



**VILLAGE OF LINCOLNWOOD
PRESIDENT AND BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE MEETING
VILLAGE HALL COUNCIL CHAMBERS
6:30 P.M., OCTOBER 20, 2016**

AGENDA

- I) Call to Order**
- II) Roll Call**
- III) Minutes** – Committee of the Whole Meeting – October 5, 2016
- IV) Regular Business**
 - 1) Discussion Concerning Questions on the Village Board Agenda (6:30- 6:45 p.m.)
 - 2) Discussion Concerning the 2016 Property Tax Levy and Fiscal Year 2015/16 Budget Update (6:45 – 7:30 p.m.)
- V) Public Comment**
- VI) Adjournment**

DATE POSTED: October 14, 2016

**VILLAGE OF LINCOLNWOOD
PRESIDENT AND BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE MEETING
VILLAGE HALL COUNCIL CHAMBERS
OCTOBER 5, 2016**

DRAFT

Call to Order

President Turry called the Committee of the Whole meeting of the Lincolnwood Board of Trustees to order at 6:15 PM, Wednesday, October 5, 2016 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 Bass, Patel, Spino, Klatzco, Elster, Cope (6:25)

ABSENT: None

A quorum was present. Also present: Timothy Wiberg, Village Manager; Douglas Petroschius, Assistant Village manager; Amanda Pazdan, Management Analyst; Steve McNellis, Director of Community Development; Charles Greenstein, Village Treasurer; Robert LaMantia, Police Chief; Charles Meyer, Assistant to the Village Manager; Ashley Engelmann, Public Works Director; Andrew Letson, Assistant Public Works Director.

Approval of Minutes

Minutes of the September 20, 2016 Committee of the Whole meetings were distributed in advance of the meeting and were examined. Trustee Bass moved to approve the minutes. Trustee Patel seconded the motion.

Trustees Elster and Spino abstained.

The motion passed by Voice Vote.

Regular Business

1. Discussion Concerning any Questions on Village Board Meeting Agenda Items

*Trustee Klatzco questioned the bidding process regarding Lincoln Avenue Streetscaping.

Trustee Elster suggested that the bidding be looked at more closely. Mrs. Engelmann and Mr. Wiberg responded and clarified.

*Trustee Cope questioned items on Consent regarding stormwater management. Mr. Wiberg stated that the Board had directed Staff to obtain bids, finish the design and award to the lowest bidder.

*Items involving cannabis will be removed from Consent.

2. Discussion Concerning the Landscaping of the Lincoln Avenue Medians

This item was presented by Mrs. Engelmann.

This item will appear on the regular agenda, with direction to award the contract.

It was thought that waiting to get bids during the winter months would produce a lower bid, which would be to the advantage of the Village. Could this be reevaluated as to materials? Village Engineer Amelio agrees.

Background

*January 19, 2016, Committee of the Whole meeting, a concept plan for the revitalization of the medians on Lincoln Avenue was presented

- Funds allocated in FY2016/2017 budget

*May 3, 2016, the Village Board awarded a proposal to Christopher B. Burke Engineering, Ltd. for phase 1 engineering

*The project includes:

- All medians on Lincoln Avenue from Jarvis Avenue to Devon Avenue
- Raised beds with perennial landscaping
- Irrigation
- Brick Edging

Photos and Renderings were presented.

Bid Process

*September 8, 2016 a bid notice was published

*Bid packages were requested by eight firms

*September 27, 2016 four sealed bids were received

Bid Tabulation

<i>Contractor</i>	<i>Total Contract Price</i>
Landmark Contractors	\$1,156,489.63
Martam Construction	\$1,608,360.25
Copenhaver Construction	\$1,687,265.00
Vixen Construction	\$1,756,525.50
<i>Engineer's Estimate</i>	<i>\$966,310.00</i>

Budget

\$480,000 – General Fund
\$194,225 – Devon/ Lincoln TIF
\$175,775 – Lincoln/Touhy TIF
\$850,000 – *Total Budget (Based on 2015 Concept Plan)*

*Lowest bid is \$3000,000 above the budgeted amount

*Items contributing to increased cost:

- Brick Work
- Irrigation
- Traffic Control

Options for Consideration

*Option 1 – Award Contract

- Complete project this fiscal year
 - #Fall Hardscape
 - #Spring Plantings
 - #\$300,000 above budgeted amount

*Option 2 – Award Amended Contract

- Medians from Touhy Avenue south to Devon Avenue completed this fiscal year
 - #Fall hardscape
 - #Spring plantings
 - #Amend contract to remove medians north of Touhy Avenue due to future street light replacement
 - #Estimated reduction of \$217,000

Option 3 – Reject and Rebid

- Project completed during Spring and Summer of 2017 extending into next fiscal year
 - #Winter rebid could yield additional bids and more favorable pricing

Option 3 is Staff Recommendation

Next Steps

*Options 1 or 2

- A Resolution is on the Regular Meeting Agenda awarding a contract to Landmark Contractors

*Option 3

- The Resolution on the Regular Meeting Agenda should be tabled and a Resolution rejecting the bids will be included on the October 20, 2016 Village Board Agenda

Discussion ensued.

Consensus was that a motion be made to reject during the regular Village Board meeting this evening.

3. Discussion Concerning the Current Regulations of Signs

This item was presented by Mr. McNellis with use of PowerPoint.

Trustee Klatzco brought this item to the attention of Staff.

Business Sign Illumination

Current Zoning Code Permissibility:

Hours of Illumination: With the exception of public service signs and flags, all illuminated signs shall be turned off between the hours of 11PM and 7AM unless the business establishment is engaged in the operation of its business with employees on the premises during such period

*Code requirement has been in place since at least 1998

*Past surveys (as recent as recent as 2012) found a number of businesses out of compliance

A survey of surrounding communities' business sign regulations was presented:

Des Plaines, Evanston, Glenview, Morton Grove, Niles, Park Ridge, Skokie and Wilmette

Business Sign Illumination – Village Survey

- Village-wide survey conducted September 14, 2016, between 12:30AM and 3:20AM
- Seventy (70) signs illuminated at businesses that were closed
- Represents 18.5% of approximately 380 business signs in the Village

*Justifications in Favor of Continued Limitations/Enforcement

- Illuminated business signs after hours are contrary to Sign Regulations stating signage is intended for identification purposes, not advertising
- Permitted illumination of all business signs overnight could increase light pollution/impact in residential areas

*Justifications Against Continued Limitations/Enforcement

- Signage serves dual purpose of identification and advertisement. Permitting afterhours “advertisement” helps support business
- The practice of leaving signs illuminated overnight shows businesses believe it is beneficial, true or not

- Village would be at a competitive disadvantage to neighboring communities who do not impose such restrictions

Staff recommends continuing Village restrictions on hours of illumination for business signs, and following Village procedure for remedying Zoning Code violations.

Discussion ensued.

Consensus was to keep the status quo.

4. Discussion Concerning Access to the Former Union Pacific Railroad Property Recreation Trail from Columbia Avenue

This item was presented by Mr. Letson using PowerPoint.

Background

*2006 – The Union Pacific Trail was envisioned in the Bikeway Plan

- Goal was to improve connectivity

*November, 2012 – Parks and Recreation Board held a public meeting to discuss the project

*Early 2016 – Union Pacific right-of- way was purchased

*August 2016 – Construction of the path began

*At September 20, 2016 Village Board Meeting, residents from the 3700 block of Columbia Avenue provided a petition opposing the construction of a sidewalk connection

Neighborhood Connections

*Union Pacific Trail (Planned)

- Columbia Avenue
- North Shore Avenue
- Wallen Avenue
- Albion Avenue

*Valley Line Trail

- Chase Avenue
- Morse Avenue
- Albion Avenue

Photos and aerial views were exhibited

Pros of Sidewalk
Connection

Cons of Sidewalk
Connection

- * Connects path to Columbia Park at Columbia and Hamlin
- *Connects path to neighborhood for use by those living in the area
- *Meets goal of greater connectivity outlined in 2006 Bikeway Plan
- *Open area between Columbia and the path would likely serve as a cut through

- *Connections to North Shore and Wallen are planned for both sides of the path, Columbia only connects on the west side of the path
- *Columbia Avenue is the closest residential connection to the path's crossing at Pratt Avenue

Village Board Direction

Staff is seeking direction proceeding with construction of a sidewalk connection between Columbia Avenue and the Union Pacific Trail

Residents of Wallen and Albion Avenues were in attendance and addressed the Board: Medina and Mirsad Biser, Cristian Lupas, and Leanne and Layla Ellis.

Mr. Thuy Nguyen of Columbia Avenue returned after speaking last week and presenting a petition.

The Wallen and Albion residents presented a petition in opposition of the accesses from their streets.

Mr. Wiberg stated that there is access from Pratt and Lincoln.

Trustee Cope expressed concern with all of the private streets having access.

The consensus was to leave access at North Shore and omit Wallen, Columbia and Albion.

Adjournment

At 7:45 PM Trustee Bass moved to adjourn Committee of the Whole, seconded by Trustee Klatzco.

The motion passed with a Voice Vote

Respectfully Submitted,

Beryl Herman
Village Clerk

MEMORANDUM

TO: President Turry and Members of the Village Board

FROM: Timothy C. Wiberg, Village Manager

DATE: October 14, 2016

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

Please note the next Board Meeting is scheduled for THURSDAY October 20, due to a holiday. As a reminder, the Committee of the Whole (COTW) meeting is scheduled for **6:30 p.m.** on Wednesday evening. Dinner will be available beginning at 5:45 p.m. in the Village Hall Board Conference Room. Please find below a summary of the items for discussion:

1) **Discussion Concerning Any Questions on Village Board Meeting Agenda Items (6:30 – 6:45 p.m.)**

The Mayor has requested that time be devoted at each COTW meeting for staff to address any questions the Board may have concerning any item on the Village Board meeting agenda.

2) **Discussion Concerning the 2016 Property Tax Levy and Fiscal Year 2016/17 Budget Update (6:45 – 7:30 p.m.)**

[Attached](#) is a memorandum from the Finance Director providing a summary of the proposed property tax levy for 2016. Also [attached](#) is a memorandum from the Finance Director summarizing the status of the current fiscal year's budget. Staff will discuss key issues on Thursday evening.

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



MEMORANDUM

TO: Timothy C. Wiberg, Village Manager
FROM: Bob Merkel, Director of Finance
DATE : October 12, 2016
SUBJECT: 2016 Tax Levy

Background

The Village prepares the annual tax levy based on the Village financial policy which allows an increase in the prior year's tax levy consummate with the consumer price index as computed by the State of Illinois. This year's allowable increase is .7% or \$38,022. If this amount is approved, the Village's tax levy average increase over the last three years is 1%.

Allocation of Tax Levy

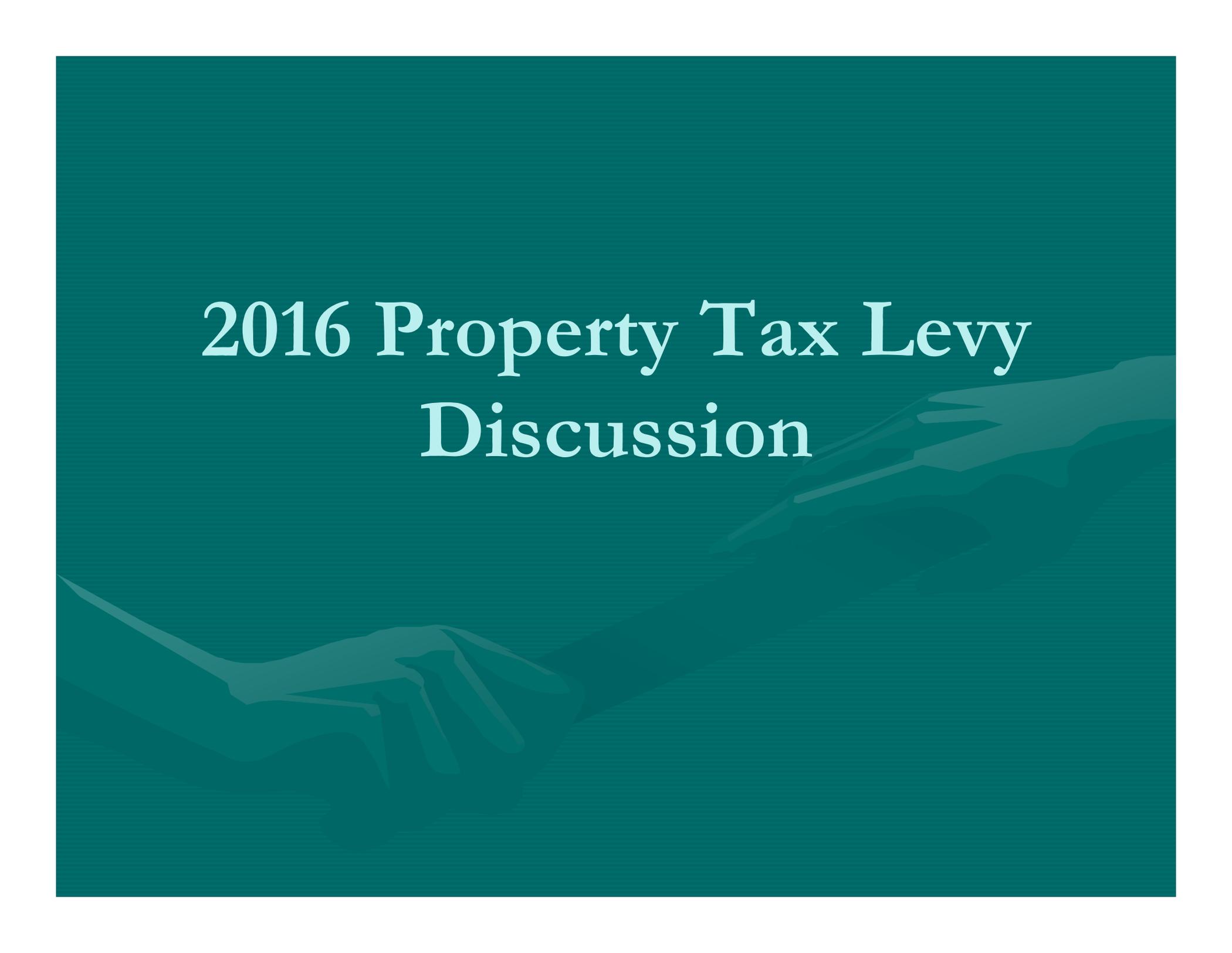
The proposed 2016 village tax levy is utilized in the General Fund as follows:

Tax Levy	2015 (actual)	2016(Proposed)	Difference
General	\$2,912,481	\$2,731,115	\$(181,366)
Police Pension	1,519,252	1,738,640	219,388
Special Recreation	110,000	110,000	0
Parks and Recreation	890,000	890,000	0
Totals	\$5,431,733	\$5,469,755	\$38,022

The Police Pension portion of the levy has increased by \$219,388. The Village financial policy is to fund the actuarial valuation contribution requirement. This year's contribution increase is mainly due to updating of the mortality table the fund actuary uses in preparing the required calculations. Per discussion with the Police Pension Fund's actuary, the mortality table has not been updated in many years which was the major factor in the large increase. The mortality table should be updated annually in future years to avoid these large fluctuations.

The large increase in the Police Pension portion of the levy reduces the amount available to fund normal operating expenses in the General Fund by \$181,366. Staff will need to take this reduction in revenue into account when assembling the FY2018 budget.

If you have any comments or questions, please let me know.



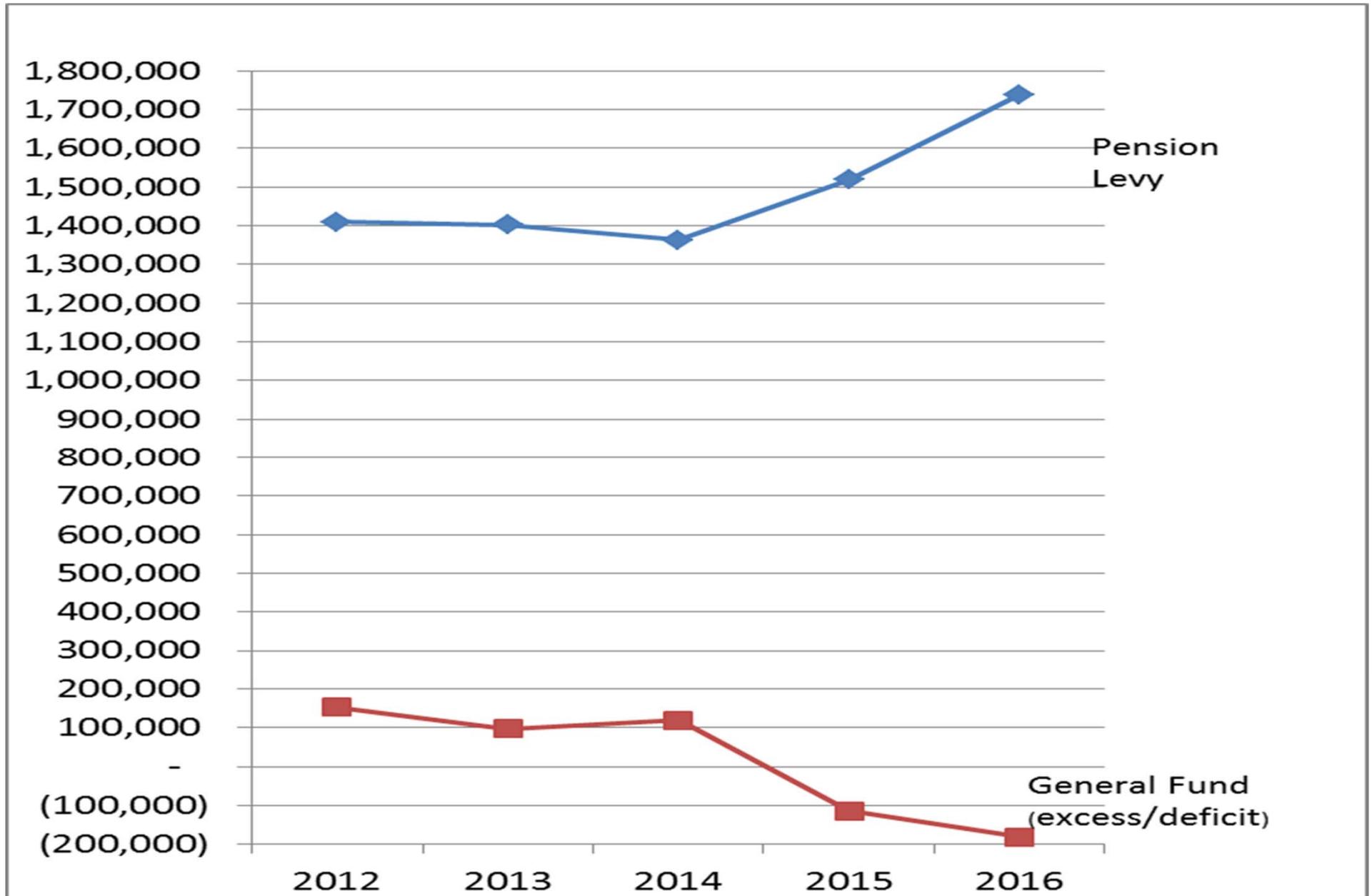
2016 Property Tax Levy Discussion

- Current Village Financial Policy –
Tax levy increase is limited to the Cook County CPI
- 2016 CPI is .7% - for a total levy increase of \$38,022
- Average property tax percent increase would be 1% over the last three years (Village portion only)

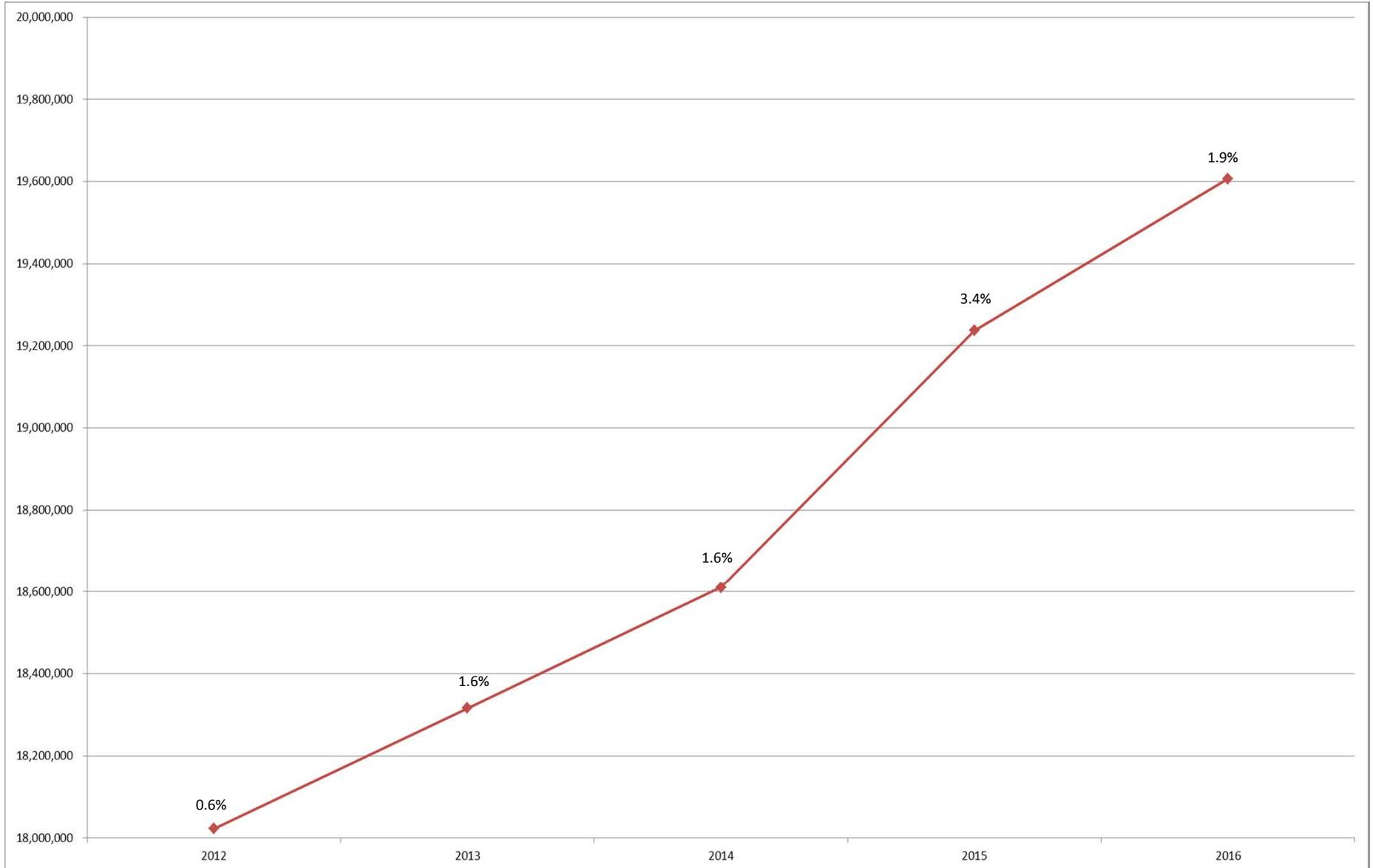
Utilization of Property Tax Levy in the General Fund

Tax Levy	2015 (Actual)	2016 (Proposed)	Difference
General	\$2,912,481	\$2,731,115	\$(181,366)
Police Pension	1,519,252	1,738,640	219,388
Special Recreation	110,000	110,000	-
Parks and Recreation	890,000	890,000	-
Totals	\$5,431,733	\$5,469,755	\$ 38,022

Pension Levy Effect on General Fund



General Fund Expenditure Percentage Increases Previous Five Years





MEMORANDUM

TO: Timothy C. Wiberg, Village Manager
FROM: Bob Merkel, Director of Finance
DATE: October 12, 2016
SUBJECT: First Quarter 2016/2017 General Fund Budget Update

General Fund Budget Update FY2016/17

The approved Village's General Fund Budget for the fiscal year 2016/2017 was balanced with the use of excess fund balance reserves of \$520,007. The updated projection for the fiscal 2016/2017 has been adjusted to reflect the use of \$370,007 of fund balance reserves to balance the budget.

Revenues

Revenues are projected to increase \$150,000 from the adopted budget. This increase of \$150,000 is the result two revenue item adjustments. When the Village budget was prepared, the State of Illinois did not have a budget and was threatening to reduce the amount of the state income tax allocation to the various village governments. The Village reduced the State income tax allocation by \$250,000 in anticipation of this threat. The State is currently operating on a temporary budget which does not include any provision for a reduction in the state income allocation to village governments. The result is a \$250,000 increase in revenue to the Village' General Fund. This amount though, will be offset by \$100,000 as the Village's sales tax receipts are below the budgeted amounts. This is mainly due to a reduction in home rule sales tax receipts.

Expenditures

Expenditures are projected as originally budgeted.

Issues affecting FY2017/18 Budget

Revenues

The projected 2016 tax levy increase will be .7% which translates to approximately \$38,000 in additional revenue.

Also, the Village will have to continually monitor the budget situation in the State of Illinois for any potential revenue reduction measures.

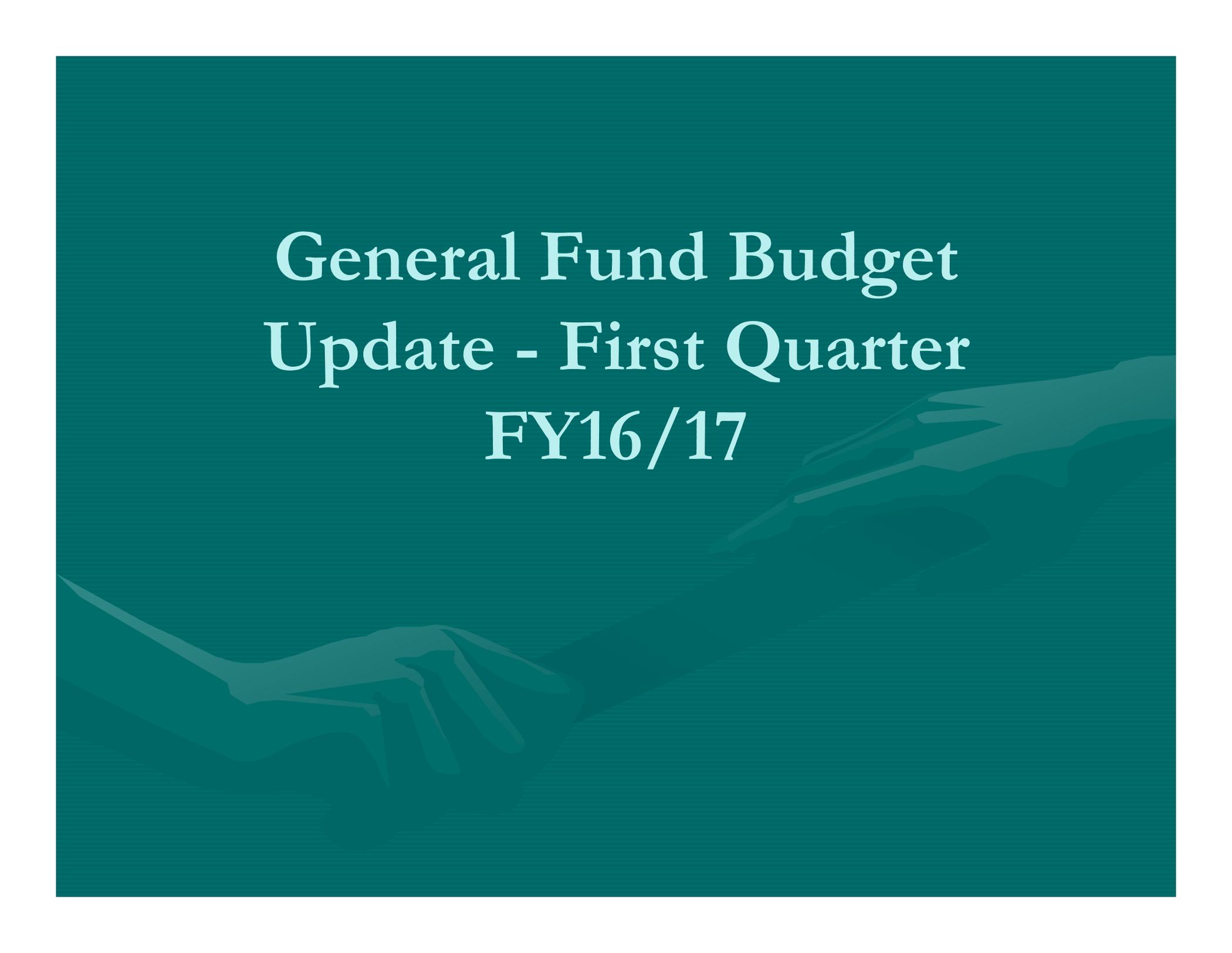
Expenditures

Pension costs will continue to increase. The Village will have to increase the police pension contribution by approximately \$220,000. This is mainly due to updating of the mortality tables the fund actuary used in preparing the annual pension contribution. The Retirement Plans Experience Committee of the Society of Actuaries (RPEC) recently released an updated "Mortality Improvement Scale", aptly named MP-2015. This updated scale was created using two additional years of historical data released by the Social Security Administration. All pension plans should be using this updated table when preparing their funding requirements.

The Police Pension Fund also incurred a 0.19% investment return for the year due mainly to the decline in the value of the Fund's stock holdings and low returns on fixed asset holdings. The Village's actuarial assumptions include a 7% investment return. The Fund's actuary informed me that the Police Pension Fund was in the middle of investment performance in relation to other pension funds which they did actuarial work. Most funds had negative investment returns and the highest investment return noted was 2%.

There will also be a significant increase in health care costs as premiums are forecasted to increase by 13.5% or approximately \$90,000. The Village has kept health care costs to a minimum in the preceding years averaging about 1% for the last three years.

If you have any comments or questions, please let me know.



**General Fund Budget
Update - First Quarter
FY16/17**

Budget Update FY16/17

	Adopted Budget FY16/17	Projected Actual FY16/17	Variance
Revenues	\$20,442,803	\$20,592,803	\$150,000
Expenditures	20,035,310	20,035,310	0
Surplus	407,493	557,493	150,000
Transfers - Net	(927,500)	(927,500)	0
Net change to Fund Balance	\$ (520,007)	\$(370,007)	\$150,000

GF Revenues FY16/17

- Sales tax - Projecting a decrease of approx. \$100,000 from budget
- Income tax distribution from state of Illinois was not reduced
-Project an additional \$250,000 in revenue
- Building permit revenue – Permits for Carrington project - ???

