55,000
Transfers Out	-
	<u>55,000</u>
Net Change in Fund Balances	(5,721)
Fund Balances - Beginning	<u>7,870</u>
Fund Balances - Ending	<u><u>2,149</u></u>

Touhy/ Lawndale Tax Increment Financing	Transportation Improvement	Lincoln/ Touhy Tax Increment Financing	Devon/ Lincoln Tax Increment Financing	Totals
235,280	270,910	-	-	506,190
-	-	-	-	176,351
2	5,182	-	-	6,429
235,282	276,092	-	-	688,970
207,202	-	-	43,285	484,410
-	1,258,646	-	-	1,258,646
-	-	-	-	4,394
207,202	1,258,646	-	43,285	1,747,450
28,080	(982,554)	-	(43,285)	(1,058,480)
-	967,720	-	-	967,720
-	-	-	-	55,000
(5,000)	(188,041)	-	-	(193,041)
(5,000)	779,679	-	-	829,679
23,080	(202,875)	-	(43,285)	(228,801)
238,761	1,776,191	(63,017)	-	1,959,805
261,841	1,573,316	(63,017)	(43,285)	1,731,004

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, 2015

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental	\$ 173,000	173,000	176,351
Interest	50	50	1,245
Total Revenues	<u>173,050</u>	<u>173,050</u>	<u>177,596</u>
Expenditures			
General Government	242,409	242,409	233,923
Capital Outlay	4,000	4,000	4,394
Total Expenditures	<u>246,409</u>	<u>246,409</u>	<u>238,317</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,359)	(73,359)	(60,721)
Other Financing Sources			
Transfers In	<u>60,000</u>	<u>60,000</u>	<u>55,000</u>
Net Change in Fund Balance	<u>(13,359)</u>	<u>(13,359)</u>	<u>(5,721)</u>
Fund Balance - Beginning			<u>7,870</u>
Fund Balance - Ending			<u><u>2,149</u></u>

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, 2015**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 520,000	520,000	235,280
Interest	-	-	2
Total Revenues	<u>520,000</u>	<u>520,000</u>	<u>235,282</u>
Expenditures			
General Government	<u>520,000</u>	<u>520,000</u>	<u>207,202</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	28,080
Other Financing (Uses)			
Transfers Out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
Net Change in Fund Balance	<u><u>(5,000)</u></u>	<u><u>(5,000)</u></u>	23,080
Fund Balance - Beginning			<u>238,761</u>
Fund Balance - Ending			<u><u>261,841</u></u>

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, 2015**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Local Taxes	\$ 310,000	310,000	270,910
Interest	1,000	1,000	5,182
Total Revenues	311,000	311,000	276,092
Expenditures			
Highways and Streets	1,231,796	1,231,796	1,258,646
Excess (Deficiency) of Revenues Over (Under) Expenditures	(920,796)	(920,796)	(982,554)
Other Financing Sources (Uses)			
Debt Issuance	936,796	936,796	967,720
Transfers Out	(187,359)	(187,359)	(188,041)
	749,437	749,437	779,679
Net Change in Fund Balance	(171,359)	(171,359)	(202,875)
Fund Balance - Beginning			1,776,191
Fund Balance - Ending			1,573,316

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, 2015

	Budget		Actual
	Original	Final	
Revenues			
Miscellaneous	\$ -	-	-
Expenditures			
General Government	5,000	5,000	-
Net Change in Fund Balance	<u>(5,000)</u>	<u>(5,000)</u>	-
Fund Balance - Beginning			<u>(63,017)</u>
Fund Balance - Ending			<u><u>(63,017)</u></u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental - Capital Projects Funds

Combining Balance Sheet
April 30, 2015

	Channel Runne Improvement	Comm Ed ROW Bike Path	PEP	Private Water Line Assistance	Totals
ASSETS					
Cash and Investments	\$ -	-	-	-	-
Due from Other Governments	-	113,538	-	-	113,538
Total Assets	-	113,538	-	-	113,538
LIABILITIES					
Accounts Payable	-	57,617	-	-	57,617
Due to Other Funds	-	52,334	-	-	52,334
Total Liabilities	-	109,951	-	-	109,951
FUND BALANCES					
Restricted	-	3,587	-	-	3,587
Total Liabilities and Fund Balances	-	113,538	-	-	113,538

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, 2015

	Channel Runne Improvement	Comm Ed ROW Bike Path	PEP	Private Water Line Assistance	Totals
Revenues					
Intergovernmental	\$ -	113,538	-	-	113,538
Miscellaneous	11,247	-	-	-	11,247
Total Revenues	11,247	113,538	-	-	124,785
Expenditures					
Capital Outlay	-	158,896	-	4,000	162,896
Excess (Deficiency) of Revenues Over (Under) Expenditures					
	11,247	(45,358)	-	(4,000)	(38,111)
Other Financing Sources (Uses)					
Transfers In	-	45,358	-	4,000	49,358
Transfers Out	(11,247)	-	-	-	(11,247)
	(11,247)	45,358	-	4,000	38,111
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, 2015**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
State Grants	\$ 194,000	194,000	113,538
Expenditures			
Capital Outlay			
Contractual Services	442,000	442,000	158,896
Excess (Deficiency) of Revenues Over (Under) Expenditures	(248,000)	(248,000)	(45,358)
Other Financing Sources			
Transfers In	248,000	248,000	45,358
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, 2015**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental	\$ -	-	-
Expenditures			
Capital Outlay	50,000	50,000	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(50,000)	-
Other Financing Sources			
Transfers In	50,000	50,000	-
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning			-
Fund Balance - Ending			-

VILLAGE OF LINCOLNWOOD, ILLINOIS

Private Water Line Assistance - Capital Projects Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2015**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental	\$ -	-	-
Expenditures			
Capital Outlay	50,000	50,000	4,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(50,000)	(4,000)
Other Financing Sources			
Transfers In	50,000	50,000	4,000
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, 2015

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 4,508,000	4,508,000	4,103,805
Fines and Forfeitures	40,000	40,000	52,808
Total Operating Revenues	<u>4,548,000</u>	<u>4,548,000</u>	<u>4,156,613</u>
Operating Expenses			
Cost of Sales and Services			
Personal Services	818,773	818,773	782,950
Contractual	364,369	364,369	355,007
Commodities	2,328,048	2,328,048	2,155,157
Capital Outlay	495,000	495,000	371
Less Capital Assets Capitalized	(495,000)	(495,000)	-
Debt Service			
Principal Payments	568,935	568,935	568,935
Less Principal Payments Capitalized	(568,935)	(568,935)	(568,935)
Depreciation	-	-	655,737
Total Operating Expenses	<u>3,511,190</u>	<u>3,511,190</u>	<u>3,949,222</u>
Operating Income	<u>1,036,810</u>	<u>1,036,810</u>	<u>207,391</u>
Nonoperating Revenues (Expenses)			
Interest Income	2,000	2,000	2,659
Interest and Fiscal Charges	(113,340)	(113,340)	(113,340)
	<u>(111,340)</u>	<u>(111,340)</u>	<u>(110,681)</u>
Income Before Transfers	925,470	925,470	96,710
Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>
Change in Net Position	<u>725,470</u>	<u>725,470</u>	(103,290)
Net Position - Beginning			<u>8,636,061</u>
Net Position - Ending			<u>8,532,771</u>

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, 2015**

	Budget		Actual
	Original	Final	
Additions			
Contributions - Employer	\$ 1,402,000	1,402,000	1,402,000
Contributions - Plan Members	281,000	281,000	327,215
Total Contributions	1,683,000	1,683,000	1,729,215
Investment Income			
Interest Earned	600,000	600,000	446,739
Net Change in Fair Value	-	-	585,546
	600,000	600,000	1,032,285
Less Investment Expenses	(70,000)	(70,000)	(57,155)
Net Investment Income	530,000	530,000	975,130
Total Additions	2,213,000	2,213,000	2,704,345
Deductions			
Administration	45,625	45,625	13,796
Benefits and Refunds	2,180,400	2,180,400	1,964,302
Total Deductions	2,226,025	2,226,025	1,978,098
Change in Net Position	(13,025)	(13,025)	726,247
Net Position - Beginning			18,219,690
Net Position - Ending			18,945,937

SUPPLEMENTAL SCHEDULES

VILLAGE OF LINCOLNWOOD, ILLINOIS

Long-Term Debt Requirements

**Illinois Finance Authority Loan Payable of 2009
April 30, 2015**

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</u>	<u>Principal</u>
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>187,500</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Long-Term Debt Requirements

**Oshkosh Capital Loan Payable of 2010
April 30, 2015**

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
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
	<u>386,840</u>	<u>64,318</u>	<u>451,158</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Long-Term Debt Requirements

Loan Payable of 2012

April 30, 2015

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2016	\$ 33,332	1,098	34,430

VILLAGE OF LINCOLNWOOD, ILLINOIS

Long-Term Debt Requirements

Cook County Intergovernmental Agreement of 2014
 April 30, 2015

Date of Issue	May 1, 2014
Date of Maturity	May 1, 2018
Authorized Issue	\$2,511,211
Interest Rate	Non-Interest Bearing
Principal Maturity Date	May 1
Payable at	Cook County Treasurer

CURRENT AND LONG-TERM PRINCIPAL REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	
2016	\$ 500,000	
2017	500,000	
2018	500,000	
2019	<u>511,212</u>	
	<u>2,011,212</u>	
	804,040	Debt Service
	<u>1,207,172</u>	Water and Sewer
	<u>2,011,212</u>	

VILLAGE OF LINCOLNWOOD, ILLINOIS

Long-Term Debt Requirements

**General Obligation Refunding Bonds of 2011A
April 30, 2015**

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2016	\$ 390,000	24,000	414,000
2017	400,000	16,200	416,200
2018	410,000	8,200	418,200
	<u>1,200,000</u>	<u>48,400</u>	<u>1,248,400</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, 2015

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2016	\$ 355,000	21,700	376,700
2017	360,000	14,600	374,600
2018	370,000	7,400	377,400
	<u>1,085,000</u>	<u>43,700</u>	<u>1,128,700</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Long-Term Debt Requirements

**Illinois Environmental Protection Agency Loan Payable of 2008
April 30, 2015**

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	Principal	Interest	Totals
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
	4,333,077	799,028	5,132,105

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, 2015 (Unaudited)

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Net Position by Component - Last Ten Fiscal Years*
April 30, 2015 (Unaudited)**

	2006	2007	2008
Governmental Activities			
Net Investment in Capital Assets	\$ 15,779,615	17,044,916	19,075,136
Restricted	4,622,786	6,301,033	6,052,311
Unrestricted	6,857,236	7,986,055	8,921,742
Total Governmental Activities Net Position	27,259,637	31,332,004	34,049,189
Business-Type Activities			
Net Investment in Capital Assets	6,055,461	6,254,185	7,859,971
Restricted	-	-	-
Unrestricted	2,507,933	2,251,419	832,538
Total Business-Type Activities Net Position	8,563,394	8,505,604	8,692,509
Primary Government			
Net Investment in Capital Assets	21,835,076	23,299,101	26,935,107
Restricted	4,622,786	6,301,033	6,052,311
Unrestricted	9,365,169	10,237,474	9,754,280
Total Primary Government Net Position	35,823,031	39,837,608	42,741,698

* Accrual Basis of Accounting

Data Source: Village Records

2009	2010	2011	2012	2013	2014	2015
20,057,662	21,129,264	24,011,361	25,625,635	26,637,660	27,626,486	28,404,391
7,642,939	8,516,994	7,664,671	11,211,585	12,260,925	12,353,691	12,637,469
9,054,630	9,618,838	10,140,308	7,590,556	8,193,496	9,402,780	9,965,159
36,755,231	39,265,096	41,816,340	44,427,776	47,092,081	49,382,957	51,007,019
7,998,375	7,097,003	6,177,316	6,576,698	6,521,402	6,299,012	6,248,147
-	-	240,000	-	-	-	-
990,528	1,387,413	2,156,907	1,969,054	2,144,850	2,337,049	2,284,624
8,988,903	8,484,416	8,574,223	8,545,752	8,666,252	8,636,061	8,532,771
28,056,037	28,226,267	30,188,677	32,202,333	33,159,062	33,925,498	34,652,538
7,642,939	8,516,994	7,904,671	11,211,585	12,260,925	12,353,691	12,637,469
10,045,158	11,006,251	12,297,215	9,559,610	10,338,346	11,739,829	12,249,783
45,744,134	47,749,512	50,390,563	52,973,528	55,758,333	58,019,018	59,539,790

VILLAGE OF LINCOLNWOOD, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
April 30, 2015 (Unaudited)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental Activities										
General Government	\$ 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	7,684,121
Public Safety	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	9,588,612
Public Works	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	3,659,649
Interest on Long-Term Debt	650,115	573,106	485,310	427,695	369,448	345,551	274,942	169,973	132,128	87,897
Total Governmental Activities Expenses	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	21,020,279
Business-Type Activities										
Water and Sewer	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	4,062,562
Total Business-Type Activities Expenses	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	4,062,562
Total Primary Government Expenses	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	25,082,841
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	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	1,736,500
Public Safety	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	1,498,731
Public Works	56,254	40,844	3,792	4,605	2,858	733	-	-	-	-
Operating Grants/Contributions	50,000	166,000	751,563	304,282	80,817	602,356	105,533	250,393	347,483	205,573
Capital Grants/Contributions	-	-	-	-	-	-	388,795	392,023	104,024	182,199
Total Governmental Activities Program Revenues	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	3,623,003
Business-Type Activities										
Charges for Services										
Water and Sewer	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	4,156,613
Total Business-Type Activities Program Revenues	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	4,156,613
Total Primary Government Program Revenues	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	7,779,616
Net (Expense) Revenue										
Governmental Activities	(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)	(17,397,276)
Business-Type Activities	291,872	(77,599)	215,322	320,865	(371,269)	258,965	165,558	316,237	151,006	94,051
Total Primary Government Net (Expense) Revenue	(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)	(17,303,225)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	\$ 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	6,227,314
Utility	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	1,482,244
Intergovernmental - Unrestricted										
State Sales, Income Taxes and Use Taxes	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	9,045,745
Replacement Taxes	139,695	155,270	171,151	150,040	124,581	153,684	135,608	143,399	150,349	157,314
Other	509,584	927,833	575,230	507,724	866,145	872,480	799,404	1,330,642	1,339,288	1,337,757
Interest	315,365	630,637	584,477	222,002	200,209	238,760	196,040	152,448	176,067	186,750
Miscellaneous	250,480	331,957	432,291	435,209	212,422	187,430	189,445	413,923	180,697	384,214
Transfers	150,000	150,000	150,000	150,000	175,000	175,000	200,000	200,000	200,000	200,000
Total Governmental Activities	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	19,021,338
Business-Type Activities										
Interest	107,531	169,809	121,583	125,529	41,782	5,842	5,971	4,263	2,653	2,659
Miscellaneous	-	-	-	-	-	-	-	-	16,150	-
Transfers	(150,000)	(150,000)	(150,000)	(150,000)	(175,000)	(175,000)	(200,000)	(200,000)	(200,000)	(200,000)
Total Business-Type Activities	(42,469)	19,809	(28,417)	(24,471)	(133,218)	(169,158)	(194,029)	(195,737)	(181,197)	(197,341)
Total Primary Government General Revenue	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	18,823,997
Changes in Net Position										
Governmental Activities	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	1,624,062
Business-Type Activities	249,403	(57,790)	186,905	296,394	(504,487)	89,807	(28,471)	120,500	(30,191)	(103,290)
Total Primary Government	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	1,520,772

* Accrual Basis of Accounting

Data Source: Village Records

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2015 (Unaudited)**

	2006	2007	2008
General Fund			
Reserved	\$ 14,055	2,407	2,407
Unreserved	8,003,553	8,868,659	9,272,816
Nonspendable	-	-	-
Unassigned	-	-	-
Total General Fund	8,017,608	8,871,066	9,275,223
All Other Governmental Funds			
Reserved	4,622,786	6,301,033	6,052,311
Unreserved, Reported in,			
Special Revenue Funds	618,119	1,072,217	1,409,348
Debt Service Funds	1,959	5,428	6,629
Capital Projects Funds	-	1,213	9,244
Restricted	-	-	-
Unassigned	-	-	-
Total All Other Governmental Funds	5,242,864	7,379,891	7,477,532

* Modified Accrual Basis of Accounting

Data Source: Village Records

The Village implemented GASB No. 54 for the fiscal year ended April 30, 2012.