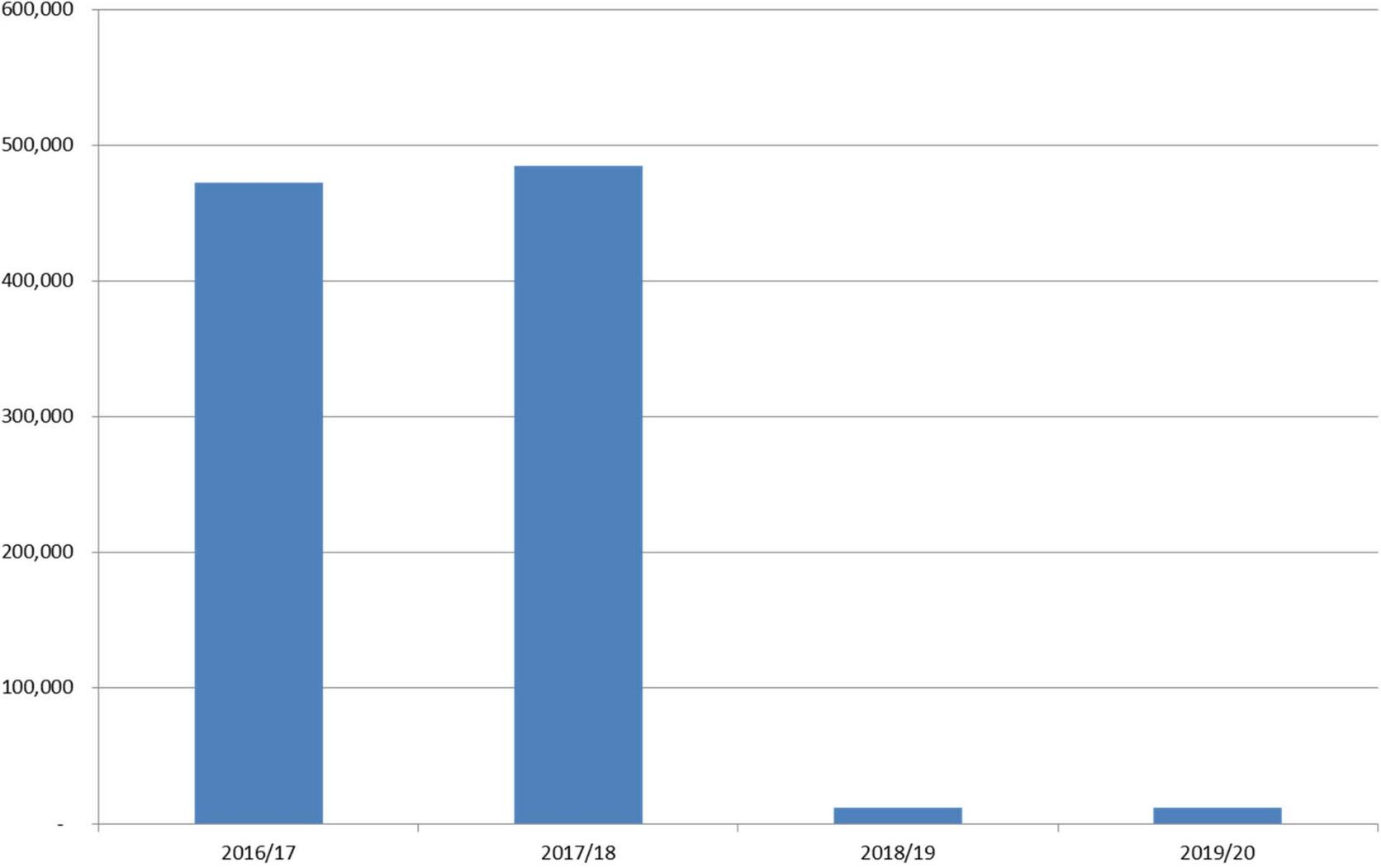
FY2017/18 Revenue Issues

- Projected 2016 Tax Levy Increase – Less than 1% - .7%. Approx. \$38,000
(2015 Tax Levy - .8% - \$43,000)
- U.S. economy is still in slow growth mode, global economy is still lagging . Economist keep predicting a recession in the next few years.

FY2017/18 Expenditure Issues

- IMRF Pension Funding - Decrease in rate of .73% –
Approx. \$16,000 increase in costs
(Current rate 11.17%)
- Police Pension Funding - Increase from prior actuarial valuation – Approx. \$220,000
- Health Care Insurance - Increase of approx. 10-13%.
Last year was 3%. Approx. \$90,000 in additional costs
- Final payment on 2011 G O Refunding Bonds –
Village will have no GO bonds outstanding

General Fund Debt Principal Re-payment Schedule





**VILLAGE OF LINCOLNWOOD
PRESIDENT AND BOARD OF TRUSTEES
REGULAR MEETING
VILLAGE HALL COUNCIL CHAMBERS
7:30 P.M., OCTOBER 20, 2016**

AGENDA

- I. Call to Order**
- II. Pledge to the Flag**
- III. Roll Call**
- IV. Approval of Minutes**
 - 1. Village Board Minutes – October 5, 2016
- V. Warrant Approval**
- VI. Village President’s Report**
 - 1. Ron Amen of Lauterbach & Amen, LLP will Present the Comprehensive Annual Financial Report for Year Ending April 30, 2016
- 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 an Ordinance Approving a Plat of Vacation for a Portion of the Keystone Avenue Right-of-Way Adjacent to 6825 North Lincoln Avenue (Appears on the Consent Agenda Because it was Approved Unanimously by a Recommending Body)
 - 2. Approval of a Recommendation by the Plan Commission in Case #PC-16-16 to Adopt an Ordinance Granting a Zoning Map Amendment to Rezone 4120 West Morse Avenue to the R-3 Residential Zoning District (Appears on the Consent Agenda Because it was Approved Unanimously by a Recommending Body)
 - 3. Approval of a Resolution to Approve the Planting of 79 Trees to be Purchased from the Suburban Tree Consortium for the Fall 2016 Planting in the Amount of \$26,390 (Appears on the Consent Agenda Because it is a Routine Function of Government)
 - 4. Approval of a Resolution to Reject the Bids Received for the Landscaped Median Improvements on Lincoln Avenue (Appears on the Consent Agenda Because it is a Routine Function of Government)
 - 5. Approval of an Ordinance Waiving Enforcement of Section 14-14-10 of the Municipal Code to Allow the Village’s Contractor J.A. Johnson Paving Performing Resurfacing Work on Pratt Avenue to Work between 12:00 P.M. and 3:00 P.M. on Saturdays from October 22, 2016 through November 19, 2016 (Appears on the Consent Agenda Because it is a Routine Function of Government)

6. Approval of a Recommendation by the Park and Recreation Board to Adopt an Ordinance Waiving Enforcement of Section 10-2-36(A) of the Village Code for the Sale of Beer and Wine at the Community Center on Saturday, October 22, 2016 from 6:30-10 P.M. for Maine-Niles Association of Special Recreation Trivia Night (Appears on the Consent Agenda Because it was Approved Unanimously by a Recommending Body)
7. Approval of a Resolution to Accept the Comprehensive Annual Financial Report for the Year Ended April 30, 2016 (Appears on the Consent Agenda Because it is a Routine Function of Government)

VIII. Regular Business

8. Consideration of an Ordinance Concerning Case #PC-01-16 Approving a New Comprehensive Plan for the Village of Lincolnwood

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 14, 2016

All Village Board meetings are broadcast live to residents on Comcast Cable Channel 6, AT&T U-VERSE Channel 99, RCN Channel 49, 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 or on the Lincolnwood Mobile App.

**VILLAGE OF LINCOLNWOOD
PRESIDENT AND BOARD OF TRUSTEES
REGULAR MEETING
VILLAGE HALL COUNCIL CHAMBERS
OCTOBER 5, 2016**

DRAFT

Call to Order

President Turry called the Regular Meeting of the Lincolnwood Board of Trustees to order at 7:50 P.M., Wednesday, October 5, 2016, 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, Elster, Patel, Cope, Bass

ABSENT: None

A quorum was present. Also present: Timothy Wiberg, Village Manager; Douglas Petroschius, Assistant Village Manager; Charles Meyer, Assistant to the Village Manager; Steven Elrod, Village Attorney; Steve McNellis, Director of Community Development; Aaron Cook, Acting Community Development Director; Amanda Pazdan, Management Analyst; Charles Greenstein, Village Treasurer.

Approval of Minutes

The minutes of the September 20, 2016 Village Board meeting were distributed and examined in advance.

Trustee Bass moved to approve the minutes as presented. The motion was seconded by Trustee Patel.

Trustees Elster and Spino abstained.

The motion passed by voice vote.

Warrant Approval

Trustee Klatzco moved to approve warrants in the amount of \$442,448.27. The motion was seconded by Trustee Patel.

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

AYES: Trustees Klatzco, Patel, Cope, Bass, Spino, Elster

NAYS: None

The motion passed.

Village President's Report

1. President Turry stated that the ribbon cutting for the Valley Line Trail would take place on Saturday, October 15 at 10AM, Goebelt Park 6621 Kilbourn.

2. Upcoming Meetings

President Turry announced upcoming meetings. These meeting dates may be found on the Village Website.

Consent Agenda

1. Approval of an Ordinance Amending Section 17-3-18 of the Municipal Code of Lincolnwood Regarding Possession of Cannabis and Drug Paraphernalia

2. Approval of a Resolution to Reject Proposals Received for the Village's Chemical Feed System Replacement Project

The following item was moved to regular Business

3. Approval of a Resolution Approving License Agreements with Various Properties for the Village's Stormwater Street Storage Program

The following item was moved to Regular Business

4. Approval of the Following Items Pertaining to the Village's Stormwater Street Storage Improvements in a Pilot Area of the Village: A) A Resolution Awarding a Bid to Chicagoland Paving Contractors, Inc. of Lake Zurich, IL in the Amount of \$439,000, B) An Ordinance Waving the Competitive Bidding Process and Approving an Agreement with Christopher B. Burke Engineering, Ltd. in the Amount of \$47,950 for the Provision of Construction Management Services

5. Approval of an Ordinance in Case #PC-08-16 Amending Section 3.13 of the Zoning Code to Revise Fence Regulations for Residential Properties abutting Public Recreation Paths

The following item was moved to Regular Business

6. Consideration Approval of an Ordinance Approving a Plat of Vacation for a Portion of Keystone Avenue Adjacent to 6825 North Lincoln Avenue

Trustee Cope moved to approve the Consent Agenda as amended, seconded by Trustee Bass.

Upon Roll Call the Results were:

AYES: Trustees Cope, Bass, Klatzco, Elster, Spino, Patel

NAYS: None

The motion passed

Regular Business

7. Consideration of a Recommendation by the Plan Commission Concerning Case #PC-01016 Regarding a New Comprehensive Plan

This item was presented by Mr. Cook and Doug Hamil from Hoseal Levigne.

*Three areas were discussed at this meeting:

- Multi-Family Redevelopment
- Senior Housing
- Vacation of Alleyways

Multi-Family Redevelopment

Trustee Cope spoke of the poor experience for residents living near multi-family dwellings. He stated that he hoped the Village would not consider adding additional buildings of this kind. Mr. Cook stated that the code was changed after the building on Lincoln Avenue was built.

President Turry stated that Trustees need to decide on this.

*The Final Plan Recommendation

- Amend the Village's zoning ordinance to allow for appropriate residential development as a component of mixed use projects along commercial corridors

*Issue

- In 2015, missed use residential was changed to Special Use
- Concerns over impacts on surrounding neighborhoods
- Plan includes criteria for assessing impacts on a case-by-case basis

*Staff recommendation

- Maintain as drafted based on CPAC and PC discussion

Consensus: Maintain – Trustee Klatzco, Trustee Spino, Trustee Elster, Trustee Patel
Eliminate – Trustee Cope, Trustee Bass

Senior Housing

*Plan Recommendation

- Encourage the development of senior housing throughout Lincolnwood, especially near commercial areas that provide access to necessary goods and services.

*Issue

- Senior housing currently under development
- Resulting 600 total units meets immediate need
- Age 65+: 2010-22.2%,2015-24.4%, 2020-27-27%

*Staff Recommendation

- Eliminate the policy

Consensus: Eliminate – Trustee Bass, Trustee Cope, Trustee Patel, Trustee Elster, Trustee Spino, Trustee Klatzco

Vacation of Alleyways

*Plan Recommendation

- In blocks where alleys exist, require new residential development to provide vehicular access from the public street so that alleys can be vacated over time.

*Issue

- Vacation of alleyways will reduce Village maintenance and policing costs
- Not recommended as a short term requirement, but rather as housing redevelops over time

*Staff recommendation

- Maintain as drafted based on CPAC and PC discussion

Trustee Patel moved to direct the attorney to draft for review, a concurrence with the Plan Commission, with the exception of removal of Item 2 (Senior Housing) and Item 3 should include “where feasible”, Trustee Elster seconded.

Upon Roll Call the Results were:

AYES: Trustees Elster, Patel, Spino, Klatzco

NAYS: Trustees Bass, Cope

The motion passes

Resident and Plan Commission member Irving Fishman addressed the Board offering thanks to the Board for heeding comments from residents and Staff and moving ahead with the Comprehensive Plan.

8. Consideration of the following pertaining to the Landscaped Median Improvements on Lincoln Avenue: A) Approval of a Resolution to Award a Contract to Landmark Contractors, Inc. of Huntley, Illinois for the Landscaped Median Improvements on Lincoln Avenue in the Amount of \$1,156,489.63; and B) Approval of an Ordinance Waiving the Bid Process and Awarding a Proposal from Christopher B. Burke Engineering, Ltd. for Oversight of the Construction of the Landscaped Median Improvements on Lincoln Avenue in the Amount of \$33,950

Attorney Elrod stated that there is no action necessary on these items tonight.

9 and 10. These items were removed as Item 3 and 4 from Consent

Trustee Cope stated that pipe on North Shore to the Channel is good. He disagrees with berm building which he feels will cause more water accumulation in the streets. Berms will serve no purpose except flooding where there is currently no flooding.

Mr. Wiberg responded, this has been looked at by engineers who have opined that this is needed.

Trustee Patel moved to approve Items 9 and 10. He stated that all studies indicated that this is needed. Trustee Spino seconded.

Upon Roll Call the Results were:

AYES: Trustees Patel, Spino, Klatzco, Elster

NAYS: Trustees Bass, Cope

11. This item was removed as Item 6 from Consent

Trustee Patel moved to Table the item to the October 20 Village Board Meeting, seconded by Trustee Klatzco.

The motion passed with a Voice Vote

Manager’s Report

Mr. Wiberg announced that the next Village Board Meeting will be on Thursday, October 20 Emission Testing Facilities in the area will be closing, remaining open will be the Skokie location.

Board and Commissions Report

None.

Village Clerk's Report

None.

Trustees Reports

Trustee Klatzco reported on his attending the Illinois Municipal League Conference.

Trustee Patel stated that he will be attending the International Council of Shopping Centers - Chicago Deal Makers; also in attendance will be Mr. Wiberg, Mr. McNellis, and Mr. Petroschius.

Public Forum

None.

Adjournment

At 9:05 PM Trustee Patel moved to adjourn, seconded by Trustee Spino.

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 14, 2016

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

10/20/2016	187,106.61
10/20/2016	411,309.84
10/20/2016	32,207.87
Total	<u>\$ 630,624.32</u>

Accounts Payable

To Be Paid Proof List

User: jmazzeffi
Printed: 10/11/2016 - 3:00PM
Batch: 00200.10.2016



Invoice Number	Invoice Date	Amount	Quantity	Payment Date	
Account Number					Description
Adorama Camera Inc.					
ADORAMA					
19210229	9/26/2016	41.25	0.00	10/20/2016	
					101-300-512-5730 Program supplies
					Lexar SD cards for Evidence Techs
					19210229 Total:
		41.25			
19221606	9/27/2016	18.60	0.00	10/20/2016	
					101-300-512-5730 Program supplies
					SD Card readers for Evidence techs
					19221606 Total:
		18.60			
					Adorama Camera Inc. Tota
		59.85			
American Charge Service					
AMERCHAR					
99196	9/29/2016	36.00	0.00	10/20/2016	
					205-570-515-5280 Subsidized taxi program
					Taxi coupons - Sept
					99196 Total:
		36.00			
					American Charge Service T
		36.00			
Arrow Road Construction Co					
ARROWROA					
60790MB	9/23/2016	1,045.38	0.00	10/20/2016	
					213-000-561-5490 R&M Road Repairs
					UPM cold patch material for potholes

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
60790MB Total:		1,045.38			
Arrow Road Construction C		1,045.38			
AT&T Global Services, Inc. AT&TGLOB IL826699	9/27/2016	1,430.00	0.00	10/20/2016	Repair to 911 console
215-000-512-5580 Telephone					
IL826699 Total:		1,430.00			
AT&T Global Services, Inc		1,430.00			
Authorized Photo Service AUTHORIZ 558020	9/26/2016	245.00	0.00	10/20/2016	Repair/Maintenance Evidence Tech camera
101-300-512-5730 Program supplies					
558020 Total:		245.00			
Authorized Photo Service T		245.00			
Builders Asphalt BUILDERS 19415	9/7/2016	471.12	0.00	10/20/2016	Recycled surface
213-000-561-5490 R&M Road Repairs					
19415 Total:		471.12			
19449	9/12/2016	644.00	0.00	10/20/2016	Recycled surface
213-000-561-5490 R&M Road Repairs					
19449 Total:		644.00			
19545	9/14/2016	590.56	0.00	10/20/2016	Recycled surface
213-000-561-5490 R&M Road Repairs					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Account Number					
19545 Total:		590.56			
19562	9/15/2016	382.20	0.00	10/20/2016	Recycled surface
213-000-561-5490 R&M Road Repairs					
19562 Total:		382.20			
Builders Asphalt Total:		2,087.88			
Canon Solutions America, Inc					
CANONSOL					
988743152	9/30/2016	310.87	0.00	10/20/2016	Maintenance for plotter - September
101-210-511-5440 R&M - office equipment					
988743152 Total:		310.87			
988751797	10/4/2016	271.67	0.00	10/20/2016	Maintenance for copier - September
101-210-511-5440 R&M - office equipment					
988751797 Total:		271.67			
Canon Solutions America,		582.54			
CDS Office Technologies					
CDS					
INV1030851	9/21/2016	565.00	0.00	10/20/2016	Ipad mount for vactor
660-620-519-5730 Program supplies					
INV1030851 Total:		565.00			
CDS Office Technologies T		565.00			
Evanston Funeral & Cremation					
EVANSFUN					
117	9/25/2016	325.00	0.00	10/20/2016	Death Investigation/Body removal
101-300-512-5599 Other contractual					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Account Number					
	117 Total:	325.00			
	Evanston Funeral & Crema	325.00			
Frank, Jay FRANKJA 16-9179 101-400-511-5210 Animal control	9/27/2016	100.00	0.00	10/20/2016	Animal control services
	16-9179 Total:	100.00			
	Frank, Jay Total:	100.00			
Grainger GRAINGER 9233457135 660-620-519-5405 R&M - buildings	9/23/2016	327.25	0.00	10/20/2016	Air circulator for Pump House
	9233457135 Total:	327.25			
9244705811 101-420-511-5405 R&M - buildings	10/5/2016	101.20	0.00	10/20/2016	Light bulbs for Village Hall
	9244705811 Total:	101.20			
	Grainger Total:	428.45			
Grano, Tim & Wendy GRANO 16-9180 101-400-511-5210 Animal control	9/27/2016	200.00	0.00	10/20/2016	Animal control services
	16-9180 Total:	200.00			
	Grano, Tim & Wendy Total	200.00			

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Account Number					
Grossinger Autoplex GROSSING 316761CDR	9/22/2016	36.15	0.00	10/20/2016	Coolant line for Truck #49
101-440-513-5480 R&M - vehicles					
	316761CDR Total:	36.15			
CM316630CDR	9/22/2016	-20.00	0.00	10/20/2016	Core return
101-440-513-5480 R&M - vehicles					
	CM316630CDR Total:	-20.00			
	Grossinger Autoplex Total:	16.15			
Illinois Ass'n of Police Chiefs ILLASSOC 2016-1735	9/28/2016	198.00	0.00	10/20/2016	Training - Brady Decision training
101-300-512-5590 Training					
	2016-1735 Total:	198.00			
	Illinois Ass'n of Police Chi	198.00			
IRMA IRMA IVC00009829	9/28/2016	178.50	0.00	10/20/2016	Training - Public Works
660-620-519-5590 Training					
	IVC00009829 Total:	178.50			
IVC00009845	9/29/2016	42.50	0.00	10/20/2016	Training - Public Works
660-620-519-5590 Training					
	IVC00009845 Total:	42.50			
SALES0015532	9/30/2016	3,479.48	0.00	10/20/2016	September Deductible
101-210-511-5260 Liability insurance					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
SALES0015532 Total:		3,479.48			
SALES0015567	9/30/2016	10,366.24	0.00	10/20/2016	September Optional Deductible
101-210-511-5260 Liability insurance					
SALES0015567 Total:		10,366.24			
IRMA Total:		14,066.72			
Isenstein, Melvin					
ISENSTEI					
16-9083	9/13/2016	45.00	0.00	10/20/2016	Animal control services
101-400-511-5210 Animal control					
16-9083 Total:		45.00			
Isenstein, Melvin Total:		45.00			
JG Uniforms Inc					
JGUNIFOR					
6782	9/21/2016	49.40	0.00	10/20/2016	Misc uniform items
101-300-512-5070 Uniform allowance					
6782 Total:		49.40			
JG Uniforms Inc Total:		49.40			
Johnson & Son, Carl					
JOHNSON					
160746	9/30/2016	1,000.00	0.00	10/20/2016	Driveway deposit refund
101-000-210-2620 Contractor bonds payable					
160746 Total:		1,000.00			
Johnson & Son, Carl Total:		1,000.00			

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	
Account Number					Description
Landscape Concepts Management					
LANDSCAP					
114728	10/1/2016	2,835.00	0.00	10/20/2016	
205-430-515-5250	Contract Maintenance				Landscaping maintenance - Centennial - Oct
	114728 Total:	2,835.00			
	Landscape Concepts Mana	2,835.00			
Lowe's Business Acc/GECF					
LOWES					
7585246	9/22/2016	17.66	0.00	10/20/2016	
101-300-512-5730	Program supplies				Materials to post temporary speed display devices
	7585246 Total:	17.66			
	Lowe's Business Acc/GEC	17.66			
Lund Industries					
LUNDIND					
86435	9/23/2016	75.00	0.00	10/20/2016	
101-300-512-5480	R&M - vehicles				Remove/replace air bag shut off
	86435 Total:	75.00			
86436	9/23/2016	47.15	0.00	10/20/2016	
101-300-512-5480	R&M - vehicles				Replace broken antenna
	86436 Total:	47.15			
	Lund Industries Total:	122.15			
Mahmood, Saifuddin					
MAHMOOD					
160187	6/14/2016	2,000.00	0.00	10/20/2016	
101-000-210-2620	Contractor bonds payable				Street opening deposit refund

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Account Number					
160187 Total:		2,000.00			
Mahmood, Saifuddin Total		2,000.00			
North Suburban Employee Benefit NSEBENEF September 2016	10/5/2016	89,488.00	0.00	10/20/2016	Health Insurance - September 2016
102-000-210-2027 Health insurance premium with					
September 2016 Total:		89,488.00			
North Suburban Employee		89,488.00			
Northern Illinois Police Alarm System NTILPALS 11056	9/21/2016	9,207.67	0.00	10/20/2016	Mandatory uniform for police officer
101-300-512-5730 Program supplies					
11056 Total:		9,207.67			
Northern Illinois Police Al		9,207.67			
Orange Crush LLC ORANGCRH 16058	9/21/2016	372.14	0.00	10/20/2016	Asphalt surface mix
213-000-561-5490 R&M Road Repairs					
16058 Total:		372.14			
16258	9/21/2016	272.85	0.00	10/20/2016	Asphalt surface mix
213-000-561-5490 R&M Road Repairs					
16258 Total:		272.85			
Orange Crush LLC Total:		644.99			

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Perdomo, Olga PERDOMO 16-8404	8/31/2016	190.00	0.00	10/20/2016	Animal control services
101-400-511-5210 Animal control					
16-8404 Total:		190.00			
Perdomo, Olga Total:		190.00			
Perspectives PERSPECT 84979	9/30/2016	550.00	0.00	10/20/2016	Training sessions
101-200-511-5599 Other contractual					
84979 Total:		550.00			
Perspectives Total:		550.00			
Quinlan Security Systems QUINLANS 11751	9/20/2016	1,079.25	0.00	10/20/2016	Indoor and outdoor wall mount
660-620-519-5490 R&M - water system equipmen					
11751 Total:		1,079.25			
Quinlan Security Systems T		1,079.25			
Safeware, Inc. SAFEWARE 3528697	9/6/2016	270.00	0.00	10/20/2016	Rescue blankets
101-300-512-5730 Program supplies					
3528697 Total:		270.00			
3529167	9/8/2016	1,297.20	0.00	10/20/2016	Trauma rapid intervention kit
101-300-512-5730 Program supplies					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Account Number					
	3529167 Total:	1,297.20			
3529355	9/12/2016	1,016.52	0.00	10/20/2016	Forcible entry tool
101-300-512-5730	Program supplies				
	3529355 Total:	1,016.52			
3529367	9/12/2016	169.42	0.00	10/20/2016	Forcible entry tool
101-300-512-5730	Program supplies				
	3529367 Total:	169.42			
3529629	9/13/2016	367.36	0.00	10/20/2016	Wedge it door stop
101-300-512-5730	Program supplies				
	3529629 Total:	367.36			
3530016	9/15/2016	227.64	0.00	10/20/2016	Paracord survival bracelet
101-300-512-5730	Program supplies				
	3530016 Total:	227.64			
3530630	9/20/2016	735.00	0.00	10/20/2016	Tactical tourniquet
101-300-512-5730	Program supplies				
	3530630 Total:	735.00			
3530900	9/21/2016	974.70	0.00	10/20/2016	Backpacks
101-300-512-5730	Program supplies				
	3530900 Total:	974.70			
3531231	9/23/2016	389.88	0.00	10/20/2016	Backpacks
101-300-512-5730	Program supplies				
	3531231 Total:	389.88			
	Safeware, Inc. Total:	5,447.72			

Schneider Electric

Invoice Number	Invoice Date	Amount	Quantity	Payment Date
Account Number				Description
SCHNEI				
4946845	9/23/2016	831.00	0.00	10/20/2016
101-400-511-5730				Weather services
4946845	9/23/2016	342.00	0.00	10/20/2016
101-250-511-5330				Weather services
	4946845 Total:	1,173.00		
	Schneider Electric Total:	1,173.00		
T.P.I. Building Code Consultants, Inc.				
TPI				
201609	9/30/2016	8,044.50	0.00	10/20/2016
101-240-517-5399				Plan review - Sept
201609	9/30/2016	8,950.50	0.00	10/20/2016
101-240-517-5399				In House - Sept
	201609 Total:	16,995.00		
	T.P.I. Building Code Cons	16,995.00		
Thompson Elevator Inspection Service, Inc.				
THOMPSON				
16-3186	9/23/2016	100.00	0.00	10/20/2016
101-240-517-5399				7257 Plan Review
16-3186	9/23/2016	100.00	0.00	10/20/2016
101-240-517-5399				6400 Cicero plan review
16-3186	9/23/2016	100.00	0.00	10/20/2016
101-240-517-5399				6400 Cicero plan review
	16-3186 Total:	300.00		
	Thompson Elevator Inspec	300.00		

Traffic Control & Protection
TRAFFICC

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
87888	9/29/2016	227.20	0.00	10/20/2016	Signs
101-440-513-5768 Street materials - signs & bar					
	87888 Total:	227.20			
	Traffic Control & Protectio	227.20			
Trans Union Corp					
TRANSU					
9600550	9/25/2016	60.00	0.00	10/20/2016	Monthly subscription fee
101-300-512-5399 Other professional services					
	9600550 Total:	60.00			
	Trans Union Corp Total:	60.00			
TransUnion Risk and Alternative					
TRANSUN					
5568811093016	10/1/2016	72.00	0.00	10/20/2016	Online investigative database system
101-300-512-5399 Other professional services					
	5568811093016 Total:	72.00			
	TransUnion Risk and Alter	72.00			
Treasurer State of Illinois					
IDOT					
120090	10/1/2016	33,972.20	0.00	10/20/2016	Commonwealth Edison Trail
454-000-561-5399 Land Acquisition & Improveme					
	120090 Total:	33,972.20			
	Treasurer State of Illinois T	33,972.20			

Tri-Tech Forensics

Invoice Number	Invoice Date	Amount	Quantity	Payment Date
Account Number				Description
TRITECH				
135576	8/26/2016	223.90	0.00	10/20/2016
101-300-512-5730				Program supplies
				Specimen collection kits
135576	8/26/2016	20.50	0.00	10/20/2016
101-210-511-5720				Postage
				Shipping
	135576 Total:	<u>244.40</u>		
	Tri-Tech Forensics Total:	<u>244.40</u>		
	Report Total:	<u><u>187,106.61</u></u>		

Accounts Payable

To Be Paid Proof List

User: jmazzeffi
Printed: 10/11/2016 - 3:00PM
Batch: 00201.10.2016



Invoice Number	Invoice Date	Amount	Quantity	Payment Date
Account Number				Description
Ali-Nasser, Dhekra Mohsen				
ALINASSE				
100316	10/6/2016	30.00	0.00	10/20/2016
				205-000-210-2430 Parks and Recs Control Deposi
				Cancellation of rental
	100316 Total:	30.00		
	Ali-Nasser, Dhekra Mohse	30.00		
Avalon Petroleum				
AVALON				
17540	9/16/2016	656.60	0.00	10/20/2016
				101-350-512-5670 Fuel
				Fuel usage
17540	9/16/2016	705.04	0.00	10/20/2016
				101-440-513-5670 Fuel
				Fuel usage
17540	9/16/2016	229.38	0.00	10/20/2016
				205-430-515-5670 Fuel
				Fuel usage
17540	9/16/2016	426.99	0.00	10/20/2016
				660-620-519-5670 Fuel
				Fuel usage
	17540 Total:	2,018.01		
555635	9/16/2016	76.72	0.00	10/20/2016
				101-420-511-5670 Fuel
				Fuel usage
555635	9/16/2016	1,522.47	0.00	10/20/2016
				101-300-512-5670 Fuel
				Fuel usage
555635	9/16/2016	58.43	0.00	10/20/2016
				101-350-512-5670 Fuel
				Fuel usage
555635	9/16/2016	56.84	0.00	10/20/2016

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
101-400-511-5670 Fuel					Fuel usage
555635	9/16/2016	271.90	0.00	10/20/2016	
101-440-513-5670 Fuel					Fuel usage
555635	9/16/2016	313.83	0.00	10/20/2016	
205-430-515-5670 Fuel					Fuel usage
555635	9/16/2016	286.81	0.00	10/20/2016	
660-620-519-5670 Fuel					Fuel usage
	555635 Total:	<u>2,587.00</u>			
	Avalon Petroleum Total:	<u>4,605.01</u>			
Christopher Burke Engineering					
CHRISTB					
131833	10/3/2016	18,500.00	0.00	10/20/2016	
660-620-519-5320 Consulting					Street Storage Pilot area
	131833 Total:	<u>18,500.00</u>			
131840	10/3/2016	4,500.00	0.00	10/20/2016	
101-290-511-5920 Administration Engineer Costs					Retainer - September
131840	10/3/2016	4,500.00	0.00	10/20/2016	
660-620-519-5399 Other professional services					Retainer - September
	131840 Total:	<u>9,000.00</u>			
131841	10/3/2016	172.50	0.00	10/20/2016	
205-571-515-5730 Program supplies					Community Center roof evaluation
	131841 Total:	<u>172.50</u>			
131842	10/3/2016	7,532.50	0.00	10/20/2016	
465-000-561-5340 Engineering					Lincoln Avenue Landscaped medians
	131842 Total:	<u>7,532.50</u>			
131843	10/3/2016	21,766.91	0.00	10/20/2016	
217-000-561-5340 Engineering					UP ROW Parking lot
	131843 Total:	<u>21,766.91</u>			

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Account Number					
131844	10/3/2016	6,504.57	0.00	10/20/2016	North Shore Channel Outfall
660-620-519-5320 Consulting					
131844 Total:		6,504.57			
131845	10/3/2016	7,466.96	0.00	10/20/2016	3400 Pratt
101-290-511-5922 Building Engineering Costs					
131845 Total:		7,466.96			
131847	10/3/2016	619.00	0.00	10/20/2016	6950 NE Prairie Rd
101-290-511-5922 Building Engineering Costs					
131847 Total:		619.00			
131848	10/3/2016	1,071.98	0.00	10/20/2016	Lou Malnati's Plan Review
101-290-511-5922 Building Engineering Costs					
131848 Total:		1,071.98			
131849	10/3/2016	2,866.34	0.00	10/20/2016	4320 Touhy
101-290-511-5922 Building Engineering Costs					
131849 Total:		2,866.34			
131850	10/3/2016	919.00	0.00	10/20/2016	3701 Touhy
101-290-511-5922 Building Engineering Costs					
131850 Total:		919.00			
131851	10/3/2016	532.58	0.00	10/20/2016	Airoom Parking
101-290-511-5922 Building Engineering Costs					
131851 Total:		532.58			
Christopher Burke Enginee		76,952.34			
Cornblett, Aileen					
CORNBLEE					
100416	10/4/2016	64.00	0.00	10/20/2016	Refund - Classes
205-000-210-2430 Parks and Recs Control Deposi					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date
Account Number				Description

100416 Total:		64.00		
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Cornblett, Aileen Total:		64.00		
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Deluxe Business Checks & Solutions				
DELUXEBU				
2038015062	9/27/2016	567.19	0.00	10/20/2016
101-210-511-5700 Office supplies				Laser P/R Check

2038015062 Total:		567.19		
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Deluxe Business Checks &		567.19		
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D'Original Juzz Dance Group				
DORIGINA				
9302016	9/30/2016	1,519.00	0.00	10/20/2016
205-504-515-5270 Purchased program services				September 2016 Collected Drop In

9302016 Total:		1,519.00		
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D'Original Juzz Dance Gro		1,519.00		
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Eagle Engraving				
EAGLE				
2016-2579	9/22/2016	6.64	0.00	10/20/2016
101-350-512-5665 Firefighting supplies				Gear locker sign

2016-2579 Total:		6.64		
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Eagle Engraving Total:		6.64		
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Essential Equipment Solutions				
ESSEN				
4987	9/19/2016	1,125.62	0.00	10/20/2016

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
101-350-512-5665 Firefighting supplies					Fure suppression foam
4987 Total:		1,125.62			
Essential Equipment Soluti		1,125.62			
Eterno Attorney at Law, David ETERNO 11818	9/30/2016	825.00	0.00	10/20/2016	Adjudication Hearing officer - August
101-230-511-5399 Other professional services					
11818 Total:		825.00			
Eterno Attorney at Law, D		825.00			
Golf Mill Ford GOLFMILL 595750	9/16/2016	550.50	0.00	10/20/2016	Paint hood of squad
101-300-512-5480 R&M - vehicles					
595750 Total:		550.50			
Golf Mill Ford Total:		550.50			
HMO Healthcare Service Corporation HMO Oct, 2016	9/16/2016	11,144.24	0.00	10/20/2016	Employee Health Insurance - October 2016
102-000-210-2027 Health insurance premium with					
Oct, 2016 Total:		11,144.24			
HMO Healthcare Service C		11,144.24			
Hoving Pit Stop HOVING					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date
Account Number				Description
142189	9/1/2016	93.00	0.00	10/20/2016
205-430-515-5730				Program supplies Weekly Service Centennial
	142189 Total:	93.00		
144485	9/29/2016	93.00	0.00	10/20/2016
205-430-515-5730				Program supplies Weekly Service Centennial
	144485 Total:	93.00		
	Hoving Pit Stop Total:	186.00		
IL Municipal Retirement Fund				
ZZIMRF				
September	9/28/2016	33,861.51	0.00	10/20/2016
102-000-210-2023				Employee IMRF withholding Monthly Employer - September
September	9/28/2016	14,193.37	0.00	10/20/2016
102-000-210-2023				Employee IMRF withholding Monthly Employee - September
	September Total:	48,054.88		
	IL Municipal Retirement F	48,054.88		
Innovative Emergency Solutions, LLC				
INNOEMER				
2016-09222016	9/22/2016	700.00	0.00	10/20/2016
101-350-512-5665				Firefighting supplies Halligan bar, axe, hook, wye E3
	2016-09222016 Total:	700.00		
	Innovative Emergency Solu	700.00		
J.C. Licht / Epco Painting & Decorating Centers				
JCLICHT				
52019603	9/21/2016	1,162.01	0.00	10/20/2016
205-560-515-5405				R&M - buildings Locker room paint & paint supplies

Invoice Number	Invoice Date	Amount	Quantity	Payment Date
Account Number				Description
	52019603 Total:	1,162.01		
	J.C. Licht / Epcos Painting &	1,162.01		
Lauterbach & Amen, LP LAUTER 18220	9/27/2016	25,500.00	0.00	10/20/2016
101-210-511-5310 Audit				Audit of Financial statements - Y/E 4/30/2016
	18220 Total:	25,500.00		
	Lauterbach & Amen, LP To	25,500.00		
Lowe's Business Acc/GECF LOWES 07929	10/3/2016	56.84	0.00	10/20/2016
101-350-512-5799 Other materials & supplies				Light bulbs, brooms
	07929 Total:	56.84		
2437	9/13/2016	253.90	0.00	10/20/2016
205-560-515-5405 R&M - buildings				Filter room - cleaning supplies
	2437 Total:	253.90		
2576	8/25/2016	7.77	0.00	10/20/2016
205-560-515-5405 R&M - buildings				Pool valve parts
	2576 Total:	7.77		
	Lowe's Business Acc/GEC	318.51		
Marc Printing MARCP 110600	9/16/2016	235.14	0.00	10/20/2016
660-610-519-5720 Postage				Mailing of Water bills - Sept 2016

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Account Number					
110600 Total:		235.14			
Cycle 3 & 4	10/4/2016	714.87	0.00	10/20/2016	
660-610-519-5720 Postage					Water Bills Postage Cycle 3 & 4
Cycle 3 & 4 Total:		714.87			
Marc Printing Total:		950.01			
Paramedic Services of Illinois					
PARAMEDI					
4895	10/1/2016	231,048.30	0.00	10/20/2016	
101-350-512-5220 Fire protection					Services rendered month ended 10/31/16
4895 Total:		231,048.30			
Paramedic Services of Illin		231,048.30			
Pham, Jimmy					
PHAMJIM					
093016	9/30/2016	340.00	0.00	10/20/2016	
205-000-210-2430 Parks and Recs Control Deposi					Refund - Soccer
093016 Total:		340.00			
Pham, Jimmy Total:		340.00			
Sam's Club					
SAMSCL					
001392	9/27/2016	631.10	0.00	10/20/2016	
101-350-512-5730 Program supplies					Supplies for Brat Fest
001392 Total:		631.10			
837	9/22/2016	33.70	0.00	10/20/2016	
205-520-515-5645 Concessions & food					Snacks for Club Kid

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
837	9/22/2016	46.84	0.00	10/20/2016	Snacks for event
205-500-515-5840 Meals					
	837 Total:	80.54			
91216	9/12/2016	108.40	0.00	10/20/2016	Club Kid snack
205-520-515-5645 Concessions & food					
	91216 Total:	108.40			
999999	8/20/2016	120.00	0.00	10/20/2016	Annual membership fee
101-210-511-5725 Bank & Credit Card Fees					
	999999 Total:	120.00			
CF160821	8/21/2016	50.00	0.00	10/20/2016	Annual admin fee
101-210-511-5725 Bank & Credit Card Fees					
	CF160821 Total:	50.00			
	Sam's Club Total:	990.04			
Spiratos, Spyridon and Anastasia					
SPYRATO					
MTR2015	10/6/2016	54.59	0.00	10/20/2016	Municipal Tax rebate 2015
101-000-410-4050 Utility tax - electric					
MTR2015	10/6/2016	40.03	0.00	10/20/2016	Municipal Tax rebate 2015
101-000-410-4055 Utility tax - natural gas					
MTR2015	10/6/2016	15.62	0.00	10/20/2016	Municipal Tax rebate 2015
101-000-410-4060 Telecommunications tax					
	MTR2015 Total:	110.24			
	Spiratos, Spyridon and An	110.24			
W S Darley					
WSDARLEY					
17257397	9/16/2016	603.85	0.00	10/20/2016	Hydrant adapters E3
101-350-512-5665 Firefighting supplies					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date
Account Number				Description

17257397 Total:		603.85		
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W S Darley Total:		603.85		
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Warehouse Direct
WAREHOUS

3196572-0	9/15/2016	189.72	0.00	10/20/2016
101-350-512-5700				Office supplies

3196572-0 Total:		189.72		
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3196573-0	9/15/2016	483.91	0.00	10/20/2016
101-200-511-5700				Office supplies

3196573-0 Total:		483.91		
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3205822-0	9/22/2016	200.00	0.00	10/20/2016
101-210-511-5700				Office supplies

3205822-0 Total:		200.00		
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3205830-0	9/22/2016	75.84	0.00	10/20/2016
205-500-515-5700				Office supplies

3205830-0 Total:		75.84		
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3206209-0	9/22/2016	50.21	0.00	10/20/2016
101-200-511-5700				Office supplies

3206209-0 Total:		50.21		
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3206347-0	9/22/2016	99.06	0.00	10/20/2016
101-300-512-5700				Office supplies

3206347-0 Total:		99.06		
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3213210-0	9/29/2016	117.30	0.00	10/20/2016
101-350-512-5700				Office supplies

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	
Account Number					Description
		117.30			
3213210-0 Total:					
3213211-0	9/29/2016	53.96	0.00	10/20/2016	
101-350-512-5700					Office supplies
		53.96			
3213211-0 Total:					
3213212-0	9/29/2016	237.83	0.00	10/20/2016	
101-400-511-5700					Office supplies
		237.83			
3213212-0 Total:					
3214092-0	9/29/2016	146.93	0.00	10/20/2016	
101-240-517-5700					Office supplies
		146.93			
3214092-0 Total:					
		1,654.76			
Warehouse Direct Total:					
We Got Game					
WEGOT					
92916	9/29/2016	856.80	0.00	10/20/2016	
205-502-515-5270					Purchased program services
		856.80			Basketball Skills
92916 Total:					
		856.80			
We Got Game Total:					
		856.80			
Welding Supply Inc.					
WELDINGS					
898348	9/30/2016	6.36	0.00	10/20/2016	
205-571-515-5730					Program supplies
		6.36			Helium Tank rental - October
898348	9/30/2016	6.36	0.00	10/20/2016	
101-350-512-5730					Program supplies
		6.36			Argon Tank rental - October
898348 Total:					
		12.72			

Invoice Number	Invoice Date	Amount	Quantity	Payment Date
Account Number				Description

	Welding Supply Inc. Total:	12.72		
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Wells Fargo Vendor Fin Serv
GECAPITA

65623432	9/25/2016	232.43	0.00	10/20/2016
	660-610-519-5340 Maintenance Agreement Expen			Copier - P. W.
65623432	9/25/2016	269.95	0.00	10/20/2016
	205-500-515-5440 R&M - office equipment			Copier - Parks.
65623432	9/25/2016	232.44	0.00	10/20/2016
	101-000-210-2650 Contractor Permits Payable			Copier - Fire
65623432	9/25/2016	697.36	0.00	10/20/2016
	101-210-511-5440 R&M - office equipment			Copier - PD & Fin

	65623432 Total:	1,432.18		
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	Wells Fargo Vendor Fin Se	1,432.18		
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	Report Total:	411,309.84		
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Accounts Payable

To Be Paid Proof List

User: jmazzeffi
Printed: 10/11/2016 - 3:01PM
Batch: 00202.10.2016



Invoice Number	Invoice Date	Amount	Quantity	Payment Date	
Account Number					Description
Ace Hardware Skokie					
ACEHRDS					
203619	9/30/2016	119.68	0.00	10/20/2016	
					660-620-519-5730 Program supplies
					Bolts and nuts for Water Dept
		<hr/>			
	203619 Total:	119.68			
		<hr/>			
	Ace Hardware Skokie Tota	119.68			
Active Electrical Supply Co. Inc. & Fox Lighting					
ACTIVELE					
1048847-01	9/29/2016	88.93	0.00	10/20/2016	
					101-420-511-5405 R&M - buildings
					Electrical gloves
		<hr/>			
	1048847-01 Total:	88.93			
10488576-00	9/13/2016	45.04	0.00	10/20/2016	
					205-560-515-5405 R&M - buildings
					Tape for Filter room closing procedures
		<hr/>			
	10488576-00 Total:	45.04			
		<hr/>			
	Active Electrical Supply C	133.97			
Anderson Pest Solutions					
ANDERP					
4005311	10/1/2016	283.55	0.00	10/20/2016	
					101-420-511-5405 R&M - buildings
					Pest Control - October

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	
Account Number					Description
	4005311 Total:	283.55			
	Anderson Pest Solutions To	283.55			
Atlas Bobcat Inc ATLASB BC8939	9/29/2016	773.81	0.00	10/20/2016	
660-620-519-5480 R&M - vehicles					Actuator for Bob Cat
	BC8939 Total:	773.81			
	Atlas Bobcat Inc Total:	773.81			
Back Flow Solutions Inc BFSINC 1580	10/1/2016	688.60	0.00	10/20/2016	
660-620-519-5399 Other professional services					Program management fee for backflow
	1580 Total:	688.60			
	Back Flow Solutions Inc T	688.60			
Case Lots, Inc. CASELOTS 16187	10/3/2016	2,082.50	0.00	10/20/2016	
101-420-511-5730 Program supplies					Toilet paper and paper towels for Village Bldgs
	16187 Total:	2,082.50			
	Case Lots, Inc. Total:	2,082.50			
Cassidy Tire CASSIDYT 5184028	9/14/2016	21.85	0.00	10/20/2016	

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
101-440-513-5480 R&M - vehicles					Tire repair for Mower #1
5184028 Total:		21.85			
Cassidy Tire Total:		21.85			
Christopher Burke Engineering CHRISTB					
1	10/4/2016	5,929.14	0.00	10/20/2016	Pratt Avenue Resurfacing
212-000-511-5320 Consulting					
1 Total:		5,929.14			
132054	10/6/2016	960.15	0.00	10/20/2016	Devon Avenue Streetscape Phase I
220-000-511-5340 Engineering					
132054 Total:		960.15			
Christopher Burke Enginee		6,889.29			
Douglas Truck Parts DOUGTK					
20315	9/21/2016	146.21	0.00	10/20/2016	Herculiner, masking tape for Truck #26
101-440-513-5480 R&M - vehicles					
20315 Total:		146.21			
20316	9/21/2016	437.75	0.00	10/20/2016	Step assembly for Sweeper #1
101-440-513-5480 R&M - vehicles					
20316 Total:		437.75			
20443	9/23/2016	144.10	0.00	10/20/2016	Fluid film for Shop
101-410-511-5730 Program supplies					
20443 Total:		144.10			
Douglas Truck Parts Total:		728.06			

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Account Number					
Fastenal FASTENAL ILNIL52885	9/22/2016	11.56	0.00	10/20/2016	Bolts for Tractor 7
101-440-513-5480 R&M - vehicles					
	ILNIL52885 Total:	11.56			
	Fastenal Total:	11.56			
Halogen HALOGEN 093016A	9/30/2016	249.13	0.00	10/20/2016	Small pool vacuum repairs
205-560-515-5405 R&M - buildings					
	093016A Total:	249.13			
492880	8/31/2016	18.40	0.00	10/20/2016	Chemical test reagent
205-560-515-5630 Chemicals - swimming pool					
	492880 Total:	18.40			
493099	9/6/2016	1,888.00	0.00	10/20/2016	Degreaser and Cleaner for Pulsars
205-560-515-5630 Chemicals - swimming pool					
	493099 Total:	1,888.00			
	Halogen Total:	2,155.53			
Home Depot Credit Services HOMEDEPO 021328/4225450	9/21/2016	1.00	0.00	10/20/2016	Drill rental for Tennis Court
205-430-515-5730 Program supplies					
	021328/4225450 Total:	1.00			
022585/3022304	9/22/2016	129.90	0.00	10/20/2016	Squeegees for Tennis Court
205-430-515-5730 Program supplies					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
022585/3022304 Total:		129.90			
029584/7224408	8/29/2016	75.00	0.00	10/20/2016	Machine rental for Community Center
205-571-515-5535 Facility rental					
029584/7224408 Total:		75.00			
031779/5022360	8/31/2016	153.72	0.00	10/20/2016	Bee Spray - Forestry
101-440-513-5730 Program supplies					
031779/5022360 Total:		153.72			
9999/5224490	8/31/2016	-20.31	0.00	10/20/2016	Machine rental for Community Center
205-571-515-5535 Facility rental					
9999/5224490 Total:		-20.31			
Home Depot Credit Servic		339.31			
KGI Landscaping Co					
KGILANDS					
222849	9/30/2016	1,125.00	0.00	10/20/2016	Landscaping for medians, pool, and Village Hall
205-560-515-5270 Purchased program services					
222849	9/30/2016	1,250.00	0.00	10/20/2016	Landscaping for medians, pool, and Village Hall
205-430-515-5250 Contract Maintenance					
222849	9/30/2016	2,125.00	0.00	10/20/2016	Landscaping for medians, pool, and Village Hall
101-440-513-5250 Landscaping services					
222849 Total:		4,500.00			
KGI Landscaping Co Total		4,500.00			
Lowe's Business Acc/GECF					
LOWES					
01737	9/26/2016	44.51	0.00	10/20/2016	Socket set & wrench
101-410-511-5730 Program supplies					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Account Number					
	01737 Total:	44.51			
01740	9/26/2016	65.65	0.00	10/20/2016	Heater & ground breaker for PW
	101-420-511-5730 Program supplies				
	01740 Total:	65.65			
01809	9/27/2016	9.53	0.00	10/20/2016	Decals for fuel tank trucks
	101-410-511-5730 Program supplies				
	01809 Total:	9.53			
02092	10/3/2016	42.74	0.00	10/20/2016	Heater for PW
	101-400-511-5730 Program supplies				
	02092 Total:	42.74			
02098	10/3/2016	135.13	0.00	10/20/2016	Bracket, anchor with screws
	101-420-511-5405 R&M - buildings				
	02098 Total:	135.13			
02101	10/3/2016	27.55	0.00	10/20/2016	Cabinet hinge, weldable flat bar
	101-410-511-5730 Program supplies				
	02101 Total:	27.55			
02275	10/5/2016	23.73	0.00	10/20/2016	Butane multi purpose & butane refill
	101-440-513-5730 Program supplies				
	02275 Total:	23.73			
02360	9/23/2016	175.38	0.00	10/20/2016	Trash can & dolly for Tennis court
	205-430-515-5730 Program supplies				
	02360 Total:	175.38			
02397	9/23/2016	23.33	0.00	10/20/2016	Stacking bins for PW
	101-400-511-5730 Program supplies				
	02397 Total:	23.33			

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Account Number					
02399	9/23/2016	17.92	0.00	10/20/2016	Stacking bins for PW
101-400-511-5730 Program supplies					
	02399 Total:	17.92			
02626	9/27/2016	55.05	0.00	10/20/2016	Tape, paint rollers for Tennis courts
205-430-515-5730 Program supplies					
	02626 Total:	55.05			
02627	9/27/2016	-60.56	0.00	10/20/2016	Return - tape & rollers
205-430-515-5730 Program supplies					
	02627 Total:	-60.56			
02634	9/27/2016	78.58	0.00	10/20/2016	Paint rollers, tape for Tennis court
205-430-515-5730 Program supplies					
	02634 Total:	78.58			
02643	9/27/2016	10.25	0.00	10/20/2016	Weldable flat bar
660-620-519-5480 R&M - vehicles					
	02643 Total:	10.25			
02651	9/27/2016	53.08	0.00	10/20/2016	Landscaping stakes for Forestry
101-440-513-5680 Landscaping supplies					
	02651 Total:	53.08			
02787	9/29/2016	32.51	0.00	10/20/2016	Spray paint, rollers
101-440-513-5480 R&M - vehicles					
	02787 Total:	32.51			
02815	9/29/2016	70.51	0.00	10/20/2016	Concrete mix, cable, staples
205-430-515-5730 Program supplies					
	02815 Total:	70.51			
02888	9/30/2016	25.52	0.00	10/20/2016	Decals for trucks
101-440-513-5480 R&M - vehicles					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Account Number					
	02888 Total:	25.52			
02891	9/30/2016	20.00	0.00	10/20/2016	Flat bar for trucks
101-440-513-5480 R&M - vehicles					
02891	10/3/2016	-20.00	0.00	10/20/2016	Return for flat bar
101-410-511-5730 Program supplies					
	02891 Total:	0.00			
02899	9/30/2016	134.19	0.00	10/20/2016	Bracket, anchor with screws
101-420-511-5405 R&M - buildings					
	02899 Total:	134.19			
02918	9/30/2016	29.29	0.00	10/20/2016	Drill bit & screws
101-420-511-5405 R&M - buildings					
	02918 Total:	29.29			
02927	9/30/2016	0.99	0.00	10/20/2016	Bolt for Bob Cat
101-440-513-5480 R&M - vehicles					
	02927 Total:	0.99			
07635	10/6/2016	31.26	0.00	10/20/2016	Tilex, oxiclean
101-350-512-5799 Other materials & supplies					
	07635 Total:	31.26			
08182	9/26/2016	74.21	0.00	10/20/2016	Heater & stacking bins for PW
101-420-511-5730 Program supplies					
	08182 Total:	74.21			
09699	9/23/2016	24.70	0.00	10/20/2016	Stacking bins & storage drawer
101-400-511-5730 Program supplies					
	09699 Total:	24.70			
16409	9/27/2016	-2.25	0.00	10/20/2016	Refund
101-400-511-5730 Program supplies					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Account Number					
16409 Total:		-2.25			
17016	9/28/2016	-0.44	0.00	10/20/2016	Tax refund
101-420-511-5730 Program supplies					
17016 Total:		-0.44			
17801	9/23/2016	-15.27	0.00	10/20/2016	Return
101-400-511-5730 Program supplies					
17801 Total:		-15.27			
17953	9/26/2016	-69.29	0.00	10/20/2016	Return
101-420-511-5730 Program supplies					
17953 Total:		-69.29			
2489	8/24/2016	33.21	0.00	10/20/2016	Shelter push brooms
205-430-515-5730 Program supplies					
2489 Total:		33.21			
91270	8/26/2016	-358.08	0.00	10/20/2016	Shelter paint return
205-430-515-6350 Park Construction & Improvem					
91270 Total:		-358.08			
Lowe's Business Acc/GEC		712.93			
Maaco Auto Painting & Bodyworks Center MAACO					
3664	9/29/2016	708.25	0.00	10/20/2016	Building Dept truck painted
101-240-517-5480 R&M - vehicles					
3664 Total:		708.25			
Maaco Auto Painting & Bo		708.25			

McKenna Automotive

Invoice Number	Invoice Date	Amount	Quantity	Payment Date
Account Number				Description
MCKENNA				
14440	9/15/2016	51.35	0.00	10/20/2016
660-620-519-5480 R&M - vehicles				Hydraulic fittings for Truck #7
	14440 Total:	51.35		
	McKenna Automotive Tota	51.35		
NAPA				
NAPA				
234200	9/22/2016	33.38	0.00	10/20/2016
205-430-515-5480 R&M - vehicles				Light bulbs for Truck #19
	234200 Total:	33.38		
	NAPA Total:	33.38		
North Suburban				
NORTHSUB				
473-107128	9/29/2016	14.46	0.00	10/20/2016
660-620-519-5480 R&M - vehicles				Sand paper for Tractor #6
	473-107128 Total:	14.46		
	North Suburban Total:	14.46		
Rush Truck Centers of Illinois, Inc				
RUSHTRUC				
3003968861	9/23/2016	93.94	0.00	10/20/2016
101-440-513-5480 R&M - vehicles				Bearing for Dump truck
	3003968861 Total:	93.94		
	Rush Truck Centers of Illin	93.94		

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Description
Account Number					
Russo Power Equipment					
RUSSO					
3493906	9/30/2016	243.13	0.00	10/20/2016	
205-430-515-5480 R&M - vehicles					Cap, gasket, muffler for riding mower
		<hr/>			
3493906 Total:		243.13			
		<hr/>			
Russo Power Equipment T		243.13			
		<hr/>			
Safe Slide Restoration					
SAFESLI					
812	9/20/2016	2,950.00	0.00	10/20/2016	
205-560-515-5405 R&M - buildings					Water slide inspection & repairs
		<hr/>			
812 Total:		2,950.00			
		<hr/>			
Safe Slide Restoration Tota		2,950.00			
		<hr/>			
Snap-On Industrial					
SNAPON					
ARV/30327447	9/30/2016	7,570.10	0.00	10/20/2016	
101-410-511-5730 Program supplies					Scanner upgrade
		<hr/>			
ARV/30327447 Total:		7,570.10			
		<hr/>			
Snap-On Industrial Total:		7,570.10			
		<hr/>			
Standard Equipment Company					
STANDARD					
C16550	9/22/2016	417.80	0.00	10/20/2016	
101-440-513-5480 R&M - vehicles					Main broom for sweeper #2
		<hr/>			
C16550 Total:		417.80			
		<hr/>			
Standard Equipment Comp		417.80			

Invoice Number	Invoice Date	Amount	Quantity	Payment Date
Account Number				Description

Work' N Gear, LLC				
WRKNGEAR				
HA67934	9/19/2016	123.99	0.00	10/20/2016
660-620-519-5070 Uniform allowance				Clothing allowance
		<hr/>		
HA67934 Total:		123.99		
		<hr/>		
Work' N Gear, LLC Total:		123.99		
		<hr/>		
		<hr/>		
Report Total:		32,207.87		
		<hr/>		
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Request for Board Action

REFERRED TO BOARD: October 20, 2016

AGENDA ITEM NO: 1

ORIGINATING DEPARTMENT: Community Development

SUBJECT: Approval of an Ordinance Approving a Plat of Vacation for a Portion of the Keystone Avenue Right-of-Way Adjacent to 6825 North Lincoln Avenue

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

This matter was initially scheduled for Village Board consideration at its October 5, 2016 meeting. This matter was tabled at the meeting to the Village Board's October 20, 2016 meeting. The material below is the material provided the Village Board for its October 5, 2016 meeting.

At its September 20, 2016 meeting, the Village Board approved two Special Uses and seven Variations to allow the installation of new off-street parking on a vacated portion of Keystone Avenue and to reconfigure the existing off-street parking along 6825 North Lincoln Avenue (Airoom). At that meeting, Trustee Patel expressed a desire to ensure the sidewalk adjacent to the vacated portion of Keystone Avenue remains forever open to the public and proposed approval of the Special Use and Variation Ordinance be subject to said stipulation. The Village Board subsequently voted 5-0 to approve the Ordinance with this caveat.

The matter of the Plat of Vacation was tabled by the Village Board at the September 20, 2016 meeting as the Illinois Municipal Code requirement for number of Trustees needed for approval was not met. Therefore, this matter is before the Board once again for consideration. Attached for approval is an Ordinance approving the requisite Plat of Vacation to vacate and includes the Village selling a portion of the Keystone Avenue right-of-way. This Ordinance provides a requirement that Airoom's owner obtain all necessary permits (including the IDOT Highway Permit) prior to recording the Plat of Vacation and submitting payment of the required Compensation Fee for the vacated property. In addition, Airoom's owner must provide a Covenant for recordation that restricts the use of the vacated right-of-way to open air vehicular parking. This provides a cross-reference to the stipulation in the Special Use and Variations Ordinance that requires a Covenant restricting any addition or expansion of the Airoom building into the vacated right-of-way. The public sidewalk easement, stipulated by the Village Board in approving the Special Use and Variations Ordinance, has been added to the Plat of Vacation as an easement further ensuring the sidewalk remains forever open to the public.

FINANCIAL IMPACT:

The Village will receive \$70,000 in compensation for the vacated right-of-way.

DOCUMENTS ATTACHED:

1. Proposed Ordinance

RECOMMENDED MOTION:

Move to approve an Ordinance Approving a Plat of Vacation of a Portion of Keystone Avenue adjacent to 6825 North Lincoln Avenue.

THIS SPACE FOR RECORDERS USE ONLY

VILLAGE OF LINCOLNWOOD

ORDINANCE NO. 2016-____

**AN ORDINANCE VACATING A PORTION OF THE KEYSTONE AVENUE RIGHT-
OF-WAY ADJACENT TO 6825 NORTH LINCOLN AVENUE**

ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF LINCOLNWOOD
THIS ___ DAY OF _____, 2016.

Published in pamphlet form
by the authority of the
President and Board of Trustees
of the Village of Lincolnwood,
Cook County, Illinois
this _____ day of _____, 2016

ORDINANCE NO. 2016-___

AN ORDINANCE VACATING A PORTION OF THE KEYSTONE AVENUE RIGHT-OF-WAY ADJACENT TO 6825 NORTH LINCOLN AVENUE

WHEREAS, Lamb Corporation ("**Owner**") is the record owner of that certain parcel of real property located at the address commonly known as 6825 North Lincoln Avenue, Lincolnwood, Illinois, and legally described on **Exhibit A** attached to and, by this reference, made a part of this Ordinance ("**Property**"); and

WHEREAS, the Property abuts the Keystone Avenue right-of-way; and

WHEREAS, Section 11-91-1 of the Illinois Municipal Code, 65 ILCS 5/11-91-1, authorizes the Village Board of Trustees to vacate any public street, alley, or right-of-way, or part thereof, in order to serve the public interest; and

WHEREAS, the Village Board of Trustees has determined that the public interest will be served by vacating a portion the Keystone Avenue right-of-way located immediately south-east of the Property, which portion of the right-of-way is legally described on **Exhibit B** attached to and, by this reference, made a part of this Ordinance ("**Right-of-Way**"), as described in and depicted on the Plat of Vacation which shall be substantially in the form attached to, and by this reference, made a part of this Ordinance as **Exhibit C** ("**Plat of Vacation**"), subject to the terms and conditions set forth in this Ordinance; and

WHEREAS, the Village Board of Trustees has further determined that, upon the effective date of the vacation of the Right-of-Way, the Right-of-Way is to be incorporated into and made a part of the Property, and title and sole responsibility of upkeep and maintenance will vest in the then-owner of the Property; and

WHEREAS, the Village Board of Trustees has found that the vacation of the Right-of-Way will not inhibit any currently existing street access for any parcel or tract dependent on the Right-of-Way as its sole means of access; and

WHEREAS, the Village Board of Trustees has determined that the vacation of the Right-of-Way will serve and be in the best interest of the Village;

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. VACATION OF THE RIGHT-OF-WAY. Subject to, and contingent upon, the conditions set forth in Section 3 of this Ordinance, and pursuant to 65 ILCS 5/11-91-1 and the home rule powers of the Village, the Village Board of Trustees hereby (a) vacates the Right-of-Way depicted on the Plat of Vacation; and (b) approves the Plat of Vacation.

SECTION 3. VACATION COMPENSATION FEE. The approvals granted pursuant to Section 2 of this Ordinance are hereby conditioned upon the payment by the Owner to the Village, as consideration for the vacated Right-of-Way, the amount of \$70,000, plus the total amount of all fees, costs, and expenses incurred or accrued in connection with the review, negotiation, preparation, consideration, and review of this Ordinance (collectively, the “*Vacation Compensation Fee*”).

SECTION 4. COMPENSATION FOR VACATED RIGHT-OF-WAY. The Village Board of Trustees hereby finds and declares that the Vacation Compensation Fee, the future maintenance of the vacated Right-of-Way by the owner of the Property, and the future payment of real estate taxes to be assessed against the vacated Right-of-Way, collectively constitutes the fair market value of the benefits that will accrue to the Village by reason of the vacation of the Right-of-Way approved pursuant to this Ordinance.

SECTION 5. PAYMENT AND RECORDATION. Upon (a) the payment of the Vacation Compensation Fee by the owner of the Property to the Village pursuant to Section 3 of this Ordinance, (b) final approval of the Plat of Vacation by the Village Engineer, and (c) the delivery of the restrictive covenant described in Section 7 of this Ordinance, the Village Clerk shall cause this Ordinance and the Plat of Vacation to be recorded in the Office of the Recorder of Cook County. In the event that the payment of the restrictive covenant is not delivered to the Village, or the Vacation Compensation Fee is not paid to the Village, on or before December 31, 2016, the President and Board of Trustees shall have the right to repeal this Ordinance. Notwithstanding the foregoing, the Village Clerk shall not record the Plat of Vacation unless and until Owner provides evidence to the satisfaction of the Village Manager that Owner has secured all necessary permits for, and is proceeding with, the Lincoln Avenue improvements to Owner’s property located at 6825 North Lincoln Avenue.