2009	2010	2011	2012	2013	2014	2015
625	400,625	150,478	-	-	-	-
9,158,204	8,914,733	9,805,693	-	-	-	-
-	-	-	511,884	408,967	435,356	142,887
-	-	-	9,047,480	9,370,395	10,206,133	10,639,883
9,158,829	9,315,358	9,956,171	9,559,364	9,779,362	10,641,489	10,782,770
7,642,939	8,516,994	7,664,671	-	-	-	-
1,778,703	2,084,554	1,632,933	-	-	-	-
-	453	703	-	-	-	-
17,842	18,102	485,611	-	-	-	-
-	-	-	11,221,347	12,270,687	12,363,453	12,647,231
-	-	-	(103,757)	(59,987)	(63,017)	(106,302)
9,439,484	10,620,103	9,783,918	11,117,590	12,210,700	12,300,436	12,540,929

VILLAGE OF LINCOLNWOOD, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
 April 30, 2015 (Unaudited)

	2006	2007	2008
Revenues			
Taxes	\$ 18,752,520	19,276,245	19,220,739
Licenses, Permits and Fees	1,133,783	1,082,324	973,929
Intergovernmental - Grants	273,847	605,242	544,027
Charges for Services	1,266,843	1,408,827	1,458,500
Fines and Forfeitures	215,016	213,138	189,514
Interest	315,365	630,637	575,803
Miscellaneous	181,260	33,607	195,026
Total Revenues	22,138,634	23,250,020	23,157,538
Expenditures			
Current			
General Government	3,862,274	3,770,594	3,974,785
Public Safety	8,133,617	8,673,850	9,325,358
Public Works	962,417	1,224,594	1,266,245
Culture and Recreation	1,885,454	1,984,619	2,071,540
Sanitation	881,787	910,548	917,168
Economic Development	789,831	804,893	872,154
Capital Outlay	573,321	405,038	2,058,126
Debt Service			
Principal Retirement	1,818,700	2,088,232	1,850,000
Interest and Fiscal Charges	617,761	547,167	470,364
Total Expenditures	19,525,162	20,409,535	22,805,740
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,613,472	2,840,485	351,798
Other Financing Sources (Uses)			
Debt Issuance	-	-	-
Transfers In	1,015,129	449,038	1,055,240
Transfers Out	(865,129)	(299,038)	(905,240)
Total Other Financing Sources (Uses)	150,000	150,000	150,000
Net Change in Fund Balances	2,763,472	2,990,485	501,798
Debt Service as a Percentage of Noncapital Expenditures	12.90%	13.20%	11.20%

* Modified Accrual Basis of Accounting

Data Source: Village Records

2009	2010	2011	2012	2013	2014	2015
18,798,722	18,837,235	18,036,316	18,715,559	18,219,232	18,795,993	18,250,374
983,497	922,356	1,007,370	1,009,122	1,074,728	1,109,864	1,033,923
301,604	166,993	667,400	494,328	642,416	451,507	387,772
1,563,533	1,654,481	1,789,585	1,764,893	1,940,107	1,902,915	1,903,730
183,904	176,706	265,214	359,731	358,848	347,394	297,578
213,404	200,209	238,758	196,040	152,448	176,067	186,750
195,022	129,033	135,559	189,445	413,923	180,697	384,214
22,239,686	22,087,013	22,140,202	22,729,118	22,801,702	22,964,437	22,444,341
3,709,003	3,889,439	3,825,017	3,858,935	3,723,651	3,965,888	3,722,000
9,068,488	8,668,806	9,489,960	9,051,421	9,200,803	9,393,305	9,518,972
1,131,520	1,141,803	1,873,033	1,171,370	1,257,315	1,768,165	2,670,998
2,086,397	2,064,504	2,142,897	2,100,417	2,210,831	2,091,160	2,194,920
956,426	1,006,848	1,000,832	1,042,760	1,003,569	977,975	1,001,538
940,667	1,415,550	1,105,001	1,137,237	1,184,987	1,191,511	1,314,624
336,409	1,449,975	2,111,785	2,106,974	1,521,896	1,202,232	1,016,945
1,905,000	1,190,000	1,242,500	1,330,550	1,402,751	1,478,386	1,718,674
410,218	347,940	312,201	351,695	182,791	143,952	105,817
20,544,128	21,174,865	23,103,226	22,151,359	21,688,594	22,212,574	23,264,488
1,695,558	912,148	(963,024)	577,759	1,113,108	751,863	(820,147)
-	250,000	592,652	159,106	-	-	1,001,921
418,279	310,000	422,094	1,264,655	883,513	518,392	768,716
(268,279)	(135,000)	(247,094)	(1,064,655)	(683,513)	(318,392)	(568,716)
150,000	425,000	767,652	359,106	200,000	200,000	1,201,921
1,845,558	1,337,148	(195,372)	936,865	1,313,108	951,863	381,774
11.40%	7.90%	8.10%	8.37%	7.80%	7.76%	8.53%

VILLAGE OF LINCOLNWOOD, ILLINOIS

Sales Tax by Category - Last Ten Calendar Years
April 30, 2015 (Unaudited)

	2014		2013		2012		2011	
	Amount	% Change from Previous Year						
General Merchandise	\$ 328,058	(0.3%)	\$ 328,933	20.3%	\$ 273,486	(2.9%)	\$ 281,587	(19.3%)
Food	204,020	(45.7%)	375,458	(4.2%)	392,096	0.8%	388,828	14.3%
Drinking and Eating Places	482,730	6.8%	452,061	4.4%	433,003	11.5%	388,243	3.5%
Apparel	194,259	(3.0%)	200,338	(10.0%)	222,703	(4.1%)	232,302	(4.9%)
Furniture, Households and Radio	88,558	1.2%	87,519	14.3%	76,548	13.5%	67,414	(9.6%)
Lumber, Building and Hardware	220,960	1.5%	217,737	4.2%	208,967	(2.1%)	213,529	(6.6%)
Automotive Filing Stations	2,661,791	11.2%	2,392,776	0.3%	2,385,103	0.0%	2,384,220	14.6%
Drugs and Other Retail	516,760	(1.9%)	526,540	11.6%	471,864	15.7%	407,778	16.9%
Agriculture and Extractive	241,719	13.1%	213,816	(6.2%)	227,959	(4.3%)	238,146	(35.3%)
Manufacturers	80,379	2.0%	78,803	(41.9%)	135,689	1.0%	134,346	(19.3%)
	<u>5,019,234</u>	3.0%	<u>4,873,981</u>	1.0%	<u>4,827,418</u>	1.9%	<u>4,736,393</u>	3.5%
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 2014 is the most current available.

Data Source: Illinois Department of Revenue

2010		2009		2008		2007		2006		2005	
Amount	% Change from Previous Year										
\$ 349,013	(2.4%)	\$ 357,635	(7.7%)	\$ 387,343	(13.6%)	\$ 448,526	10.1%	\$ 407,383	(2.4%)	\$ 417,277	(0.4%)
340,290	0.2%	339,654	(3.8%)	352,895	7.5%	328,219	1.7%	322,803	(1.6%)	328,186	2.1%
375,025	(1.4%)	380,518	(9.4%)	420,113	2.9%	408,198	0.9%	404,746	(5.7%)	429,011	5.2%
244,264	0.6%	242,758	(11.5%)	274,233	(14.5%)	320,828	(2.4%)	328,715	(3.0%)	338,721	1.5%
74,594	(2.2%)	76,302	(17.4%)	92,403	(8.4%)	100,831	5.2%	95,852	(6.7%)	102,710	(37.9%)
228,726	(2.6%)	234,730	(15.2%)	276,899	(13.8%)	321,215	(13.8%)	372,716	5.2%	354,179	1,649.1%
2,080,078	14.0%	1,824,494	(17.1%)	2,201,509	(13.0%)	2,530,231	(8.2%)	2,754,935	17.5%	2,345,277	(2.3%)
348,743	(0.6%)	350,756	(6.7%)	375,877	(9.1%)	413,424	(0.6%)	415,789	3.1%	403,161	1.8%
367,963	(0.5%)	369,838	(13.6%)	428,148	(1.2%)	433,155	2.8%	421,297	(1.6%)	428,228	(9.2%)
166,420	17.1%	142,106	(12.0%)	161,443	21.6%	132,776	17.1%	113,343	5.8%	107,086	61.1%
<u>4,575,116</u>	5.9%	<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>	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, 2015 (Unaudited)

	2014		2013		2012		2011	
	Amount	% Change from Previous Year						
General Merchandise	\$ 327,862	(0.33%)	\$ 328,934	21.4%	\$ 270,971	0.1%	\$ 270,834	(22.4%)
Food	140,820	(24.35%)	186,143	(4.1%)	194,097	2.9%	188,624	63.3%
Drinking and Eating Places	479,509	6.74%	449,239	4.3%	430,734	11.5%	386,324	3.5%
Apparel	194,257	(3.04%)	200,339	(10.0%)	222,704	(4.1%)	232,285	(4.9%)
Furniture, Households and Radio	88,559	1.19%	87,521	14.3%	76,548	13.5%	67,414	(9.6%)
Lumber, Building and Hardware	220,540	1.63%	216,994	4.1%	208,436	(2.3%)	213,421	(6.4%)
Automotive Filing Stations	426,815	(7.13%)	459,580	2.6%	448,000	3.8%	431,588	52.8%
Drugs and Other Retail	329,188	(6.20%)	350,943	13.5%	309,144	11.5%	277,149	13.8%
Agriculture and Extractive	215,448	11.91%	192,520	(9.4%)	212,591	2.2%	208,091	(33.6%)
Manufacturers	77,353	2.00%	75,836	(43.7%)	134,729	1.0%	133,396	(13.4%)
	<u>2,500,351</u>	(1.87%)	<u>2,548,049</u>	1.6%	<u>2,507,954</u>	4.1%	<u>2,409,126</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 2014 is the most current available.

Data Source: Illinois Department of Revenue

2010		2009		2008		2007		2006		2005	
Amount	% Change from Previous Year										
\$ 349,013	(2.4%)	\$ 357,635	(7.7%)	\$ 387,343	(13.6%)	\$ 448,322	10.3%	\$ 406,461	30.1%	\$ 312,305	16.6%
115,542	26.2%	91,548	2.4%	89,392	6.4%	84,035	4.5%	80,451	32.5%	60,715	28.1%
373,285	(1.3%)	378,311	(9.5%)	417,838	3.0%	405,782	1.1%	401,322	26.2%	317,956	26.8%
244,246	0.7%	242,561	(11.5%)	274,140	(14.5%)	320,751	(2.2%)	328,066	29.2%	254,011	20.1%
74,592	(2.2%)	76,305	(17.6%)	92,642	(8.1%)	100,830	7.5%	93,836	21.8%	77,028	(25.5%)
228,116	(2.3%)	233,600	(15.2%)	275,450	(14.2%)	321,061	(13.8%)	372,645	40.3%	265,635	1,761.1%
282,472	2.4%	275,854	(23.4%)	360,287	8.1%	333,171	(3.2%)	344,231	35.8%	253,549	31.3%
243,535	16.3%	209,486	(11.6%)	236,960	(14.2%)	276,254	(4.7%)	289,832	31.1%	221,009	19.4%
313,544	(10.6%)	350,667	(15.3%)	413,990	(0.9%)	417,766	2.6%	407,266	29.5%	314,385	10.7%
154,123	17.0%	131,713	(14.3%)	153,676	23.3%	124,618	16.5%	106,928	41.6%	75,536	117.5%
<u>2,378,468</u>	1.3%	<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>	35.9%
<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>		<u>0.75%</u>		<u>0.75%</u>	

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years (in Thousands)
April 30, 2015 (Unaudited)**

Tax Levy Year	Residential Property	Farm	Commercial Property	Industrial Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
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	368,229	49	134,578	70,450	N/A	573,306	0.954
2014	N/A	N/A	N/A	N/A	N/A	576,462	0.963

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 Tax Levy Years
April 30, 2015 (Unaudited)**

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
April 30, 2015 (Unaudited)**

	2005	2006	2007
Village Direct Rates			
General	0.388	0.403	0.332
Police Pension	0.137	0.146	0.128
Special Recreation	-	-	-
Playgrounds and Recreation	0.154	0.155	0.126
Total Direct Rates	0.679	0.704	0.586
Overlapping Rates			
Lincolnwood Public Library	0.323	0.339	0.285
School District #74	2.697	2.807	2.348
High School District #219	2.007	2.374	2.114
Oakton Community College District #535	0.158	0.166	0.141
Niles Township	0.029	0.031	0.027
Niles Township General Assistance	0.002	0.003	0.003
North Shore Mosquito Abatement District	0.008	0.009	0.008
County of Cook	0.421	0.395	0.186
Cook County Health Facilities	0.112	0.105	0.093
Forest Preserve District of Cook County	0.060	0.057	0.053
Cook County Consolidated Elections	0.014	-	0.012
Cook County Public Safety	-	-	0.167
Suburban Cook County T.B. Sanitarium District	0.005	0.005	-
Metro Water Reclamation District of Greater Chicago	0.315	0.284	0.263
Total Overlapping Rates	6.151	6.575	5.700
Total Direct and Overlapping Rates	6.830	7.279	6.286

Data Source: Office of the County Clerk

Note: Rates are per \$100 of Assessed Value

2008	2009	2010	2011	2012	2013	2014
0.327	0.328	0.366	0.395	0.450	0.522	0.541
0.130	0.137	0.165	0.210	0.226	0.252	0.243
0.013	0.013	0.015	0.016	0.018	0.020	0.019
0.106	0.107	0.115	0.132	0.143	0.160	0.160
0.576	0.585	0.661	0.753	0.836	0.954	0.963
0.280	0.286	0.289	0.330	0.368	0.421	0.426
2.313	2.363	2.666	3.034	3.366	3.383	3.421
2.120	2.267	2.538	2.904	3.256	3.707	3.650
0.140	0.140	0.160	0.196	0.219	0.256	0.258
0.027	0.029	0.032	0.037	0.042	0.049	0.050
0.003	0.003	0.004	0.005	0.006	0.007	0.007
0.008	0.008	0.009	0.010	0.010	0.007	0.011
0.224	0.203	0.228	0.223	0.287	0.275	0.296
0.086	0.086	0.082	0.078	0.063	0.066	0.031
0.051	0.049	0.051	0.058	0.063	0.069	0.069
-	0.021	-	0.025	-	0.031	-
0.105	-	0.113	0.161	0.181	0.219	0.241
-	0.105	-	-	-	-	-
0.252	0.261	0.274	0.320	0.370	0.417	0.430
5.609	5.821	6.446	7.381	8.231	8.907	8.890
6.185	6.406	7.107	8.134	9.067	9.861	9.853

VILLAGE OF LINCOLNWOOD, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
 April 30, 2015 (Unaudited)

Taxpayer	2015			2006		
	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)	\$ 30,342,975	1	5.29%	\$ 30,833,352	1	4.61%
Puig Holding Co.	8,990,991	2	1.57%	6,837,816	7	1.02%
WLH Lincolnwood LLC	7,541,894	3	1.32%			
Grossprops Assoc.	7,370,544	4	1.29%	10,564,348	2	1.58%
Joe Koenig	5,081,305	5	0.89%			
Lowes Companies	5,050,736	6	0.88%	9,430,940	3	1.41%
MCRIL LLC	5,041,805	7	0.88%			
Loeber Motors Corp	4,582,003	8	0.80%	6,794,490	8	1.02%
Country Fresh Market (formerly Safe Way, Inc.)				5,637,130	10	1.02%
Kohls	3,815,420	9	0.67%			
Bryn Mawr Country Club	3,737,932	10	0.65%			
Centerpoint Prop Trust				8,175,312	4	1.22%
McRaes Inc.				7,639,940	5	1.14%
Senior Lifestyle Corp.				7,338,512	6	1.10%
Imperial Realty				5,774,894	9	0.86%
	<u>81,555,605</u>		<u>14.23%</u>	<u>99,026,734</u>		<u>14.98%</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, 2015 (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
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%	2,479,071	5,137,049	98.33%
2013	2012	5,382,584	2,563,342	47.62%	2,765,655	5,328,997	99.00%
2014	2013	5,469,347	2,769,183	50.63%	2,610,222	5,379,405	98.36%
2015	2014	5,551,337	2,722,099	49.04%	-	2,722,099	49.04%

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, 2015 (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	Loan Payable	IEPA Loan Payable			
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
2015	2,285,000	1,411,712	-	1,207,172	4,333,077	9,236,961	1.88%	734

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, 2015 (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)
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
2015	2,285,000	-	2,285,000	0.40%	181

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, 2015 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to Village*	Village's Share of Debt
Village - Payable from Property Taxes	\$ 3,696,712	100.000%	\$ 3,696,712
Overlapping Debt			
Cook County - Including Forest Preserve	3,639,373,000	0.450%	16,377,179
Metropolitan Water Reclamation District	2,033,461,649 (1)	0.459%	9,333,589
School District #74	-	100.000%	-
School District #219	146,696,231 (2)	16.336%	23,964,296
Oakton Community College #535	35,370,000	3.009%	1,064,283
Total Overlapping Debt	5,854,900,880		50,739,347
Total Direct and Overlapping Debt	5,858,597,592		54,436,059

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, 2015 (Unaudited)**

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years
April 30, 2015 (Unaudited)**

	<u>2006</u>	<u>2007</u>	<u>2008</u>
Issuing Body			
Direct (Locally Imposed)			
Village of Lincolnwood	1.00%	1.00%	1.00%
Village of Lincolnwood Home Rule	1.00%	1.00%	1.00%
Total Direct Rates	<u>2.00%</u>	<u>2.00%</u>	<u>2.00%</u>
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%	1.00%
Total Overlapping Rates	<u>6.75%</u>	<u>6.75%</u>	<u>7.00%</u>
Total Direct and Overlapping Rates	<u>8.75%</u>	<u>8.75%</u>	<u>9.00%</u>

Data Source: Illinois Department of Revenue

2009	2010	2011	2012	2013	2014	2015
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%
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%	1.00%
8.00%	8.00%	7.50%	7.25%	7.00%	7.00%	7.00%
10.00%	10.00%	9.50%	9.25%	9.00%	9.00%	9.00%

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Retailers' Occupation, Service Occupation and Use Tax Distribution - Last Ten Fiscal Years
April 30, 2015 (Unaudited)**

Fiscal Year	State Sales Tax Distributions	Annual Change	
		Amount	Percentage
2006	\$ 8,247,728	\$ 1,433,294	21.03%
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%)
2015	7,504,348	61,051	0.82%

Data Source: State of Illinois

VILLAGE OF LINCOLNWOOD, ILLINOIS

Schedule of Legal Debt Margin April 30, 2015 (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, 2015 the Village has \$2,285,000 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 \$576,462,779 of total assessed value of real property. As of April 30, 2015, the Village's general obligation bonded debt, applicable to the debt limit of \$2,285,000 was well below the legal limit of \$49,719,915.

Data Source: Village Records

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Demographic and Economic Statistics - Last Ten Fiscal Years
April 30, 2015 (Unaudited)**

Fiscal Year	Population (1)	Estimated Personal Income	Per Capita Personal Income (1)	Unemployment Rate (2)	
				Village	State
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
2015	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, 2015 (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
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
2015	-	-	5	3,744,549	887	12,710,383

Data Source: Village's Building Department Records

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2015 (Unaudited)**

Employer	2015			2006		
	Employees	Rank	Percentage of Total Village Population	Employees	Rank	Percentage of Total Village Population
ATF	250	1	1.99%	N/A	N/A	N/A
Carson Pirie Scott	171	2	1.36%	N/A	N/A	N/A
Lincolnwood Place	145	3	1.15%	N/A	N/A	N/A
Grossinger Autoplex	135	4	1.07%	N/A	N/A	N/A
Loeber Motors	122	5	0.97%	N/A	N/A	N/A
Lowe's	119	6	0.95%	N/A	N/A	N/A
Trim Tex	119	7	0.95%	N/A	N/A	N/A
Kohl's	112	8	0.89%	N/A	N/A	N/A
Olive Garden	104	9	0.83%	N/A	N/A	N/A
Publications Internatioanl	80	10	0.64%	N/A	N/A	N/A
	<u>1,357</u>		<u>10.78%</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, 2015 (Unaudited)**

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Full-Time Equivalent Village Government Employees by Function - Last Ten Fiscal Years
April 30, 2015 (Unaudited)**

	2006	2007	2008
General Government			
Executive	9	9	9
Administration	5.5	5.5	5.5
Finance	5	5	5
Public Safety			
Police			
Sworn	33	33	33
Non-Sworn	13	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	21.75	23.5	23.5
Parks and Recreation	9.25	11.5	11.5
Total	104.0	108.0	108.0

Data Source: Village Records

* The Village contracts for Fire and EMS Services.

2009	2010	2011	2012	2013	2014	2015
9	9	9	9	9	9	9
5.5	5	5	5	5	5	5
5	5	5	5	5	5	5
33	32	32	32	32	32	33
13	13	12.5	12.5	12.5	12.5	12
-	-	-	-	-	-	-
1	1	1	1	1	1	1
4.5	-	-	-	-	-	-
1	4	4	4	4	4	4.5
22.5	22.5	22.5	22.5	22.5	22.5	23.0
11.5	11.5	10.5	10.5	10.5	10.5	10.0
106.0	103.0	101.5	101.5	101.5	101.5	102.5

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
April 30, 2015 (Unaudited)**

	2006	2007	2008
General Government			
Building and Zoning			
Permits Issued	765	849	827
Inspections Conducted	2,750	3,250	2,217
Contractors Licenses Issued	972	980	950
Business Licenses Issued	192	193	220
Legal Notices Published	21	18	18
Personnel			
Employment Exams Given	3	12	68
Full-Time Employees Hired	5	9	10
Part-Time/Seasonal Employees Hired	12	10	198
Legal			
Ordinances Written	36	38	68
Resolutions Written	55	52	78
Vehicles			
Vehicles Replaced	3	5	3
Public Safety			
Police			
Part I Offenses	697	579	555
Part II Offenses	1,438	1,268	1,530
Traffic Accidents	958	731	804
Criminal Arrests	841	701	868
Total Calls for Service	12,571	12,135	13,945
Fire			
EMS Related Incidents	1,190	1,155	1,195
Structural Fire Incidents	15	11	13
Other Fire and Rescue Incidents	476	472	457
Hazardous Materials Incidents	32	23	37
All Other Received	156	121	165
Mutual Aid Received	20	28	25
Mutual Aid Given	27	21	39
Total Incidents	1,869	1,782	1,931
Highways and Streets			
Complete Sweeps of the Village	10	10	10
Tons of Salt Used	800	850	688
Reconstruction by Contractor (Feet)	-	-	-
Tons of Asphalt Installed	150	140	62
Public Service			
Waterworks and Sewerage Systems			
Metered Customers	4,179	4,191	4,207
Gallons of Water Delivered to Residences and Businesses (Thousands of Gallons)	744,500	630,843	624,556
Feet of Sanitary Sewer Televised	600	4,200	-
Feet of Sanitary Sewer Cleaned	6,000	4,000	400
Water Meters Installed	40	50	200

Data Source: Village Departments

2009	2010	2011	2012	2013	2014	2015
949	822	869	861	801	971	920
1,932	1,390	1,336	1,337	1,398	1,239	1,450
682	339	599	499	557	560	506
340	416	505	406	559	602	613
25	25	26	23	25	19	25
83	83	-	46	-	86	67
9	5	3	7	7	19	8
166	109	187	180	180	180	180
46	69	61	53	59	47	64
74	44	74	79	60	64	58
3	3	3	4	5	5	8
625	500	496	576	748	575	444
1,314	827	1,047	1,394	1,071	978	1,260
810	897	948	851	897	818	853
886	808	957	946	1,177	725	835
12,978	18,128	20,118	20,688	21,449	18,228	21,881
1,276	1,262	1,264	1,263	1,416	1,338	1,365
9	38	18	7	13	12	10
10	291	26	23	23	24	39
28	63	30	18	52	20	26
685	293	645	570	585	682	584
70	24	28	26	27	16	35
43	32	36	41	33	39	50
2,066	1,947	1,983	1,948	2,089	2,131	2,109
10	10	10	10	10	10	10
600	600	800	800	800	1,000	750
-	-	-	4,625	-	-	-
150	700	200	500	700	900	800
4,215	4,232	4,226	4,228	4,228	4,228	4,223
577,695	508,073	529,871	483,640	500,000	498,000	447,000
-	235,000	-	500	1,000	1,500	1,000
100,000	500	57,000	57,000	57,000	50,000	55,000
4,500	10	40	30	50	100	35

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
April 30, 2015 (Unaudited)**

	2006	2007	2008
General Government			
Land, General (acres)	47	47	47
Land, Right of Way (acres)	352	352	352
Buildings	3	3	3
Vehicles	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	11	12	12
Public Works			
Land (acres)	3	3	3
Streets (lane miles)	35	35	35
Buildings	1	1	1
Vehicles	28	29	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	17	17

Data Source: Various Village Departments

2009	2010	2011	2012	2013	2014	2015
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	19	19	19	22	26
1	1	1	1	1	1	1
1	1	1	1	1	1	1
12	12	13	13	12	12	13
3	3	3	3	3	3	3
35	35	35	35	35	35	35
1	1	1	1	1	1	19
29	29	29	29	29	29	26
35	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, 2015 (Unaudited)**

<u>Principal Official</u>	
Village President	\$ 3,000
Village Clerk	3,000
Finance Director/Treasurer	50,000

Data Source: Village Records

Request For Board Action

REFERRED TO BOARD: October 6, 2015

AGENDA ITEM NO: 2

ORIGINATING DEPARTMENT: Public Works

SUBJECT: Approval of an Ordinance (A) Waiving the Bid Process and Awarding a Proposal to Stanley Consultants to Perform Phase II Engineering for a Bicycle/Pedestrian Overpass at Touhy Avenue on the ComEd ROW, (B) Authorizing the Village President to Execute both a Preliminary Engineering Agreement for Federal Participation and a Local Agency Agreement for Federal Participation for Phase II Engineering for a Bicycle/Pedestrian Overpass at Touhy Avenue on the ComEd ROW

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

On October 21, 2011 the Village was awarded a Congestion Mitigation and Air Quality (CMAQ) grant for construction of a pedestrian/bicycle overpass at Touhy Avenue on the Commonwealth Edison right-of-way (ComEd ROW). The total grant awarded was for \$1,464,000 or 80% of the cost of the entire project, with the Village responsible for a 20% match or \$366,000.

On March 5, 2013 the Village awarded a contract to Stanley Consultants ("Stanley") to perform Phase I engineering. On January 30, 2014 the Illinois Department of Transportation (IDOT) approved the phase I engineering agreement and issued a notice to proceed with the design. During 2014, three public meetings were held at regularly scheduled Park Board meetings to discuss the project.

At the final Park Board meeting held on October 14, 2014 the Park Board voted unanimously to recommend to the Village Board to move forward with a Span Truss Bridge with mechanically stabilized embankment ("MSE") approach walls made of corten steel.

On November 14, 2014 a Village Board meeting was held to discuss the Park Board's recommendation as well as moving forward with a public hearing on the project. The Village Board also discussed updated cost estimates which estimated the construction cost for the bridge at approximately \$3.7 million. The Village Board voted unanimously to direct staff to return to the Congestion Mitigation Air Quality (CMAQ) Selection Committee to request additional CMAQ funds and to schedule a public hearing on the conceptual plan, should additional funding be approved.

On February 19, 2015 staff requested additional funding from the CMAQ Selection Committee. At the meeting a funding increase for Phase I, II and III was approved. The updated funding amounts are as follows:

Phase I Engineering

Grant Amount- \$159,000

Local Match- \$40,000

Phase II Engineering

Grant Amount- \$231,000

Local Match- \$58,000

Phase III Engineering & Construction

Grant Amount- \$3,179,000

Local Match- \$795,000

On May 5, 2015 a public hearing was held to discuss the conceptual design. Upon receiving public comments the public hearing was closed and discussion ensued among the Village Board. Concerns were raised regarding the aesthetics of the bridge design. The Village Board directed staff to return to the following meeting to continue the discussion regarding moving forward with the recommended Phase I design and for staff to review the architectural design elements, provide updated options if available within the budget, and bridge type guidelines discussed thus far.

On May 19, 2015 the Village Board unanimously approved the Phase I Concept plan for the project.

Once the attached agreements are executed they will be submitted to Illinois Department of Transportation (IDOT) for signatures. Upon receiving the executed agreements from IDOT Stanley Consultants will begin Phase II engineering for the overpass.

FINANCIAL IMPACT: \$312,000 has been budgeted in the FY 15/16 Com-Ed ROW Bike Path Fund for engineering costs.

DOCUMENTS ATTACHED:

1. Proposed Ordinance
2. Proposed Preliminary Engineering Agreement for Federal Participation
3. Proposed Local Agency Agreement for Federal Participation
4. Stanley Consultants Proposal

RECOMMENDED MOTION:

Move to approve an Ordinance approving a local public agency agreement for federal participation, waiving competitive bidding and approving a design services agreement for the Touhy Avenue Overpass.

VILLAGE OF LINCOLNWOOD

ORDINANCE NO. 2015- _____

**AN ORDINANCE APPROVING A LOCAL PUBLIC AGENCY
AGREEMENT FOR FEDERAL PARTICIPATION,
WAIVING COMPETITIVE BIDDING AND APPROVING
A DESIGN SERVICES AGREEMENT FOR THE TOUHY AVENUE OVERPASS**

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, the Illinois Department of Transportation ("**IDOT**") issues grants through the Congestion Mitigation and Air Quality Program ("**CMAQ**") for surface transportation improvements designed to improve air quality and mitigate congestion; and

WHEREAS, the Village has obtained a CMAQ grant from IDOT to support the construction of a bicycle and pedestrian overpass over Touhy Avenue ("**Project**"); and

WHEREAS, the Village previously retained Stanley Consultants, of Chicago, Illinois ("**Stanley**"), to provide Phase I engineering services related to the Project; and

WHEREAS, the Village now desires to provide for the preliminary design of the Project improvements ("**Phase II Design Services**"); and

WHEREAS, in order to commence the Phase II Design Services necessary for the Project and to receive the CMAQ grant, IDOT requires that the Village enter into: (i) a Local Public Agency Agreement for Federal Participation with IDOT ("**Local Agency Agreement**"), establishing the guidelines for the use of the CMAQ grant and the respective responsibilities of the Village and IDOT for the funding and completion of the Phase II Design Services and the Project; and (ii) a Preliminary Engineering Services Agreement with Stanley for the provision of the Phase II Design Services for the Project ("**Design Services Agreement**") (the Local Agency Agreement and the Design Services Agreement are, collectively, the "**Agreements**"); and

WHEREAS, the Village President and Board of Trustees have determined that Stanley is qualified to provide the Phase II Design Services in an efficient and cost-effective manner, and that it is appropriate and in the best interest of the Village for Stanley to provide the Phase II Design Services; and

WHEREAS, the Village President and Board of Trustees have determined that it will serve and be in the best interest of the Village to: (i) enter into the Local Agency Agreement with IDOT; and (ii) waive competitive bidding to enter into the Design Services Agreement with Stanley to provide the Phase II Design Services, pursuant to Section 8-8-13 of the Municipal Code of Lincolnwood, as amended ("**Village Code**");

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. APPROVAL OF LOCAL AGENCY AGREEMENT. The Local Agency Agreement by and between the Village and IDOT is hereby approved in substantially the form attached to this Ordinance as **Exhibit A**, and in a final form to be approved by the Village Manager and Village Attorney.

SECTION 3. WAIVER OF COMPETITIVE BIDDING. The advertising and bidding requirements for the Phase II Design Services and the Design Services Agreement are hereby waived in accordance with Section 8-8-13 of the Village Code and the home rule powers of the Village.

SECTION 4. APPROVAL OF DESIGN SERVICES AGREEMENT. The Design Services Agreement by and between the Village and Stanley is hereby approved in substantially the form attached to this Ordinance as **Exhibit B**, and in a final form to be approved by the Village Manager and Village Attorney.

SECTION 5. EXECUTION OF AGREEMENTS. The Village President and Village Clerk are hereby authorized and directed to execute and attest, on behalf of the Village, the Agreements and all necessary documentation related thereto.

SECTION 6. 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 7. EFFECTIVE DATE. This Ordinance will be in full force and effect from and after its passage, by a vote of two-thirds of the Board of Trustees, and approval and publication in the manner provided by law.

[SIGNATURE PAGE FOLLOWS]

PASSED this ___ day of _____, 2015.

AYES: _____

NAYS:

ABSENT:

ABSTENTION:

APPROVED by me this _____ day of _____, 2015.

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

ATTESTED and FILED in my office this
_____ day of _____, 2015

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

#37400488_v1

EXHIBIT A

LOCAL AGENCY AGREEMENT

EXHIBIT B

DESIGN SERVICES AGREEMENT

Local Agency Village of Lincolnwood	L O C A L A G E N C Y	 Illinois Department of Transportation Preliminary Engineering Services Agreement For Federal Participation	C O N S U L T A N T	Consultant Stanley Consultants
County Cook				Address 8501 W. Higgins Rd, Suite 730
Section 12-00059-00-BR				City Chicago
Project No. CMM-4003(024)				State IL
Job No. D-91-435-12				Zip Code 60631
Contact Name/Phone/E-mail Address Ashley Engelmann/(847)745-4859/aengelmann@lwd.org	Contact Name/Phone/E-mail Address Paul Schneider/(773)693-9624/schneiderpaul@stanleygroup.com			

THIS AGREEMENT is made and entered into this 06 day of October, 2015 between the above Local Agency (LA) and Consultant (ENGINEER) and covers certain professional engineering services in connection with the PROJECT. Federal-aid funds allotted to the LA by the state of Illinois under the general supervision of the Illinois Department of Transportation (STATE) will be used entirely or in part to finance engineering services as described under AGREEMENT PROVISIONS.

Project Description

Name Touhy Avenue Route FAU 1340 Length 0.12 Mi Structure No. 016-6347

Termini Kilpatrick Avenue to Kilbourn Avenue

Description All Phase II Design Engineering for a pedestrain and bicycle bridge over Touhy Avenue for the Skokie Valley Bike Trail.

Agreement Provisions

I. THE ENGINEER AGREES,

1. To perform or be responsible for the performance, in accordance with STATE approved design standards and policies, of engineering services for the LA for the proposed improvement herein described.
2. To attend any and all meetings and visit the site of the proposed improvement at any reasonable time when requested by representatives of the LA or STATE.
3. To complete the services herein described within 365 calendar days from the date of the Notice to Proceed from the LA, excluding from consideration periods of delay caused by circumstances beyond the control of the ENGINEER.
4. The classifications of the employees used in the work should be consistent with the employee classifications and estimated man-hours shown in EXHIBIT A. If higher-salaried personnel of the firm, including the Principal Engineer, perform services that are indicated in Exhibit A to be performed by lesser-salaried personnel, the wage rate billed for such services shall be commensurate with the payroll rate for the work performed.
5. That the ENGINEER is qualified technically and is entirely conversant with the design standards and policies applicable for the PROJECT; and that the ENGINEER has sufficient properly trained, organized and experienced personnel to perform the services enumerated herein.
6. That the ENGINEER shall be responsible for the accuracy of the work and shall promptly make necessary revisions or corrections resulting from the ENGINEER's errors, omissions or negligent acts without additional compensation. Acceptance of work by the STATE will not relieve the ENGINEER of the responsibility to make subsequent correction of any such errors or omissions or for clarification of any ambiguities.
7. That all plans and other documents furnished by the ENGINEER pursuant to this AGREEMENT will be endorsed by the ENGINEER and will affix the ENGINEER's professional seal when such seal is required by law. Plans for structures to be built as a part of the improvement will be prepared under the supervision of a registered structural engineer and will affix structural engineer seal when such seal is required by law. It will be the ENGINEER's responsibility to affix the proper seal as required by the Bureau of Local Roads and Streets manual published by the STATE.
8. That the ENGINEER will comply with applicable federal statutes, state of Illinois statutes, and local laws or ordinances of the LA.

9. The undersigned certifies neither the ENGINEER nor I have:
- a. employed or retained for commission, percentage, brokerage, contingent fee or other considerations, any firm or person (other than a bona fide employee working solely for me or the above ENGINEER) to solicit or secure this AGREEMENT,
 - b. agreed, as an express or implied condition for obtaining this AGREEMENT, to employ or retain the services of any firm or person in connection with carrying out the AGREEMENT or
 - c. paid, or agreed to pay any firm, organization or person (other than a bona fide employee working solely for me or the above ENGINEER) any fee, contribution, donation or consideration of any kind for, or in connection with, procuring or carrying out the AGREEMENT.
 - d. are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal department or agency,
 - e. have not within a three-year period preceding the AGREEMENT been convicted of or had a civil judgment rendered against them for commission of fraud or criminal offense in connection with obtaining, attempting to obtain or performing a public (Federal, State or local) transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property,
 - f. are not presently indicted for or otherwise criminally or civilly charged by a government entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (e) and
 - g. have not within a three-year period preceding this AGREEMENT had one or more public transactions (Federal, State or local) terminated for cause or default.
10. To pay its subconsultants for satisfactory performance no later than 30 days from receipt of each payment from the LA.
11. To submit all invoices to the LA within one year of the completion of the work called for in this AGREEMENT or any subsequent Amendment or Supplement.
12. To submit BLR 05613, Engineering Payment Report, to the STATE upon completion of the project (Exhibit B).
13. Scope of Services to be provided by the ENGINEER:
- Make such detailed surveys as are necessary for the planning and design of the PROJECT.
 - Make stream and flood plain hydraulic surveys and gather both existing bridge upstream and downstream high water data and flood flow histories.
 - Prepare applications for U.S. Army Corps of Engineers Permit, Illinois Department of Natural Resources Office of Water Resources Permit and Illinois Environmental Protection Agency Section 404 Water Quality Certification.
 - Design and/or approve cofferdams and superstructure shop drawings.
 - Prepare Bridge Condition Report and Preliminary Bridge Design and Hydraulic Report, (including economic analysis of bridge or culvert types and high water effects on roadway overflows and bridge approaches).
 - Prepare the necessary environmental and planning documents including the Project Development Report, Environmental Class of Action Determination or Environmental Assessment, State Clearinghouse, Substate Clearinghouse and all necessary environmental clearances.
 - Make such soil surveys or subsurface investigations including borings and soil profiles as may be required to furnish sufficient data for the design of the proposed improvement. Such investigations to be made in accordance with the current Standard Specifications for Road and Bridge Construction, Bureau of Local Roads and Streets Administrative Policies, Federal-Aid Procedures for Local Highway Improvements or any other applicable requirements of the STATE.
 - Analyze and evaluate the soil surveys and structure borings to determine the roadway structural design and bridge foundation.
 - Prepare preliminary roadway and drainage structure plans and meet with representatives of the LA and STATE at the site of the improvement for review of plans prior to the establishment of final vertical and horizontal alignment, location and size of drainage structures, and compliance with applicable design requirements and policies.
 - Make or cause to be made such traffic studies and counts and special intersection studies as may be required to furnish sufficient data for the design of the proposed improvement.
 - Complete the general and detailed plans, special provisions and estimate of cost. Contract plans shall be prepared in accordance with the guidelines contained in the Bureau of Local Roads and Streets manual. The special provisions and detailed estimate of cost shall be furnished in quadruplicate.
 - Furnish the LA with survey and drafts in quadruplicate all necessary right-of-way dedications, construction easements and borrow pit and channel change agreements including prints of the corresponding plats and staking as required.

II. THE LA AGREES,

1. To furnish the ENGINEER all presently available survey data and information
2. To pay the ENGINEER as compensation for all services rendered in accordance with this AGREEMENT, on the basis of the following compensation formulas:

Cost Plus Fixed Fee CPFF = 14.5%[DL + R(DL) + OH(DL) + IHDC], or
 CPFF = 14.5%[DL + R(DL) + 1.4(DL) + IHDC], or
 CPFF = 14.5%[(2.3 + R)DL + IHDC]

Where: DL = Direct Labor
 IHDC = In House Direct Costs
 OH = Consultant Firm's Actual Overhead Factor
 R = Complexity Factor

Specific Rate (Pay per element)

Lump Sum _____

3. To pay the ENGINEER using one of the following methods as required by 49 CFR part 26 and 605 ILCS 5/5-409:

With Retainage

- a) **For the first 50% of completed work**, and upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LA, monthly payments for the work performed shall be due and payable to the ENGINEER, such payments to be equal to 90% of the value of the partially completed work minus all previous partial payments made to the ENGINEER.
- b) **After 50% of the work is completed**, and upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LA, monthly payments covering work performed shall be due and payable to the ENGINEER, such payments to be equal to 95% of the value of the partially completed work minus all previous partial payments made to the ENGINEER.
- c) **Final Payment** – Upon approval of the work by the LA but not later than 60 days after the work is completed and reports have been made and accepted by the LA and the STATE, a sum of money equal to the basic fee as determined in this AGREEMENT less the total of the amounts of partial payments previously paid to the ENGINEER shall be due and payable to the ENGINEER.