SECTION 6. TITLE TO THE VACATED RIGHT-OF-WAY. Upon the payment of the Vacation Compensation Fee, as set forth in Section 3 of this Ordinance, and upon the recordation of this Ordinance and the Plat of Vacation, as provided in Section 5 of this Ordinance, the vacated Right-of-Way is to be incorporated into and made a part of the Property, and title will vest in the then-owner of the Property. Following the recordation of this Ordinance, the vacated Right-of-Way must be and remain a part of the Property, unless and until a plat of subdivision is approved by the Village in accordance with all applicable state and local statutes, ordinances, and regulations.

SECTION 7. FUTURE USE COVENANT. Prior to the recordation of the Plat of Vacation, the owner of the Property shall deliver to the Village a covenant, in form and substance acceptable to the Village Attorney, restricting the use of the Vacated Right-Of-Way to open-air vehicular parking. The Village shall record the covenant against the Vacated Right-Of-Way.

SECTION 8. MAINTENANCE OF THE VACATED RIGHT-OF-WAY. After the recordation of the Plat of Vacation and this Ordinance, the Village will have no obligation to maintain or perform improvements on the vacated Right-of-Way.

SECTION 9. RESERVATION OF RIGHTS. The vacation of the Right-of-Way will not affect any easement rights the Village may have with regard to the Property, and such vacation will be subject to and limited by the easements and other rights set forth on the Plat of Vacation.

SECTION 10. 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 11. EFFECTIVE DATE.

This Ordinance will be effective only upon the occurrence of all of the following events:

1. Passage by three-fourths of the members of the Village Board of Trustees, excluding the Village President, in the manner required by law;
2. Publication in pamphlet form in the manner required by law;

PASSED this ____ day of _____, 2016.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this ____ day of _____, 2016.

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

ATTESTED and FILED in my office the
____ day of _____, 2016.

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

EXHIBIT A

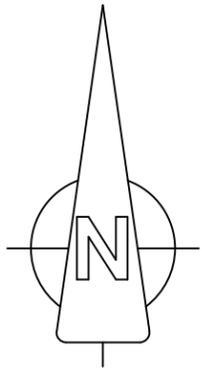
LEGAL DESCRIPTION OF THE PROPERTY

EXHIBIT B

LEGAL DESCRIPTION OF THE RIGHT-OF-WAY

EXHIBIT C

PLAT OF VACATION



Lincoln - Crawford Pratt Boulevard Subdivision

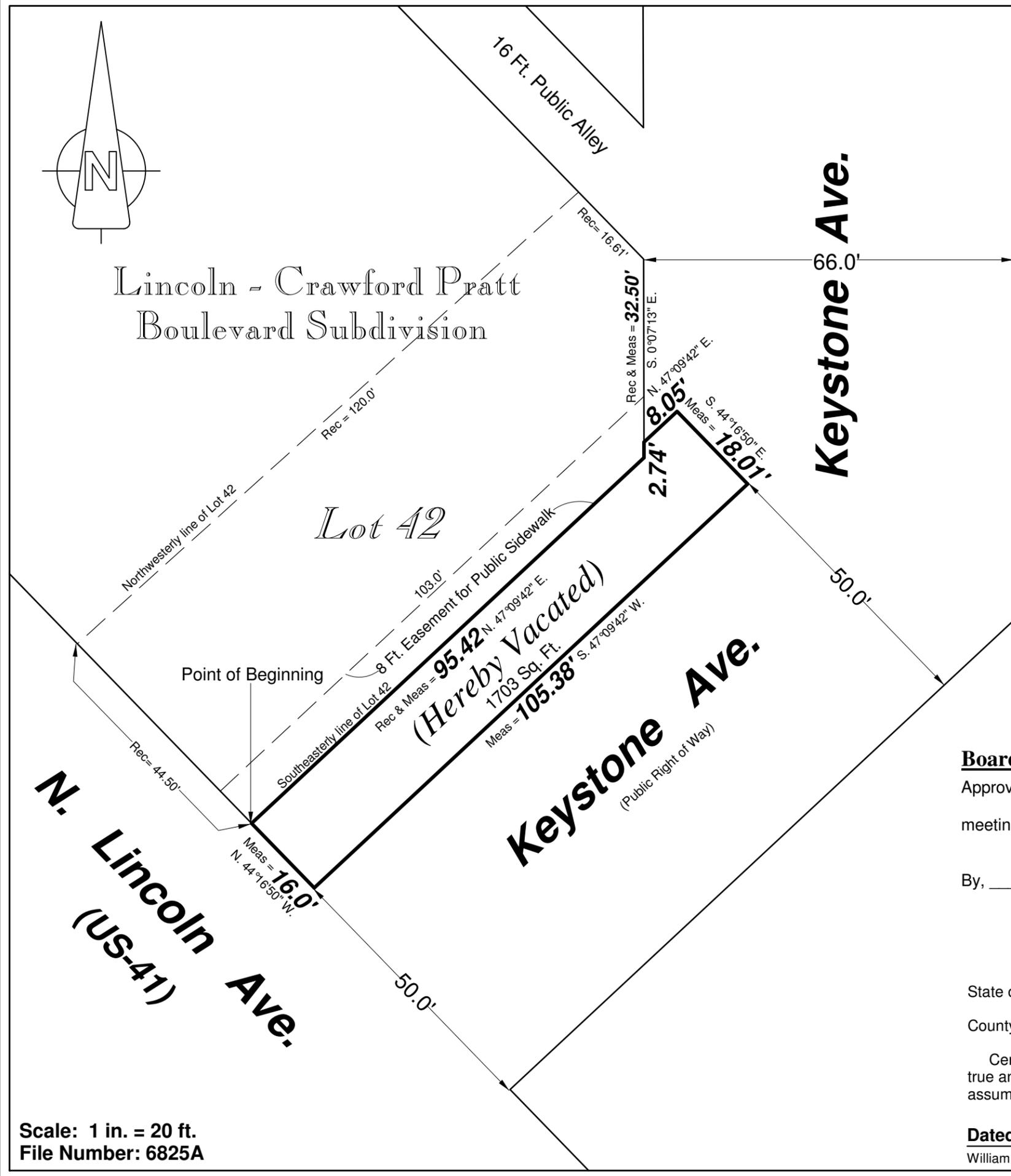
Lot 42

8 Ft. Easement for Public Sidewalk
(Hereby Vacated)
1703 Sq. Ft.

Keystone Ave.
(Public Right of Way)

Keystone Ave.

N. Lincoln Ave.
(US-41)



Plat of Vacation

Central Survey Company, Inc.
6415 N. Caldwell Ave., Chicago, Il. 60646
Phone (773) 631-5285 Fax (773) 775-2071

Of that part of Keystone Avenue lying both Southeast and East of Lot 42 in Lincoln-Crawford Pratt Boulevard Subdivision of the South 1/2 of the East 15 acres and the South 1/2 of the West 25 acres (except therefrom the South 30 feet of that part thereof lying West of Lincoln Avenue) Southeast 1/4 of Northeast 1/4, also that part of the East 1/2 of the Southeast 1/4 lying Northeast of Northeasterly line of Lincoln Avenue in Section 34, Township 41 North, Range 13 East of the Third Principal Meridian, described as follows: beginning at the most Southerly corner of said Lot 42; thence Northeasterly along the Southeast line of said Lot 42 to the East line of said Lot; thence North along the East line of said Lot 42, 2.74 feet; thence Northeasterly along the same bearing as the Southeasterly line of Lot 42, 8.05 feet; thence Southeasterly along a line parallel with the Northeasterly line of North Lincoln Avenue, 18.01 feet; thence Southwesterly parallel with the Southeast line of said Lot 42 to a point of intersection with the Northeasterly line of North Lincoln Avenue extended 16.0 feet Southeasterly of the most Southerly corner of said Lot 42; thence Northwesterly along the last described line, 16.0 feet to the point of beginning, in Cook County, Illinois

NOTE: This vacation of Keystone Avenue shall preserve an easement for any public or private utilities that may exist in said vacated Keystone Avenue.

Board of Trustee's Certificate

Approved by the President and Board of Trustees of the Village of Lincolnwood, Cook County, Illinois at a regular meeting held this _____ day of _____, A.D., 2016

By, _____ Attest, _____
Village President Village Clerk

State of Illinois)
)S.S.
County of Cook)

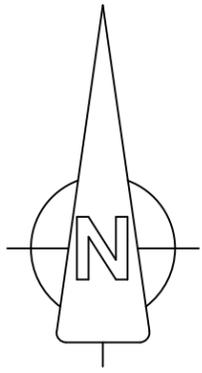
Central Survey, LLC does hereby certify that it has prepared this Plat of Vacation and that it is a true and correct representation of said vacation. When bearings are shown the bearing base is assumed. Dimensions are shown in feet and hundredths and are correct at a temperature of 68° F.

Dated this 15th day of September 2016

William R. Webb P.L.S. #2190 (exp.11/30/2016) Professional Design Firm Land Surveying LLC (#184-004113)

Scale: 1 in. = 20 ft.
File Number: 6825A





Lincoln - Crawford Pratt Boulevard Subdivision

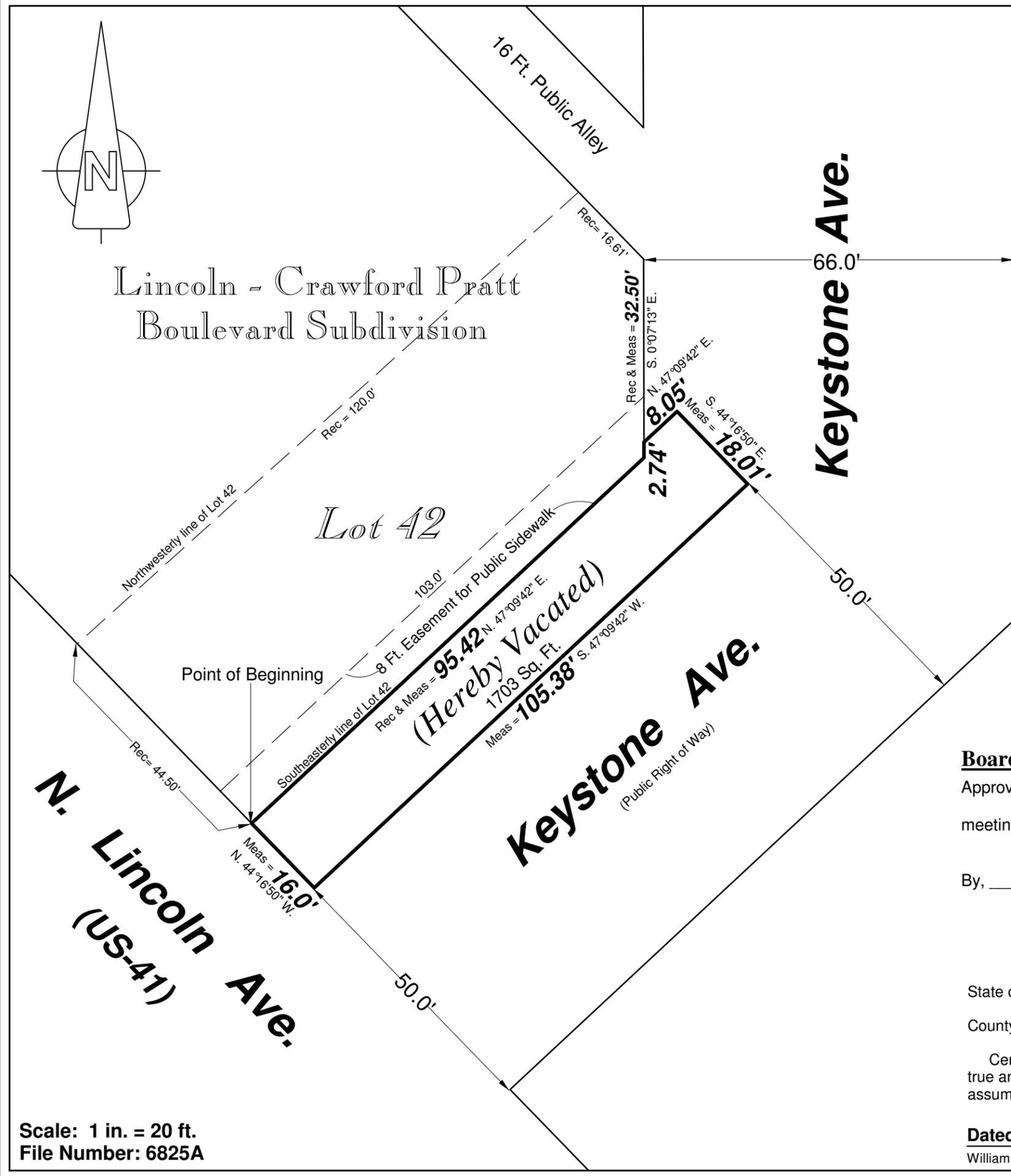
Lot 42

8 Ft. Easement for Public Sidewalk
(Hereby Vacated)
1703 Sq. Ft.

Keystone Ave.
(Public Right of Way)

Keystone Ave.

N. Lincoln Ave.
(US-41)



Plat of Vacation

Central Survey Company, Inc.
6415 N. Caldwell Ave., Chicago, Il. 60646
Phone (773) 631-5285 Fax (773) 775-2071

Of that part of Keystone Avenue lying both Southeast and East of Lot 42 in Lincoln-Crawford Pratt Boulevard Subdivision of the South 1/2 of the East 15 acres and the South 1/2 of the West 25 acres (except therefrom the South 30 feet of that part thereof lying West of Lincoln Avenue) Southeast 1/4 of Northeast 1/4, also that part of the East 1/2 of the Southeast 1/4 lying Northeast of Northeasterly line of Lincoln Avenue in Section 34, Township 41 North, Range 13 East of the Third Principal Meridian, described as follows: beginning at the most Southerly corner of said Lot 42; thence Northeasterly along the Southeast line of said Lot 42 to the East line of said Lot; thence North along the East line of said Lot 42, 2.74 feet; thence Northeasterly along the same bearing as the Southeasterly line of Lot 42, 8.05 feet; thence Southeasterly along a line parallel with the Northeasterly line of North Lincoln Avenue, 18.01 feet; thence Southwesterly parallel with the Southeast line of said Lot 42 to a point of intersection with the Northeasterly line of North Lincoln Avenue extended 16.0 feet Southeasterly of the most Southerly corner of said Lot 42; thence Northwesterly along the last described line, 16.0 feet to the point of beginning, in Cook County, Illinois

NOTE: This vacation of Keystone Avenue shall preserve an easement for any public or private utilities that may exist in said vacated Keystone Avenue.

Board of Trustee's Certificate

Approved by the President and Board of Trustees of the Village of Lincolnwood, Cook County, Illinois at a regular meeting held this _____ day of _____, A.D., 2016

By, _____ Attest, _____
Village President Village Clerk

State of Illinois)
)S.S.
County of Cook)

Central Survey, LLC does hereby certify that it has prepared this Plat of Vacation and that it is a true and correct representation of said vacation. When bearings are shown the bearing base is assumed. Dimensions are shown in feet and hundredths and are correct at a temperature of 68° F.

Dated this 15th day of September 2016

William R. Webb P.L.S. #2190 (exp.11/30/2016) Professional Design Firm Land Surveying LLC (#184-004113)



Scale: 1 in. = 20 ft.
File Number: 6825A

Request For Board Action

REFERRED TO BOARD: October 20, 2016

AGENDA ITEM NO: 2

ORIGINATING DEPARTMENT: Community Development

SUBJECT: Approval of a Recommendation by the Plan Commission in Case #PC-16-16 to Adopt an Ordinance Granting a Zoning Map Amendment to Rezone 4120 West Morse Avenue to the R-3 Residential Zoning District

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

Lon and Susan Nianick, who own the single-family home at 4120 West Morse Avenue, are requesting a rezoning from B-1 to R-3 as they intend to continue to use this home as a single-family residence. The residential property at 4120 West Morse Avenue has been zoned B-1, Traditional Business since at least 1962. It is unclear as to the zoning district in which this property was located prior to that time. The home itself was constructed in 1956.

The property is currently in a Business Transition Overlay District which is intended for commercial and office uses, with no single-family residential uses permitted. The property is located at the northeast corner of North Lincoln Avenue and West Morse Avenue, with a single contiguous point of frontage on North Lincoln Avenue, and the remainder of the frontage on West Morse Avenue.

Mr. Nianick has raised concerns about the constraints he has as a legal nonconforming use in the B-1 Business District (a commercial zoning district). As a legal nonconforming use, Mr. Nianick's home can continue to be used as a single-family residence, with all necessary repairs that may arise over the years being permitted. However, should the home be damaged beyond 50% of the overall cost of replacement of the structure, it would not be permissible to construct a new single-family structure at this location, as multi-family housing is the only residential use type permitted in the B-1 Zoning District. In addition, Mr. Nianick would not have the ability to expand the footprint of his home or increase the height, even if all bulk regulations were met, due to the legal nonconforming status of the property.

The Village Board directed the Plan Commission to hold a Public Hearing on a proposed Map Amendment on September 6, 2016 to consider rezoning the property to the R-3 Residential zoning designation.

Public Hearing

A Public Hearing on this matter was held by the Plan Commission on October 6, 2016. Staff presented several considerations for review in this matter including: 1) Comprehensive Plan long-range vision of the property as commercial; 2) status of the property as nonconforming under the current B-1 District zoning; 3) negligible property frontage on Lincoln Avenue; 4) redevelopment opportunities within the current B-1 Zoning; and 5) benefit of rezoning the property to the R-3 District to reflect the historical and current use of the property.

At the public hearing the following were present to testify in support of the application:

- Harriet Levin, 6923 Kedvale Avenue;
- Mae Nessenson, 6902 North Karlov Avenue; and
- Tom Sdralis, 4116 West Morse Avenue.

No other testimony was received by the Plan Commission.

Plan Commission Recommendation

The Plan Commission did not object to the proposed Map Amendment for 4120 West Morse Avenue. At the conclusion of the hearing, by a unanimous 5-0 vote, the Plan Commission recommended approval of a Map Amendment for 4120 West Morse Avenue, from the B-1 Traditional Business District to the R-3 Residential District.

FINANCIAL IMPACT:

None

DOCUMENTS ATTACHED:

1. Proposed Ordinance
2. October 6, 2016 Plan Commission Minutes Excerpt (Draft)
3. October 6, 2016 Staff Report to Plan Commission
4. Public Hearing Map Amendment Application
5. Zoning Code Part B. Nonconforming Uses (3 pages)
6. Zoning Code Part C. Nonconforming Structures (2 pages)
7. Plat of Survey
8. Proof of Ownership
9. Photographs of Property
10. Plat of Survey w/ Dedicated Alley Note
11. Location Map
12. Zoning Map
13. Zoning Certificate Letter

RECOMMENDED MOTION:

Move to approve an Ordinance granting a Zoning Map Amendment to rezone 4120 West Morse Avenue to the R-3 Residential District.

VILLAGE OF LINCOLNWOOD

ORDINANCE NO. 2016-_____

**AN ORDINANCE REZONING
PROPERTY TO THE R3 RESIDENTIAL DISTRICT**
(4120 West Morse Avenue)

ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF LINCOLNWOOD
THIS ____ DAY OF OCTOBER, 2016.

Published in pamphlet form
by the authority of the
President and Board of Trustees
of the Village of Lincolnwood,
Cook County, Illinois this
_____ day of October, 2016

Village Clerk

ORDINANCE NO. 2016-_____

**AN ORDINANCE REZONING
PROPERTY TO THE R3 RESIDENTIAL DISTRICT
(4120 West Morse Avenue)**

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, Lon and Susan Nianick (collectively, the “*Owner*”) are the record title owners of that certain property located at the address commonly known as 4120 West Morse Avenue, Lincolnwood, Illinois, and legally described in **Exhibit A** attached to and, by this reference, made a part of this Ordinance (“*Property*”); and

WHEREAS, the Property is currently located within the “*Business/Residential Transition Area*” of the B-1 Traditional Business Zoning District of the Village (“*B-1 District*”); and

WHEREAS, the Owner has submitted an application to the Village requesting that the Village rezone the Property into the R-3 Residential Zoning District of the Village (“*R-3 District*”); and

WHEREAS, pursuant to notice duly published in the *Lincolnwood Review* on September 15, 2016, the Village Plan Commission conducted a public hearing on October 6, 2016, concerning amendments to the Village of Lincolnwood Official Zoning Map (“*Zoning Map*”) to rezone the Property into the R-3 Residential District (“*Requested Rezoning*”); and

WHEREAS, at the conclusion of the public hearing, the Plan Commission made findings and recommended that the President and Board of Trustees approve the Requested Rezoning of the Property, as set forth in this Ordinance; and

WHEREAS, having considered the finding and recommendations of the Plan Commission, the President and Board of Trustees have found and determined that it will serve and be in the best interest of the Village and its residents to rezone the Property into the R-3 Residential District;

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

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

SECTION 2. ZONING MAP AMENDMENT. The Zoning Map of the Village is hereby amended to rezone the Property into the R-3 Residential District, in accordance with, and pursuant to, Section 5.16 of the Zoning Ordinance and the home rule powers of the Village.

SECTION 3. SEVERABILITY. If any provisions 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 4. 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 October, 2016.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this ___ day of October, 2016.

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

ATTESTED and FILED in my office this
_____ day of October, 2016

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

EXHIBIT A

LEGAL DESCRIPTION OF THE SUBJECT PROPERTY

LOT 21 (EXCEPT THE EAST 10 FEET THEREOF) IN BLOCK 3 IN LINCOLN CRAWFORD MANOR SUBDIVISION OF THE NORTH ½ OF THE SOUTHEAST ¼ OF THE NORTHEAST ¼ OF SECTION 34, TOWNSHIP 41 NORTH, RANGE 13, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

Commonly referred to as 4120 West Morse Avenue

P.I.N.: 10-34-217-040-0000



**DRAFT MEETING MINUTES
OF THE
PLAN COMMISSION
OCTOBER 6, 2016 – 7:00 P.M.**

**LINCOLNWOOD VILLAGE HALL
COUNCIL CHAMBERS
6900 NORTH LINCOLN AVENUE
LINCOLNWOOD, ILLINOIS 60712**

MEMBERS PRESENT:

Chairman Mark Yohanna
Irving Fishman
Steven Jakubowski (arrived at 7:13)
Henry Novoselsky
Don Sampen

MEMBERS ABSENT:

Patricia Goldfein
Anthony Pauletto

STAFF PRESENT:

Steve McNellis, Community Development Director
Aaron N. Cook, AICP, Community Development Manager
Kathryn M. Kasprzyk, Community Development Coordinator

I. Call to Order

Chairman Yohanna noted a quorum of four members and called the meeting to order at 7:03 p.m.

II. Pledge of Allegiance

III. Approval of Minutes

Motion to approve the September 7, 2016 Plan Commission Minutes was made by Commissioner Fishman and seconded by Commissioner Novoselsky.

Aye: Fishman, Novoselsky, Sampen, and Yohanna

Nay: None

Motion Approved: 4-0

IV. Case #PC-16-16: Public Hearing: 4120 West Morse Avenue – Map Amendment

Chairman Yohanna announced Case #PC-16-16 to rezone the property located at 4120 West Morse Avenue from the B-1 Traditional Business District to the R-3 Residential Zoning District.

Chairman Yohanna swore in the Petitioner, Mr. Lon Nianick, and other members of the audience wishing to address the Plan Commission on this matter.

Development Manager Cook presented the request to rezone the property located at 4120 West Morse Avenue located on the corner of Lincoln and Morse Avenues. The home was constructed in 1956 and has been located in the B-1 District since at least 1962. In accordance with the proposed 2016 Comprehensive Plan, property along Lincoln Avenue is planned for commercial use only. The subject property is the only single-family use within the B-1 District. The new R-3 District would reflect the current use of the property, remove the nonconforming status, and allow reinvestment in the property.

Chairman Yohanna asked if there was anyone in the audience who would like to address the Plan Commission regarding this Public Hearing. Listed below are comments from members of the audience.

Mr. Lon Nianick, 4120 West Morse Avenue, was not aware of this zoning classification until July of this year. If the property was damaged by more than 50 percent, he would be unable to rebuild. The property is not salable without this rezoning.

Ms. Harriet Levin, 6923 Kedvale Avenue, spoke in support of this request.

Ms. Mae Nessenson, 6902 North Karlov Avenue, also came to support this request and wondered if this change in zoning would affect her property.

Mr. Tom Sdralis, 4116 West Morse Avenue, stated he does not want to live next to a commercial lot and is in support of this rezoning.

Chairman Yohanna asked if there was anyone in the audience who would like to address the Plan Commission regarding this Public Hearing. Let the record state that no one came forward.

Motion to approve the rezoning for 4120 West Morse Avenue from the B-1 Traditional Business District to the R-3 Residential Zoning District was made by Commissioner Fishman and seconded by Commissioner Sampen.

Aye: Fishman, Sampen, Jakubowski, Novoselsky, and Yohanna

Nay: None

Motion Approved: 5-0

V. **Case #PC-17-16: Public Hearing: 7001 North Ridgeway Avenue – Special Use and Variations**

Chairman Yohanna announced Case #PC-17-16 for certain approvals for a building addition and reconfiguration of an off-street parking area. Chairman Yohanna swore in the Petitioner's representative, Mr. Ken Price of Watermark Engineering Resources, Ltd., 2631 Ginger Woods Parkway, Aurora, Illinois.

Development Manager Cook presented an overview of the proposed Special Use and Variations requested for Food 4 Thought, located at 7001 North Ridgeway Avenue in the M-B Manufacturing/Business Zoning District for a 4,680-square-foot addition to the rear of the existing building.



Plan Commission Staff Report

Case #PC-16-16

October 6, 2016

Subject Properties:

4120 West Morse Avenue

Zoning District:

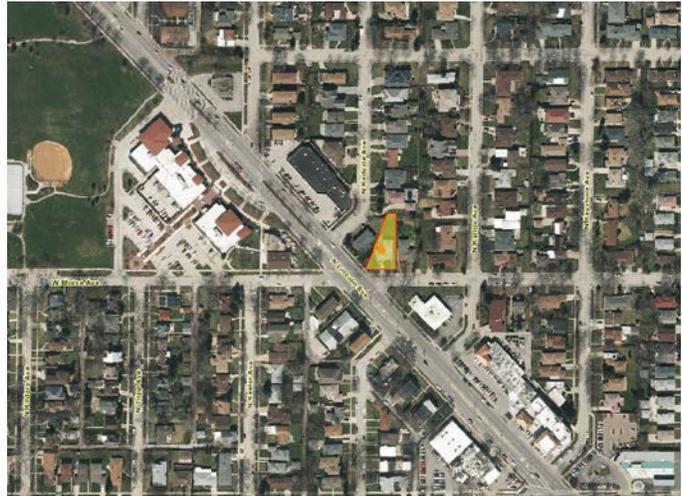
B-1 Business Transition District

Petitioner:

Lon & Susan Nianick, Property Owner

Nature of Request: Map Amendment

to align zoning with use of the property at 4120 West Morse Avenue.



Requested Action:

Zoning Map Amendment for the property at 4120 West Morse Avenue from the B-1 Business Transition District to the R-3 Residential District.

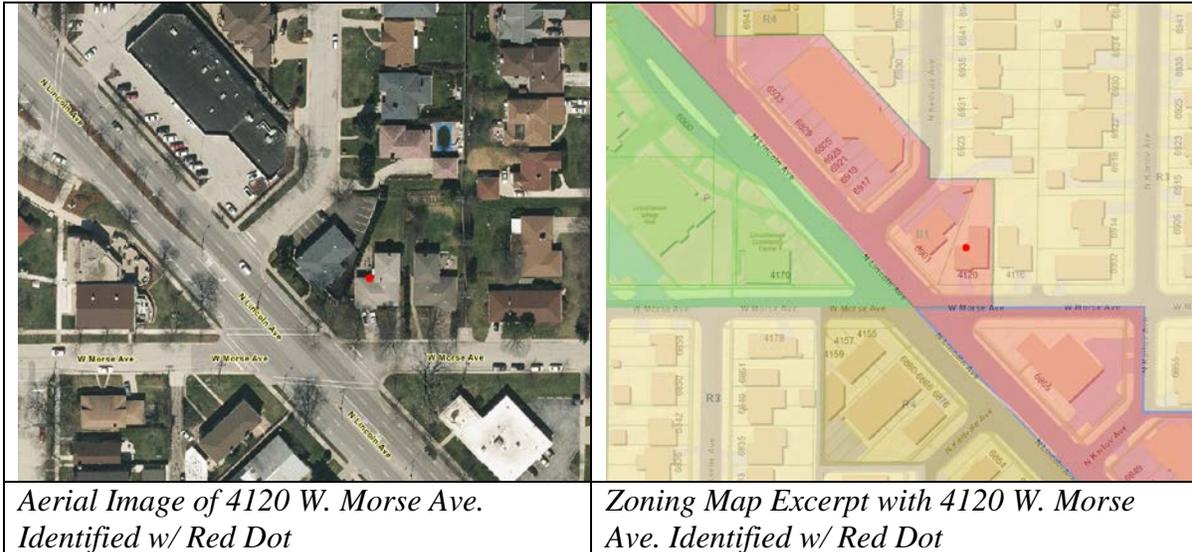
Notification: Notice in Lincolnwood Review dated September 15, 2016, Public Hearing Sign Installed at 6649 North Lincoln Avenue, and Mailed Legal Notices Dated September 15, 2016 to Properties within 250 Feet.

Summary of Request

Mr. Lon Nianick, who owns the single-family home at 4120 West Morse Avenue, is requesting a rezoning from B-1 to R-3 as he intends to continue to use this home as a single-family residence. The residential property at 4120 West Morse Avenue has been zoned B-1, Traditional Business since at least the adopted Zoning Map of 1962. It is unclear as to the zoning district in which this property was located prior to that time. The home itself was constructed in 1956. The property is currently in a Business Transition Overlay District, which is intended for commercial and office uses, with no single-family residential uses envisioned. The property is located at the northeast corner of North Lincoln Avenue and West Morse Avenue, with a single contiguous point of frontage on North Lincoln Avenue, and the remainder of the frontage on West Morse Avenue.

Mr. Nianick has raised concerns about the constraints he has as a legal nonconforming use in the B-1 Business District (a commercial zoning district). As a legal nonconforming use,

Mr. Nianick's home can continue to be used as a single-family residence, with all necessary repairs that may arise over the years being permitted. However, should the home be damaged beyond 50% of the overall cost of replacement of the structure, it would not be permissible to construct a new single-family structure at this location, as multi-family housing is the only residential use type permitted in the B-1 Zoning District.



Planning/Zoning Considerations

In reviewing the merits of this proposal, Staff recommends the Board consider the following:

1. **Planning Documents Designation** - Both the 2001 Comprehensive Plan and the proposed 2016 Updated Comprehensive Plan depict this property as having a proposed future land use of "Commercial/Office" (2001) or "Local/Corridor Commercial" (2016). It should be noted the 2001 plan stated the existing use at that time was Commercial/ Office, which was incorrect. The 2005 Lincoln Avenue Corridor Plan does not specifically depict a land use or building type for this property. The goal of all three plans appears to have been to encourage multi-family housing in selected areas along Lincoln Avenue, as infill uses, to help provide a transitional buffer to the single-family neighborhoods off Lincoln Avenue.
2. **Existing B-1-Zoned Property** – The B-1 Zoning District exists almost exclusively along the Lincoln Avenue corridor, between West Devon Avenue and West Estes Avenue. The vast majority of that property, which has frontage on Lincoln Avenue, consists of commercial uses. There are also two small multi-family developments located in the B-1 District on the Lincoln Avenue Corridor. However, the subject property is the only single-family property on this corridor zoned B-1. Further, it is one of only two single-family properties along the entire Lincoln Avenue Corridor, with the other single-family property zoned R-4, Multi-Family Residential.
3. **Property Frontage** – The subject property is unique in that it maintains frontage with Lincoln Avenue only at a point. The front of the home, driveway and bulk of the frontage lies on West Morse Avenue.

4. **Benefits of B-1 Zoning** – The current Zoning designation provides the opportunity for a consolidation with the A. Schoaneman Appraisal office fronting Lincoln Avenue to the north to create the potential for a larger commercial property with no further zoning action needed. The commercial zoning designation also notifies the commercial real estate community and anyone seeking commercial land on Lincoln Avenue that the Village’s intent is to have commercial property fronting on Lincoln Avenue. It also makes clear the Village’s intent to see properties consolidated to create larger commercial properties more indicative of retail/restaurant uses today.
5. **Benefits of R-3 Zoning** – The benefits of rezoning this property to a residential zoning accrue primarily to Mr. Nianick. Such a rezoning would allow him to invest more in the property through home additions and other major exterior changes as well as assist him with any future sale of the property as its expansion/remodeling and/or renovation would not be hamstrung by the Non-Conforming Uses section of the Zoning Code. While the more that is invested in this property as a residential use, the less likely it would be affordable for a conversion and consolidation for commercial uses; it is also possible that the current limited flexibility on this property could lead to disinvestment and possible future property maintenance issues.

While it is important that the Village be committed to increasing the commercial presence and flexibility on Lincoln Avenue, there are downsides to maintaining that commitment for this property which has almost no frontage on Lincoln Avenue. Should the property be rezoned to a residential designation, any future party interested in consolidating this property with the office use next door would always have the option of seeking to rezone this property back to the B-1 Zoning Designation. However, in the interim, given the fact there appears to have been no real interest in such a consolidation (likely given the small size of both the office and residential lots), a rezoning to R-3 would permit Mr. Nianick to invest in his home.

At its September 6, 2016 meeting, the Village Board referred, at the request of Mr. and Mrs. Nianick, to the Plan Commission to convene a Public Hearing to consider a Zoning Map Amendment from B-1 District to R-3 District for the property at 4120 West Morse Avenue.

Staff has been contacted by several residents regarding this application. No objections to the request have been raised.

Documents Attached

1. Public Hearing Map Amendment Application
2. Zoning Code Part B. Nonconforming Uses (3 pages)
3. Zoning Code Part C. Nonconforming Structures (2 pages)
4. Plat of Survey
5. Proof of Ownership
6. Photographs of Property
7. Plat of Survey w/ Dedicated Alley Note
8. Location Map
9. Zoning Map
10. Zoning Certificate Letter



VILLAGE OF LINCOLNWOOD Public Hearing Application
Community Development Department Map Amendment

SUBJECT PROPERTY

List all property addresses subject to the requested Map Amendment and attach a map identifying the extent of the subject property.

Property Address(es): 4120 W. MORSE AVE, LINCOLNWOOD IL, 60712

Permanent Real Estate Index Number(s): 10-34-217-040-0000

Current Zoning District: B-legal non conforming Proposed Zoning District: R-2 or R-3 (residential)

Lot Area: @ 8800 SF

Are there existing development restrictions affecting the property? Yes No

(Examples: previous Variations, conditions, easements, covenants) If yes, describe: To best of my knowledge development restricts (if any like re-building in the event of a loss greater than 50% would be in effect only as a direct result of the current B zoning.

PETITIONER INFORMATION

Name: Lon & Susan Nianick

Address: 4120 W. Morse Ave, Lincolnwood IL 60712

Telephone: (847) 674-0077 Fax: () N/A E-mail: Ljninvest@aol.com

Property Owner(s): (if Different from Petitioner)

Name: (List all Beneficiaries if Trust) Same As Above

Address: _____

Telephone: () Fax: () E-mail: Lon's Cell: *** 847-507-3500

COST REIMBURSEMENT REQUIREMENT

The Village requires reimbursement of certain out-of-pocket costs incurred by the Village in connection with applications for zoning approvals and relief. These costs include, but are not limited to, mailing costs, attorney and engineer costs, and other out-of-pocket costs incurred by the Village in connection with this application. In accordance with Section 5.02 of the Village of Lincolnwood Zoning Ordinance, both the petitioner and the property owner shall be jointly and severally liable for the payment of such out-of-pocket costs. Out-of pocket costs incurred shall be first applied against any hearing deposit held by the Village, with any additional sums incurred to be billed at the conclusion of the hearing process.

Invoices in connection with this application shall be directed to:

Name: Lon & Susan Nianick
Address: 4120 W. Morse Ave
City, State, Zip: Lincolnwood, IL 60712

ATTESTMENT AND SIGNATURE

I hereby state that I have read and understand the Village cost reimbursement requirement, as well as the requirements and procedures outlined in Article V of the Village Zoning Ordinance, and I agree to reimburse the Village within 30 days after receipt of an invoice therefor. I further attest that all statements and information provided in this application are true and correct to the best of my knowledge and that I have vested in me the authority to execute this application.

PROPERTY OWNER:

PETITIONER: *(if Different than Property Owner)*

Signature

Signature

Lon Nianick

N/A

Print Name

Print Name

August 24, 2016

Date

Date

REQUIRED ATTACHMENTS *

Check all Documents that are Attached:

- Map Amendment Standards -- Exhibits One & Two
- Plat of Survey -- Exhibit Three
- Proof of Ownership -- Exhibits Four & Five
- Photos of the Property -- Exhibit Six
- PDF files of all documents -- Will be provided to Village Upon Request

**The above documents are required for all applications. The Zoning Officer may release an applicant from specific required documents or may require additional documents as deemed necessary.*

Village of Lincolnwood Zoning Map dated 11/6/08, updated 10/7/14 -- Exhibit Seven

Zoning Certification dated 8/16/16, to Lon Nianick from Aaron Cook -- Exhibit Eight

MAP AMENDMENT STANDARDS

To be approved, the requested Map Amendment must meet certain specific standards. These standards are listed below. After each listed standard, explain how the Map Amendment satisfies the listed standard. Use additional paper if necessary.

1. Nature of Request: Explain below why you are seeking a Map Amendment to the Zoning Map. What is it that you would like to do that requires a change in the zoning of the subject property?

4120 W. Morse Ave (the "subject property") is located in an exclusively residential district, with only two exceptions. Currently zoned B legal non conforming use, we seek the amendment to change the zoning to R-3 which then creates conformity with all other homes in the neighborhood. In the event of any casualty that would require us to re-build more that 50% of our home; per Chapter 15 of the Zoning Code, Article IX, Part C Subsection 9.09 (2) we would not be able to completely re-build our home. Retaining a B zoning, negatively impacts our ability to refinance, sell, directly or indirectly cross collateralize or to rebuild our home.

2. What existing uses and structures are located on the subject property? How does the proposed Map Amendment impact the conforming status of the existing uses and structures?

4120 W. Morse as built on or about 1956, consists of a Bi-Level SFH with @ 1600 SF of above grade living space: Lot size is @ 9000 SF, with no frontage along Lincoln Avenue and where the rear lot of my home and several other homes immediately to the north and east back up to a dedicated alley which was formerly Lunt Ave. A map amendment from B legal non-conforming use to R-3 will establish that our home is in conformity with all other homes on Morse Ave, from Lincoln Ave east to Crawford: and from Lincoln Ave west on Morse to Kostner. Re-zoning our home to R-3 will not negatively impacted the map amendment we seek.

3. Identify the zoning of the surrounding properties. Identify how the proposed Map Amendment is consistent with the surrounding zoning and the Comprehensive Plan.

Beginning at the subject property, along the north and south sides of Morse Ave ending at Crawford to the east and Kostner to the west, I am aware of only two properties that are not residentially zoned; ie: 6901 N. Lincoln & 6865 N. Lincoln. *Based on the zoning map dated 11/6/08 and updated 10/7/14, the homes in the immediate area surrounding the subject property (on Keeler, Kedvale, Karlov, Keystone, Estes, Lowell, Kildare and Tripp) are all zoned R-3. The subject property is the only home that is not consistent with the surrounding zoning. Additionally, at least 5 homes that immediately surround the subject property are zoned R-3. My home and at least the five other homes would be directly impacted if any development went up on my lot.

4. Indicate why you believe this zoning change is needed and why it would benefit the Village.

We request that you approve the zoning change to Residential so that we can live in "quiet enjoyment" (1) We need the ability to re-build 100% in the event of casualty; (2) The current refinance of our home has been negatively impacted; (3) Selling our home will be negatively impacted, delayed and most likely not come to fruition as a direct result of a SFH being located in an otherwise all residential area that maintains a B non conforming use designation; (4) Our home and the home at 4116 Morse were both built by the same developer @ 1956. Identical in construction & 4116 is zoned R-3. The Village will benefit by placing our home in conformity with all other homes in the area. Serious concerns exist re: additional traffic & off street parking congestion which would increase & that already assists on Morse & the streets in the area if the zoning is not changed. In conclusion, changing our zoning to residential does not directly or indirectly affect the Village in any way. Yet, it significantly affects our home, our life and any equity we may have built up over the years.

* Note:
SEE Exhibit
SEVEN, Attached
Village Zoning
MAP



VILLAGE OF LINCOLNWOOD

COMMUNITY DEVELOPMENT DEPARTMENT

PUBLIC HEARING FEES AND DEPOSIT SCHEDULE

Plan Commission

Hearing Type	Hearing Fee*	Hearing Deposit**
Special Use - Non Residential Property	\$500	\$2,000
Special Use - Residential Property	\$250	NA
Reasonable Accommodation	\$250	\$2,000
Text Amendment	\$500	\$2,000
Map Amendment	\$500	\$2,000
Planned Unit Development (PUD) 0 to 5 acres	\$1,250	\$10,000
Planned Unit Development (PUD) 5 to 10 acres	\$2,500	\$10,000
Planned Unit Development (PUD) Over 10 acres	\$3,000	\$10,000
Minor Subdivision	\$250	NA
Major Subdivision	\$500	\$2,000

Zoning Board of Appeals

Hearing Type	Hearing Fee*	Hearing Deposit**
Major Variation - Non Residential Property	\$500	NA
Major Variation - Residential Property	\$250	NA
Variation - Off-Street Parking	\$500	NA
Variation - Design Standards	\$250	NA
Minor Variation	\$125	NA
Sign Variation/Special Signs	\$500	NA

* Hearing fees are non-refundable.

** Hearing deposits shall be applied to out-of-pocket expenses incurred by the Village as the result of the Public Hearing process. If additional costs are incurred, or if no deposit is provided, such out-of-pocket expenses will be billed directly to the applicant.

Exhibit ONE

*Village of Lincolnwood, IL
Wednesday, August 3, 2016*

Chapter 15. Zoning

Article IX. NONCONFORMING BUILDING, STRUCTURES, AND USES

Part B. Nonconforming Uses

9.02. Continuance of nonconforming use.

- (1) Any use of a structure or land that was lawfully established as of the effective date of this Zoning Ordinance that does not conform to the use regulations for the zoning district in which it is located shall be deemed to be a legal nonconforming use and may be continued only in accordance with the limitations and standards provided in this Article IX.
- (2) Any legal nonconforming use of a structure may be continued, provided there is no physical expansion or extension other than necessary maintenance and repair, except as otherwise permitted in accordance with this Article IX. The owner of the subject property shall bear the burden of establishing that any nonconforming use is a legal nonconforming use, as defined and regulated by this Article IX.
- (3) The nonconforming use of land not involving a structure, or in connection with any structure thereon which is incidental or accessory to the principal use of the land, may be continued; provided, however, that if the nonconforming use of land is discontinued for a period of six consecutive months, it shall not thereafter be renewed, and any subsequent use of such land shall conform to the regulations of the zoning district in which such land is located.
- (4) Notwithstanding any provision of this chapter to the contrary, a legal nonconforming use may relocate to a new location within the Village, and continue operations at that new location as a legal nonconforming use subject to the limitations and standards provided in this Article IX, which new location may be of a greater square footage than the existing location, but only upon issuance of a special use permit therefor in accordance with Section 5.17 of this Zoning Ordinance, and only if:
[Added 6-17-2014 by Ord. No. 2014-3105]
 - a. The use is a bank, credit union, or savings and loan;
 - b. As of January 1, 2014, the use was located within the Business/Residential Transition Area of the B-1 Traditional Business Zoning District;
 - c. The new location is also within the Business/Residential Transition Area of the B-1 Traditional Business Zoning District; and
 - d. The bank, credit union, or savings and loan (as the case may be) must have been under continuous ownership by the same entity for at least six months prior to the relocation and

must remain under continuous ownership by such entity for at least six months after the relocation.

9.03. Expansion of nonconforming use.

- (1) A nonconforming use shall not be increased in intensity, nor expanded or extended beyond the floor area or lot area occupied as of the date on which such use became nonconforming, or in a manner that displaces any conforming use in the same structure or on the same parcel.
- (2) No use or structure which is accessory to a principal nonconforming use or structure, shall continue after such principal nonconforming use or structure shall have ceased or terminated, unless it shall thereafter conform to all regulations of this Zoning Ordinance.

9.04. Change of nonconforming use.

- (1) A nonconforming use of a structure, or part thereof, may be changed to a use of the same or similar character, unless such change requires the addition of off-street parking, building expansion, or building extension.
- (2) A nonconforming use shall not be changed to another nonconforming use, except upon approval of a request therefore by the Zoning Officer. All new nonconforming uses shall comply with the Site Development Standards set forth in Article VI of this Zoning Ordinance. The Zoning Officer shall not approve the change of any nonconforming use to another nonconforming use for any lot in a single-family residential district on which there exist two or more principal uses.
[Amended 12-3-2009 by Ord. No. 2009-2867A]
- (3) Any part of a structure or land occupied by a nonconforming use which is changed to or replaced by a use conforming to the provisions of this Zoning Ordinance shall not thereafter be used or occupied by a nonconforming use.

9.05. Discontinuance or abandonment of nonconforming use.

- (1) Whenever any part of a structure or land occupied by a nonconforming use is changed to or replaced by a use conforming to the provisions of this ordinance, such premises shall not thereafter be used or occupied by any nonconforming use, even though the structure may have been originally designed and constructed for the prior nonconforming use.
- (2) Whenever a nonconforming use of a structure, or part thereof, has been discontinued for a period of six consecutive months, or whenever there is evident a clear intent on the part of the owner to abandon a nonconforming use, such use shall not, after being discontinued or abandoned, be reestablished, and the use of the premises thereafter shall conform with the use regulations of the zoning district in which it is located.
- (3) Where no enclosed structure is involved, discontinuance of a nonconforming use for a period of six consecutive months shall constitute abandonment.

9.06. Transfer of nonconforming use.

*
- Sales - Refinancing
of 4130 W. Wilson, Lincolnwood
IL 60462



The purchaser of property constituting a legal nonconforming use is entitled to the same rights as the seller of that property.

Exhibit Two

Village of Lincolnwood, IL
Wednesday, August 3, 2016

Chapter 15. Zoning

Article IX. NONCONFORMING BUILDING, STRUCTURES, AND USES

Part C. Nonconforming Structures

9.07. Repairs and alterations of nonconforming structures.

- (1) Repairs of nonconforming structures. Necessary maintenance and repair may be made to a nonconforming structure, provided that no structural alterations shall be made to a structure, except as follows:
 - a. If required by law or are necessary to make the structure and use thereof conform to the regulations of the district in which it is located.
 - b. If the structure contains a residential nonconforming use, and the enlargement or alteration itself conforms to the requirements of the underlying zoning district; provided, however, that no structural alteration shall be made which would increase the number of dwelling units within the structure.
- (2) Previously approved development projects. Any structure for which a building permit has been lawfully granted prior to the effective date of this Zoning Ordinance may be completed in accordance with the plans approved therefore, provided that construction is started within 90 days, pursuant to the permit, and diligently prosecuted to completion. The structure shall thereafter be deemed a legal nonconforming structure.

9.08. Additions and expansions of nonconforming structures.

- (1) A structure that is nonconforming because of lot size requirements or building bulk regulations (including specifically, but not limited to, the regulations set forth in Section 3.07 of this Zoning Ordinance) shall not be added to, expanded, or enlarged, unless. [Amended 12-3-2009 by Ord. No. 2009-2867A]
 - a. The structure is either an accessory structure, or is the only principal building on the lot on which it exists; and
 - b. The addition, expansion, or enlargement conforms to all of the regulations of the zoning district in which it is located.
- (2)

No structure partially occupied by a nonconforming use shall be altered in such a way as to permit the enlargement or expansion of the space occupied by such nonconforming use.

- (3) A structure which is nonconforming with respect to yards, lot coverage, or any other element of bulk regulated pursuant to this Zoning Ordinance shall not be altered or expanded in any manner which would increase the degree or extent of its nonconformity with respect to the bulk regulations of the zoning district in which it is located.



9.09. Restoration of a damaged nonconforming structure.

- (1) A nonconforming structure may be not restored upon destruction or damage, by fire or other casualty or act of God, to the extent that the cost of restoration shall exceed the lesser of 50% of the cost of replacement, or the market value of the entire structure, unless such structure and all uses within conform to the provisions of the zoning district in which it is located.
- (2) If the cost of restoration of a damaged nonconforming structure does not exceed the lesser of 50% of the cost of replacement, or the market value of the entire structure, the structure may be restored to its original condition, and the occupancy or use of such structure may be continued in the manner that existed at the time of such partial destruction, provided that such restoration is commenced within six months from the date and is diligently pursued until completion. Failure to initiate or conclude restoration within these limits shall constitute abandonment as defined in Section 9.05 of this Zoning Ordinance.

Exhibit THREE

PLAT MAP

Borrower: LON & SUSAN NIANICK ✓ File No.: 08040276
 Property Address: 4120 W. MORSE AVENUE Case No.: 200853741
 City: LINCOLNWOOD State: IL Zip: 60712
 Lender: GUARANTEED RATE, INC.

PROFESSIONALS ASSOCIATED SURVEY, INC.

PROFESSIONAL DESIGN FIRM REGISTRATION NO. 0811128145

7160 N. TRIPP AVENUE
LINCOLNWOOD, ILLINOIS 60712

Property - Alta - Topo - Condo - Mortgage Survey

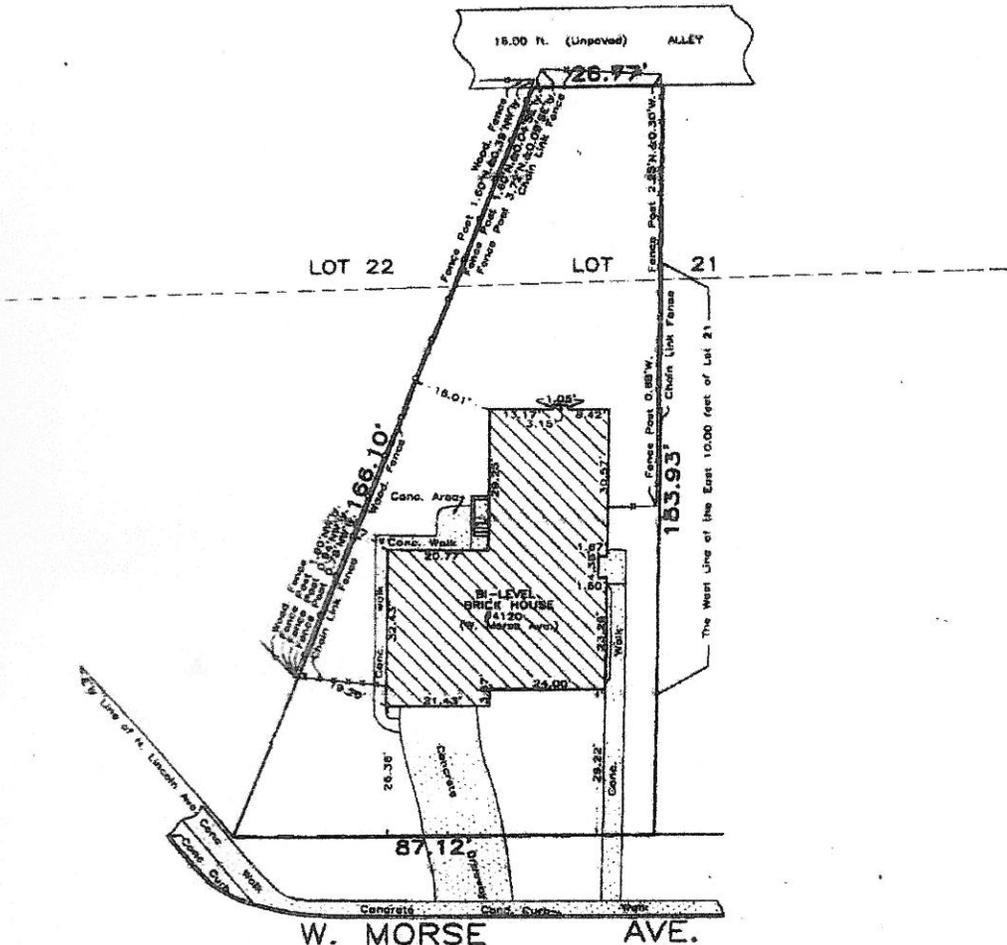
TEL: (847) 675-3000
FAX: (847) 675-2167

PLAT OF SURVEY

OF

LOT 21 (EXCEPT THE EAST 10.00 FEET THEREOF) IN BLOCK 3 IN LINCOLN CRAWFORD MANOR
SUBDIVISION OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION
34, TOWNSHIP 41 NORTH, RANGE 13, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY,
ILLINOIS.

COMMONLY KNOWN AS: 4120 WEST MORSE AVENUE, LINCOLNWOOD, ILLINOIS.



✓ CHECK THIS BOX MEANS THAT SURVEY HAS BEEN
 MADE FOR THE PURPOSE OF A REAL ESTATE OR
 MORTGAGE TRANSACTION AND IS NOT TO BE USED
 FOR CONSTRUCTION.

THE LEGAL DESCRIPTION SHOWN ON THE PLAT HERON
 DRAWN IS A COPY OF THE ORIGINAL AND FOR ACCURACY
 SHOULD BE COMPARED WITH THE TITLE OR DEED.

DIMENSIONS ARE NOT TO BE ASSUMED FROM SCALING.

Order No. 02-E1400
 Scale: 1 inch = 20 feet
 Date: September 23, 2002
 Ordered by: Philip I. Rosenthal
 Attorney at Law



BUILDING LINES AND BARRIERS ARE SHOWN ONLY WHERE
 THEY ARE SO RECORDED IN THE MAPS, OR OTHERWISE REFER TO
 YOUR DEED OR ABSTRACT.

COMPARE ALL POINTS BEFORE BUILDING BY BANE AND
 AT ONCE REPORT ANY DIFFERENCE.

State of Illinois
 County of Cook, ILL.

We, PROFESSIONALS ASSOCIATED SURVEY INC., do hereby
 certify that we have measured the above described property and that,
 to the best of our knowledge, the plat herein drawn is an accurate
 representation of said survey.

Wayne W. Donofrio
 IL PROFESSIONAL SURVEYOR - LICENSE NO. 0811128145
 Drawn by: J.V.

**Exhibit
Four**

MERCURY TITLE COMPANY
POLICY ISSUING AGENT OF
CHICAGO TITLE INSURANCE COMPANY

**Proof of
Ownership**

RESIDENTIAL OWNER'S POLICY
SCHEDULE A

FILE NUMBER : 2042033
RESIDENTIAL OWNER'S
POLICY NUMBER: 72097 127171
POLICY DATE : September 26, 2002
POLICY AMOUNT: \$435,000.00

1. NAME OF INSURED:

LON NIANICK AND SUSAN NIANICK, HUSBAND AND WIFE, NOT AS JOINT TENANTS OR TENANTS IN COMMON BUT AS TENANTS BY THE ENTIRETY.

2. YOUR INTEREST IN THE LAND COVERED BY THIS POLICY IS:

FEE SIMPLE

SUBJECT TO THE FOLLOWING:

MORTGAGE DATED SEPTEMBER 24, 2002 AND RECORDED SEPTEMBER 26, 2002 AS DOCUMENT 0021054069 MADE BY LON NIANICK AND SUSAN NIANICK, HUSBAND AND WIFE TO HARRIS TRUST AND SAVINGS BANK TO SECURE AN INDEBTEDNESS IN THE AMOUNT OF \$255,000.00.

3. THE LAND REFERRED TO IN THIS POLICY IS DESCRIBED AS FOLLOWS:

LOT 21 (EXCEPT THE EAST 10 FEET THEREOF) IN BLOCK 3 IN LINCOLN CRAWFORD MANOR SUBDIVISION OF THE NORTH 1/2 OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF SECTION 34, TOWNSHIP 41 NORTH, RANGE 13, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY, ILLINOIS.

END OF SCHEDULE A

1/2

COPY

THIS POLICY VALID ONLY IF SCHEDULE B IS ATTACHED

MERCURY TITLE COMPANY
POLICY ISSUING AGENT OF
CHICAGO TITLE INSURANCE COMPANY

RESIDENTIAL OWNER'S POLICY
SCHEDULE B

FILE NUMBER: 2042033
RESIDENTIAL OWNER'S
POLICY NUMBER: 72097 127171

EXCEPTIONS FROM COVERAGE

IN ADDITION TO THE EXCLUSIONS, YOU ARE NOT INSURED AGAINST LOSS, COSTS,
ATTORNEYS' FEES, AND EXPENSES RESULTING FROM:

SPECIAL EXCEPTIONS: THE MORTGAGE, IF ANY, REFERRED TO IN ITEM 2 OF
SCHEDULE A.

1. TAXES FOR THE YEARS 2001 AND 2002.

NOTE: 2001 FINAL INSTALLMENT IS NOT YET DUE OR PAYABLE.

NOTE: 2002 TAXES ARE NOT YET DUE OR PAYABLE.

PERMANENT INDEX NUMBER: 10-34-217-040-0000.

2. COVENANTS AND RESTRICTIONS (BUT OMITTING ANY SUCH COVENANT OR RESTRICTION BASED
ON RACE, COLOR, RELIGION, SEX, HANDICAP, FAMILIAL STATUS OR NATIONAL ORIGIN
UNLESS AND ONLY TO THE EXTENT THAT SAID COVENANT (A) IS EXEMPT UNDER CHAPTER 42,
SECTION 3607 OF THE UNITED STATES CODE OR (B) RELATES TO HANDICAP BUT DOES NOT
DISCRIMINATE AGAINST HANDICAPPED PERSONS), AS CONTAINED IN DEED RECORDED APRIL 8,
1930 AS DOCUMENT 10631053.

NOTE: SAID INSTRUMENT CONTAINS PROVISIONS FOR A FORFEITURE OF OR REVERSION OF
TITLE IN CASE OF BREACH OF CONDITION.

END OF SCHEDULE B

2/2

MERCURY TITLE COMPANY


AUTHORIZED SIGNATORY

PROOF OF OWNERSHIP

TRAVELERS

HIGH VALUE HOMEOWNERS POLICY



Named Insured

LON & SUSAN NIANICK
4120 W MORSE AVE
LINCOLNWOOD IL 60712-2632

Your Agency's Name and Address

PHILLIPS BROS AGENCY LLC
2 N LASALLE ST STE 1606
CHICAGO, IL 60602

Exhibit FIVE

Your Policy Number: 985821036 633 1
Your Account Number: 979730033

For Policy Service Call: (312) 346-3090
For Claim Service Call: 1-800-CLAIM33

Policy Period

FROM: 12-01-15 To: 12-01-16 12:01 A.M.
STANDARD TIME AT THE RESIDENCE PREMISES

Location of Residence Premises

4120 W MORSE AVE
LINCOLNWOOD IL 60712-2632

Section I - Property Coverages

	Limits of Liability	Premium
A - DWELLING	\$ 555,000	2,865.00
B - OTHER STRUCTURES	55,500	INCL
C - PERSONAL PROPERTY	388,500	INCL
D - LOSS OF USE	166,500	INCL

Section II - Liability Coverages

E - PERSONAL LIABILITY (BODILY INJURY AND PROPERTY DAMAGE) EACH OCCURRENCE	\$ 500,000	\$ 34.00
F - MEDICAL PAYMENTS TO OTHERS - EACH PERSON	5,000	INCL

Policy Forms and Endorsements

HV 00 03 (10-98) High Value Homeowners Policy		
HV 01 12 (08-12) Special Provisions		
HA-61-B (01-95) Valuable Items Plus (Coverage G)		17.00
	\$3,000	
HV 80 90 (02-03) Limited Fungi, Other Microbes or Rot Remediation	\$5,000	

Total Premium

\$ 2,916.00

Handwritten:
\$ 555,000
55,500
\$ 610,500

Handwritten:
Total of \$ 610,500 of Replacement Cost INS
Coverage in place to cover any loss-

Handwritten:
1 of 1

Exhibit Six

PREFERRED APPRAISAL, INC.
SUMMARY REPORT

2009E028766
File No. 10010002

* Photos of Property



LOCATED AT:

4120 WEST MORSE AVENUE
LINCOLNWOOD, IL 60712

FOR:

GUARANTEED RATE, INC.
3940 NORTH RAVENSWOOD STREET
CHICAGO, IL 60613

BORROWER:

LON & SUSAN NIANICK

AS OF:

BY:

SUBJECT PROPERTY PHOTO ADDENDUM

Borrower: LON & SUSAN NIANICK	File No. [REDACTED]
Property Address: 4120 WEST MORSE AVENUE	Case No. [REDACTED]
City: LINCOLNWOOD	State: IL Zip: 60712



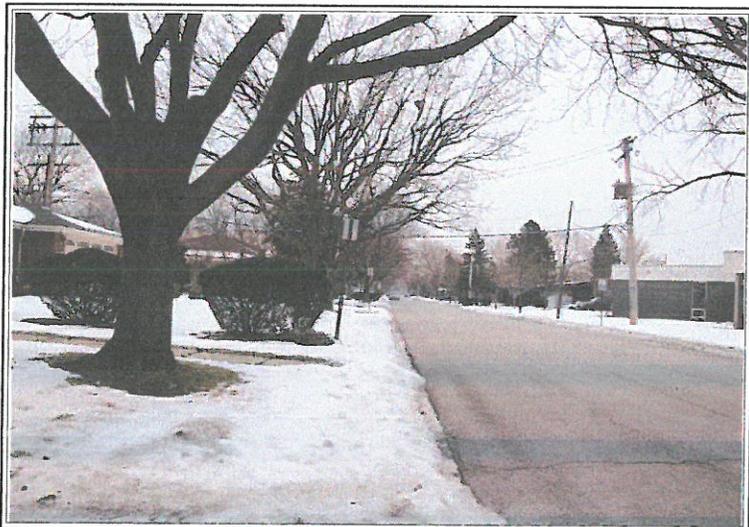
FRONT VIEW OF
SUBJECT PROPERTY

[REDACTED]

→ EAST



REAR VIEW OF
SUBJECT PROPERTY



STREET SCENE -

From
4120 W. MORSE AVE.
Looking East Down
MORSE

LOCATION MAP

Borrower: LON & SUSAN NIANICK
Property Address: 4120 WEST MORSE AVENUE
City: LINCOLNWOOD
Lender: GUARANTEED RATE, INC.
File No.: 10010002
Case No.: 2009E028766
State: IL
Zip: 60712