Without Retainage

- a) **For progressive payments** – Upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LA, monthly payments for the work performed shall be due and payable to the ENGINEER, such payments to be equal to the value of the partially completed work minus all previous partial payments made to the ENGINEER.
- b) **Final Payment** – Upon approval of the work by the LA but not later than 60 days after the work is completed and reports have been made and accepted by the LA and STATE, a sum o money equal to the basic fee as determined in this AGREEMENT less the total of the amounts of partial payments previously paid to the ENGINEER shall be due and payable to the ENGINEER.

4. The recipient shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any DOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR part 26. The recipient shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of DOT-assisted contracts. The recipient's DBE program, as required by 49 CFR part 26 and as approved by DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as violation of this agreement. Upon notification to the recipient of its failure to carry out its approved program, the Department may impose sanctions as provided for under part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31U.S.C. 3801 et seq.).

III. IT IS MUTALLY AGREED,

1. That no work shall be commenced by the ENGINEER prior to issuance by the LA of a written Notice to Proceed.
2. That tracings, plans, specifications, estimates, maps and other documents prepared by the ENGINEER in accordance with this AGREEMENT shall be delivered to and become the property of the LA and that basic survey notes, sketches, charts and other data prepared or obtained in accordance with this AGREEMENT shall be made available, upon request, to the LA or to the STATE, without restriction or limitation as to their use.

3. That all reports, plans, estimates and special provisions furnished by the ENGINEER shall be in accordance with the current Standard Specifications for Road and Bridge Construction, Bureau of Local Roads and Streets Administrative Policies, Federal-Aid Procedures for Local Highway Improvements or any other applicable requirements of the STATE, it being understood that all such furnished documents shall be approved by the LA and the STATE before final acceptance. During the performance of the engineering services herein provided for, the ENGINEER shall be responsible for any loss or damage to the documents herein enumerated while they are in the ENGINEER's possession and any such loss or damage shall be restored at the ENGINEER's expense.
4. That none of the services to be furnished by the ENGINEER shall be sublet, assigned or transferred to any other party or parties without written consent of the LA. The consent to sublet, assign or otherwise transfer any portion of the services to be furnished by the ENGINEER shall not be construed to relieve the ENGINEER of any responsibility for the fulfillment of this agreement.
5. To maintain, for a minimum of 3 years after the completion of the contract, adequate books, records and supporting documents to verify the amounts, recipients and uses of all disbursements of funds passing in conjunction with the contract; the contract and all books, records and supporting documents related to the contract shall be available for review and audit by the Auditor General and the STATE; and to provide full access to all relevant materials. Failure to maintain the books, records and supporting documents required by this section shall establish a presumption in favor of the STATE for the recovery of any funds paid by the STATE under the contract for which adequate books, records and supporting documentation are not available to support their purported disbursement.
6. The payment by the LA in accordance with numbered paragraph 3 of Section II will be considered payment in full for all services rendered in accordance with this AGREEMENT whether or not they be actually enumerated in this AGREEMENT.
7. That the ENGINEER shall be responsible for any and all damages to property or persons arising out of an error, omission and/or negligent act in the prosecution of the ENGINEER's work and shall indemnify and save harmless the LA, the STATE, and their officers, agents and employees from all suits, claims, actions or damages of any nature whatsoever resulting there from. These indemnities shall not be limited by the listing of any insurance policy.
8. This AGREEMENT may be terminated by the LA upon giving notice in writing to the ENGINEER at the ENGINEER's last known post office address. Upon such termination, the ENGINEER shall cause to be delivered to the LA all drawings, plats, surveys, reports, permits, agreements, soils and foundation analysis, provisions, specifications, partial and completed estimates and data, if any from soil survey and subsurface investigation with the understanding that all such material becomes the property of the LA. The LA will be responsible for reimbursement of all eligible expenses to date of the written notice of termination.
9. This certification is required by the Drug Free Workplace Act (30ILCS 580). The Drug Free Workplace Act requires that no grantee or contractor shall receive a grant or be considered for the purpose of being awarded a contract for the procurement of any property or service from the State unless that grantee or contractor will provide a drug free workplace. False certification or violation of the certification may result in sanctions including, but not limited to, suspension of contract or grant payments, termination of a contract or grant and debarment of the contracting or grant opportunities with the State for at least one (1) year but no more than five (5) years.

For the purpose of this certification, "grantee" or "contractor" means a corporation, partnership or other entity with twenty-five (25) or more employees at the time of issuing the grant, or a department, division or other unit thereof, directly responsible for the specific performance under a contract or grant of \$5,000 or more from the State, as defined in the Act.

The contractor/grantee certifies and agrees that it will provide a drug free workplace by:

- a. Publishing a statement:
 - (1) Notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance, including cannabis, is prohibited in the grantee's or contractor's workplace.
 - (2) Specifying the actions that will be taken against employees for violations of such prohibition.
 - (3) Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
 - (a) abide by the terms of the statement; and
 - (b) notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction.
- b. Establishing a drug free awareness program to inform employees about:
 - (1) The dangers of drug abuse in the workplace;
 - (2) The grantee's or contractor's policy of maintaining a drug free workplace;
 - (3) Any available drug counseling, rehabilitation and employee assistance program; and
 - (4) The penalties that may be imposed upon an employee for drug violations.
- c. Providing a copy of the statement required by subparagraph (a) to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.
- d. Notifying the contracting or granting agency within ten (10) days after receiving notice under part (B) of paragraph (3) of subsection (a) above from an employee or otherwise receiving actual notice of such conviction.
- e. Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program by,
- f. Assisting employees in selecting a course of action in the event drug counseling, treatment and rehabilitation is required and indicating that a trained referral team is in place.
- g. Making a good faith effort to continue to maintain a drug free workplace through implementation of the Drug Free Workplace Act.

10. The ENGINEER or subconsultant shall not discriminate on the basis of race, color, national origin or sex in the performance of this AGREEMENT. The ENGINEER shall carry out applicable requirements of 49 CFR part 26 in the administration of DOT assisted contracts. Failure by the ENGINEER to carry out these requirements is a material breach of this AGREEMENT, which may result in the termination of this AGREEMENT or such other remedy as the LA deems appropriate.

Agreement Summary

Prime Consultant:	TIN Number	Agreement Amount
Stanley Consultants	42-1320758	\$252,073.72

Sub-Consultants:	TIN Number	Agreement Amount
Muller and Muller, Ltd.	36-3652558	\$35,925.80
Sub-Consultant Total:		\$35,925.80
Prime Consultant Total:		\$252,073.72
Total for all Work:		\$287,999.52

Executed by the LA:

Village of Lincolnwood

(Municipality/Township/County)

ATTEST:

By: _____

By: _____

Clerk

Title: _____

(SEAL)

Executed by the ENGINEER:

ATTEST:

Stanley Consultants

By: _____

By: _____

Title: Vice President

Title: Chicago Operations Group Manager

Exhibit A - Preliminary Engineering

Route: FAU 1340
 Local Agency: Village of Lincolnwood
 (Municipality/Township/County)
 Section: 12-00059-00-BR
 Project: CMM-4003(024)
 Job No.: D-91-435-12

*Firm's **approved rates** on file with IDOT'S Bureau of Accounting and Auditing:

Overhead Rate (OH) 159.07 %
 Complexity Factor (R) 0.00
 Calendar Days 365

Method of Compensation:

- Cost Plus Fixed Fee 1 14.5%[DL + R(DL) + OH(DL) + IHDC]
- Cost Plus Fixed Fee 2 14.5%[DL + R(DL) + 1.4(DL) + IHDC]
- Cost Plus Fixed Fee 3 14.5%[(2.3 + R)DL + IHDC]
- Specific Rate
- Lump Sum

Cost Estimate of Consultant's Services in Dollars

Element of Work	Employee Classification	Man-Hours	Payroll Rate	Payroll Costs (DL)	Overhead*	Services by Others	In-House Direct Costs (IHDC)	Profit	Total
See attached									
Totals		0.00							

 Illinois Department of Transportation Local Public Agency Agreement for Federal Participation	Local Public Agency	State Contract	Day Labor	Local Contract	RR Force Account
	Village of Lincolnwood			X	
	Section	Fund Type		ITEP, SRTS, or HSIP Number(s)	
	12-00059-00-BR	CMAQ			
Construction		Engineering		Right-of-Way	
Job Number	Project Number	Job Number	Project Number	Job Number	Project Number
		D-91-435-12	CMM-4003(024)		

This Agreement is made and entered into between the above local public agency, hereinafter referred to as the "LPA", and the State of Illinois, acting by and through its Department of Transportation, hereinafter referred to as "STATE". The STATE and LPA jointly propose to improve the designated location as described below. The improvement shall be constructed in accordance with plans prepared by, or on behalf of the LPA, approved by the STATE and the STATE's policies and procedures approved and/or required by the Federal Highway Administration, hereinafter referred to as "FHWA".

Location

Local Name Touhy Avenue Route FAU 1340 Length 0.12 Mi
Termini Kilpatrick Avenue to Kilbourn Avenue

Current Jurisdiction STATE TIP Number 02-12-0003 Existing Structure No N/A

Project Description

All Phase II Design Engineering for a pedestrian and bicycle bridge over Touhy Avenue for the Skokie Valley Bike Trail.

Division of Cost

Type of Work	CMAQ	%	%	LPA	%	Total
Participating Construction		()	()		()	
Non-Participating Construction		()	()		()	
Preliminary Engineering	231,000	(*)	()	58,000	(BAL)	289,000
Construction Engineering		()	()		()	
Right of Way		()	()		()	
Railroads		()	()		()	
Utilities		()	()		()	
Materials						
TOTAL	\$ 231,000			\$ 58,000		\$ 289,000

* Maximum FHWA (CMAQ) participation 80% not to exceed \$231,000.

NOTE: The costs shown in the Division of Cost table are approximate and subject to change. The final LPA share is dependent on the final Federal and State participation. The actual costs will be used in the final division of cost for billing and reimbursement.

If funding is not a percentage of the total, place an asterisk in the space provided for the percentage and explain above.

Local Public Agency Appropriation

By execution of this Agreement, the LPA attests that sufficient moneys have been appropriated or reserved by resolution or ordinance to fund the LPA share of project costs. A copy of the authorizing resolution or ordinance is attached as an addendum (required for State-let contracts only)

Method of Financing (State Contract Work Only)

METHOD A---Lump Sum (80% of LPA Obligation) _____
METHOD B--- _____ Monthly Payments of _____ due by the _____ of each successive month.
METHOD C---LPA's Share Balance _____ divided by estimated total cost multiplied by actual progress payment.

(See page two for details of the above methods and the financing of Day Labor and Local Contracts)

Agreement Provisions

THE LPA AGREES:

- (1) To acquire in its name, or in the name of the **STATE** if on the **STATE** highway system, all right-of-way necessary for this project in accordance with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, and established State policies and procedures. Prior to advertising for bids, the **LPA** shall certify to the **STATE** that all requirements of Titles II and III of said Uniform Act have been satisfied. The disposition of encroachments, if any, will be cooperatively determined by representatives of the **LPA**, and the **STATE** and the **FHWA**, if required.
- (2) To provide for all utility adjustments, and to regulate the use of the right-of-way of this improvement by utilities, public and private, in accordance with the current Utility Accommodation Policy for Local Agency Highway and Street Systems.
- (3) To provide for surveys and the preparation of plans for the proposed improvement and engineering supervision during construction of the proposed improvement.
- (4) To retain jurisdiction of the completed improvement unless specified otherwise by addendum (addendum should be accompanied by a location map). If the improvement location is currently under road district jurisdiction, an addendum is required.
- (5) To maintain or cause to be maintained, in a manner satisfactory to the **STATE** and the **FHWA**, the completed improvement, or that portion of the completed improvement within its jurisdiction as established by addendum referred to in item 4 above.
- (6) To comply with all applicable Executive Orders and Federal Highway Acts pursuant to the Equal Employment Opportunity and Nondiscrimination Regulations required by the U.S. Department of Transportation.
- (7) To maintain, for a minimum of 3 years after final project close-out by the **STATE**, adequate books, records and supporting documents to verify the amounts, recipients and uses of all disbursements of funds passing in conjunction with the contract; the contract and all books, records and supporting documents related to the contract shall be available for review and audit by the Auditor General and the department; and the **LPA** agrees to cooperate fully with any audit conducted by the Auditor General and the **STATE**; and to provide full access to all relevant materials. Failure to maintain the books, records and supporting documents required by this section shall establish a presumption in favor of the **STATE** for the recovery of any funds paid by the **STATE** under the contract for which adequate books, records and supporting documentation are not available to support their purported disbursement.
- (8) To provide if required, for the improvement of any railroad-highway grade crossing and rail crossing protection within the limits of the proposed improvement.
- (9) To comply with Federal requirements or possibly lose (partial or total) Federal participation as determined by the **FHWA**.
- (10) (State Contracts Only) That the method of payment designated on page one will be as follows:
 - Method A - Lump Sum Payment. Upon award of the contract for this improvement, the **LPA** will pay to the **STATE** within thirty (30) calendar days of billing, in lump sum, an amount equal to 80% of the **LPA**'s estimated obligation incurred under this Agreement. The **LPA** will pay to the **STATE** the remainder of the **LPA**'s obligation (including any nonparticipating costs) within thirty (30) calendar days of billing in a lump sum, upon completion of the project based on final costs.
 - Method B - Monthly Payments. Upon award of the contract for this improvement, the **LPA** will pay to the **STATE**, a specified amount each month for an estimated period of months, or until 80% of the **LPA**'s estimated obligation under the provisions of the Agreement has been paid, and will pay to the **STATE** the remainder of the **LPA**'s obligation (including any nonparticipating costs) in a lump sum, upon completion of the project based upon final costs.
 - Method C - Progress Payments. Upon receipt of the contractor's first and subsequent progressive bills for this improvement, the **LPA** will pay to the **STATE** within thirty (30) calendar days of receipt, an amount equal to the **LPA**'s share of the construction cost divided by the estimated total cost, multiplied by the actual payment (appropriately adjusted for nonparticipating costs) made to the contractor until the entire obligation incurred under this Agreement has been paid.Failure to remit the payment(s) in a timely manner as required under Methods A, B, or C, shall allow the **STATE** to internally offset, reduce, or deduct the arrearage from any payment or reimbursement due or about to become due and payable from the **STATE** to **LPA** on this or any other contract. The **STATE**, at its sole option, upon notice to the **LPA**, may place the debt into the Illinois Comptroller's Offset System (15 ILCS 405/10.05) or take such other and further action as may be required to recover the debt.
- (11) (Local Contracts or Day Labor) To provide or cause to be provided all of the initial funding, equipment, labor, material and services necessary to construct the complete project.
- (12) (Preliminary Engineering) In the event that right-of-way acquisition for, or actual construction of, the project for which this preliminary engineering is undertaken with Federal participation is not started by the close of the tenth fiscal year following the fiscal year in which the project is federally authorized, the **LPA** will repay the **STATE** any Federal funds received under the terms of this Agreement.
- (13) (Right-of-Way Acquisition) In the event that the actual construction of the project on this right-of-way is not undertaken by the close of the twentieth fiscal year following the fiscal year in which the project is federally authorized, the **LPA** will repay the **STATE** any Federal Funds received under the terms of this Agreement.

- (14) (Railroad Related Work Only) The estimates and general layout plans for at-grade crossing improvements should be forwarded to the Rail Safety and Project Engineer, Room 204, Illinois Department of Transportation, 2300 South Dirksen Parkway, Springfield, Illinois, 62764. Approval of the estimates and general layout plans should be obtained prior to the commencement of railroad related work. All railroad related work is also subject to approval by the Illinois Commerce Commission (ICC). Final inspection for railroad related work should be coordinated through appropriate IDOT District Bureau of Local Roads and Streets office.
- Plans and preemption times for signal related work that will be interconnected with traffic signals shall be submitted to the ICC for review and approval prior to the commencement of work. Signal related work involving interconnects with state maintained traffic signals should also be coordinated with the IDOT's District Bureau of Operations.
- The **LPA** is responsible for the payment of the railroad related expenses in accordance with the **LPA**/railroad agreement prior to requesting reimbursement from IDOT. Requests for reimbursement should be sent to the appropriate IDOT District Bureau of Local Roads and Streets office.
- Engineer's Payment Estimates shall be in accordance with the Division of Cost on page one.
- (15) And certifies to the best of its knowledge and belief its officials:
- (a) are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal department or agency;
 - (b) have not within a three-year period preceding this Agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements receiving stolen property;
 - (c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, local) with commission of any of the offenses enumerated in item (b) of this certification; and
 - (d) have not within a three-year period preceding the Agreement had one or more public transactions (Federal, State, local) terminated for cause or default.
- (16) To include the certifications, listed in item 15 above, and all other certifications required by State statutes, in every contract, including procurement of materials and leases of equipment.
- (17) (State Contracts) That execution of this agreement constitutes the **LPA's** concurrence in the award of the construction contract to the responsible low bidder as determined by the **STATE**.
- (18) That for agreements exceeding \$100,000 in federal funds, execution of this Agreement constitutes the **LPA's** certification that:
- (a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress or any employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any cooperative agreement, and the extension, continuation, renewal, amendment or modification of any Federal contract, grant, loan or cooperative agreement;
 - (b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress or an employee of a Member of Congress, in connection with this Federal contract, grant, loan or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions;
 - (c) The **LPA** shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.
- (19) To regulate parking and traffic in accordance with the approved project report.
- (20) To regulate encroachments on public right-of-way in accordance with current Illinois Compiled Statutes.
- (21) To regulate the discharge of sanitary sewage into any storm water drainage system constructed with this improvement in accordance with current Illinois Compiled Statutes.
- (22) To complete this phase of the project within three (3) years from the date this agreement is approved by the **STATE** if this portion of the project described in the Project Description does not exceed \$1,000,000 (five years if the project costs exceed \$1,000,000).
- (23) To comply with the federal Financial Integrity Review and Evaluation (FIRE) program, which requires States and subrecipients to justify continued federal funding on inactive projects. 23 CFR 630.106(a)(5) defines an inactive project as a project which no expenditures have been charged against Federal funds for the past twelve (12) months.
- To keep projects active, invoicing must occur a minimum of one time within any given twelve (12) month period. However, to ensure adequate processing time, the first invoice shall be submitted to the **STATE** within six (6) months of the federal authorization date. Subsequent invoices will be submitted in intervals not to exceed six (6) months.
- (24) The **LPA** will submit supporting documentation with each request for reimbursement from the **STATE**. Supporting documentation is defined as verification of payment, certified time sheets or summaries, vendor invoices, vendor receipts, cost plus fix fee invoice, progress report, and personnel and direct cost summaries and other documentation supporting the requested reimbursement amount (Form BLRS 05621 should be used for consultant invoicing purposes). **LPA** invoice requests to the **STATE** will be submitted with sequential invoice numbers by project.

The **LPA** will submit to the **STATE** a complete and detailed final invoice with applicable supporting documentation of all incurred costs, less previous payments, no later than twelve (12) months from the date of completion of this phase of the improvement or from the date of the previous invoice, which ever occurs first. If a final invoice is not received within this time frame, the most recent invoice may be considered the final invoice and the obligation of the funds closed.

- (25) The **LPA** shall provide the final report to the appropriate **STATE** district within twelve months of the physical completion date of the project so that the report may be audited and approved for payment. If the deadline cannot be met, a written explanation must be provided to the district prior to the end of the twelve months documenting the reason and the new anticipated date of completion. If the extended deadline is not met, this process must be repeated until the project is closed. Failure to follow this process may result in the immediate close-out of the project and loss of further funding.
- (26) (Single Audit Requirements) That if the **LPA** expends \$750,000 or more a year in federal financial assistance they shall have an audit made in accordance with 2 CFR 200. **LPAs** expending less than \$750,000 a year shall be exempt from compliance. A copy of the audit report must be submitted to the **STATE** (Office of Finance and Administration, Audit Coordination Section, 2300 South Dirksen Parkway, Springfield, Illinois, 62764), within 30 days after the completion of the audit, but no later than one year after the end of the **LPA's** fiscal year. The CFDA number for all highway planning and construction activities is 20.205.

Federal funds utilized for construction activities on projects let and awarded by the **STATE** (denoted by an "X" in the State Contract field at the top of page 1) are not included in a **LPA's** calculation of federal funds expended by the **LPA** for Single Audit purposes.

- (27) That the **LPA** is required to register with the System for Award Management or SAM (formerly Central Contractor Registration (CCR)), which is a web-enabled government-wide application that collects, validates, stores, and disseminates business information about the federal government's trading partners in support of the contract award and the electronic payment processes. To register or renew, please use the following website: <https://www.sam.gov/portal/public/SAM/#1>.

The **LPA** is also required to obtain a Dun & Bradstreet (D&B) D-U-N-S Number. This is a unique nine digit number required to identify subrecipients of federal funding. A D-U-N-S number can be obtained at the following website: <http://fedgov.dnb.com/webform>.

THE STATE AGREES:

- (1) To provide such guidance, assistance and supervision and to monitor and perform audits to the extent necessary to assure validity of the **LPA's** certification of compliance with Titles II and III requirements.
- (2) (State Contracts) To receive bids for the construction of the proposed improvement when the plans have been approved by the **STATE** (and **FHWA**, if required) and to award a contract for construction of the proposed improvement, after receipt of a satisfactory bid.
- (3) (Day Labor) To authorize the **LPA** to proceed with the construction of the improvement when Agreed Unit Prices are approved, and to reimburse the **LPA** for that portion of the cost payable from Federal and/or State funds based on the Agreed Unit Prices and Engineer's Payment Estimates in accordance with the Division of Cost on page one.
- (4) (Local Contracts) For agreements with Federal and/or State funds in engineering, right-of-way, utility work and/or construction work:
- (a) To reimburse the **LPA** for the Federal and/or State share on the basis of periodic billings, provided said billings contain sufficient cost information and show evidence of payment by the **LPA**;
- (b) To provide independent assurance sampling, to furnish off-site material inspection and testing at sources normally visited by **STATE** inspectors of steel, cement, aggregate, structural steel and other materials customarily tested by the **STATE**.

IT IS MUTUALLY AGREED:

- (1) Construction of the project will utilize domestic steel as required by Section 106.01 of the current edition of the Standard Specifications for Road and Bridge Construction and federal Buy America provisions.
- (2) That this Agreement and the covenants contained herein shall become null and void in the event that the **FHWA** does not approve the proposed improvement for Federal-aid participation within one (1) year of the date of execution of this Agreement.
- (3) This Agreement shall be binding upon the parties, their successors and assigns.
- (4) For contracts awarded by the **LPA**, the **LPA** shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any USDOT – assisted contract or in the administration of its DBE program or the requirements of 49 CFR part 26. The **LPA** shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of USDOT – assisted contracts. The **LPA's** DBE program, as required by 49 CFR part 26 and as approved by USDOT, is incorporated by reference in this Agreement. Upon notification to the recipient of its failure to carry out its approved program, the **STATE** may impose sanctions as provided for under part 26 and may, in appropriate cases, refer the matter for

enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31U.S.C. 3801 et seq.). In the absence of a USDOT – approved **LPA** DBE Program or on State awarded contracts, this Agreement shall be administered under the provisions of the **STATE's** USDOT approved Disadvantaged Business Enterprise Program.

- (5) In cases where the **STATE** is reimbursing the **LPA**, obligations of the **STATE** shall cease immediately without penalty or further payment being required if, in any fiscal year, the Illinois General Assembly or applicable Federal Funding source fails to appropriate or otherwise make available funds for the work contemplated herein.
- (6) All projects for the construction of fixed works which are financed in whole or in part with funds provided by this Agreement and/or amendment shall be subject to the Prevailing Wage Act (820 ILCS 130/0.01 et seq.) unless the provisions of that Act exempt its application.

ADDENDA

Additional information and/or stipulations are hereby attached and identified below as being a part of this Agreement.

Number 1- Location Map.

(Insert Addendum numbers and titles as applicable)

The **LPA** further agrees, as a condition of payment, that it accepts and will comply with the applicable provisions set forth in this Agreement and all Addenda indicated above.

APPROVED

Local Public Agency

Gerald C. Turry

Name of Official (Print or Type Name)

Village President

Title (County Board Chairperson/Mayor/Village President/etc.)

(Signature)

Date

The above signature certifies the agency's TIN number is 36-6005973 conducting business as a Governmental Entity.

DUNS Number 085870525

APPROVED

State of Illinois
Department of Transportation

Randall S. Blankenhorn, Secretary

Date

By:

Aaron A. Weatherholt, Deputy Director of Highways

Date

Omer Osman, Director of Highways/Chief Engineer

Date

William M. Barnes, Chief Counsel

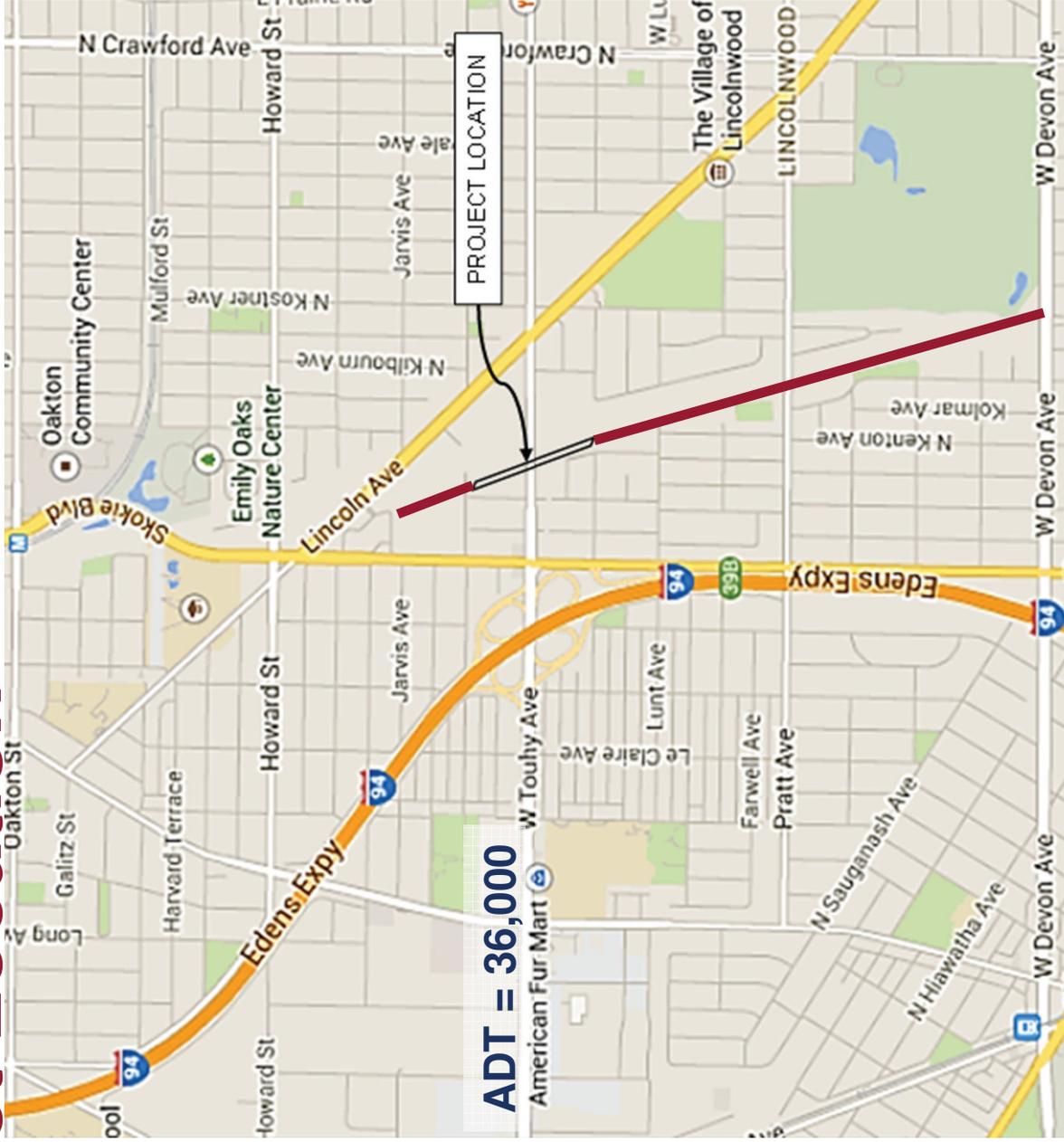
Date

Jim Ofcarcik, Acting Chief Fiscal Officer (CFO)

Date

NOTE: If the LPA signature is by an APPOINTED official, a resolution authorizing said appointed official to execute this agreement is required.

Project Location



Touhy Avenue Bridge, Skokie Valley Trail

Phase II Scope of Services

Introduction

Phase II (design) engineering services will be provided for the preparation of plans, specifications and cost estimates for the construction of Bicycle/Pedestrian overpass of Touhy Avenue along the Skokie Valley Trail.

The general scope will include removal of the existing Skokie Valley Trail at-grade crossing at Touhy Avenue and construction of the overpass utilizing prefabricated bridges. The existing at-grade crossing will be maintained during the construction of the bridge. The improvements will also include local access ramps on both sides of Touhy Avenue. Supplemental access stairs will be included on the east side of the structure on both sides of Touhy Avenue.

The proposed structure includes three spans with prefabricated truss bridges. The bridge approaches will be constructed on engineered fill between Mechanically Stabilized Earth (MSE) walls to meet the existing trail at the north and south end. The architectural elements will include:

- Column treatments
- Abutment features
- Retaining wall façade
- Lincolnwood sign and lighting
- Enhanced bridge railing
- Landscaping within the improvement limits

The architectural elements, landscaping and lighting will be finalized during this phase with additional coordination with the Village staff. Our subconsultant, Muller and Muller, Ltd will design the architectural elements of the bridge. We propose the following scope of services:

I. Data Collection

A. Utility Atlases

Stanley Consultants (CONSULTANT) will request current utility atlases from utility agencies to update our existing CAD file. The utility coordination table will be revised and kept up-to-date.

- Coordinate a JULIE design locate
- Coordinate with utilities where a potential conflict has been identified

B. Topographic Survey

Complete topographic route survey will be performed by CONSULTANT for the project site. Survey information provided will include the following:

- Existing Skokie Valley Trail and the at-grade crossing.
- Points of access to properties, catch basins, inlets, fire hydrants, manholes, hand holes, traffic signals, fences, pavement, curbs and other manmade improvements
- Conventional elevation surveys at intervals and at locations necessary to create DTM
- Tree survey within the ROW for trees having a diameter of greater than 6" will be performed with location and size of trees

Phase II Scope of Services

- Elevations on paved surfaces to 0.01 of a foot
- Elevations on other surfaces to 0.10 of a foot
- Elevation data at ROW and additional areas outside of ROW as directed by the CONSULTANT, edge of sidewalks, centerline of driveways, edge of pavement, centerline of pavement, edge of curb, flow-line of curb, back of curb, and ground elevation at break points
- Location of roadways, driveways, paved paths, and parking lots
- Location of fences and other evidence of occupation
- Identify manholes, catch basins, valve vaults, and other surface indications of subsurface utilities.

II. Aesthetics (Architectural, Landscaping and Accent Lighting) Design Development

The architectural, landscaping and accent lighting elements were conceptually reviewed during the preliminary engineering phase of the project. These elements will be developed further and presented to the Village for final selection.

Muller and Muller, Ltd in coordination with Stanley Consultants will refine architectural elements which include Lincolnwood identifier sign, handrails on bridge, bridge columns and exposed architectural treatment of the two cast-in-place architectural stairs or precast cladding over cast in place stairs.

The CONSULTANT will recommend three landscaping alternatives and prepare renderings to illustrate the alternatives for proposed landscaping in the vicinity of the bridge. Concepts may include a variety of landscape approaches i.e, low impact, low maintenance and high impact, gateway quality landscape.

A lighting alternative analysis will be conducted to evaluate the types of lighting required to enhance the aesthetics of the bridge:

- The location and intensity of the accent lights for columns and bridge
- Village sign illumination

The CONSULTANT will recommend three alternatives and prepare renderings to illustrate the alternatives.

III. Contract Documents

The contract documents will include:

- A. Plans
- B. Permits
- C. Cost Estimate
- D. Specifications
- E. Estimate of Time

Phase II Scope of Services

The contract documents will be prepared in three stages as follows

- Preliminary – 60% (Village only)
- Prefinal – 90%
- Final – 100%

A. Plan Preparation

1. Summary of Quantities

It is anticipated that one table will be provided on one sheet with a maximum of 12 columns for the breakout of quantities. The quantities will be identified by funding codes.

2. Typical Sections

It is anticipated that existing and proposed typical sections will be required for the multiuse path and bridge.

3. Alignment & Ties

One plan sheet is anticipated to layout the alignment for the project and indicate ties and benchmarks.

4. Maintenance of Traffic

Stanley Consultants will develop a detour plan if required by IDOT for the closure of Touhy Avenue during the erection of the bridge. The remaining construction of the bridge and retaining walls will be constructed using standard IDOT details for temporary lane closures if required.

5. Plan and Profile Plan

It is anticipated that the plan sheet will be at a 1:50 scale on a 2-view plan sheet with existing and removals shown in the top view and proposed shown on the bottom view. The profile will be shown on a separate sheet.

6. Utility Plan

A plan will be prepared to identify relocation of utilities that are in conflict with the proposed improvements.

7. Structural Plans

Final structure plans will be prepared for the bridge and approach retaining walls as follows:

Bridge Plans & Spec's SN 016-6347

- General Plan & Elevation
- Pre-Fab Truss Details
- South Abutment Plan and Elevation with Reinforcement Details
- South Abutment Foundation Details
- North Abutment Plan and Elevation with Reinforcement Details
- North Abutment Foundation Details
- Monolith Details

Phase II Scope of Services

- Pier 1 & 2 Plan and Elevation with Reinforcement Details
- Pier 1 & 2 Foundation Details
- Bearing Details
- Pedestrian Railing
- South and North Bridge Approach Pavement Details
- Soil Boring Logs

South Approach Retaining Walls 1A, 1B & 1C

- General Plan & Elevation
- Typical Wall Sections and Details
- Reinforced Coping Details
- Bicycle Railing
- Concrete Stair Details
- Soil Boring Logs

North Approach Retaining Walls 2A, 2B & 2C

- General Plan & Elevation
- Typical Wall Sections and Details
- Reinforced Coping Details
- Bicycle Railing
- Concrete Stair Details
- Soil Boring Logs

8. Architectural Plans (by Muller and Muller, Ltd.)

The scope of work will consist of contract documents for the architectural elements of a bridge for the Skokie Valley Trail over Touhy Avenue. M+M will work with Stanley Consultants to provide contract documents for architectural elements which include Lincolnwood identifier sign, handrails on bridge, bridge columns and exposed architectural treatment of the two cast-in-place architectural stairs or precast cladding over cast in place stairs.

9. Accent Lighting Plan

A lighting plan will be prepared for the anticipated accent lights for the columns, bridge applications and back-lit Village sign.

10. Landscaping Plan

Landscaping plans will be prepared for proposed landscaping in the vicinity of the bridge and the local trail access. All landscape plant selections will be appropriate to the surrounding environment and will be respectful to long term maintenance considerations.

11. Erosion and Sediment Control Plan

An erosion and sediment control plan will be prepared to identify measures to protect adjacent properties and drainage structures in the vicinity of the project.

12. Cross Sections

It is anticipated that path cross sections will be provided at 50-foot intervals.

Phase II Scope of Services

13. Standard Details

Anticipated standard details will include Traffic Control and Protection and Detour Signing for State Highways.

A summary of anticipated sheets is as follows:

	Description	Sheets
1	Title	1
2	Index, General Notes and Standards	1
3	Summary of Quantities	3
4	Typical Sections	1
5	Alignment and Ties	1
6	Maintenance of Traffic Plan	1
7	Plan and Profile	2
8	Utility Plan	1
9	Structural Plans	46
10	Architectural Plans	8
11	Accent Lighting Plan	3
12	Lighting Details	3
13	Landscaping Plan	6
14	Landscaping Details	3
15	Erosion and Sediment Control Plan	1
16	Cross sections	7
17	Standard Details	4

B. Permits

As the project will disturb more than one acre, an NPDES permit is required. The preparation of the SWPPP is included in the preparation of the NPDES permit.

Impacts are anticipated to the wetlands within the improvement limits. The scope of work regarding the wetlands impact includes the following:

- Coordinate with MWRD / USACE including preparing submittal requesting jurisdictional determination and permit requirements
- Complete the MWRD Watershed Management Permit application
- Prepare and Submit WMO Schedules and Exhibits

C. Cost Estimate

Construction Estimate of Cost will be prepared using form BLR 11510 using current bid tabs for projects of similar size. A blank Estimate of Cost and cost breakdown of lump-sum items will be prepared.

Phase II Scope of Services

D. Specifications

Specifications including Local Roads and Streets and BDE Special Provisions will be prepared. Additional special provisions provided by the Village will be included.

E. Estimate of Time Required

The Estimate of Time will be prepared using form BDE 220A.

A disposition of comments will be prepared after each submittal for comments provided by the Village and IDOT.

IV. Meetings and Coordination

1. Meetings

It is anticipated that there will be six meetings throughout the duration of preparation of contract documents. Three meetings are included to discuss architectural elements, accent lighting and the landscaping alternatives. Three meetings are included to discuss plan review comments. The time to complete minutes is included in the time per meeting.

2. Field Checks

An initial field check will be held with the project team and one additional field check as needed to verify existing conditions and constraints.

3. Utility Coordination

Coordination is anticipated with ComEd to review conflicts and to access the power source for proposed lighting. Two meetings are included. Additional coordination is anticipated with other utilities to review conflicts.

4. Coordination with Subconsultants

The CONSULTANT will coordinate with subconsultants during the duration of the project. Three coordination meetings are included to discuss the project with Muller and Muller, Ltd.

5. Special Waste Coordination

Coordination is anticipated with IDOT and ComEd to identify special waste removal and disposal requirements within and in the vicinity of their respective ROW. A Preliminary Site Investigation (PSI) is not anticipated for the project. Special payitems, quantities and specifications necessary to address handling of special waste will be identified. Special waste requirements by ComEd will be submitted to IDOT for review and approval.

V. Project Management

The task will include managing the project budget and schedule and preparing invoices. The CONSULTANT will submit an invoice once a month.