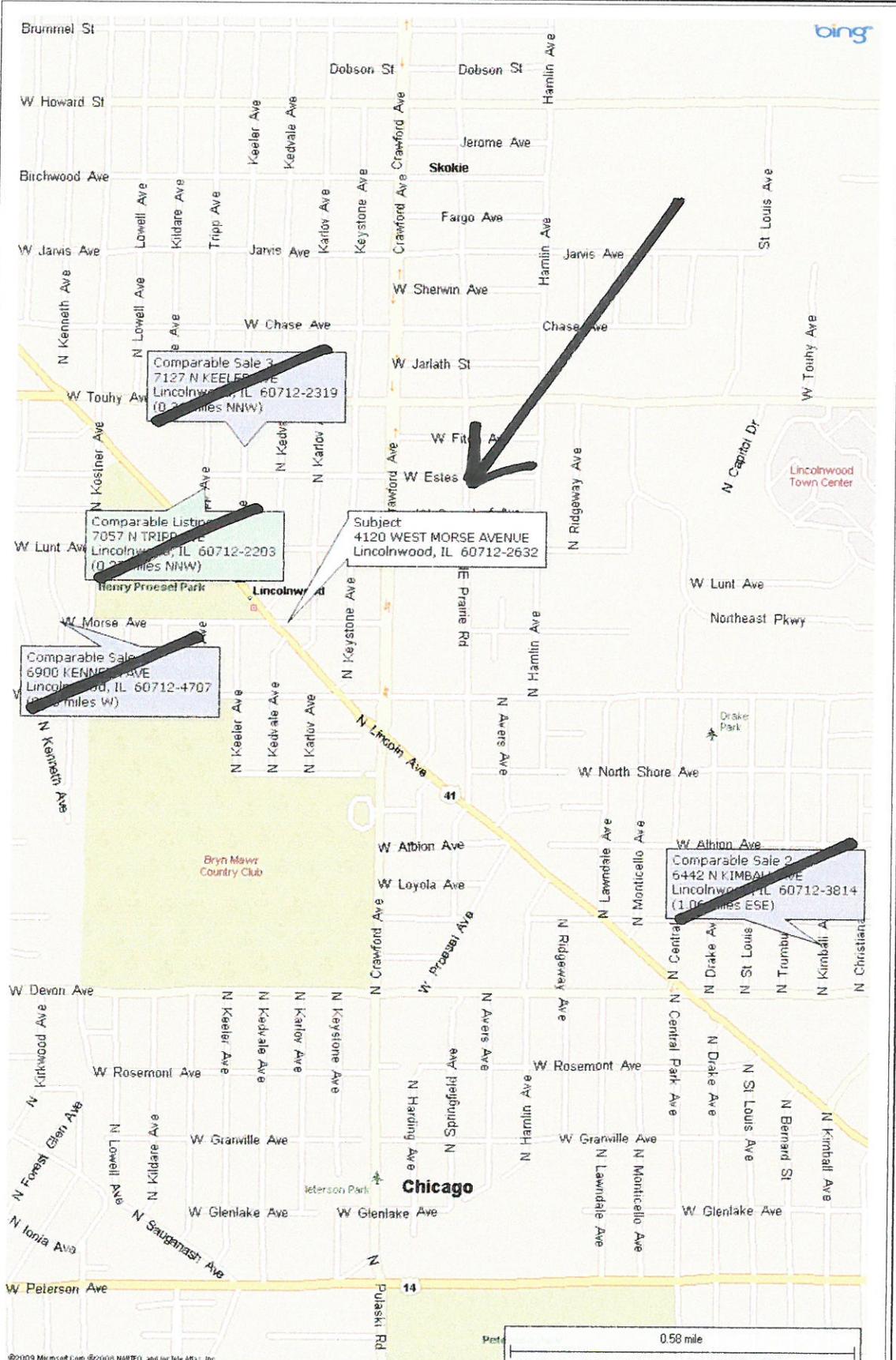




Exhibit Seven

Village of Lincolnwood Zoning Map

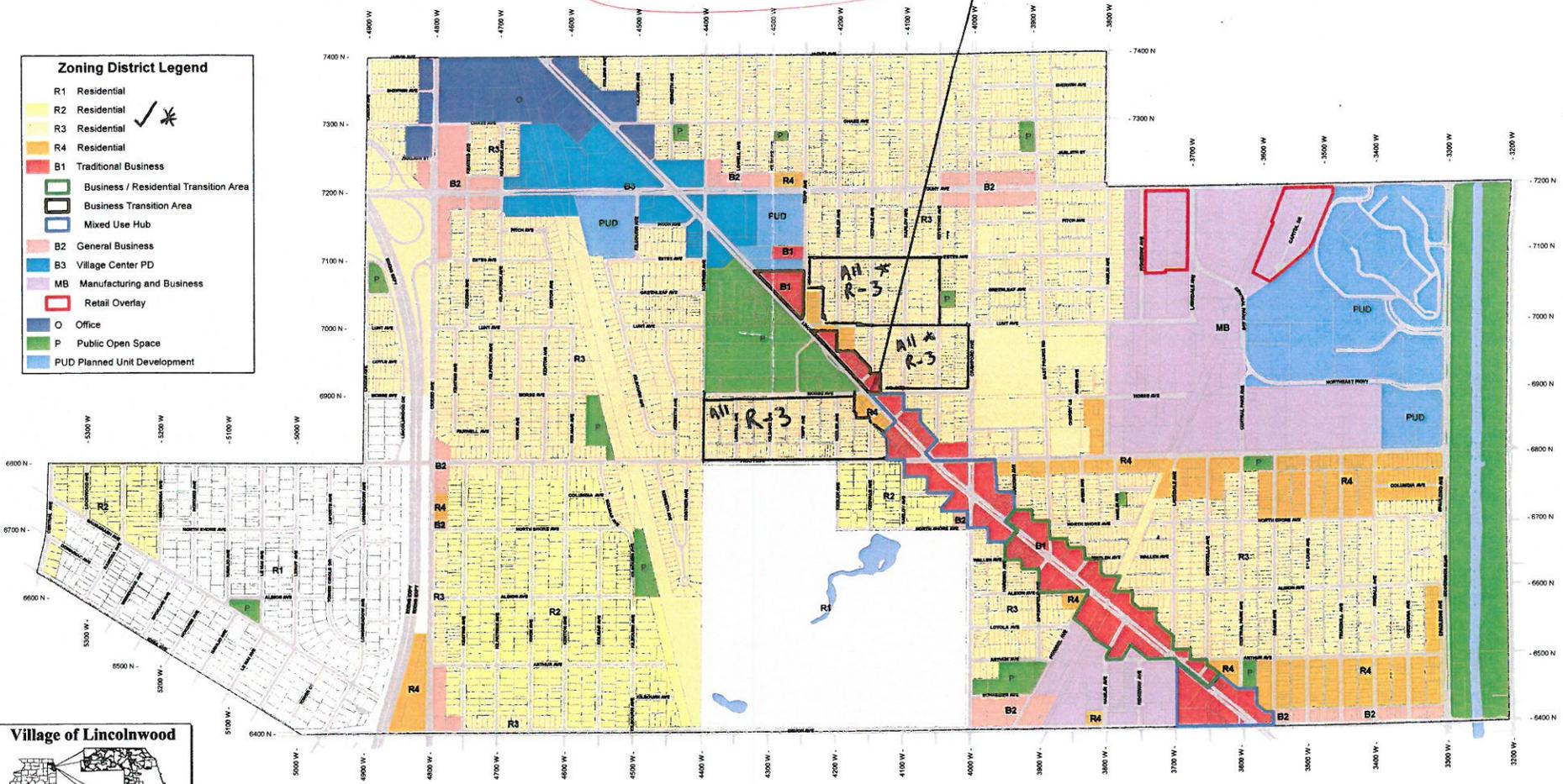
November 6, 2008

Updated October 7, 2014

Subject Home
4120 W. MOUSE ✓



Zoning District Legend	
R1 Residential	
R2 Residential ✓*	
R3 Residential	
R4 Residential	
B1 Traditional Business	
Business / Residential Transition Area	
Business Transition Area	
Mixed Use Hub	
B2 General Business	
B3 Village Center PD	
MB Manufacturing and Business	
Retail Overlay	
Office	O
Public Open Space	P
PUD Planned Unit Development	



1 inch = 450.89 feet



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

Exhibit Eight

August 16, 2016

Lon and Susan Niamick
4120 West Morse Avenue
Lincolnwood, IL 60712

Re: Zoning Certificate - 4120 West Morse Avenue

The property at 4120 West Morse Avenue is currently zoned B-1 Tradition Business and is improved with a single-family home. Based on a search of Village records, the property has been within the B1 Zoning District since approximately 1962.

Currently, the single-family home is a legal nonconforming use and structure. In accordance with Section 9.02 of the Zoning Code, the continued use of the property as a single-family residence is permitted but the structure may not be expanded.

In the event of casualty, in whole or in part, the structure located on the subject property is subject to Article IX Section 9.09 of the Zoning Code which reads:

"A nonconforming structure may be not restored upon destruction or damage, by fire or other casualty or act of God, to the extent that the cost of restoration shall exceed the lesser of 50% of the cost of replacement, or the market value of the entire structure, unless such structure and all uses within conform to the provisions of the zoning district in which it is located."

If you have any questions, please call me at (847)745-4796.

Sincerely,

Aaron N. Cook, AICP
Development Manager





VILLAGE OF LINCOLNWOOD Public Hearing Application
Community Development Department Map Amendment

SUBJECT PROPERTY

List all property addresses subject to the requested Map Amendment and attach a map identifying the extent of the subject property.

Property Address(es): 4120 W. MORSE AVE, LINCOLNWOOD IL, 60712

Permanent Real Estate Index Number(s): 10-34-217-040-0000

Current Zoning District: B-legal non conforming Proposed Zoning District: R-2 or R-3 (residential)

Lot Area: @ 8800 SF

Are there existing development restrictions affecting the property? Yes No

(Examples: previous Variations, conditions, easements, covenants) If yes, describe: To best of my knowledge development restricts (if any like re-building in the event of a loss greater than 50% would be in effect only as a direct result of the current B zoning.

PETITIONER INFORMATION

Name: Lon & Susan Nianick

Address: 4120 W. Morse Ave, Lincolnwood IL 60712

Telephone: (847) 674-0077 Fax: () N/A E-mail: Ljninvest@aol.com

Property Owner(s): (if Different from Petitioner)

Name: (List all Beneficiaries if Trust) Same As Above

Address: _____

Telephone: () Fax: () E-mail: Lon's Cell: *** 847-507-3500

COST REIMBURSEMENT REQUIREMENT

The Village requires reimbursement of certain out-of-pocket costs incurred by the Village in connection with applications for zoning approvals and relief. These costs include, but are not limited to, mailing costs, attorney and engineer costs, and other out-of-pocket costs incurred by the Village in connection with this application. In accordance with Section 5.02 of the Village of Lincolnwood Zoning Ordinance, both the petitioner and the property owner shall be jointly and severally liable for the payment of such out-of-pocket costs. Out-of pocket costs incurred shall be first applied against any hearing deposit held by the Village, with any additional sums incurred to be billed at the conclusion of the hearing process.

Invoices in connection with this application shall be directed to:

Name: Lon & Susan Nianick
Address: 4120 W. Morse Ave
City, State, Zip: Lincolnwood, IL 60712

ATTESTMENT AND SIGNATURE

I hereby state that I have read and understand the Village cost reimbursement requirement, as well as the requirements and procedures outlined in Article V of the Village Zoning Ordinance, and I agree to reimburse the Village within 30 days after receipt of an invoice therefor. I further attest that all statements and information provided in this application are true and correct to the best of my knowledge and that I have vested in me the authority to execute this application.

PROPERTY OWNER:

PETITIONER: *(if Different than Property Owner)*

Signature

Signature

Lon Nianick

N/A

Print Name

Print Name

August 24, 2016

Date

Date

REQUIRED ATTACHMENTS *

Check all Documents that are Attached:

- Map Amendment Standards -- Exhibits One & Two
- Plat of Survey -- Exhibit Three
- Proof of Ownership -- Exhibits Four & Five
- Photos of the Property -- Exhibit Six
- PDF files of all documents -- Will be provided to Village Upon Request

**The above documents are required for all applications. The Zoning Officer may release an applicant from specific required documents or may require additional documents as deemed necessary.*

Village of Lincolnwood Zoning Map dated 11/6/08, updated 10/7/14 -- Exhibit Seven

Zoning Certification dated 8/16/16, to Lon Nianick from Aaron Cook -- Exhibit Eight

MAP AMENDMENT STANDARDS

To be approved, the requested Map Amendment must meet certain specific standards. These standards are listed below. After each listed standard, explain how the Map Amendment satisfies the listed standard. Use additional paper if necessary.

1. Nature of Request: Explain below why you are seeking a Map Amendment to the Zoning Map. What is it that you would like to do that requires a change in the zoning of the subject property?

4120 W. Morse Ave (the "subject property") is located in an exclusively residential district, with only two exceptions. Currently zoned B legal non conforming use, we seek the amendment to change the zoning to R-3 which then creates conformity with all other homes in the neighborhood. In the event of any casualty that would require us to re-build more that 50% of our home; per Chapter 15 of the Zoning Code, Article IX, Part C Subsection 9.09 (2) we would not be able to completely re-build our home. Retaining a B zoning, negatively impacts our ability to refinance, sell, directly or indirectly cross collateralize or to rebuild our home.

2. What existing uses and structures are located on the subject property? How does the proposed Map Amendment impact the conforming status of the existing uses and structures?

4120 W. Morse as built on or about 1956, consists of a Bi-Level SFH with @ 1600 SF of above grade living space: Lot size is @ 9000 SF, with no frontage along Lincoln Avenue and where the rear lot of my home and several other homes immediately to the north and east back up to a dedicated alley which was formerly Lunt Ave. A map amendment from B legal non-conforming use to R-3 will establish that our home is in conformity with all other homes on Morse Ave, from Lincoln Ave east to Crawford: and from Lincoln Ave west on Morse to Kostner. Re-zoning our home to R-3 will not negatively impacted the map amendment we seek.

3. Identify the zoning of the surrounding properties. Identify how the proposed Map Amendment is consistent with the surrounding zoning and the Comprehensive Plan.

Beginning at the subject property, along the north and south sides of Morse Ave ending at Crawford to the east and Kostner to the west, I am aware of only two properties that are not residentially zoned; ie: 6901 N. Lincoln & 6865 N. Lincoln. *Based on the zoning map dated 11/6/08 and updated 10/7/14, the homes in the immediate area surrounding the subject property (on Keeler, Kedvale, Karlov, Keystone, Estes, Lowell, Kildare and Tripp) are all zoned R-3. The subject property is the only home that is not consistent with the surrounding zoning. Additionally, at least 5 homes that immediately surround the subject property are zoned R-3. My home and at least the five other homes would be directly impacted if any development went up on my lot.

4. Indicate why you believe this zoning change is needed and why it would benefit the Village.

We request that you approve the zoning change to Residential so that we can live in "quiet enjoyment" (1) We need the ability to re-build 100% in the event of casualty; (2) The current refinance of our home has been negatively impacted; (3) Selling our home will be negatively impacted, delayed and most likely not come to fruition as a direct result of a SFH being located in an otherwise all residential area that maintains a B non conforming use designation; (4) Our home and the home at 4116 Morse were both built by the same developer @ 1956. Identical in construction & 4116 is zoned R-3. The Village will benefit by placing our home in conformity with all other homes in the area. Serious concerns exist re: additional traffic & off street parking congestion which would increase & that already assists on Morse & the streets in the area if the zoning is not changed. In conclusion, changing our zoning to residential does not directly or indirectly affect the Village in any way. Yet, it significantly affects our home, our life and any equity we may have built up over the years.

* Note:
SEE Exhibit
SEVEN, Attached
Village Zoning
MAP



VILLAGE OF LINCOLNWOOD

COMMUNITY DEVELOPMENT DEPARTMENT

PUBLIC HEARING FEES AND DEPOSIT SCHEDULE

Plan Commission

Hearing Type	Hearing Fee*	Hearing Deposit**
Special Use - Non Residential Property	\$500	\$2,000
Special Use - Residential Property	\$250	NA
Reasonable Accommodation	\$250	\$2,000
Text Amendment	\$500	\$2,000
Map Amendment	\$500	\$2,000
Planned Unit Development (PUD) 0 to 5 acres	\$1,250	\$10,000
Planned Unit Development (PUD) 5 to 10 acres	\$2,500	\$10,000
Planned Unit Development (PUD) Over 10 acres	\$3,000	\$10,000
Minor Subdivision	\$250	NA
Major Subdivision	\$500	\$2,000

Zoning Board of Appeals

Hearing Type	Hearing Fee*	Hearing Deposit**
Major Variation - Non Residential Property	\$500	NA
Major Variation - Residential Property	\$250	NA
Variation - Off-Street Parking	\$500	NA
Variation - Design Standards	\$250	NA
Minor Variation	\$125	NA
Sign Variation/Special Signs	\$500	NA

* Hearing fees are non-refundable.

** Hearing deposits shall be applied to out-of-pocket expenses incurred by the Village as the result of the Public Hearing process. If additional costs are incurred, or if no deposit is provided, such out-of-pocket expenses will be billed directly to the applicant.

Request For Board Action

REFERRED TO BOARD: October 20, 2016

AGENDA ITEM NO: 3

ORIGINATING DEPARTMENT: Public Works

SUBJECT: Approval of a Resolution to Approve the Planting of 79 Trees to be Purchased from the Suburban Tree Consortium for the Fall 2016 Planting in the Amount of \$26,390

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 2016 planting will include the installation of 79 trees.

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 2016 tree planting is scheduled to occur in mid-November.

FINANCIAL IMPACT:

\$40,000 has been budgeted in the FY 2016/17 Public Works Street Maintenance Division of the General Fund and \$15,000 has been budgeted in the FY 2016/17 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 79 trees from the Suburban Tree Consortium for the 2016 Fall Planting in an amount of \$26,390.

RESOLUTION NO. R2016-_____

**A RESOLUTION AUTHORIZING THE PLANTING OF 79 TREES
TO BE PURCHASED FROM THE SUBURBAN TREE CONSORTIUM
IN AN AMOUNT OF \$26,390**

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 79 trees, in the amount of \$26,390.00; 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 79 trees to be purchased from the STC in the amount of \$26,390.00;

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 79 trees to be purchased from the STC, in the amount of \$26,390.

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 _____, 2016.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this ____ day of _____, 2016.

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

ATTESTED and FILED in my office this
____ day of _____, 2016

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

Request For Board Action

REFERRED TO BOARD: October 20, 2016

AGENDA ITEM NO: 4

ORIGINATING DEPARTMENT: Public Works

SUBJECT: Approval of a Resolution to Reject the Bids Received for the Landscaped Median Improvements on Lincoln Avenue

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

At the January 19, 2016 Committee of the Whole (COTW) meeting, the Village's engineering firm, Christopher B. Burke Engineering, Ltd. (CBBEL), presented a concept plan for the revitalization of the medians on Lincoln Avenue. The project includes the installation of raised beds with perennial landscaping, irrigation, and brick edging. The project includes all of the medians on Lincoln Avenue from Jarvis Avenue to Devon Avenue. The concept plan was received favorably and the Village Board ultimately awarded a contract to CBBEL to design and bid the project. On September 27, 2016, four sealed bids were received, the lowest of which was approximately \$300,000 over budget.

At the October 5, 2016 COTW meeting, the Village Board provided direction to draft a resolution rejecting all bids and rebid the project over the winter with construction planned to occur in the spring/summer of 2017. Before the project is re-bid, staff will work with CBBEL to review the project scope in an effort to reduce costs while still meeting the overall goals of the project.

FINANCIAL IMPACT:

None

DOCUMENTS ATTACHED:

1. Proposed Resolution

RECOMMENDED MOTION:

Move to approve a Resolution rejecting the bids received for the Landscaped Median Improvements on Lincoln Avenue.

VILLAGE OF LINCOLNWOOD

RESOLUTION NO. R2016-_____

**A RESOLUTION REJECTING THE BIDS RECEIVED FOR
THE LANDSCAPED MEDIAN IMPROVEMENTS ON LINCOLN AVENUE**

WHEREAS, the Village sought proposals for the award of a contract for landscaped median improvements on Lincoln Avenue (“*Contract*”); and

WHEREAS, the Village received four sealed bids for the Contract, all of which exceed the amount budgeted for the project; and

WHEREAS, upon investigation, Village Staff has determined that the Village is likely to received more favorable pricing for the Contract by rejecting the submitted bids for the Contract and re-bidding the Contract; and

WHEREAS, the Village President and Board of Trustees have determined that it will serve and be in the best interests of the Village to reject the submitted bid for the Contract;

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. REJECTION OF ALL BIDS RECEIVED. The bids received for the Contract are hereby declared to be unacceptable and are rejected.

SECTION 3. 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 _____, 2016.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this ____ day of _____, 2016.

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

ATTESTED and FILED in my office this
____ day of _____, 2016

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

Request For Board Action

REFERRED TO BOARD: October 20, 2016

AGENDA ITEM NO: 5

ORIGINATING DEPARTMENT: Public Works

SUBJECT: Approval of an Ordinance Waiving Enforcement of Section 14-14-10 of the Municipal Code to Allow the Village's Contractor J.A. Johnson Paving Performing Resurfacing Work on Pratt Avenue to Work between 12:00 P.M. and 3:00 P.M. on Saturdays from October 22, 2016 through November 19, 2016

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

The Illinois Department of Transportation (IDOT) awarded a bid to J.A. Johnson Paving ("Johnson") on September 9, 2016 to resurface Pratt Avenue from Lockwood Avenue east to Crawford Avenue. The contractor began limited work during the week of September 26, 2016 and is scheduled to complete the project in November, 2016. Due to a delay by in scheduling by their concrete subcontractor, the unknowns regarding the fall and winter weather and the necessity to complete the project prior to the Turkey Trot race scheduled for November 20, 2016 Johnson is requesting the ability to work on Saturdays from 7:00 a.m. to 3:00 p.m. through the duration of the project in an effort to expedite the work schedule. The Village Code does not allow work after 12:00 p.m. on Saturdays. In order to allow Johnson to work during the prohibited hours the Village Board must waive enforcement of the Village Code. Staff is recommending approval of this request.

FINANCIAL IMPACT:

None

DOCUMENTS ATTACHED:

1. Proposed Ordinance
2. Letter of Request from J.A. Johnson Paving

RECOMMENDED MOTION:

Move to approve an Ordinance waiving enforcement of Section 14-14-10 of the Municipal Code of Lincolnwood for completion of the Pratt Avenue resurfacing project.

VILLAGE OF LINCOLNWOOD

ORDINANCE NO. 2016-____

**AN ORDINANCE WAIVING ENFORCEMENT OF SECTION 14-14-10 OF THE
MUNICIPAL CODE OF LINCOLNWOOD FOR COMPLETION OF
THE PRATT AVENUE RESURFACING PROJECT**

ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF LINCOLNWOOD
THIS ____ DAY OF _____, 2016.

Published in pamphlet form
by the authority of the
President and Board of Trustees
of the Village of Lincolnwood,
Cook County, Illinois
this ____ day of _____, 2016

ORDINANCE NO. 2016-__

AN ORDINANCE WAIVING ENFORCEMENT OF SECTION 14-14-10 OF THE MUNICIPAL CODE OF LINCOLNWOOD FOR COMPLETION OF THE PRATT AVENUE RESURFACING PROJECT

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, on September 9, 2016, the Illinois Department of Transportation ("**IDOT**") awarded a contract to J.A. Johnson Paving ("**Johnson**") to resurface Pratt Avenue from Lockwood Avenue east to Crawford Avenue within the Village ("**Work**"); and

WHEREAS, due to delays with Johnson's subcontractors, concerns regarding the fall and winter weather and the necessity to complete the project no later than November 20, 2016 due to the Village's scheduled Turkey Trot race, Johnson now desires to expedite completion of the Work by performing Work between 7:00 a.m. and 3:00 p.m. on Saturdays, beginning on October 22, 2016, and continuing through November 19, 2016; and

WHEREAS, pursuant to Section 14-14-10 of the Municipal Code of Lincolnwood ("**Village Code**"), construction in the Village is permitted on Saturdays only between the hours of 7:00 a.m. and 12:00 p.m.; and

WHEREAS, Johnson has filed a request with the Village President and Board of Trustees, seeking a waiver of enforcement of Section 14-14-10 of the Village Code to permit the performance of Work on Saturdays between 7:00 a.m. and 3:00 p.m. on Saturdays, beginning on October 22, 2016, and continuing through November 19, 2016 ("**Requested Waiver**"); and

WHEREAS, the President and Board of Trustees have considered the request of Johnson and have determined that it will grant the Requested Waiver, but only in accordance with the provisions of 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. WAIVER. In accordance with the home rule powers of the Village, the Village President and Board of Trustees hereby waive the enforcement of Section 14-14-10 of the Village Code to permit Johnson to perform Work on Saturdays between 7:00 a.m. and 3:00 p.m., beginning on October 22, 2016, and continuing through November 19, 2016.

SECTION 3. 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 4. 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 _____, 2016.

AYES:

NAYS:

ABSENT:

ABSTENTION:

APPROVED by me this ____ day of _____, 2016.

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

ATTESTED and FILED in my office this
____ day of _____, 2016

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

#48170141_v2



J.A. Johnson Paving Company
1025 E. Addison Ct.
Arlington Heights, IL 60005
847.439.2025
847.439.2084 (FX)

October 11, 2016

Christopher B. Burke Engineering, LTD.
9575 West Higgins Road, Suite 600
Rosemont, IL 60018
Attn: Mr. James F. Amelio, PE

RE: IDOT Contract 61C91 – Pratt Avenue (FAU 1353) Resurfacing
Request for authorization to work Saturdays

Mr. Amelio,

Due to progress delays demonstrated to date our concrete subcontractor, J.A. Johnson Paving Company is currently behind schedule on IDOT Contract 61C91 – Pratt Avenue in Lincolnwood. In effort to recuperate some of the lost time, J.A. Johnson Paving Co. hereby requests authorization to work Saturdays between now and the completion of the project when weather and work load permit. In the event this is approved, we would also like to request 7:00 AM to 3:00 PM extended work hours for Saturdays. The ability to work extended hours on Saturdays would help in expediting the progress schedule moving forward on the project.

Please contact me should you have any questions or wish to discuss this issue in further detail.

Sincerely,

Andrew Joiner
J.A. Johnson Paving Company

Request For Board Action

REFERRED TO BOARD: October 20, 2016

AGENDA ITEM NO: 6

ORIGINATING DEPARTMENT: Village Manager's Office

SUBJECT: Approval of a Recommendation by the Park and Recreation Board to Adopt an Ordinance Waiving Enforcement of Section 10-2-36(A) of the Village Code for the Sale of Beer and Wine at the Community Center on Saturday, October 22, 2016 from 6:30-10 P.M. for Maine-Niles Association of Special Recreation Trivia Night

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

Maine-Niles Association of Special Recreation (M-NASR), a non-for profit foundation, is holding a Trivia Craze fundraising event at the Community Center on Saturday, October 22, 2016. Beer and wine will be sold at the event to raise money for scholarship funds.

Chapter 10, Article 2, Section 36(A) of the Village Code states that no alcoholic beverages shall at any time be sold or distributed for any tangible consideration in or about the Community Center. Approval of this Ordinance will waive the enforcement of this portion of the Village Code. The organizers of this event will be required to obtain local and State liquor licenses, appropriate insurance.

This same request has been approved in the past by the Village Board for the Special Education (SEED) Foundation, which is also a not-for profit foundation.

FINANCIAL IMPACT:

None

DOCUMENTS ATTACHED:

1. Proposed Ordinance
2. Letter from M-NASR Dated July 6, 2016
3. July 12, 2016 Park and Recreation Board Minutes

RECOMMENDED MOTION:

Move to approve a recommendation by the Park and Recreation Board to adopt an Ordinance waiving enforcement of Section 10-2-36(A) of the Village Code for the sale of beer and wine at the Community Center on Saturday, October 22, 2016 from 6:30-10 p.m., for M-NASR trivia night.

VILLAGE OF LINCOLNWOOD

ORDINANCE NO. 2016-____

**AN ORDINANCE WAIVING ENFORCEMENT OF SECTION 10-2-36(A)
OF THE MUNICIPAL CODE OF LINCOLNWOOD FOR THE SALE OF BEER AND
WINE AT THE MAINE-NILES ASSOCIATION OF SPECIAL RECREATION TRIVIA
NIGHT**

ADOPTED BY THE
PRESIDENT AND BOARD OF TRUSTEES
OF THE VILLAGE OF LINCOLNWOOD
THIS 20th DAY OF OCTOBER 2016.

Published in pamphlet form
by the authority of the
President and Board of Trustees
of the Village of Lincolnwood,
Cook County, Illinois
this 20th day of October, 2016

ORDINANCE NO. 2016-__

**AN ORDINANCE WAIVING ENFORCEMENT OF SECTION 10-2-36(A)
OF THE MUNICIPAL CODE OF LINCOLNWOOD FOR THE SALE OF BEER AND
WINE AT THE MAINE-NILES ASSOCIATION OF SPECIAL RECREATION TRIVIA
NIGHT**

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, the Maine-Niles Association of Special Recreation ("*M-NASR*") is a not-for-profit agency organized under the laws of the State of Illinois; and

WHEREAS, M-NASR desires to host its first annual Trivia Night (the "*Event*") on October 22, 2016 in the Lincolnwood Community Center located at 6900 North Lincoln Avenue in the Village ("*Community Center*"); and

WHEREAS, M-NASR desires to sell beer and wine at the Event; and

WHEREAS, Section 10-2-36(A) of the Municipal Code of Lincolnwood ("*Village Code*") prohibits the sale or distribution of alcoholic beverages for tangible consideration at the Community Center; and

WHEREAS, M-NASR filed a request with the Village Board, seeking a waiver of enforcement of Section 10-2-36(A) of the Village Code to permit the sale of beer and wine at the Event ("*Requested Waiver*"); and

WHEREAS, the President and Board of Trustees have considered the request of M-NASR and have determined that it will grant the Requested Waiver, but only in accordance with the provisions of this Ordinance, and specifically subject to the conditions set forth in 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. WAIVER. In accordance with the home rule powers of the Village, and subject to, and contingent upon, the conditions, restrictions, and provisions set forth in Section 3 of this Ordinance, the Village President and Board of Trustees shall, and do hereby, waive the enforcement of Section 10-2-36(A) of the Village Code to the extent necessary to permit the sale of beer and wine at the Event.

SECTION 3. CONDITIONS. Notwithstanding any right that may be applicable or available pursuant to the provisions of the Village Code or any other rights M-NASR may have, the waiver granted in Section Two of this Ordinance shall be, and is hereby, expressly subject to and contingent upon the operation of the Event in compliance with each and all of the following conditions:

- A. Compliance with Regulations. Except to the extent specifically provided otherwise in this Ordinance, the operation of the Event shall comply at all times with all applicable Village codes and ordinances, as the same have been or may be amended from time to time.

- B. Dispensation, Sale, and Consumption of Alcoholic Beverages.
 - 1. Compliance with Liquor Ordinance. No alcoholic beverage shall be dispensed, served or consumed at the Event except in strict compliance with Article 2 of Chapter 11 of the Village Code. Specifically, and without limitation of the foregoing:
 - a. Liquor Licenses. No alcoholic beverage shall be dispensed, served or consumed at the Event prior to the issuance to M-NASR of all state and Village liquor licenses necessary therefor.
 - b. Community Center Permit. No alcoholic beverage shall be dispensed, served or consumed at the Event prior to the issuance to M-NASR of a permit therefor, in accordance with Sections 10-2-36(B) and 10-2-36(C) of the Village Code.
 - c. Insurance. M-NASR shall procure all insurance policies required pursuant to Sections 10-2-9 and 10-2-36(B)(3) of the Village Code.
 - d. Product Sampling. No beer or wine shall be dispensed at the Event in violation of the product sampling regulations set forth in Section 10-2-35 of the Village Code.
 - 2. Sales of Beer and Wine Only. Other than beer and wine, no spirits or other alcoholic beverage shall be dispensed, sold, or consumed at the Event.
 - 3. Responsible Alcohol Service Training. Prior to the commencement of the Event, the manager of the Event, and all persons who will sell, mix, prepare, serve, or deliver alcoholic beverages at the Event, shall complete the Beverage Alcohol Sellers and Servers Education and Training (BASSET) program, or a similar responsible alcohol service training program.