**PAYROLL ESCALATION TABLE
FIXED RAISES**

FIRM NAME Stanley Consultants
PRIME/SUPPLEMENT Prime

DATE 07/22/15
PTB NO. _____

CONTRACT TERM 12 MONTHS
START DATE 3/1/2016
RAISE DATE 4/1/2016

OVERHEAD RATE 159.07%
COMPLEXITY FACTOR _____
% OF RAISE 3.00%

ESCALATION PER YEAR

3/1/2016 - 4/1/2016

4/2/2016 - 3/1/2017

1

12

11

12

= 8.33%
= 1.0275

94.42%

The total escalation for this project would be:

2.75%

PAYROLL RATES

FIRM NAME
PRIME/SUPPLEMENT

Stanley Consultants
Prime

DATE 07/22/15

ESCALATION FACTOR 2.75%

CLASSIFICATION	CURRENT RATE	CALCULATED RATE
Project Principal	\$70.00	\$71.93
Engineering Group Manager	\$70.00	\$71.93
Department Manager	\$68.77	\$70.66
Senior Engineer	\$53.26	\$54.72
Engineer	\$37.66	\$38.70
Engineer Intern II	\$33.65	\$34.58
Engineer Intern I	\$29.25	\$30.05
Senior Resident Project Representative	\$61.07	\$62.75
Resident Project Representative	\$44.43	\$45.65
Senior Construction Observer	\$35.94	\$36.93
Construction Observer	\$24.75	\$25.43
CAD/ Graphics Manager	\$50.26	\$51.64
Designer	\$41.40	\$42.54
Associate Designer	\$32.65	\$33.55
Senior Administrative Assistant	\$23.79	\$24.44
Administrative Assistant	\$22.93	\$23.56
Administrative Services Manager	\$32.74	\$33.64

Subconsultants

FIRM NAME Stanley Consultants
PRIME/SUPPLEMENT Prime

DATE 07/22/15

NAME	Direct Labor Total	Contribution to Prime Consultant
Muller and Muller, LTD	35,925.80	0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
		0.00
Total	35,925.80	0.00

AVERAGE HOURLY PROJECT RATES

FIRM Stanley Consultants
 PSB _____
 PRIME/SUPPLEMENT Prime

DATE 07/22/15

SHEET 1 OF 5

PAYROLL CLASSIFICATION	AVG HOURLY RATES	TOTAL PROJECT RATES			Data Collection			Aesthetics Design Devel			Contract Documents			Meetings and Coordinatio			Project Management		
		Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg	Hours	% Part.	Wgtd Avg
Project Principal	71.93	0																	
Engineering Group M	71.93	0																	
Department Manager	70.66	299	15.45%	10.92				8	4.82%	3.41	136	9.35%	6.61	83	49.11%	34.70	72	80.00%	56.53
Senior Engineer	54.72	104	5.37%	2.94				32	19.28%	10.55	42	2.89%	1.58	12	7.10%	3.89	18	20.00%	10.94
Engineer	38.70	120	6.20%	2.40	8	14.29%	5.53				68	4.68%	1.81	44	26.04%	10.07			
Engineer Intern II	34.58	898	46.41%	16.05	16	28.57%	9.88	126	75.90%	26.24	726	49.93%	17.26	30	17.75%	6.14			
Engineer Intern I	30.05	0																	
Senior Resident Proj	62.75	0																	
Resident Project Rep	45.65	0																	
Senior Construction O	36.93	32	1.65%	0.61	32	57.14%	21.10												
Construction Observ	25.43	0																	
CAD/ Graphics Mana	51.64	0																	
Designer	42.54	482	24.91%	10.60							482	33.15%	14.10						
Associate Designer	33.55	0																	
Senior Administrative	24.44	0																	
Administrative Assis	23.56	0																	
Administrative Servic	33.64	0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
		0																	
TOTALS		1935	100%	\$43.51	56	100.00%	\$36.51	166	100%	\$40.20	1454	100%	\$41.37	169	100%	\$54.80	90	100%	\$67.47

Touhy Avenue Bridge Phase II

Village of Lincolnwood, Illinois

In-house Direct Costs

Task	SubTask	Notes	Sub-Total
I	Data Collection		69
	Mileage	5 trips, 20 miles roundtrip @ \$0.57/mile	68.4
	Printing	10 sheets 8.5x11 B&W @ \$0.10/sheet	1
II	Aesthetics Design Development		161
	Mileage	None	0
	Printing	3x10 sheets 8.5x11 B&W @ \$0.10/sheet	3
		3x10 sheets 11x17 Color @ \$0.25/sheet	7.5
		3x10 sheets 22x34 Color @ \$5.0/sheet	150
III	Contract Documents		1554
	Mileage	None	0
	Printing	3x50 sheets x2 8.5x11 B&W @ \$0.10/sheet	30
		3x92 sheets x4 11x17 B&W @ \$0.13/sheet	143.52
		3x92 sheets x5 22x34 B&W @ \$1.0/sheet	1380
IV	Meetings and Coordination		262
	Mileage	8 trips, 20 miles roundtrip @ \$0.57/mile	91.2
	Printing	6x10 sheets 8.5x11 B&W @ \$0.10/sheet	6
		6x10 sheets 11x17 Color @ \$0.25/sheet	15
		3x10 sheets 22x34 Color @ \$5.0/sheet	150
V	Project Management		9
	Mileage	None	0
	Printing	9 invoices at 5 sheets x2 8.5x11 B&W @ \$0.10/sheet	9
TOTAL			\$2,055

Lincolnwood- Phase II Pedestrian and Bicycle Overpass on Touhy Avenue Project

Muller & Muller, Ltd.

Scope of Work: Architectural

June 19, 2015

Per the direction of Stanley Consultants (Stanley), it is our understanding that Stanley is requesting Muller & Muller, Ltd. (M+M) to assist Stanley in the architectural component of Phase II (engineering study) of the Lincolnwood Pedestrian and Bicycle Overpass on Touhy Avenue project. Our scope of work will essentially consist of contract documents for the architectural elements of an overpass bridge for the Skokie Valley Bike Trail over Touhy Avenue. M+M will work with Stanley to provide design and contract documents for architectural elements which include design consultation for Lincolnwood sign element, handrails on bridge, and recommendations for exposed architectural treatment of the two cast in place architectural stairs or precast cladding over cast in place stairs.

We understand that Stanley will provide all primary coordination for the project and that all M+M correspondence will be directed to Stanley unless Stanley specifically directs M+M to coordinate with the Village of Lincolnwood.

It is our understanding that M+M shall coordinate with other sub-consultants, such as landscaping, lighting design for the sign, electrical lighting and power, etc, but that all other sub-consultants will be contracted directly to Stanley. Stanley will provide the base plans in Microstation format and all base drawings will be prepared in Microstation or Autocad/Revit format.

We have organized our tasks as they relate to our scope of work per the bullet points below. Our hours are based upon an anticipated schedule of nine to twelve months from NTP to completion of Phase II. Any addition to the schedule and correlating hours in this proposal will be additional services.

M+M's scope of work and assistance to Stanley is based on the following scope items, which relates directly to the RFP and discussions with Stanley:

Phase II – Design and Contract Documents

- Design consultation for community identifier/Lincolnwood sign element (lighting design by others) or design of abutment walls or support columns with community graphics
- Design of 4"-8" precast cladding over cast in place stairs
- Architecturally railings (stainless steel cable railing system)
- 8 sheets Contract documents for items above

Meetings

Meetings - as follows: (4)

- Attendance at four meetings with Stanley, Lincolnwood, and/or other consultants.

Scope items not included in M+M's proposal to be completed by others:

- Structural and civil design and review (by Stanley).
- Landscape design (by others)
- Lighting design and electrical engineering (by others)

(Continued)

We have categorized our scope of work for the CECS as it relates to the scope above as follows:

- Design Development
- Contract Documents
- Project Coordination and Project Administration
- Meetings

End of document

**PAYROLL ESCALATION TABLE
ANNIVERSARY RAISES**

FIRM NAME
PRIME/SUPPLEMENT

Muller & Muller, Ltd.

DATE 08/05/15

PSB NO. _____

CONTRACT TERM 9 MONTHS

START DATE 3/1/2016

RAISE DATE ANNIVERSARY

OVERHEAD RATE 145.08%

COMPLEXITY FACTOR 0

% OF RAISE 3.00%

ESCALATION PER YEAR

DETERMINE THE MID POINT OF THE AGREEMENT

4.5

CACULATE THE ESCALATION FACTOR TO THE MIDPOINT OF THE CONTRACT

1.13%

The total escalation for this project would be: 1.13%

PAYROLL RATES

Firm Name
Project
CDOT Project No.

Muller & Muller, Ltd.
Lincolnwood Ped Bridge
-

Date 08/05/15

ESCALATION FACTOR 1.13%

CLASSIFICATION	CURRENT RATE	PROPOSED RATE	CALCULATED RATE
Principal	\$ 68.75		\$69.52
Arch 4	\$ 60.74		\$61.42
Arch 3	\$ 37.31		\$37.73
Arch 2	\$ 30.73		\$31.08
Arch 1	\$ 23.24		\$23.50
Admin	\$ 24.04		\$24.31
Intern	\$ 18.03		\$18.23

COST ESTIMATE OF CONSULTANT SERVICES

Prime Consultant: Muller & Muller, Ltd.

DATE 08/05/15

Route: NA
 Local Agency: IDOT
 Section: NA
 Project: Lincolnwood Ped Bridge
 Job No: xxxxx

*Firm's approved rates on file with IDOT'S
 Bureau of Accounting and Auditing

Method of Compensation

- Cost Plus Fixed Fee 1 14.5%[DL + R(DL) + OH(DL) + IHDC]
 Cost Plus Fixed Fee 2 14.5%[DL + R(DL) + 1.4(DL) + IHDC]
 Cost Plus Fixed Fee 3 14.5%[2.3 + R)DL + IHDC]
 Specific Rate
 Lump Sum

Overhead Rate 1.4508
 Complexity Factor 0
 Calendar Days 365

Element of Work	Employee Classification	MANHOURS	Payroll Rate	Payroll Costs (DL)	Overhead*	Services By Others	In-House Direct Costs (IHDC)	Profit	Total	% OF GRAND TOTAL
Design Development		58	38.40	2,227.10	3,231.07		31.80	796.05	6,286.01	17.50%
Contract Documents		236	30.73	7,251.77	10,520.87			2,577.03	20,349.68	56.64%
Project Coordination and Admin Meetings		38	39.12	1,486.72	2,156.93			528.33	4,171.98	11.61%
Task 5		40	44.80	1,791.81	2,599.56			636.75	5,028.13	14.00%
Task 6		0	0.00	0.00	0.00	90.00		0.00	90.00	0.25%
Task 7		0	0.00	0.00	0.00			0.00	0.00	0.00%
Task 8		0	0.00	0.00	0.00			0.00	0.00	0.00%
		0		0.00	0.00			0.00	0.00	0.00%
		0		0.00	0.00			0.00	0.00	0.00%
		0		0.00	0.00			0.00	0.00	0.00%
		0		0.00	0.00			0.00	0.00	0.00%
		0		0.00	0.00			0.00	0.00	0.00%
		0		0.00	0.00			0.00	0.00	0.00%
		0		0.00	0.00			0.00	0.00	0.00%
TOTALS		372	19.13	12,757.40	18,508.44	90.00	31.80	4,538.16	35,925.80	100.00%

OUTSIDE DIRECT COSTS

Firm: Muller & Muller, Ltd.

DATE: 08/05/15

TASK/ITEM	QTY.	UNIT	COST	COST
Messenger Service	4	ea	\$15.00	\$60
Overnight Delivery Service	2	ea	\$15.00	\$30
Mounting Presentation	0	ea	\$30.00	\$0
Printing/copying of 24x36 full color plots for presentations	0	ea	\$25.00	\$0
11x17 color presentation booklets	0	ea	\$20.00	\$0
Printing/copying of CDOT 30%,60%,90%,100%, issued for bid, issued for construction sets	0	ea	\$0.00	\$0
Field Equipmnet: Reference materials, photography, computers, computer equipment and software, public outreach printing, graphic reproduction	0	ea	\$0.00	\$0
Cell phone	0	months	\$90.00	\$0
Color printing, Printing and Binding	0	sf	\$2.99	\$0
Total				\$90.00

Note: Printing to be by prime consultant

INSIDE DIRECT COSTS

Firm: Muller & Muller, Ltd.

DATE: 08/05/15

TASK/ITEM	QTY.	UNIT	COST	COST
Plotting/Copying-In-House				
8.5x11 B & W Bond Paper	0	per sheet	\$0.25	\$0.00
11x17 B & W Bond Paper	0	per sheet	\$0.40	\$0.00
18x24 B & W Bond Paper	0	per sheet	\$0.50	\$0.00
24x36 B & W Bond Paper	0	per sheet	\$0.80	\$0.00
36x48 B & W Bond Paper	0	per sheet	\$1.35	\$0.00
8.5x11 Color Bond Paper	0	per sheet	\$1.00	\$0.00
11x17 Color Bond Paper	0	per sheet	\$5.00	\$0.00
18x24 Color Bond Paper	0	per sheet	\$15.00	\$0.00
24x36 Color Bond Paper	0	per sheet	\$20.00	\$0.00
8.5x11 Color Presentation Paper	0	per sheet	\$5.00	\$0.00
11x17 Color Presentation Paper	0	per sheet	\$10.00	\$0.00
18x24 Color Presentation Paper	0	per sheet	\$20.00	\$0.00
24x36 Color Presentation Paper	0	per sheet	\$30.00	\$0.00
Binding	0	each	\$0.80	\$0.00
CD/DVD's	0	each	\$1.00	\$0.00
Photography	0	each	Direct Cost	\$0.00
Mileage (assume xtrips at x mi ea)	60	mile	\$0.53	\$31.80
taxi	0	each	\$10.00	\$0.00
Parking	0	each	\$23.50	\$0.00
Total				\$31.80

Request For Board Action

REFERRED TO BOARD: October 20, 2015

AGENDA ITEM NO: 3

ORIGINATING DEPARTMENT: Public Works

SUBJECT: Approval of a Resolution to Approve the Planting of 110 Trees to be Purchased from the Suburban Tree Consortium for the Fall 2015 Planting

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

The Village plants parkway trees in locations where a tree has been removed for reasons such as disease or infestation, storm damage, utility maintenance, or accidents. A fall and spring planting are conducted each year. The fall 2015 planting will include the installation of 110 trees, approximately 85 of which will replace those lost due to the Emerald Ash Borer (EAB) beetle.

As the Public Works Department has managed the planting program, staff has identified some trees that were planted too close to each other, which has proven to produce uneven growth or even jeopardize the health of the tree. As new trees are planted, they are being spaced at a minimum of 25 feet apart. Therefore, a new tree will not always be planted for every tree that is removed. Staff works with the property owner adjacent to the planting site to identify a species of tree that the resident will enjoy while also ensuring that the planting space is sufficient for the tree to thrive.

Lincolnwood is a member of the Suburban Tree Consortium (STC), a coalition of 38 communities created to jointly purchase and plant parkway trees. As a member of the STC, the Village has access to competitively bid planting services and high quality nursery stock.

The fall 2015 tree planting is scheduled to occur at the end of October/beginning of November. The attached Resolution authorizes the purchase of 110 trees for the planting.

FINANCIAL IMPACT:

\$105,000 has been budgeted in the FY 2015/16 Public Works Street Maintenance Division of the General Fund and \$30,000 has been budgeted in the FY 2015/16 Northeast Industrial (NEID) TIF District for the planting of parkway trees. These funds are divided between two plantings per year.

DOCUMENTS ATTACHED:

1. Proposed Resolution
2. Quote from Suburban Tree Consortium

RECOMMENDED MOTION:

Move to approve a Resolution approving the purchase and planting of 110 trees from the Suburban Tree Consortium for the 2015 Fall Planting in an amount of \$34,440.

RESOLUTION NO. R2015-_____

**A RESOLUTION AUTHORIZING THE PLANTING OF 110 TREES
TO BE PURCHASED FROM THE SUBURBAN TREE CONSORTIUM
IN AN AMOUNT OF \$34,440**

WHEREAS, Article VII, Section 10 of the Constitution of the State of Illinois, and the Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.*, authorize and encourage intergovernmental cooperation; and

WHEREAS, the Village is a member of the Suburban Tree Consortium (“STC”), a consortium of 38 municipalities located within the State of Illinois; and

WHEREAS, the STC competitively bids tree planting services on behalf of the member municipalities, resulting in significant savings for the Village; and

WHEREAS, the Village has identified the need to replace parkway trees that have been removed due to disease, illness, storm damage, or accident; and

WHEREAS, the Village desires to purchase and plant 110 trees, in the amount of \$34,440.00; and

WHEREAS, the Village President and Board of Trustees have determined that it will serve and be in the best interest of the Village to plant 110 trees to be purchased from the STC in the amount of \$34,440.00;

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 PURCHASE. The President and Board of Trustees hereby approve the planting by the Village of 110 trees to be purchased from the STC, in the amount of \$34,440.

SECTION 3. EXECUTION OF REQUIRED DOCUMENTATION. The Village Manager and the Village Clerk are hereby authorized and directed to execute and attest, on behalf of the Village, all documents necessary to complete the purchase authorized pursuant to Section 2 of this Resolution.

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

PASSED this ____ day of _____, 2015.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this ____ day of _____, 2015.

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

ATTESTED and FILED in my office this
____ day of _____, 2015

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

Request For Board Action

REFERRED TO BOARD: October 20, 2015

AGENDA ITEM NO: 4

ORIGINATING DEPARTMENT: Public Works

SUBJECT: Approval of a Resolution to Enter into an Interlocal Agreement with Region 4 Education Service Center of Houston Texas for Cooperative Purchasing through The Cooperative Purchasing Network

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

The Cooperative Purchasing Network (TCPN) is a National Purchasing Cooperative that permits joint participation by local governments for the purchase of common maintenance products such as automotive parts and landscaping equipment. TCPN has over 200 awarded contracts that have been competitively bid. Entering into a contract for purchases or services through a joint purchasing agreement allows the Village to leverage economies of scale to receive reduced pricing and additional options that the Village may not be able to receive administering its own bid process. TCPN provides interested parties with a form interlocal agreement that allows the local government to take advantage of purchasing opportunities through the Cooperative. The Village Attorney has reviewed TCPN's interlocal agreement and purchasing documents to ensure compliance with Illinois Law.

FINANCIAL IMPACT:

There is no direct financial impact.

DOCUMENTS ATTACHED:

1. Proposed Resolution
2. Interlocal Agreement

RECOMMENDED MOTION:

Move to approve a Resolution to enter into an Interlocal Agreement with Region 4 Education Service Center of Houston Texas for Cooperative Purchasing through The Cooperative Purchasing Network.

VILLAGE OF LINCOLNWOOD

RESOLUTION NO. R2015-_____

**A RESOLUTION APPROVING AN INTERLOCAL AGREEMENT WITH REGION 4
EDUCATION SERVICE CENTER, OF HOUSTON, TEXAS,
FOR COOPERATIVE PURCHASING THROUGH
THE COOPERATIVE PURCHASING NETWORK**

WHEREAS, Region 4 Education Service Center, of Houston, Texas (“*ESC4*”), sponsors and manages The Cooperative Purchasing Network (“*TCPN*”), which permits joint participation by local governments in its purchasing cooperative for the purchase of products; and

WHEREAS, the Village has determined that membership in TCPN would improve the Village's purchasing power; and

WHEREAS, to join TCPN, the Village must execute an Interlocal Agreement with ESC4 (“*Agreement*”); and

WHEREAS, the Village President and Board of Trustees have determined that it is in the best interest of the Village and its residents to execute the Agreement and join TCPN;

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 AGREEMENT. The Village President and Board of Trustees hereby approve the Agreement with ESC4 in the form attached to this Resolution as **Exhibit A**, and approves the membership of the Village in TCPN.

SECTION 3: EXECUTION OF AGREEMENT. The Village Manager and the Village Clerk are hereby authorized and directed to execute and attest, on behalf of the Village, the Agreement and all necessary documentation related thereto.

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

[SIGNATURE PAGE FOLLOWS]

PASSED this ___ day of _____, 2015.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this _____ day of _____, 2015.

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

ATTESTED and FILED in my office this
_____ day of _____, 2015

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

EXHIBIT A
AGREEMENT

INTERLOCAL AGREEMENT

Region 4 Education Service Center

Contracting Parties

School District or Public Entity

County-District Number

Region 4 Education Service Center

101 - 950
County-District Number

This agreement is effective _____ and shall be automatically renewed unless either party gives sixty (60) days prior written notice of non-renewal. This agreement may be terminated with or without cause by either party upon (60) days prior written notice, or may also be terminated for cause at anytime upon written notice stating the reason for and effective date of such terminations and after giving the affected party a thirty (30) day period to cure any breach.

Statement of Services to be Performed:

Authority for such services is granted under Government Code, Title 7, Chapter 791 Interlocal Cooperation Contracts, Subchapter B and Subchapter C, and Local Government Code, Title 8, Chapter 271, Subchapter F, Section 271.101 and Section 271.102. The purpose of this cooperative is to obtain substantial savings for member school districts and public entities through volume purchasing.

Role of the Purchasing Cooperative:

1. Provide for the organizational and administrative structure of the program.
2. Provide staff time necessary for efficient operation of the program.
3. Receive quantity requests from entities and prepare appropriate tally of quantities.
4. Initiate and implement activities related to the bidding and vendors selection process.
5. Provide members with procedures for ordering, delivery, and billing.
6. Fully comply with all applicable state rules and regulations related to competitive procurement and cooperative purchasing in the State of Texas.

Role of the Member School District or Public Entity:

1. Commitment to participate in the program as indicated by an authorized signature in the appropriate space below.
2. Designate a contact person for the cooperative.
3. Commit to purchase products and services that become part of the official products and services list when it is in the best interest of the member entity.
4. Prepare purchase orders issued to the appropriate vendor from the official award list provided by the Purchasing Cooperative.

5. Issue any and all contracts, purchase orders, or other applicable authorizations for purchase (Purchase Orders) made on behalf of TCPN vendors. This agreement, however, does not obligate Member to purchase any commodities and/or services under any TCPN contract.
6. Accept shipments of products ordered from vendors in accordance with standard purchasing procedures.
7. Pay vendors in a timely manner for all goods and services received.

General Provisions

1. The parties agree to comply fully with all applicable federal statutes, rules and regulations in connection with the programs contemplated under this Agreement. This Agreement is subject to all applicable present and future valid laws governing such programs.
2. It is the sole responsibility of each Member Agency to follow their state procurement statutes as it pertains to cooperative purchasing, or joint power agreements, with in-state or out-of-state public agencies.
3. This Agreement shall be governed by the law of the State of Texas and venue shall be in the county in which the administrative offices of Region 4 ESC are located, which is Harris County, Texas.
4. If any term(s) or provisions of this Agreement are held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions of this Agreement shall remain in full force and effect.
5. Before any party may resort to litigation, any claims, disputes or other matters in questions between the Parties to this Agreement shall be submitted to nonbinding mediation.
6. No party to this Agreement waives or relinquishes any immunity or defense on behalf of themselves, their directors, officers, employees and agents as a result of this agreement being executed or the performance of the functions and obligations describe herein.
7. This Agreement incorporates all agreements, covenants and understandings between the parties concerning subject matter in the Agreement. No prior agreement of understanding, verbal or otherwise, by the parties or their agents, shall be valid or enforceable unless embodied in this agreement.
8. TCPN makes the contract available to the Member “as is” and is under no obligation to revise the terms, conditions, scope, prices, and/or any other requirements of the contract for the benefit of the Member.
9. Region 4 ESC may amend this Agreement, provided that written notice is given to the Member no less than 60 days prior to the date that the change will take effect.
10. All forms of written notice, under this agreement, shall be made by first class mail, postage prepaid and delivered to the parties of the agreement.
11. Member agrees to cooperate in compliance with any reasonable request for information and/or records made by the Cooperative. Breach of this provision may be grounds for termination after 10 days written notice to the Member.

Authorization

By execution and delivery of this Agreement, the undersigned individuals warrant that they have been duly authorized by all requisite administrative action required to enter into and perform the terms of this Agreement.

School District or Public Entity

Region 4 Education Service Center

By _____
Authorized Signature

By _____
Authorized Signature

Title

Region 4 ESC Chief Financial Officer
Title

Date

Date

Contact Person

Telephone Number

Title of Contact

robert.zingelmann@esc4.net
Email Address

Street Address

City, State Zip

Contact's Telephone Number

E-mail Address

Request For Board Action

REFERRED TO BOARD: October 20, 2015

AGENDA ITEM NO: 5

ORIGINATING DEPARTMENT: Parks and Recreation

SUBJECT: Approval of a Recommendation by the Parks and Recreation Board to Adopt 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 22, 2015

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

The Ray Williams Turkey Trot Race for runners and walkers is in its 39th 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 13, 2015 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 22, 2015.

VILLAGE OF LINCOLNWOOD

RESOLUTION NO. R2015-

**A RESOLUTION APPROVING THE CLOSURE OF A PORTION OF
LINCOLN AVENUE ON SUNDAY, NOVEMBER 22, 2015 BETWEEN
THE HOURS OF 7 A.M. AND 11 A.M
FOR THE ANNUAL TURKEY TROT RACE**

WHEREAS, the Village desires to hold its 39th Annual Lincolnwood Turkey Trot Race on Sunday, November 22, 2015 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 20th day of October, 2015.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this _____ day of _____, 2015

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

ATTESTED and FILED in my office this
____ day of _____, 2015

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

#10604659_v2





Lincolnwood Park and Recreation Board Meeting
Lincolnwood Village Hall – Council Chambers
October 13, 2015
DRAFT MINUTES

CALL TO ORDER

The meeting was called to order at 7:02 P.M.

PRESENT AT MEETING

Park Board Members: Laura Tomacic, Grace Diaz Herrera, Amy Kaniff, Reese Gratch, Sarah Hardin, Victor Shaw (arrived at 7:03pm), Village Board Liaison Jennifer Spino

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

Audience: Alyssa Martinez and Anastasia Papanastou, Students visiting from Loyola University

APPROVAL OF MINUTES

On motion Tomacic/Kaniff to approve the meeting minutes of the August 11, 2015. 5-0, motion passed.

AUDIENCE PARTICIPATION/LETTERS FROM THE PUBLIC

OLD BUSINESS

A. Report of the Park Amenity Naming Subcommittee

Hincapie- Subcommittee was created because it was difficult to make a decision on the field naming proposal presented by Paul Sortal, based on the current Policy for the Naming of Park Land, Buildings and Facilities. The 2012 subcommittee mentioned in their discussions that amenities could be named, but gave no criteria in the policy. The subcommittee discussed policies from ten other agencies to modify the new policy. Moving forward there is set criteria for amenity naming. Art Lovering, who is not here this evening, did comment that defining the contribution would still be subjective.

Hardin- Goal was to further define parkland and amenities. Subcommittee discussed the types of naming rights and had three categories: Honorary, Philanthropic and Sponsorship.

Hincapie- Received a phone call about other names that might go into an honorary naming mix, Resident suggested that we should we open it up to the public for suggestions. There might be many people for viable candidates

Hardin- Yes, if we had done this at the last meeting it would have been precedent setting. Policy needed to be discussed and clarified because we might get more proposals.

Hincapie- The message to be sent was this was an extreme honor and it happens very seldom.

Tomacic- First thank subcommittee for their wonderful job, question regarding time limit or a lease for the naming?

Hincapie – Honorary typically has no time limit, but we could come back and have a discussion if person is no longer viable. Leases are more of a sponsorship for a time frame. Philanthropic is a significant contribution to the Village, do we need to define that contribution?

Hardin- We did talk about a percentage of what is donated to be the contribution

Tomacic- I was approached as a resident and offered double for someone else to get the field named for them.

Hincapie- Mr. Sortals request is honorary. For a philanthropic percentage 80-90% comes to mind

Hardin- If it is maintenance involved that might make a difference. An endowment fund could be established.

Hincapie- Let's say the Proesel Park Playground, if someone paid 80% of the overall costs would we name it after them?

Gratch- If a percentage is left open maybe smaller projects would be completely covered

Hardin- Could be based on scope of the project and the Board could evaluate each proposal based on the contribution.

Kaniff- Looks good

Gratch- We can make a motion to approve it tonight

Hincapie- I can clean it up and add the amended verbiage

Shaw- Does it have to go through legal?

Hincapie- We will send it to them to review. Under honorary a lease arrangement can be added or even a memorandum of understanding to clarify the terms of the naming.

Gratch- Could we put under philanthropic as well?

Hincapie- Yes, we could. Sponsorship is not dictated by this policy, it has its own policy

On motion Tomacic/Diaz Herrera move to accept the revised 2015 Park Land, Building and Facility and Park Amenity Naming Policy with suggested changes and review of the final document. All approved 6-0

B. Aquatic Center Master Plan

Hincapie- Need to inventory the operations and mechanics of the facility and see what direction the Proesel Park Family Aquatic Center will be going in the upcoming years. Currently in season 12, more than 1/3 of useful life, also looking to make the facility more exciting for members. Three companies submitted proposals to create the Proesel Park Family Aquatic Center Master Plan and FGM was chosen. This is a \$15,000 contract, which is why it did not come to the board for approval. A combination of public input, a group of users will have an opportunity to provide input and tell us what they like or don't like, staff and board input will be used for the completion of the plan. Once information is gathered FGM will provide us with ideas and costs for the future. Staff met with FGM today and areas were pointed out to expand and updating pump room.

NEW BUSINESS

A. Summer Day Camp Report

Rimdzius- As noted in presentation

Gratch- Were the savings on contracted items?

Rimdzius- Yes, the busing cost was down we did need as many charter buses this season

Hincapie- Non-residents help us maintain the price for our residents. They already pay more than our residents and the program depends heavily on the non-resident fees to help fund the free events we are able to offer our residents.

Hardin- If you have additional children you have additional staff?

Rimdzius- Camp maintains a lower ratio than what the American Camping Association requires, With additional children we will see more staffing.

Tomacic- What percentage would be repeat families throughout the year?

Rimdzius- We have a lot, but I could not get you an exact number

Hincapie- We have many familiar faces, lots of buzz about our camp because of the low staffing ratio

Staff Recommendations were presented to the Park Board.

On motion Hardin/Tomacic to accept the proposed recommendations for the day camp program. All approved 6-0

B. Summer Program Report

Gamroth- As noted in presentation

C. Resolution for Closing Lincoln Avenue

Gamroth- This is for the closing of Lincoln Avenue during the annual Turkey Trot race on Sunday, November 22

Hincapie- Usually reopened before 11am

On motion Tomacic/Hardin move to approve a resolution closing Lincoln Avenue on Sunday, November 22, 2015 between the hours of 8am and 11am for the Lincolnwood Turkey Trot. All approved 6-0

CHAIRPERSON'S REPORT –

COMMISSIONERS' REPORTS –

Hardin- Cubs WIN

DIRECTOR'S REPORT –

Hincapie- Best news we have a lease executed for the ComEd. Will be bid in January and the UP in March. Staff did a fine job this summer, weather was tricky June was one of the worst months and Sunday of Labor Day weekend hit our max at the pool. The concert series had one of the highest sponsorship numbers in years. Shelter renovation is under way, public works is helping and has ripped up and replaced the asphalt around the facility along with new sewer pipe. Once the roof is done the facility will have gutters and can now drain properly. Bathrooms will be gutted, painting and upgrading the lighting, doors and doing a uplift on the facility as a whole.

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 8:09 P.M.

Park Board Minutes prepared by: Katie Gamroth, Superintendent of Recreation

Park and Recreation Board President:

Signature

Date

Request For Board Action

REFERRED TO BOARD: October 20, 2015

AGENDA ITEM NO: 6

ORIGINATING DEPARTMENT: Police

SUBJECT: Approval of a Recommendation by the Traffic Commission to Amend Chapter Seven, Article Two, Section Twelve of the Village Code Pertaining to Restricting Parking on the West Side of Kimball Avenue between the North Curb Line of Devon Avenue and 94' North

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

Staff recommended the west side of the 6400 block of Kimball Avenue between the north curb of Devon Avenue and 94' north be designated as "No Parking Anytime" at the September 24, 2015 Traffic Commission meeting. The recommendation was initially made by the former Village Engineer in December 2013, when the request for Designated Parkway Parking on the east side of the 6400 block of Kimball was first reviewed. Now that the Designated Parkway Parking project has been completed, the Village's current Engineer has made the same recommendation.

The recommendation to remove on street parking from the west side of Kimball Avenue directly across from the Designated Parkway Parking on the east side of the street is based on engineering standards. Roadway parking on the west side of Kimball Avenue leaves on 13.4' for two lanes of traffic, or 6.7' for each lane of traffic. The minimum standard traffic lane width on a residential street is 10'. Restricting parking on the west side of Kimball Avenue will eliminate the conflict and create a safer roadway.

The Police Department advised the property owner at 3372 W. Devon Ave. of the Traffic Commission's recommendation and the Village Board agenda item. The Police Department posted the area recommended "Temporary No Parking by Order of the Police Department approximately 90 days ago and has not received any negative feedback from the community.

After review and discussion, the Traffic Commission unanimously recommended that the Village Board designate the west side of the 6400 block of Kimball from the north curb of Devon Avenue to 94' north "No Parking Anytime".

FINANCIAL IMPACT:

None

DOCUMENTS ATTACHED:

1. Proposed Ordinance
2. Excerpt from the Draft September 24, 2015 Traffic Commission Meeting Minutes
3. Memorandum from Village Engineer dated December 26, 2013
4. Memorandum from Village Engineer dated September 16, 2015
5. GIS Map
6. Photographs

RECOMMENDED MOTION:

Move to approve a recommendation by the Traffic Commission to amend Chapter Seven, Article Two, Section Twelve of the Village Code pertaining to restricting parking on the public roadway on the west side of Kimball Avenue between the north curb of Devon and 94' north.

VILLAGE OF LINCOLNWOOD

ORDINANCE NO. 2015-____

**AN ORDINANCE AMENDING SECTION 7-2-12
(PROHIBITED PARKING)
OF THE MUNICIPAL CODE OF LINCOLNWOOD**

ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF LINCOLNWOOD
THIS ___ DAY OF _____, 2015.

ORDINANCE NO. 2015-__

AN ORDINANCE AMENDING SECTION 7-2-12
(PROHIBITED PARKING)
OF THE MUNICIPAL CODE OF LINCOLNWOOD

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, the Village has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs; and

WHEREAS, pursuant to Section 7-2-12 of the Municipal Code of Lincolnwood, as amended ("*Village Code*"), vehicular parking is prohibited on certain designated streets within the Village; and

WHEREAS, the President and the Board of Trustees desire to amend Section 7-2-12 of the Village Code to prohibit vehicular parking at all times on the west side of Kimball Avenue between the north curb line of Devon Avenue and a point 94 feet north of such curb line; and

WHEREAS, the President and the Board of Trustees have determined that it will serve and be in the best interests of the Village to amend the Village Code pursuant to this Ordinance;

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 VILLAGE CODE. Section 7-2-12 of the Village Code is hereby amended further to add the following entry:

"7-2-12: PROHIBITED PARKING: It shall be unlawful to stop, stand or park a motor vehicle at any time on the following designated streets, or portions thereof, within the corporate limits of the municipality:

<u>Street</u>	<u>Side</u>	<u>Location</u>
<u>Kimball Avenue</u>	<u>West</u>	<u>Between the north curb line of Devon Avenue and a point 94 feet north of such curb line."</u>

SECTION 3. ERECTION OF SIGNS. Pursuant to 7-2-21(B) of the Village Code, the Village Department of Public Works is hereby directed and authorized to install appropriate signs

that regulate traffic and parking in accordance with the amendments set forth in Section 2 of this Ordinance.

SECTION 4. 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 will 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 5. EFFECTIVE DATE. This Ordinance will be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

PASSED this ____ day of _____, 2015.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this ____ day of _____, 2015.

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

ATTESTED and FILED in my office the
____ day of _____, 20__.

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

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Additions are bold and double-underlined; ~~deletions are struck through.~~

Excerpt from Draft September 24, 2015 Traffic Commission Meeting Minutes

Recommendation for No Parking Anytime on the west side of Kimball Ave. from the north curb of Devon Ave. to 94' north

Village Engineer James Amelio recommended the Commission recommend the Village Board approve restricting parking on the west side of Kimball from the north curb of Devon Ave. to 94' north.

The restriction was part of the Designated Parkway Parking Plan for 3372 W. Devon Ave. approved by the Village Board. The restriction was also recommended by the Illinois Department of Transportation (IDOT). The recommendation is based on professional engineering standards. The current width of each traffic lane is 6.7' and the industry standard lane width is 10'. Eliminating the parking on the west side of Kimball Ave. will bring both traffic lanes into compliance.

Following review and discussion, Commissioner Nickell moved to approve staff's recommendation as presented. Commissioner Troiani seconded. The motion was unanimously approved.



MEMORANDUM

TO: Robert LaMantia, Chief of Police

FROM: Jim Johnson, Village Engineer

DATE: December 26, 2013

SUBJECT: 3372 Devon (Right-of-Way Parking)

I reviewed the proposed plans prepared by Bono Consulting dated October 7, 2013. Following are my comments

1. Existing Conditions

- a. There are parallel parking stalls on the east and west side of Kimball Avenue.
- b. Kimball Avenue is a two-way street.
- c. The existing configuration does not meet current standards for two-way traffic with parallel parking on both sides of the street. The width of Kimball Avenue is 32 feet, and the required width is 38 feet.
- d. Regardless of the consulting engineer's proposed design, the Village should consider removing the parallel parking on the west side (2 stalls). This would provide acceptable geometry.
- e. Kimball Avenue is not the only street in the Village that has sub-standard geometry per current design guidelines.

2. Proposed Conditions

- a. The proposed design removes the parallel parking on the east side of Kimball Avenue and replaces it with diagonal parking that encroaches on the parkway.
- b. If the parallel parking on the west side remains, the proposal reduces the travel lanes by 0.5 feet in each direction. This does not substantially impact the traffic pattern when compared with the current condition.
- c. If the parallel parking on the west side is removed, the proposed design meets current design standards.

3. Recommendation

- a. As the applicant is not responsible for the current sub-standard configuration and the proposed design does not substantially impact the traffic pattern, I recommend approval of the proposed plan.
- b. The Village should consider removal of the west side parallel parking.

The Illinois Department of Transportation (IDOT) reviewed the plans and requested minor modifications to the Devon Avenue improvements (i.e., ADA ramp, pavement patching). As IDOT does not have jurisdiction of Kimball Avenue, they deferred to the Village.

If you have questions or need additional information, please call me at (847) 745-4835 or send an e-mail to jjohnson@lwd.org.