4. Off-Premises Consumption Prohibited. No alcoholic beverage dispensed or served at the Event shall be consumed off of the Community Center premises.
- C. Sale of Food and Beverages. No food or nonalcoholic beverages shall be sold at the Event, except upon: (1) proper inspection by the Cook County Department of Health; and (2) the issuance of all Village permits required therefor.
- D. Raffles. No raffle shall be conducted at the Event except: (1) in accordance with the Illinois Raffles Act, 230 ILCS 15/1 *et seq.* and Article 14 of Chapter 9 of the Village Code; and (2) upon issuance of a license therefor pursuant to Article 14 of Chapter 9 of the Village Code.

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 shall remain in full force and effect, and shall 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.

- A. This Ordinance shall be effective only upon the occurrence of all of the following events:
 1. Passage by the Village President and Board of Trustees in the manner required by law;
 2. Publication in pamphlet form in the manner required by law; and
 3. The filing by M-NASR with the Village Clerk of an Unconditional Agreement and Consent, in the form of **Exhibit A** attached to and, by this reference, made a part of this Ordinance, to accept and abide by each and all of the terms, conditions, and limitations set forth in this Ordinance and to indemnify the Village for any claims that may arise in connection with the approval of this Ordinance.
- B. In the event M-NASR does not file fully executed copies of the Unconditional Agreement and Consent, as required by Section 5.A.3 of this Ordinance, within 30 days after the date of final passage of this Ordinance, the Village President and Board of Trustees shall have the right, in its sole discretion, to declare this Ordinance null and void and of no force or effect.

[SIGNATURE PAGE FOLLOWS]

PASSED this 20th day of October, 2016.

AYES:

NAYS:

ABSENT:

ABSTENTION:

APPROVED by me this 20th day of October, 2016.

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

ATTESTED and FILED in my office this
20th day of October, 2016

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

#48254711_v1

EXHIBIT A

UNCONDITIONAL AGREEMENT AND CONSENT

TO: The Village of Lincolnwood, Illinois ("**Village**"):

WHEREAS, Ordinance No. 2016-_____, adopted by the Village President and Board of Trustees on October 20, 2016 ("**Ordinance**"), grants a waiver of enforcement from Section 10-2-36(A) of "The Municipal Code of Lincolnwood," as amended, to permit the sale of beer and wine by the Maine-Niles Association of Special Recreation ("**M-NASR**") at the Trivia Night Event ("**Event**") on October 22, 2016, at the Lincolnwood Community Center; and

WHEREAS, Section 5 of the Ordinance provides, among other things, that the Ordinance will be of no force or effect unless and until M-NASR shall have filed, within 30 days following the passage of the Ordinance, its unconditional agreement and consent to accept and abide by each and all of the terms, conditions, and limitations set forth in the Ordinance;

NOW, THEREFORE, M-NASR does hereby agree and covenant as follows:

1. M-NASR shall, and does hereby unconditionally agree to, accept, consent to, and abide by each and all of the terms, conditions, limitations, restrictions, and provisions of the Ordinance.

2. M-NASR acknowledges and agrees that the Village is not and shall not be, in any way, liable for any damages or injuries that may be sustained as a result of the Village's authorization of the operation of the Event or its adoption of the Ordinance, and that the Village's approvals do not, and shall not, in any way, be deemed to insure M-NASR against damage or injury of any kind and at any time.

3. M-NASR shall, and does hereby agree to, hold harmless and indemnify the Village, the Village's corporate authorities, and all Village elected and appointed officials, officers, employees, agents, representatives, and attorneys, from any and all claims that may, at any time, be asserted against any of such parties in connection with the Village's adoption of the Ordinance authorizing the operation of the Event.

Dated: October 20, 2016.

ATTEST:

MAINE-NILES ASSOCIATION OF SPECIAL RECREATION

By: _____
Its: _____

By: _____
Its: _____



Maine-Niles Association of Special Recreation

*Join us as we transform life's
challenges into opportunities.*

6820 W. Dempster Street, Morton Grove, IL 60053 • Phone: 847-966-5522 Fax: 847-966-8340 Relay System: 800-526-0844

July 6, 2016

Laura McCarty, Executive Director
Village of Lincolnwood Parks & Recreation Dept.
6900 N. Lincoln Ave.
Lincolnwood, IL 60712

Dear Laura,

Maine-Niles Association of Special Recreation is requesting to host our 1st Annual Trivia Night Fundraiser at the Lincolnwood Community Center. The event is scheduled for Saturday, October 22nd, 2016 from 6:00 – 10:00 pm. We anticipate approximately 100 individuals (21 and over) to participate.

The cost is \$25 per person or \$175 for a table of eight. Attendees will be asked to bring their own food to the event. We do plan to sell alcohol (beer and wine only). Our server will be certified with the State in Basset Training and M-NASR does have liquor liability coverage under our insurance carrier - Park District Risk Management Agency.

As you are aware, M-NASR provides recreational opportunities and services to children, teens and adults with special needs and abilities. We are an extension of the Village of Lincolnwood along with six community park districts.

With the State of Illinois cutting services and financial support for individuals with disabilities we have seen a 50% increase in scholarship requests. In order to meet this demand we are hoping to raise dollars through the Trivia Night. In addition to the per person cost we will be looking for sponsors and have raffle prizes at the event.

If you have any additional question, feel free to contact me at the M-NASR office.

I appreciate your consideration.

Sincerely,

Peggy Wilson
Development Officer

An Extension of:

Des Plaines Park District • Golf-Maine Park District • Morton Grove Park District
Niles Park District • Park Ridge Park District • Skokie Park District • Village of Lincolnwood



Lincolnwood Park and Recreation Board Meeting
Lincolnwood Village Hall – Council Chambers
July 12, 2016

CALL TO ORDER

The meeting was called to order at 7:04 P.M.

PRESENT AT MEETING

Park Board Members: Sarah Hardin, Laura Tomacic, Amy Kaniff, Grace Diaz Herrera (arrived 7:09pm), Victor Shaw (arrived 7:12pm); Reese Gratch; Village Board liaison Jennifer Spino
Parks and Recreation Department Staff: Laura McCarty, Katie Gamroth, Melissa Rimdzius
Village of Lincolnwood Staff: Ashley Englemann, Andrew Letson
Audience: Jeff Perl, 4601 W. Touhy; Marilyn Klien, 4601 W. Touhy; Stanley Consultants

APPROVAL OF MINUTES

On motion to approve Diaz Herrera/Kaniff the meeting minutes of the June 14, 2016. 6-0, motion passed.

AUDIENCE PARTICIPATION/LETTERS FROM THE PUBLIC

OLD BUSINESS

NEW BUSINESS

A. ComEd Bike Path Touhy Overpass Presentation

Englemann- Provides background of the 2006 bike master plan

- Two bike paths Union Pacific, and ComEd right of way.
- Village secured Congestion Mitigation and Air Quality (CMAQ) grants for both projects
- 2011 received grant CMAQ for Touhy Overpass Bridge.
- 2014 began phase one, concept meetings at the Park Board level, site meetings and approval at the Village Board level in May of 2015.
- March of 2016 received approval for phase two process. Phase two is to refine aesthetic elements of the bridge. .

Stanley Consultants- As noted in presentation

Englemann- Looking for discussion about architectural elements.

Board Discussion- Size of identifier sign 18” vs. 24”

- Comments on the bridge being a gateway into Lincolnwood, 24” is fitting
- Discusses 24” not being overwhelming, but a better visual overall
- Questions the size of “Village Op”, is it necessary

Englemann- Recalls from a previous meeting wanting people to know they were coming into Lincolnwood, and that Lincolnwood is not a part of Chicago

Board Discussion- Logo on the side of the of stairs

- Questions what logo does the Village use more
- Questions the reason one is used more than the other
- Comments on the tree having Lincolns profile
- Like the tree, more outdoorsy on the bike path
- Tree is more inviting

Englemann- Confirms the Village utilizes both logs, but the Lincoln bust is used more. The tree elements are found in Centennial Park

Stanley- Brings force concerns with Lincoln bust setting in precast cracking overtime, whereas the tree is abstract

Board Discussion- Color of structure and texture

- Comments on the contrasting colors in presentation
- Questions lightness of columns

Perl- Likes that the colors in the Village are prairie style and keeping with that

Klien- Talks about the light building she works in and how dirty it looks with weather and rain.

Village Hall as a darker color seems to look cleaner

Englemann- Village Hall gets cleaned fairly regularly

Klien- Questions if there is a reason why we would go with something so light when the Village has darker colors

Stanley- Talks about the proposed design matching the original column by the bank. A textured design will also help with showing of dirt and fading

Board Discussion- Position and color of up lighting

- White makes it pop
- Questions if path and bridge path is lit
- Questions if there is light in the stairwell

Stanley- Only lighting is on the columns and the back lit sign, the path and stairwell itself will not be lit.

Englemann- Informs the board the new street lights will have white lights that would match the proposed white

Perl- Questions if the bridge be open 24 hours

Englemann- Explains the path will not be blocked off, but not lit to help decrease use during late hours.

Perel- Questions if the source of the up-lighting be visible?

Stanley- Confirms bulbs will not be visible at the base of the column

Englemann- Confirms there is no proposed lighting on the stairs at this time

Board Discussion- Landscape elements

- Questions additional screening trees
- Questions the budget
- Comments on the how the high impact makes the overall feel more of a gateway

Klien- Questions the type of screening trees to be added

Stanley- Confirms a mixture of Evergreen and deciduous trees

Englemann- Comments on how the higher impact would have more plantings and lower impact would have more grass, with no landscaping provided on the path itself. Mentions the idea of irrigation as well to help maintain the area.

Englemann- Addresses having received additional grant funding to add elements like the high impact landscape elements

Stanley- Comments on being limited to small areas for landscaping and budget, if needed the high impact landscape could be scaled back

On motion Shaw/Tomacic to approve 24" lettering, use of tree logo, darker tinted wall color, textured wall, white lighting for backlit and column illumination, and high impact landscaping. 6-0, motion passes.

Englemann- Next steps will be the August 16th board meeting

Klien- Questions if there be a parking lot

Englemann- Confirms no parking lot

B. Consideration of a Request from M-NASR to hold Trivia Craze at the Community Center on Saturday, October 22, 2016 from 6:30-10pm

McCarty- M-NASR requesting to hold first annual trivia night at the Community Center. Alcohol will be served, the goal will be to raise money for scholarship funds

Board Discussion

- Need for approval
- Similar events in the Community Center

McCarty- Confirms the need for approval for the fundraising aspect

On motion Tomacic/Gratch to approve the request from M-NASR to hold Trivia Craze at the Community Center on Saturday, October 22, 2016 from 6:30-10pm. 6-0, motion passes.

C. Pickle ball Program

McCarty- Shows video of Pickle ball. Comments on how Pickle ball is the fastest growing sports in America and is designed for all ages and will be tried out in Proesel Park this fall. Staff will purchase some equipment and rent it out through the Parks and Recreation Department.

Board Discussion

- Possibility of running classes
- Would like to see demonstrations to promote it

COMMISSIONERS' REPORTS –

DIRECTOR'S REPORT –

McCarty- Provides an overview of Park Passport program and reminds board of Lincolnwood Fest next week

Gratch- Questions how planning is going for the Lincolnwood Fest

McCarty- Comments on the last planning meeting and that everything is ready to go

Shaw- Questions if the new tent in Proesel Park is for the Lincolnwood Fest

Gamroth – Informs the board the tent is a new Parks and Recreation tent and will be used for the growing camp programs and Turkey Trot

STAFF REPORTS

A. SUPERINTENDENT OF RECREATION – GAMROTH

Gamroth-

- Updates board on the approval of grant funding from Niles Township for the Social Club and Taxi Program.
- Provides update on the Multicultural Task Force and the September 19, clergy event

B. SUPERINTENDENT OF PARKS AND FACILITIES – RIMDZIUS

Rimdzius-

- Comments on no Park Patrol Report, due to head being out of the office
- Updates pass sales; 1,584 resident passes sold, and sold out of non-resident passes.
- Provides revenue updates
 - Daily attendance \$21,000
 - Total \$91,000; about \$14,000 above last year at this time
- Hearing much positive feedback from non-residents

Gratch- Nice to see non-resident sales go up

C. RECREATION SUPERVISOR – ANTOSZ

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 8:28 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, 2016

AGENDA ITEM NO: 7

ORIGINATING DEPARTMENT: Finance

SUBJECT: Approval of a Resolution to Accept the Comprehensive Annual Financial Report for the Year Ended April 30, 2016

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, 2016.

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, 2016

RECOMMENDED MOTION:

Move to approve a Resolution to accept the Comprehensive Annual Financial Report for the Fiscal Year Ended April 30, 2016.

VILLAGE OF LINCOLNWOOD

RESOLUTION NO. R2016-_____

**A RESOLUTION ACCEPTING THE COMPREHENSIVE ANNUAL FINANCIAL
REPORT FOR THE FISCAL YEAR ENDED APRIL 30, 2016**

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, 2016 (“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, 2016 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, 2016.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this ___day of October, 2016.

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

ATTESTED and FILED in my office this
_____ day of October, 2016

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

EXHIBIT A

2016 CAFR

VILLAGE OF LINCOLNWOOD, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
APRIL 30, 2016

VILLAGE OF LINCOLNWOOD, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED APRIL 30, 2016

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, 2016**

LEGISLATIVE

Village Board of Trustees

Gerald C. Turry, Village President

Barry Bass, Trustee

Ronald Cope, Trustee

Lawrence A. Elster, Trustee

Craig Klatzco, Trustee

Jesal Patel, Sr., Trustee

Jennifer G. Spino, 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

Stephen McNellis, Director of Economic Development

Robert J. Merkel, Director of Finance

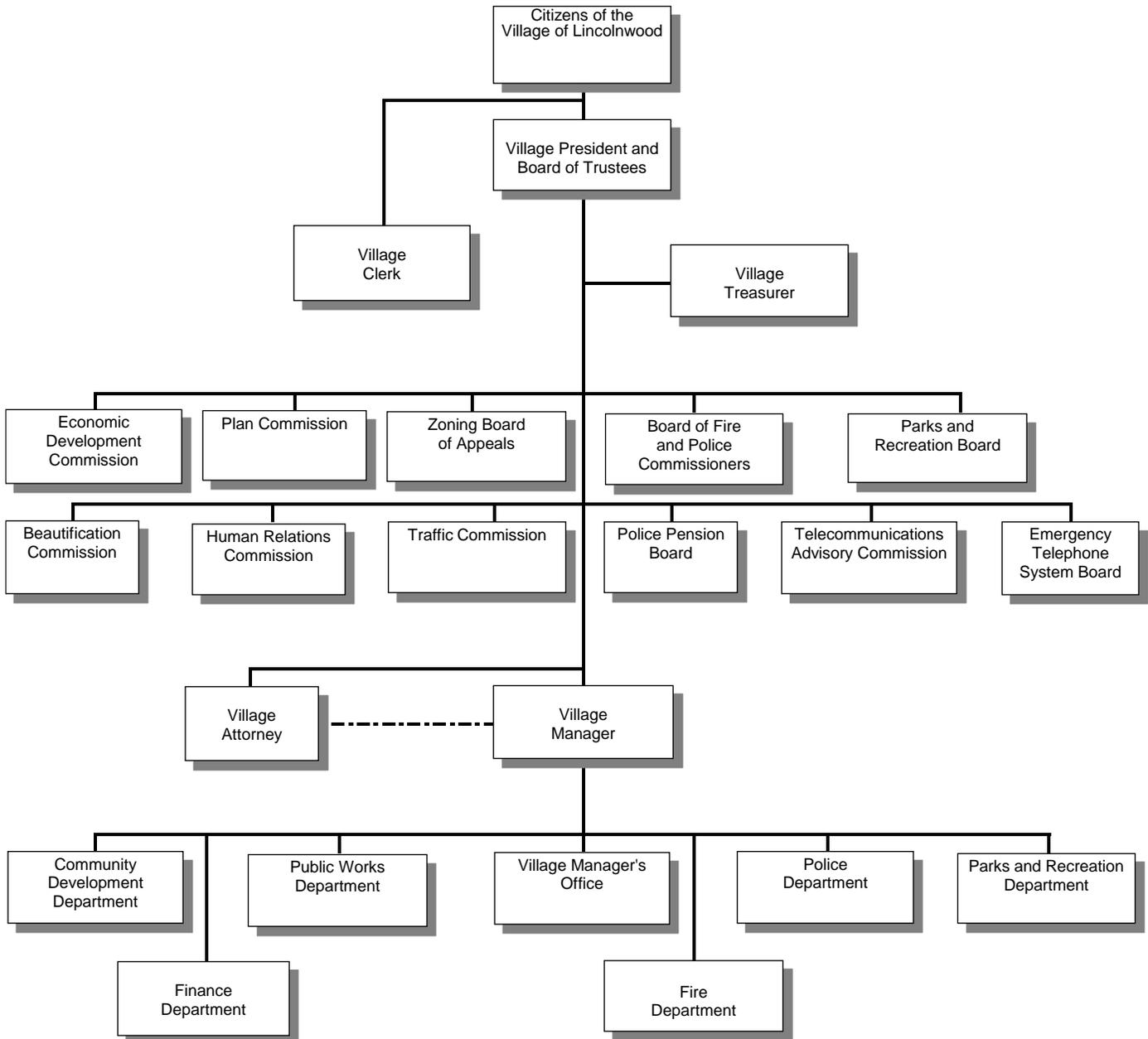
Laura McCarty, Director of Parks and Recreation

Ashley Engelmann, Director of Public Works



Village of Lincolnwood, Illinois

Organizational Chart
April 30, 2016



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 13, 2016

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, 2016 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 2016. 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, 2016 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.

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 potable water purchased from the City of Chicago. The Lincolnwood School District # 74 and the Lincolnwood



TREE CITY USA



Library are independent legal entities, are not financially dependent on the Village, and are not included in this financial report.

The Village operates under a Council/Manager 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, 2018. 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 six year contract with PSI will expire on May 1, 2022.

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, 2016. 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 Lincoln Ave. for the fourth year of a five year program of replacing all the streetlights in the Village.

The Village completed the installation of new water mains, streetlights and public sidewalks on Crawford Avenue.

The Village continued the engineering work on the bike path and overpass to be constructed on the Commonwealth Edison right - of- way and the land purchased from the Union Pacific Railroad.

The Village refurbished the Proesel Park shelter as a continuing program to systematically update the various parks in the Village.

The Village extinguished the Touhy/Lawndale Tax Increment District during the current year and the remaining funds were sent to the Cook County Treasurer for distribution to the various tax districts in the TIF boundaries.

The Village purchased land from the Union Pacific Railroad with a grant that covered 80% of the purchase price. The land will be used to construct a bike path.

The Village replaced the Vac-con in the public works department. This equipment is used to clean the Village sewer system. The Village purchased a chassis for a new fire engine which will be delivered in the next fiscal year.

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 \$504,827,000 for fiscal year 2015.

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 2015 equalized assessed valuation (EAV) experienced a minimal decrease from 2014.

Building activity increased at a minimal pace in fiscal 2016 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 (2017-2021), it is anticipated that the Village could expend approximately \$37,000,000 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, 2016 help fund park improvements and land acquisition.

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, 2016 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's Actuary has determined that, at April 30, 2016, the Lincolnwood Pension Fund has an actuarial accrued liability in excess of assets of \$26,987,128 and the funded ratio is 41.03%.

In anticipation of implementation of GASB Statement No. 67, Financial Reporting for Pension Plans, and No.68, Accounting and Financial Reporting for Pensions, the Village has made adjustments to the mortality table for the police fund actuarial valuation. This change has reduced the funded ratio but is intended to put the Village in an even stronger position when implementing the new standards.

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 2015 (fiscal year 2016) was 11.06% 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. The Fund's actuary has determined as of December 31, 2015, which is the latest available date, the Village has an actuarial accrued liability in excess of assets of \$2,389,355 and the funded ratio is 89.52%.

Further postemployment benefits are offered to retirees to remain in the Village's medical and dental insurance plan at the current group rates. 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, 2016.

Additional information on the Village's pension arrangements can be found in Note 4 in the financial statements.

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, 2015. 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.

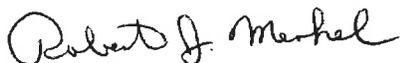
A Certificate of Achievement is valid for a period of one year. We believe that the current comprehensive annual financial report continues to meet the Program's requirements, and we will submit the current report to the GFOA for review to determine the eligibility for a continuing certificate.

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 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, 2015

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 13, 2016

The Honorable Village President
Members of the Board of Trustees
Village of Lincolnwood, Illinois

Report on the Financial Statements

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, 2016, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2016, 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', basic financial statements. The introductory section, combining and individual fund financial statements and schedules, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund financial statements and schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Matters – Continued

Other Information – Continued

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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2016, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.


LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

VILLAGE OF LINCOLNWOOD, ILLINOIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

April 30, 2016

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/deferred outflows of the Village exceeded its liabilities/deferred inflows at the close of the most recent fiscal year by \$40,326,885 (*net position*).
- The Village's total net position increased by \$2,187,984. 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 \$2,499,821.
- As of the close of the current fiscal year, the Village's governmental funds reported combined fund balances of \$21,852,364, a decrease of \$1,471,336 in comparison with the prior year. Of this amount, \$10,802,808 is available for spending at the Village's discretion (unassigned fund balance). The decrease during the current year was primarily due to the purchase of property and the early extinguishment of a loan used to purchase equipment.
- At the end of the current fiscal year, the unassigned fund balance of the General Corporate Fund was \$11,113,026, or 56.7%, of total General Fund expenditures during the current year.
- The Village's total debt increased by \$3,989,655 (11.9%) during the current fiscal year. This was mainly due to the implementation of GASB Statement No. 68 which requires the Village to record the net pension liabilities. The net pension liabilities increased \$5,939,576. The Village paid down scheduled principal payments totaling \$1,951,200.

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 4-7) 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 4-5) 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 6-7) 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 8-13) 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 14-17) 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 10 and 13). 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 18-19). 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:

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and Other Assets	\$ 27.6	29.0	2.5	2.5	30.1	31.5
Capital Assets	37.1	32.1	11.5	11.8	48.6	43.9
Deferred Outflows	5.2	-	0.1	-	5.3	-
Total Assets/ Deferred Outflows	69.9	61.1	14.0	14.3	83.9	75.4
Current Liabilities	4.2	4.0	0.8	0.8	5.0	4.8
Long-Term Liabilities	33.8	3.3	4.6	5.0	38.4	8.3
Deferred Inflows	0.2	2.8	-	-	0.2	2.8
Total Liabilities/ Deferred Inflows	38.2	10.1	5.4	5.8	43.6	15.9
Net Position						
Net Investment in Capital Assets	34.8	28.4	6.5	6.3	41.3	34.7
Restricted	11.0	12.6	-	-	11.0	12.6
Unrestricted	(14.1)	10.0	2.1	2.2	(12.0)	12.2
Total Net Position	31.7	51.0	8.6	8.5	40.3	59.5

For more detailed information see the Statement of Net Position (pages 4-5).

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

The Village's had a deficit unrestricted net position which totaled a negative 30% of its net position at April 30, 2016. This is due to the change in accounting principle for the implementation of GASB 68 which required the Village to retroactively record the net pension liability. Approximately 27.5% reflects net position restricted for economic development and highway and street purposes. The remaining 102.5% 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 combined net position for the primary government (which is the Village's bottom line) increased from \$2.2 million which was the result of the governmental activities net position increasing by \$2 million and the business-type activities net position increasing by \$.2 million. The governmental activities accounted for 91% of the growth in the assets of the Village. The beginning net position of the governmental activities as of May 1, 2015 was decreased \$21.3 million related to a change in accounting principle for the implementation of GASB Statement No. 68 which required the Village to retroactively record the net pension liability.

The Village has restricted net position of \$11 million which are used primarily for economic development and highway and street improvements. Certain resources (e.g. Special Revenue Funds and Debt Service Funds), are generally used only for the purpose restricted by the specific revenue source.

**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, 2016 and 2015
(in millions)**

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
REVENUES						
Program Revenues:						
Charges for Services	\$ 3.3	3.2	4.7	4.2	8.0	7.4
Capital Grants and Contributions	3.9	0.4	-	-	3.9	0.4
General Revenues:						
Property Taxes	6.7	6.2	-	-	6.7	6.2
Sales, income, and use taxes	9.3	9.0	-	-	9.3	9.0
Other Taxes	2.7	3.0	-	-	2.7	3.0
Other	0.6	0.6	-	-	0.6	0.6
Total Revenues	<u>26.5</u>	<u>22.4</u>	<u>4.7</u>	<u>4.2</u>	<u>31.2</u>	<u>26.6</u>
EXPENSES						
General Government	7.3	3.7	-	-	7.3	3.7
Public Safety	10.0	9.6	-	-	10.0	9.6
Water and Sewer	-	-	4.3	4.1	4.3	4.1
Parks & Recreation	2.7	2.7	-	-	2.7	2.7
Interest Expense	0.1	0.1	-	-	0.1	0.1
Highways and Streets	2.6	2.6	-	-	2.6	2.6
Economic Development	1.0	1.3	-	-	1.0	1.3
Sanitation	1.0	1.0	-	-	1.0	1.0
Total Expenses	<u>24.7</u>	<u>21.0</u>	<u>4.3</u>	<u>4.1</u>	<u>29.0</u>	<u>25.1</u>
Change in Net Position before Transfers	1.8	1.4	0.4	0.1	2.2	1.5
Transfers	0.2	0.2	(0.2)	(0.2)	-	-
Change in Net Position	2.0	1.6	0.2	(0.1)	2.2	1.5
Net Position - Beginning as Restated	<u>29.7</u>	<u>49.4</u>	<u>8.4</u>	<u>8.6</u>	<u>38.1</u>	<u>58.0</u>
Net Position - Ending	<u>31.7</u>	<u>51.0</u>	<u>8.6</u>	<u>8.5</u>	<u>40.3</u>	<u>59.5</u>

The Beginning Net Position for the fiscal year ended April 30, 2016 has been restated (See Note 3, page 42) related to a change in accounting principle for the implementation of GASB Statement No. 68 which required the Village to retroactively record the net pension liability.

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

There are eight basic impacts on revenues and expenses as reflected below.

Normal Impacts

Revenues:

Economic Condition - which can reflect a declining, stable or growing economic environment and has a substantial impact on state income, sales and utility tax revenue as well as public spending habits for building permits, elective user fees, and volumes of consumption.

Increase/Decrease in Village Approved Rates - While certain tax rates are set by statute, the Village Board has significant authority to impose and periodically increase/decrease rates (water, wastewater, impact fees, building fees, etc.)

Changing Patterns in Intergovernmental and Grant Revenue (both recurring and non-recurring) such as state-shared revenue, etc., may experience significant changes periodically while non-recurring (or one-time) grants are less predictable and often distorting in their impact on year-to-year comparisons.

Market Impacts on Investment Income –The Village’s investment portfolio consists mainly of certificates of deposit and government securities. Market conditions may cause interest rates and investment income to fluctuate.

Expenses:

Introduction of New Programs - Within the functional expense categories (Public Safety, Public Works, General Government, etc.), individual programs may be added or deleted to meet changing community needs.

Increase in Authorized Personnel - Changes in service demand may cause the Village to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent about 40% of the Village's operating costs.

Salary Increases (annual adjustments/merit) - The ability to attract and retain (employees) resources requires the Village to strive to approach a competitive salary structure in the marketplace.

Inflation - While overall inflation appears to be reasonably modest, the Village is a major consumer of certain commodities such as supplies, fuels and repair parts. Some functions may experience commodity specific increases.

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

Current Year Impacts

Governmental Activities

Revenue:

For the fiscal year ended April 30, 2016, revenues from the governmental activities totaled \$26.5 million. Sales tax revenue is the Village's largest revenue source, totaling \$7.4 million with property tax revenues second at \$6.8 million. Sales tax receipts had a decrease of \$152,980 when compared to Fiscal 2015. The Village is still experiencing a slow recovery in consumer spending as seen in both our State and National economies. The Village also received a grant totaling \$3.6 million attributed to the purchase of property. The grant accounted for 80% of the purchase price. Property tax revenues and sales tax revenues combined with the local utility tax and shared state income tax and other tax revenues total \$22.6 million and represents 85% of the total Governmental Funds revenue. Investment income experienced a small increase due to minimal rate increases the Village earned on the certificates of deposit and other investments.

Expenses:

For the fiscal year ended April 30, 2016, expenses for governmental activities totaled \$24.7 million.

The Village invested in capital assets during Fiscal 2016. This investment totaled \$6.8 million less the current year depreciation of \$1.8 million for a net increase in capital assets of \$5 million. The Village purchased land from the Union Pacific Railroad totaling \$4.6 million dollars during the current fiscal year. This purchase accounts for 67% of the total capital asset investment for the year.

It is important that the Village provide competitive compensation levels for our employees. Fiscal 2016 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, 2016, revenues from the business-type activities totaled \$4.7 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 2016 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, 2016, 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.

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

FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

Governmental Funds

At April 30, 2016, the governmental funds (as presented on the income statement on page 12) reported a combined fund balance of \$21.9 million.

General Fund Budgetary Highlights

The 2016 fiscal year budget, as originally approved by the Village Board, was not amended during the current year. Below is a table that reflects the original and final budget and the actual for the revenues and expenditures for the General Fund.

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

	Original/ Final Budget	Actual
Revenues		
Taxes	\$ 14.5	14.2
Intergovernmental	2.1	2.2
Other	4.2	3.9
Total	<u>20.8</u>	<u>20.3</u>
Expenditures	<u>20.4</u>	<u>19.6</u>
Excess of Revenues over Expenditures	<u>0.4</u>	<u>0.7</u>
Other Financing Sources		
Transfer In	0.3	0.3
Transfer Out	(1.0)	(0.6)
	<u>(0.7)</u>	<u>(0.3)</u>
Change in Fund Balance	<u>(0.3)</u>	<u>0.4</u>

The Fiscal 2016 General Fund approved budget was balanced with the use of \$273,239 of excess fund balance. The actual results reflect a \$440,738 increase in fund balance for the year ended April 30, 2016. Total revenues were \$.5 million (2%) less than the budget amount, and actual expenditures were \$.8 million less than the budget amount. State sales and home rule sales taxes were \$233,724 less than budgeted while state income tax revenues were also less than budget by \$23,846. This reflects the slow growth that the national economy is experiencing. This revenue is received from the state of Illinois based on a per capita basis. The expenditure budget variance was \$.8 million (4%) under budget. This was mainly due to a reduction in payments due under an Intergovernmental Agreement with the local school district. Transfers out to other funds were \$.4 million under budget as expenses in a capital projects fund were deferred to the next budget year.

Other Major Funds Highlights

The Village's major Tax Increment Financing (TIF) Fund experienced a decrease of \$632,526 in fund balance for fiscal year ended April 30, 2016. The tax increment revenue received of \$841,202 was mainly used to pay debt service costs of \$310,875 and \$4,730,220 of operating expenses. Included in the operating expenses is the purchase of land from the Union Pacific Railroad totaling \$4,600,000. The Village was reimbursed 80% of the cost from a grant used to purchase the property.

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

The Motor Fuel Tax Fund had a \$296,261 increase in fund balance. The Village received a local distributive share of \$322,038 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 a slight decrease in fund balance of \$33. Local taxes totaling \$480,792 were allocated to pay the current year's general bond obligations. Other funds transferred in \$652,687 to pay loans for capital asset purchases and street improvements.

Capital Assets

At the end of Fiscal Year 2016, the Village had a combined total of capital assets of \$48.6 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	\$ 10.9	0.1	11.0
Buildings	4.1	0.4	4.5
Improvements Other Than Buildings	5.2	-	5.2
Equipment	0.4	0.9	1.3
Vehicle	1.9	-	1.9
Waterworks System	-	10.1	10.1
Infrastructure	14.6	-	14.6
	<u>\$ 37.1</u>	<u>11.5</u>	<u>48.6</u>

More detailed information on capital asset activity can be found in Note 4 of the notes to the financial statements beginning on page 34.