MEMORANDUM

TO: Robert LaMantia – Chief of Police

FROM: James Amelio, PE - Village Engineer

DATE: September 16, 2015

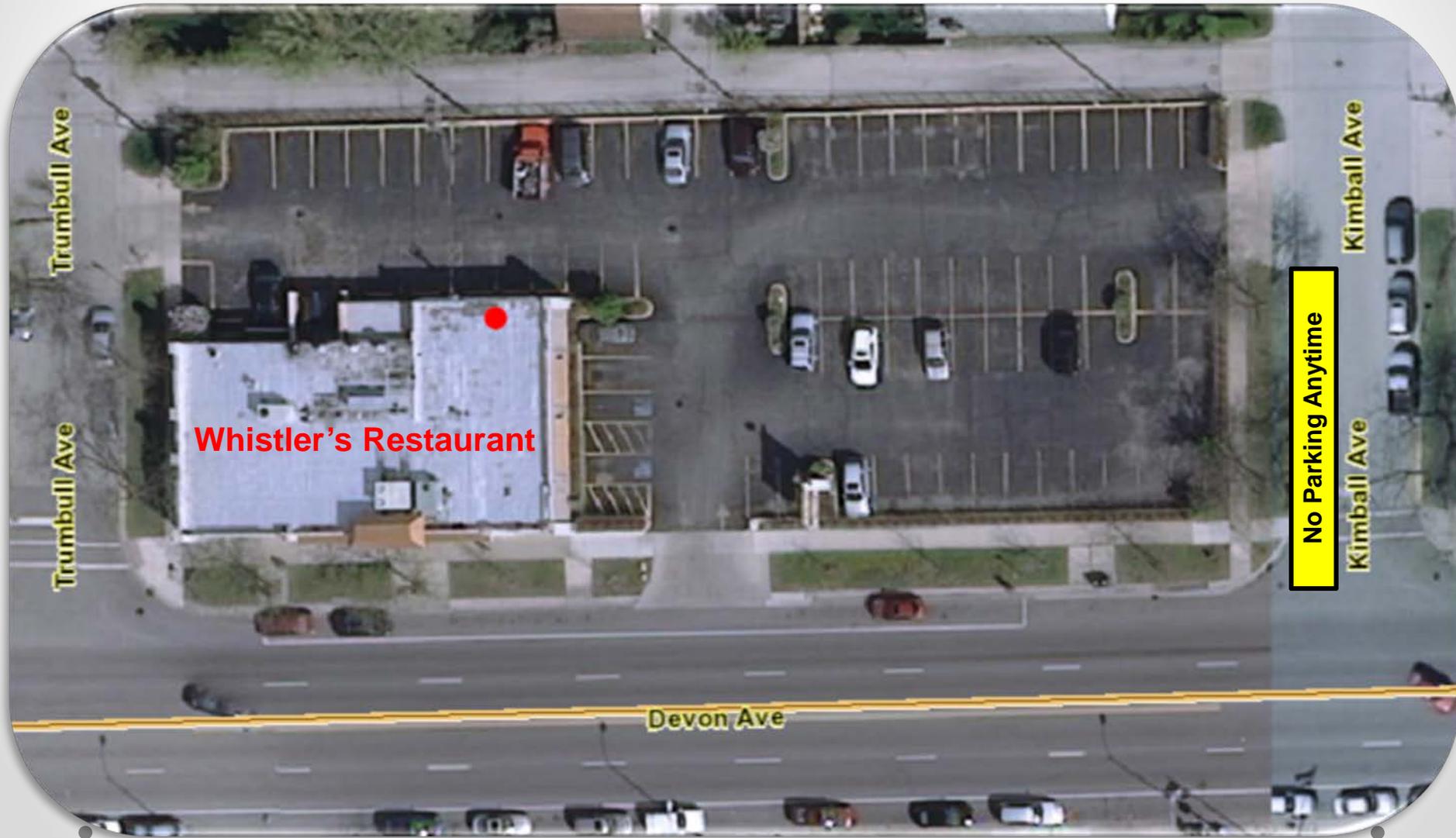
SUBJECT: **3372 Devon Avenue**

In conjunction with the parkway parking improvements for 3372 Devon Avenue, I recommend that the existing on-street parallel parking along the west side of Kimball from the alley just north of Devon to Devon be restricted to “NO PARKING ANYTIME”.

This restriction was part of the approved parkway parking plans, and is based on Engineering Standards. The configuration with the parallel parking lanes would leave only 13.4’ in drive width for two way traffic (6.7’ per lane). The minimum standard drive lane is 10’. If the parallel parking stalls on the west side of Kimball are restricted to “NO PARKING ANYTIME”, then the drive width will be 22.4’ which is ample space for two way traffic.

If you have questions or need additional information, please call me at (847) 745-4862 or send an e-mail to jamelio@lwd.org.

6400 Block of Kimball Avenue No Parking Anytime Recommendation







Request For Board Action

REFERRED TO BOARD: October 20, 2015

AGENDA ITEM NO: 7

ORIGINATING DEPARTMENT: Police

SUBJECT: Approval of a Recommendation by the Traffic Commission to Amend Chapter Seven, Article Two, Section Twelve of the Village Code Pertaining to Restricting Parking Monday through Friday between 7:00 AM and 4:00 PM on the East Side of Hamlin Avenue from the South Edge of the Driveway Located at 6901 N. Hamlin Avenue to 25' South and on the West Side of Hamlin Avenue from the North Edge of the Driveway Located at 6918 N. Hamlin Avenue to 20' North

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

Mr. Steve Erickson, owner of Dental Technologies, Inc., 6901 N. Hamlin Avenue requested 45' feet of restricted parking on the 6900 block of Hamlin Avenue to allow delivery trucks access to his driveway.

Specifically, the request is for restricted parking from 7:00 a.m. to 4:00 p.m. on Monday through Friday on the east side of Hamlin Avenue from the south edge of the driveway located 6901 N. Hamlin Avenue to 25' south and on the west side of Hamlin Avenue from the north edge of the driveway located at 6818 N. Hamlin Avenue to 20' north. When drivers park their motor vehicles in either of these locations, delivery drivers must locate the owners and request that they moved their vehicles prior to making their deliveries.

The petitioners request was reviewed and discussed at the September 24, 2015 Traffic Commission meeting. The petitioner explained his request at the meeting. Staff surveyed the area and the evidence suggests that the loss of two parking spaces will not adversely impact the businesses or their employees' ability to find convenient off-street parking. Chief LaMantia spoke to the property owner of 6918 N. Hamlin Avenue and she did not object to the request as long the No Parking sign is not posted directly in front of her property.

Following the review and discussion, the Traffic Commission unanimously recommended the petitioner's request for approval by the Village Board on the condition that the property owner located at 6918 N. Hamlin Avenue is notified in writing of the Village Board meeting.

FINANCIAL IMPACT:

\$200.00 for Two Posts and Signs

DOCUMENTS ATTACHED:

1. Proposed Ordinance
2. Excerpt from Draft September 24, 2015 Traffic Commission Minutes
3. Police Report
4. GIS Map
5. Photographs

RECOMMENDED MOTION:

Move to approve a recommendation by the Traffic Commission to amend Chapter Seven, Article Two, Section Twelve of the Village Code pertaining to restricting parking on the public roadway Monday through Friday between 7:00 a.m. and 4:00 p.m. on the east side of Hamlin Avenue from the south edge of the driveway located at 6901 N. Hamlin Avenue to 25' south and on the west side of Hamlin Avenue from the north edge of the driveway Located at 6918 N. Hamlin Avenue to 20' north.

VILLAGE OF LINCOLNWOOD

ORDINANCE NO. 2015-____

**AN ORDINANCE AMENDING SECTION 7-2-15
(RESTRICTED PARKING)
OF THE MUNICIPAL CODE OF LINCOLNWOOD**

ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF LINCOLNWOOD
THIS ___ DAY OF _____, 2015.

ORDINANCE NO. 2015-__

AN ORDINANCE AMENDING SECTION 7-2-15
(RESTRICTED PARKING)
OF THE MUNICIPAL CODE OF LINCOLNWOOD

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, the Village has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs; and

WHEREAS, pursuant to Section 7-2-15 of the Municipal Code of Lincolnwood, as amended ("*Village Code*"), vehicular parking is restricted on certain designated streets within the Village; and

WHEREAS, the Village Traffic Commission has unanimously recommended that the Village Board amend Section 7-2-15 of the Village Code to restrict parking, between the hours of 7:00 a.m. and 4:00 p.m., Monday through Friday: (i) on the east side of Hamlin Avenue, between the south edge of the driveway located at 6901 N. Hamlin Avenue and a point 25 feet south of such driveway edge; and (ii) on the west side of Hamlin Avenue, between the north edge of the driveway located at 6918 N. Hamlin Avenue and a point 20 feet north of such driveway edge (collectively, the "*Recommended Parking Restrictions*"); and

WHEREAS, the President and the Board of Trustees desire to amend Section 7-2-15 of the Village Code to reflect the Recommended Parking Restrictions; and

WHEREAS, the President and the Board of Trustees have determined that it will serve and be in the best interests of the Village to amend the Village Code pursuant to this Ordinance;

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 VILLAGE CODE. Section 7-2-15 of the Village Code is hereby amended further to read as follows:

"7-2-15: RESTRICTED PARKING:

It shall be unlawful to stop, stand or park a motor vehicle on the following designated streets at the following times designated:

* * *

(J) Between the hours of 7:00 a.m. and 4:00 p.m., Monday through Friday:

Additions are bold and double-underlined; ~~deletions are struck through.~~

On the east side of Hamlin Avenue, between the south edge of the driveway located at 6901 N. Hamlin Avenue and a point 25 feet south of such driveway edge; and

On the west side of Hamlin Avenue, between the north edge of the driveway located at 6918 N. Hamlin Avenue and a point 20 feet north of such driveway edge.”

SECTION 3. ERECTION OF SIGNS. Pursuant to 7-2-21(B) of the Village Code, the Village Department of Public Works is hereby directed and authorized to install appropriate signs that regulate traffic and parking in accordance with the amendments set forth in Section 2 of this Ordinance.

SECTION 4. 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 will 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 5. EFFECTIVE DATE. This Ordinance will be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

[SIGNATURE PAGE FOLLOWS]

Additions are bold and double-underlined; deletions are struck through.

PASSED this ____ day of _____, 2015.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this ____ day of _____, 2015.

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

ATTESTED and FILED in my office the
____ day of _____, 20__.

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

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Additions are bold and double-underlined; ~~deletions are struck through.~~



LINCOLNWOOD POLICE DEPARTMENT

CASE REPORT
6900 N Lincoln Ave.
Lincolnwood, IL 60712

CASE# **2015-00009446**

DISPATCH DATE/TIME - **6/10/2015 14:34**
ARRIVAL DATE/TIME - **6/10/2015 14:34**

EVENT	REPORTED DATE/TIME 6/10/2015 14:34	Offense Type Other Public Complaint	CASE STATUS AT TIME OF REPORT Open
	OCCURRED FROM DATE/TIME 6/10/2015 14:30	OCCURRED TO DATE/TIME 06/10/2015 14:30	LOCATION OF OCCURRENCE Dental Technologies, Inc. 6901 HAMLIN IL

OFFENSES	DESCRIPTION	ATTEMPT/COMMIT

SUBJECT	SUBJECT TYPE Complainant	NAME (LAST, FIRST, MIDDLE) Erickson, Steve						PRIMARY PHONE (847)677-5500	
	ADDRESS 6901 Hamlin Ave Lincolnwood, IL 60712							PHONE #2	
	DOB	AGE or AGE RANGE	SEX M	RACE W	HEIGHT or RANGE	WEIGHT or RANGE	EYES	HAIR	PHONE #3
	DL NUMBER/STATE			SSN --	ALIAS (LAST, FIRST, MIDDLE)/AKA				
	CLOTHING OR ADDITIONAL DESCRIPTION				SCAR MARKS OR TATTOOS				

SUBJECT	SUBJECT TYPE	NAME (LAST, FIRST, MIDDLE)						PRIMARY PHONE	
	ADDRESS							PHONE #2	
	DOB	AGE or AGE RANGE	SEX	RACE	HEIGHT or RANGE	WEIGHT or RANGE	EYES	HAIR	PHONE #3
	DL NUMBER/STATE			SSN	ALIAS (LAST, FIRST, MIDDLE)/AKA				
	CLOTHING OR ADDITIONAL DESCRIPTION				SCAR MARKS OR TATTOOS				

SUBJECT	SUBJECT TYPE	NAME (LAST, FIRST, MIDDLE)						PRIMARY PHONE	
	ADDRESS							PHONE #2	
	DOB	AGE or AGE RANGE	SEX	RACE	HEIGHT or RANGE	WEIGHT or RANGE	EYES	HAIR	PHONE #3
	DL NUMBER/STATE			SSN	ALIAS (LAST, FIRST, MIDDLE)/AKA				
	CLOTHING OR ADDITIONAL DESCRIPTION				SCAR MARKS OR TATTOOS				

Narrative on 2nd page

REPORTING OFFICER Weidner, Mark S	DATE 06/10/2015	REVIEWED BY dmacaluso Macaluso, Dave 6/11/2015 06:18
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LINCOLNWOOD POLICE DEPARTMENT

CASE REPORT
6900 N Lincoln Ave.
Lincolnwood, IL 60712

CASE # **2015-00009446**

NARRATIVE

Mr. Erickson requests parking be limited in front of his business from 7am-3:30 pm, to allow 53' tractor trailers access to their loading dock. The two areas he would like restricted is as follows.

On the east side of Hamlin from the south edge of the driveway, south for 25'.

On the west side of Hamlin 20' north from the north edge point of the driveway at 6918 Hamlin.

I have observed parking in the area and do not think that allowing these restrictions would cause problems or great inconvenience to area residents or businesses.

REPORTING OFFICER

Weidner, Mark S

DATE

06/10/2015

REVIEWED BY

dmacaluso|Macaluso, Dave|6/11/2015|06:18

Excerpt from Draft September 24, 2015 Traffic Commission Meeting Minutes

Request for No Parking Anytime Monday through Friday from 7:00 a.m. to 4:00 p.m. in two sections on the 6900 block of Hamlin Ave.

Mr. Steve Erickson, owner of Dental Technologies, Inc., 6901 N. Hamlin Ave. requested 45' feet of restricted parking on the 6900 block of Hamlin Ave. to allow delivery trucks access to his driveway.

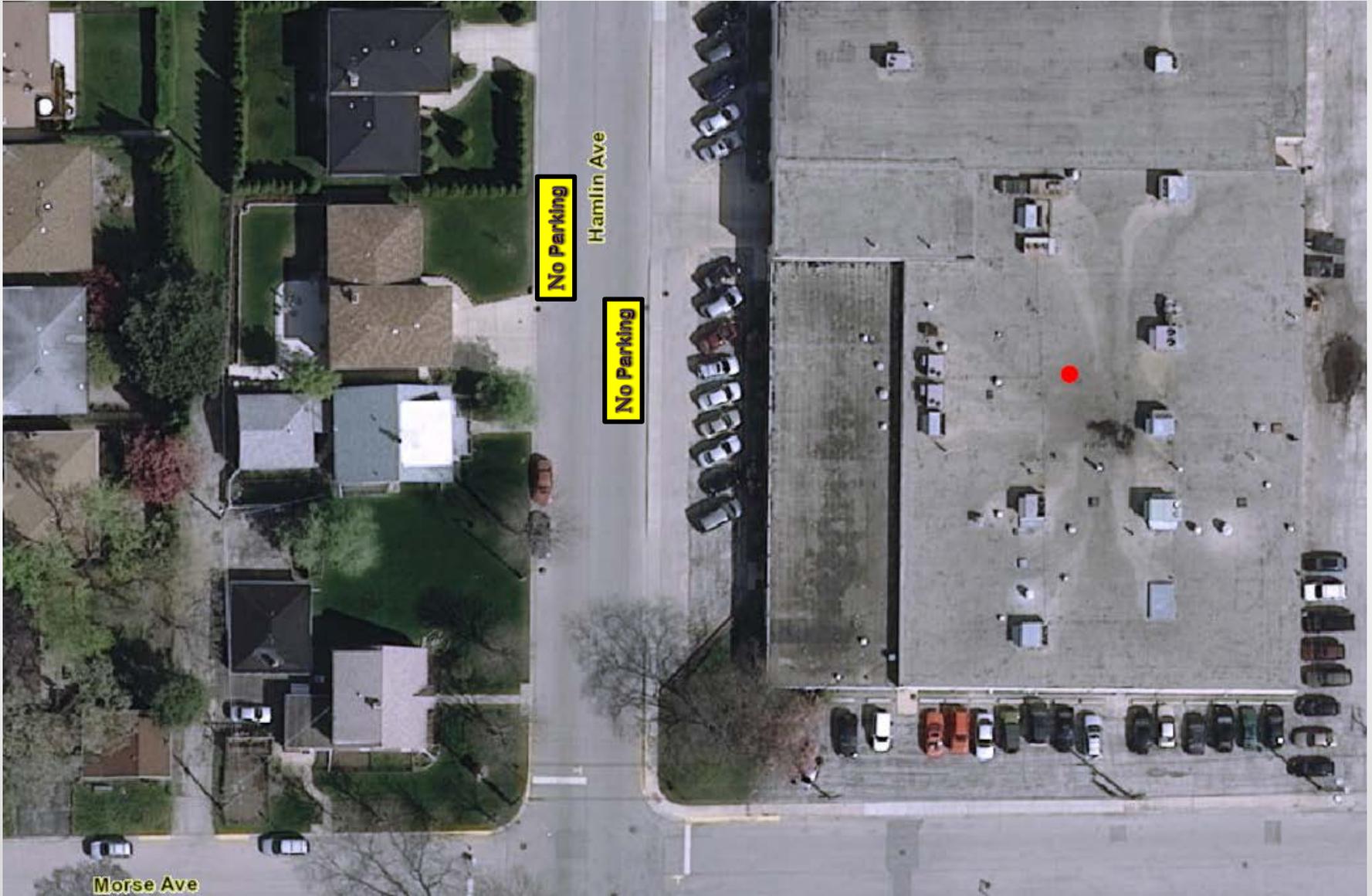
The specific request is for restricted parking from 7:00 a.m. to 4:00 p.m. on Monday through Friday on the east side of Hamlin Ave. from the south edge of the driveway located 6901 N. Hamlin Ave. to 25' south and on the west side of Hamlin Ave. from the north edge of the driveway located at 6818 N. Hamlin Ave. to 20' north. When drivers park their motor vehicles in either of these locations, delivery drivers must locate the owners and request that they moved their vehicles prior to the truck drivers making their deliveries.

Staff surveyed the area and the evidence suggests that the loss of two parking spaces will not likely adversely impact the businesses or their employees' ability to find convenient off-street parking.

Chief LaMantia spoke to the property owner of 6918 N. Hamlin Ave. and she did not object to the request as long the No Parking sign is not posted directly in front of her property.

Following review and discussion, the Commissioner Nickell moved to approve the petitioner's on the condition that the property owner located at 6818 N. Hamlin Ave. is advised in writing of the Village Board meeting. Commissioner Troiani seconded. The motion was unanimously approved.

6901 Hamlin Avenue No Parking 7 AM to 4 PM Request



6901 N. Hamlin
SHIPPING
&
RECEIVING

35