**Table 5: Change in Capital Assets
(in millions)**

	Governmental Activities	Business-type Activities	Total
Beginning Balance	\$ 32.1	11.8	43.9
Additions:			
Depreciable	2.2	0.4	2.6
Non depreciable	4.6	-	4.6
Depreciation	(1.8)	(0.7)	(2.5)
Ending Balance	<u>\$ 37.1</u>	<u>11.5</u>	<u>48.6</u>

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

Debt Outstanding

The Village of Lincolnwood had total long-term debt and loans payable of \$37.5 million as of April 30, 2016. Long-term debt is comprised of general obligation debt, compensated absences to employees, net pension liabilities and loans payable. The Village made payments totaling \$1.6 million of general obligation debt and loans payable while compensated absences increased by \$1,279. In addition, the net pension liability increased by \$5.9 million. This was a result of the change in accounting principle for the implementation of GASB Statement No. 68 which required the Village to retroactively record the net pension liability.

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, 2016, the Village had \$1,540,000 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 \$566,183,876 of total assessed value of real personal property. As of April 30, 2016, the Village's general obligation bonded debt, applicable to the debt limit of \$1,540,000, was well below the legal limit of \$47,293,359.

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 beginning on page 38.

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 2017 for various sites in the Village, including the 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 Funds

Fiduciary Funds

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, 2016

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Statement of Net Position
April 30, 2016**

	Governmental Activities	Business- Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 18,051,477	1,589,726	19,641,203
Receivables - Net of Allowances	5,692,874	855,720	6,548,594
Due from Other Governments	3,740,577	-	3,740,577
Prepays/Inventories	482	44,764	45,246
Total Current Assets	27,485,410	2,490,210	29,975,620
Noncurrent Assets			
Capital Assets			
Nondepreciable Capital Assets	10,885,084	96,214	10,981,298
Depreciable Capital Assets	51,991,274	21,495,390	73,486,664
Accumulated Depreciation	(25,731,267)	(10,122,235)	(35,853,502)
Total Capital Assets	37,145,091	11,469,369	48,614,460
Other Assets			
Long-Term Notes Receivable	110,000	-	110,000
Total Noncurrent Assets	37,255,091	11,469,369	48,724,460
Total Assets	64,740,501	13,959,579	78,700,080
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	1,228,007	92,015	1,320,022
Deferred Items - Police Pension	3,986,036	-	3,986,036
Total Deferred Outflows of Resources	5,214,043	92,015	5,306,058
Total Assets and Deferred Outflows of Resources	69,954,544	14,051,594	84,006,138

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

	Governmental Activities	Business- Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 1,554,902	183,649	1,738,551
Accrued Payroll	177,767	14,833	192,600
Deposits Payable	45,019	-	45,019
Accrued Interest	12,834	-	12,834
Other Payables	1,282,324	-	1,282,324
Current Portion of Long-Term Debt			
Compensated Absences Payable	150,732	13,054	163,786
Loans Payable	210,381	582,528	792,909
General Obligation Bonds Payable	760,000	-	760,000
Total Current Liabilities	4,193,959	794,064	4,988,023
Noncurrent Liabilities			
Compensated Absences Payable	602,926	52,216	655,142
Net Pension Liability - IMRF	2,222,800	166,555	2,389,355
Net Pension Liability - Police Pension	26,987,128	-	26,987,128
Loans Payable	570,778	4,382,074	4,952,852
General Obligation Bonds Payable	780,000	-	780,000
Total Noncurrent Liabilities	31,163,632	4,600,845	35,764,477
Total Liabilities	35,357,591	5,394,909	40,752,500
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - IMRF	45,842	3,435	49,277
Deferred Items - Police Pension	194,442	-	194,442
Property Taxes	2,683,034	-	2,683,034
Total Deferred Inflows of Resources	2,923,318	3,435	2,926,753
Total Liabilities and Deferred Inflows of Resources	38,280,909	5,398,344	43,679,253
NET POSITION			
Net Investment in Capital Assets	34,823,932	6,504,767	41,328,699
Restricted - Economic Development	6,490,549	-	6,490,549
Restricted - Street and Street Light			
Maintenance and Replacement	3,969,762	-	3,969,762
Restricted - Transportation Improvement	458,445	-	458,445
Restricted - Police Dispatch	2,149	-	2,149
Restricted - Capital Projects	8,440	-	8,440
Unrestricted	(14,079,642)	2,148,483	(11,931,159)
Total Net Position	31,673,635	8,653,250	40,326,885

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, 2016

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Primary Government				
Governmental Activities				
General Government	\$ 7,343,902	323,925	3,847,125	-
Public Safety	10,010,892	1,583,595	-	-
Highways and Streets	2,644,884	-	-	79,245
Sanitation	1,000,930	-	-	-
Economic Development	950,667	-	-	-
Culture and Recreation	2,659,858	1,424,915	-	-
Interest Expense	49,222	-	-	-
Total Governmental Activities	24,660,355	3,332,435	3,847,125	79,245
Business-Type Activities				
Water and Sewer	4,274,948	4,643,875	-	-
Total Primary Government	28,935,303	7,976,310	3,847,125	79,245

- 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 as Restated

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
(3,172,852)	-	(3,172,852)
(8,427,297)	-	(8,427,297)
(2,565,639)	-	(2,565,639)
(1,000,930)	-	(1,000,930)
(950,667)	-	(950,667)
(1,234,943)	-	(1,234,943)
(49,222)	-	(49,222)
(17,401,550)	-	(17,401,550)
-	368,927	368,927
(17,401,550)	368,927	(17,032,623)
6,754,910	-	6,754,910
470,774	-	470,774
1,323,632	-	1,323,632
735,501	-	735,501
7,351,368	-	7,351,368
1,276,154	-	1,276,154
126,382	-	126,382
288,899	-	288,899
322,038	-	322,038
231,769	2,813	234,582
326,367	10,000	336,367
200,000	(200,000)	-
19,407,794	(187,187)	19,220,607
2,006,244	181,740	2,187,984
29,667,391	8,471,510	38,138,901
31,673,635	8,653,250	40,326,885

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

VILLAGE OF LINCOLNWOOD, ILLINOIS

Balance Sheet - Governmental Funds
April 30, 2016

	<u>General</u>
ASSETS	
Cash and Investments	\$ 10,444,276
Receivables	
Property Taxes	2,725,028
Other Taxes	2,314,574
Accounts	521,989
Accrued Interest	-
Due from Other Governments	-
Due from Other Funds	455,712
Long-Term Notes Receivable	110,000
Prepays	482
	<u>16,572,061</u>
LIABILITIES	
Accounts Payable	1,070,131
Accrued Payroll	175,424
Deposits Payable	45,019
Due to Other Funds	92,621
Other Payables	1,282,324
Total Liabilities	<u>2,665,519</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	2,683,034
Total Liabilities and Deferred Inflows of Resources	<u>5,348,553</u>
FUND BALANCES	
Nonspendable	110,482
Restricted	-
Unassigned	11,113,026
Total Fund Balances	<u>11,223,508</u>
	<u>16,572,061</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
2,811,425	3,923,614	9,729	862,433	18,051,477
8,579	-	-	-	2,733,607
-	-	-	-	2,314,574
-	28,652	-	92,895	643,536
735	-	-	422	1,157
3,680,000	18,668	-	41,909	3,740,577
-	-	-	-	455,712
-	-	-	-	110,000
-	-	-	-	482
<u>6,500,739</u>	<u>3,970,934</u>	<u>9,729</u>	<u>997,659</u>	<u>28,051,122</u>
10,190	1,172	-	380,788	1,462,281
-	-	-	2,343	177,767
-	-	-	-	45,019
-	-	-	455,712	548,333
-	-	-	-	1,282,324
<u>10,190</u>	<u>1,172</u>	<u>-</u>	<u>838,843</u>	<u>3,515,724</u>
-	-	-	-	2,683,034
<u>10,190</u>	<u>1,172</u>	<u>-</u>	<u>838,843</u>	<u>6,198,758</u>
-	-	-	-	110,482
6,490,549	3,969,762	9,729	469,034	10,939,074
-	-	-	(310,218)	10,802,808
<u>6,490,549</u>	<u>3,969,762</u>	<u>9,729</u>	<u>158,816</u>	<u>21,852,364</u>
<u>6,500,739</u>	<u>3,970,934</u>	<u>9,729</u>	<u>997,659</u>	<u>28,051,122</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, 2016

Total Governmental Fund Balances \$ 21,852,364

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. 37,145,091

Deferred outflows (inflows) of resources related to the pensions not reported
in the funds.

 Deferred Items - IMRF 1,182,165
 Deferred Items - Police Pension 3,791,594

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

 Compensated Absences Payable (753,658)
 Net Pension Liability - IMRF (2,222,800)
 Net Pension Liability - Police (26,987,128)
 Loan Payable (781,159)
 General Obligation Bonds Payable (1,540,000)
 Accrued Interest Payable (12,834)

Net Position of Governmental Activities 31,673,635

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2016**

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, 2016

	<u>General</u>
Revenues	
Taxes	\$ 7,829,696
Charges for Services	1,968,852
Licenses and Permits	1,072,394
Intergovernmental	8,562,011
Fines and Forfeits	291,189
Investment Income	204,781
Miscellaneous	326,367
Total Revenues	<u>20,255,290</u>
Expenditures	
Current	
General Government	3,366,502
Public Safety	9,767,597
Highways and Streets	1,336,261
Sanitation	1,000,930
Economic Development	950,667
Culture and Recreation	2,195,582
Capital Outlay	988,834
Debt Service	
Principal Retirement	-
Interest and Fiscal Charges	-
Total Expenditures	<u>19,606,373</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>648,917</u>
Other Financing Sources (Uses)	
Transfers In	330,000
Transfers Out	<u>(538,179)</u>
	<u>(208,179)</u>
Net Change in Fund Balances	440,738
Fund Balances - Beginning	<u>10,782,770</u>
Fund Balances - Ending	<u><u>11,223,508</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
841,202	-	-	613,919	9,284,817
-	-	-	-	1,968,852
-	-	-	-	1,072,394
3,680,000	359,374	480,792	209,034	13,291,211
-	-	-	-	291,189
17,367	4,128	-	5,493	231,769
-	-	-	-	326,367
4,538,569	363,502	480,792	828,446	26,466,599
91,875	-	-	697,398	4,155,775
-	-	-	-	9,767,597
-	64,241	-	1,204,834	2,605,336
-	-	-	-	1,000,930
-	-	-	-	950,667
-	-	-	-	2,195,582
4,638,345	-	-	390,482	6,017,661
292,500	-	1,083,053	-	1,375,553
18,375	-	50,459	-	68,834
5,041,095	64,241	1,133,512	2,292,714	28,137,935
(502,526)	299,261	(652,720)	(1,464,268)	(1,671,336)
-	-	652,687	83,373	1,066,060
(130,000)	(3,000)	-	(194,881)	(866,060)
(130,000)	(3,000)	652,687	(111,508)	200,000
(632,526)	296,261	(33)	(1,575,776)	(1,471,336)
7,123,075	3,673,501	9,762	1,734,592	23,323,700
6,490,549	3,969,762	9,729	158,816	21,852,364

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, 2016

Net Change in Fund Balances - Total Governmental Funds \$ (1,471,336)

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	6,865,670
Depreciation Expense	(1,804,854)
Disposals - Cost	(66,856)
Disposals - Accumulated Depreciation	50,028

The net effect of deferred outflows (inflows) of resources related to the pensions
not reported in the funds.

Change in Deferred Items - IMRF	774,559
Change in Deferred Items - Police Pension	2,127,945

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.

Additions to Net Pension Liability - IMRF	(997,615)
Additions in Net Pension Liability - Police	(4,867,210)
Deductions to Compensated Absences Payable	748
Retirement of Debt	1,375,553

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.

19,612

Changes in Net Position of Governmental Activities

2,006,244

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, 2016

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

Statement of Net Position - Proprietary Fund (Business-Type Activities)

April 30, 2016

	<u>Water and Sewer</u>
ASSETS	
Current Assets	
Cash and Investments	\$ 1,589,726
Receivables - Net of Allowances	
Accounts	855,186
Accrued Interest	534
Inventories	<u>44,764</u>
Total Current Assets	<u>2,490,210</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable Capital Assets	96,214
Depreciable Capital Assets	21,495,390
Accumulated Depreciation	<u>(10,122,235)</u>
Total Noncurrent Assets	<u>11,469,369</u>
Total Assets	13,959,579
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>92,015</u>
Total Assets/ Deferred Outflows of Resources	<u>14,051,594</u>

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

	<u>Water and Sewer</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 183,649
Accrued Payroll	14,833
Compensated Absences Payable	13,054
Loans Payable	<u>582,528</u>
Total Current Liabilities	<u>794,064</u>
Noncurrent Liabilities	
Compensated Absences Payable	52,216
Net Pension Liability - IMRF	166,555
Loans Payable	<u>4,382,074</u>
Total Noncurrent Liabilities	<u>4,600,845</u>
Total Liabilities	5,394,909
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>3,435</u>
Total Liabilities and Deferred Inflows of Resources	<u>5,398,344</u>
NET POSITION	
Net Investment in Capital Assets	6,504,767
Unrestricted	<u>2,148,483</u>
Total Net Position	<u><u>8,653,250</u></u>

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

VILLAGE OF LINCOLNWOOD, ILLINOIS

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Fund (Business-Type Activities)
For the Fiscal Year Ended April 30, 2016

	<u>Water and Sewer</u>
Operating Revenues	
Charges for Services	\$ 4,586,070
Fines and Forfeitures	57,805
Total Operating Revenues	<u>4,643,875</u>
Operating Expenses	
Cost of Sales and Services	3,473,353
Depreciation	694,967
Total Operating Expenses	<u>4,168,320</u>
Operating Income	<u>475,555</u>
Nonoperating Revenues (Expenses)	
Interest Income	2,813
Other Income	10,000
Interest and Fiscal Charges	<u>(106,628)</u>
	<u>(93,815)</u>
Income Before Transfers	381,740
Transfers Out	<u>(200,000)</u>
Change in Net Position	181,740
Net Position - Beginning as Restated	<u>8,471,510</u>
Net Position - Ending	<u><u>8,653,250</u></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, 2016**

	<u>Water and Sewer</u>
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 4,453,190
Other Income	10,000
Payments to Employees	(562,572)
Payments to Suppliers	(2,879,332)
	<u>1,021,286</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	(375,940)
Interest and Fiscal Charges	(106,628)
Payment of Bond Principal	(575,647)
	<u>(1,058,215)</u>
Cash Flows from Investing Activities	
Interest Received	<u>2,813</u>
Net Change in Cash and Cash Equivalents	(234,116)
Cash and Cash Equivalents - Beginning of Year	<u>1,823,842</u>
Cash and Cash Equivalents - End of Year	<u><u>1,589,726</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income (Loss)	<u>475,555</u>
Adjustments to Reconcile Operating	
Income to Net Income to Net Cash	
Provided by (Used In) Operating Activities:	
Depreciation and Amortization Expense	694,967
Other Income	10,000
(Increase) Decrease in Current Assets	(190,685)
Increase (Decrease) in Current Liabilities	<u>31,449</u>
Net Cash Provided by Operating Activities	<u><u>1,021,286</u></u>

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

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Statement of Fiduciary Net Position
April 30, 2016**

	<u>Police Pension</u>
ASSETS	
Cash and Cash Equivalents	\$ 708,620
Investments	
U.S. Government and Agency Obligations	3,946,354
Corporate Bonds	4,410,882
Money Market	671,878
Equity Mutual Funds	8,886,506
Accrued Interest	61,887
Due from Other Funds	<u>92,621</u>
NET POSITION	
Net Position Restricted for Pensions	<u><u>18,778,748</u></u>

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

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended April 30, 2016**

	<u>Police Pension</u>
Additions	
Contributions - Employer	\$ 1,663,647
Contributions - Plan Members	<u>368,810</u>
Total Contributions	<u>2,032,457</u>
Investment Income	
Interest Earned	483,997
Net Change in Fair Value	<u>(404,051)</u>
	79,946
Less Investment Expenses	<u>(42,732)</u>
Net Investment Income	<u>37,214</u>
Total Additions	<u>2,069,671</u>
Deductions	
Administration	23,850
Benefits and Refunds	<u>2,213,010</u>
Total Deductions	<u>2,236,860</u>
Change in Fiduciary Net Position	(167,189)
Net Position - Beginning	<u>18,945,937</u>
Net Position - Ending	<u><u>18,778,748</u></u>

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

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements

April 30, 2016

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
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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, 2016

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, 2016

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, 2016

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 three nonmajor capital projects funds.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary fund of the Village:

Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Village maintains one major enterprise fund, the Water and Sewer Fund, which is used to account for resources to maintain the Village's water distribution system and combined storm/sanitary sewer system.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements

April 30, 2016

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, 2016

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, 2016

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, 2016

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, 2016

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.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

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, 2016**

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>
Northeast Industrial District Tax Increment Financing	\$ 108,720
Touhy/Lawndale Tax Increment Financing	197,697
Transportation Improvement	70,521

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	247,202

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, 2016

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, 2016

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 \$11,482,774 and the bank balances totaled \$12,120,167. The Village also has \$7,269,162 invested in the Illinois Funds and \$889,267 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, 2016

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 \$707,146 and the bank balances totaled \$707,146.

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	\$ 3,078,579	822,816	1,458,568	797,195	-
U.S. Agencies	867,775	867,775	-	-	-
Money Market	671,878	671,878	-	-	-
Corporate Bonds	4,410,882	401,652	3,119,120	890,110	-
Illinois Funds	1,474	1,474	-	-	-
	<u>9,030,588</u>	<u>2,765,595</u>	<u>4,577,688</u>	<u>1,687,305</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 not available, Corporate Bonds were rated AA+ to BBB by Standard & Poor's and Illinois Funds was rated AAAM 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, 2016

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 \$8,886,506 invested in mutual funds. At year end, the Fund has over 5% of net plan position invested in U.S. Treasuries (16%), and Corporate Bonds (23%). Investments that represent 5 percent or more of the total Police Pension Fund's investment are Investment Co. America of \$2,045,218, Vanguard Total Stock of \$2,451,951 and Vanguard Dividend Growth Fund IV of \$1,014,708.

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%	3.3% - 8.8%
Domestic Equities	20% - 80%	10.0% - 12.2%
International Equities	20%	9.8% - 12.0%
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 2016 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, 2016 are listed in the table above.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements

April 30, 2016

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, 2016, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 0.73%. 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 2015 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	4,600,000	-	10,885,084
Construction in Progress	1,001,921	-	1,001,921	-
	<u>7,287,005</u>	<u>4,600,000</u>	<u>1,001,921</u>	<u>10,885,084</u>
Depreciable Capital Assets				
Parks and Improvements	10,686,988	212,014	-	10,899,002
Buildings	10,325,971	-	-	10,325,971
Equipment and Furniture	1,853,427	173,180	15,285	2,011,322
Vehicles and Heavy Equipment	4,486,928	368,104	51,571	4,803,461
Streets, Sidewalks and Alleys	21,437,225	2,514,293	-	23,951,518
	<u>48,790,539</u>	<u>3,267,591</u>	<u>66,856</u>	<u>51,991,274</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2016**

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	\$ 5,297,626	426,279	-	5,723,905
Buildings	5,896,305	292,738	-	6,189,043
Equipment and Furniture	1,479,696	91,082	-	1,570,778
Vehicles and Heavy Equipment	2,614,498	288,200	15,285	2,887,413
Streets, Sidewalks and Alleys	8,688,316	706,555	34,743	9,360,128
	<u>23,976,441</u>	<u>1,804,854</u>	<u>50,028</u>	<u>25,731,267</u>
 Total Net Depreciable Capital Assets	 <u>24,814,098</u>	 <u>1,462,737</u>	 <u>16,828</u>	 <u>26,260,007</u>
 Total Net Capital Assets	 <u><u>32,101,103</u></u>	 <u><u>6,062,737</u></u>	 <u><u>1,018,749</u></u>	 <u><u>37,145,091</u></u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 1,015,709
Public Safety	243,295
Highways and Streets	81,574
Culture and Recreation	<u>464,276</u>
	<u><u>1,804,854</u></u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2016**

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>1,605,505</u>	<u>-</u>	<u>1,509,291</u>	<u>96,214</u>
Depreciable Capital Assets				
Buildings and Structures	692,615	-	-	692,615
Waterworks System	17,765,072	1,509,291	-	19,274,363
Equipment and Vehicles	1,307,422	375,940	154,950	1,528,412
	<u>19,765,109</u>	<u>1,885,231</u>	<u>154,950</u>	<u>21,495,390</u>
Less Accumulated Depreciation				
Buildings and Structures	299,242	28,945	-	328,187
Waterworks System	8,593,996	586,738	-	9,180,734
Equipment and Vehicles	688,980	79,284	154,950	613,314
	<u>9,582,218</u>	<u>694,967</u>	<u>154,950</u>	<u>10,122,235</u>
Total Net Depreciable Capital Assets	<u>10,182,891</u>	<u>1,190,264</u>	<u>-</u>	<u>11,373,155</u>
Total Net Capital Assets	<u>11,788,396</u>	<u>1,190,264</u>	<u>1,509,291</u>	<u>11,469,369</u>

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

Water and Sewer	<u>\$ 694,967</u>
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VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2016**

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:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor Governmental	\$ 455,712
Police Pension	General	<u>92,621</u>
		<u>548,333</u>

Interfund balances are advances in anticipation of receipts.

Interfund Transfers

Interfund transfers for the year consisted of the following:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
General	Northeast Industrial District Tax Increment Financing	\$ 130,000 (1)
General	Water and Sewer	200,000 (1)
Debt Service	General	454,806 (2)
Debt Service	Motor Fuel Tax	3,000 (2)
Debt Service	Nonmajor Governmental	194,881 (2)
Nonmajor Governmental	General	<u>83,373 (3)</u>
		<u>1,066,060</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, 2016**

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	\$ 187,500	-	12,500	175,000
Oshkosh Capital Loan Payable of 2010 due in annual payments of \$75,193, including interest at 4.00% through August 13, 2020.	Debt Service	386,840	-	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	33,332	-	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	804,040	-	197,881	606,159
	Water and Sewer	1,207,172	-	302,119	905,053
		<u>2,618,884</u>	<u>-</u>	<u>932,672</u>	<u>1,686,212</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2016**

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 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	\$ 900,000	-	292,500	607,500
	Service	300,000	-	97,500	202,500
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	1,085,000	-	355,000	730,000
		<u>2,285,000</u>	<u>-</u>	<u>745,000</u>	<u>1,540,000</u>

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	\$ 4,333,077	-	273,528	4,059,549

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2016**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances as Restated	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 754,406	210,133	210,881	753,658	150,732
Net Pension Liability - IMRF	1,225,185	997,615	-	2,222,800	-
Net Pension Liability - Police	22,119,918	4,867,210	-	26,987,128	-
Loans Payable	1,411,712	-	630,553	781,159	210,381
General Obligation Bonds Payable	2,285,000	-	745,000	1,540,000	760,000
	<u>27,796,221</u>	<u>6,074,958</u>	<u>1,586,434</u>	<u>32,284,745</u>	<u>1,121,113</u>
Business-Type Activities					
Compensated Absences	63,243	14,627	12,600	65,270	13,054
Net Pension Liability - IMRF	91,804	74,751	-	166,555	-
Loans Payable	1,207,172	-	302,119	905,053	302,119
IEPA Loans Payable	4,333,077	-	273,528	4,059,549	280,409
	<u>5,695,296</u>	<u>89,378</u>	<u>588,247</u>	<u>5,196,427</u>	<u>595,582</u>

For governmental activities, the General Fund makes payments on the compensated absences and the net pension liabilities. 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 net pension liability, the loans payable and the IEPA loans payable.

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2016**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

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	Principal	Interest	Principal	Principal	Interest
2017	\$ 210,381	760,000	30,800	302,119	280,409	99,747
2018	210,381	780,000	15,600	302,119	287,463	92,693
2019	222,897	-	-	300,815	294,695	85,461
2020	12,500	-	-	-	302,108	78,048
2021	12,500	-	-	-	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	-	-	-	-	-
Totals	781,159	1,540,000	46,400	905,053	4,059,549	692,400

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2016

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 - 2015	<u>\$ 566,183,876</u>
Legal Debt Limit - 8.625% of Assessed Value	48,833,359
Amount of Debt Applicable to Limit	<u>(1,540,000)</u>
Legal Debt Margin	<u>47,293,359</u>

NET POSITION/FUND BALANCE CLASSIFICATIONS

Net Position Restatements

Net position was restated due to the implementation of GASB Statement No. 68. The following is a summary of the net position as originally reported and as restated:

Net Position	As Reported	As Restated	(Decrease)
Governmental Activities	\$ 51,007,020	29,667,391	(21,339,629)
Business-Type Activities/Water and Sewer	8,532,771	8,471,510	(61,261)

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2016**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION/FUND BALANCE CLASSIFICATIONS – Continued

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	\$ 110,000	-	-	-	-	110,000
Prepays	482	-	-	-	-	482
	<u>110,482</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,482</u>
Restricted						
Economic Development	-	6,490,549	-	-	-	6,490,549
Debt Service	-	-	-	9,729	-	9,729
Street and Streetlight Maintenance and Replacement	-	-	3,969,762	-	-	3,969,762
Transportation Improvements	-	-	-	-	458,445	458,445
Police Dispatch	-	-	-	-	2,149	2,149
Capital Projects	-	-	-	-	8,440	8,440
	<u>-</u>	<u>6,490,549</u>	<u>3,969,762</u>	<u>9,729</u>	<u>469,034</u>	<u>10,939,074</u>
Unassigned	<u>11,113,026</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(310,218)</u>	<u>10,802,808</u>
Total Fund Balances	<u>11,223,508</u>	<u>6,490,549</u>	<u>3,969,762</u>	<u>9,729</u>	<u>158,816</u>	<u>21,852,364</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2016

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, 2016:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 37,145,091
Less Capital Related Debt:	
Illinois Finance Authority Loan Payable of 2009	(175,000)
Cook County Intergovernmental Agreement of 2014	(606,159)
General Obligation Refunding Bonds of 2011A	(810,000)
General Obligation Refunding Bonds of 2011B	<u>(730,000)</u>
Net Investment in Capital Assets	<u>34,823,932</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	11,469,369
Less Capital Related Debt:	
Cook County Intergovernmental Agreement of 2014	(905,053)
IEPA Loan Payable of 2008	<u>(4,059,549)</u>
Net Investment in Capital Assets	<u>6,504,767</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, 2016

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, 2016

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 \$37,464 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, 2016, the Village collected and will rebate \$128,957 of sales tax revenue to this dealership. Cumulative payments through April 30, 2016 are \$722,445.

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, 2016, the Village collected and will rebate \$35,943 of sales tax revenue to this dealership. Cumulative payments through April 30, 2016 are \$214,984.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2016

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, 2015 are as follows:

	Percent Share
Village of Arlington Heights	9.84 %
Village of Barrington	1.37
Village of Buffalo Grove	6.58
Village of Elk Grove Village	5.15
City of Evanston	6.34
Village of Glencoe	1.30
Village of Glenview	4.53
Village of Hoffman Estates	5.48
Village of Inverness	1.11
Village of Kenilworth	0.87
Village of Lincolnwood	1.97
Village of Morton Grove	3.28
Village of Mount Prospect	9.04
Village of Niles	3.31
Village of Palatine	10.26
City of Park Ridge	5.19
City of Prospect Heights	2.94
City of Rolling Meadows	3.52
Village of Skokie	7.21
Village of South Barrington	0.72
Village of Wheeling	3.53
Village of Wilmette	3.62
Village of Winnetka	2.84
	<hr/> <hr/> 100.00 % <hr/> <hr/>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2016

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, 2015:

Current Assets	\$ 3,745,840	Current Liabilities	\$ 3,684,511
Capital Assets	<u>9,694,317</u>	Deferred Inflows	<u>171,429</u>
Total Assets	<u>13,440,157</u>	Total Liabilities and Deferred Inflows of Resources	<u>3,855,940</u>
		Net Position	<u>9,584,217</u>

Summary of revenues, expenses and changes in net position for the year ended April 30, 2015:

Operating Revenues	\$ 14,294,118
Operating Expenses	<u>14,279,224</u>
Change in Net Position	14,894
Net Position - Beginning	<u>9,569,323</u>
Net Position - Ending	<u>9,584,217</u>

Complete financial statements for SWANCC can be obtained from the Agency's administrative office at 77 West Hintz Road, Suite 200, Wheeling, Illinois 60090.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements

April 30, 2016

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, 2016

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Benefits Provided – Continued. Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements

April 30, 2016

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions

Plan Membership. As of December 31, 2015, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	56
Inactive Plan Members Entitled to but not yet Receiving Benefits	61
Active Plan Members	<u>63</u>
Total	<u><u>180</u></u>

Contributions. As set by statute, the Village's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Village's annual contribution rate for calendar year 2015 was 11.06% of covered payroll.

Net Pension Liability. The Village's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2015, using the following actuarial methods and assumptions:

Actuarial Valuation Date	12/31/2015
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.49%
Salary Increases	3.75% to 14.50%
Cost of Living Adjustments	2.75%
Inflation	2.75%

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements

April 30, 2016

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality tables was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

A Single Discount Rate of 7.49% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.49%.

Discount Rate Sensitivity

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.47%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease (6.49%)	Current Discount Rate (7.49%)	1% Increase (8.49%)
Net Pension Liability (Asset)	\$ 5,569,737	2,389,355	(164,137)

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2016**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2014	\$ 21,877,872	20,560,883	1,316,989
Changes for the Year:			
Service Cost	415,872	-	415,872
Interest on the Total Pension Liability	1,616,496	-	1,616,496
Difference Between Expected and Actual Experience of the Total Pension Liability	(65,350)	-	(65,350)
Changes of Assumptions	29,098	-	29,098
Contributions - Employer	-	438,149	(438,149)
Contributions - Employees	-	204,467	(204,467)
Net Investment Income	-	101,748	(101,748)
Benefit Payments, including Refunds of Employee Contributions	(1,065,044)	(1,065,044)	-
Other (Net Transfer)	-	179,386	(179,386)
Net Changes	931,072	(141,294)	1,072,366
Balances at December 31, 2015	22,808,944	20,419,589	2,389,355

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2016**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2016, the Village recognized pension expense of \$239,770. At April 30, 2016, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ -	(49,277)	(49,277)
Change in Assumptions	21,941	-	21,941
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,144,963	-	1,144,963
Pension Contributions Made Subsequent to the Measurement Date	153,118	-	153,118
Total Deferred Amounts Related to IMRF	<u>1,320,022</u>	<u>(49,277)</u>	<u>1,270,745</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2017	\$ 430,443
2018	277,325
2019	277,325
2020	285,652
2021	-
Thereafter	<u>-</u>
Total	<u>1,270,745</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2016**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan

Plan Descriptions

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, 2016, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	36
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>32</u>
Total	<u><u>68</u></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, 2016

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Plan Descriptions – Continued

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 office 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, 2016, the Village's contribution was 60.98% of covered payroll.

Concentrations. At year end, the Pension Plan has investments (other than U.S. Government and U.S. Government-guaranteed obligations) in any one organization that represent 5 percent or more of net position available for benefits as follows:

Investment	Amount
Investment Co. America	\$ 2,045,218
Vanguard Total Stock	2,451,951
Vanguard Dividend Growth Fund IV	1,014,708

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements April 30, 2016

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2016, using the following actuarial methods and assumptions:

Actuarial Valuation Date	4/30/16
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.00%
Salary Increases	5.50%
Cost of Living Adjustments	2.50%
Inflation	2.50%

Mortality rates were based on the RP-2014 Mortality Table (BCHA) projected to 2016 using improvement scale MP-2015. The other non-economic actuarial assumptions used in the April 30, 2016 valuation were based on the results of an actuarial experience study conducted by the Illinois Department of Insurance dated September 26, 2012.

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.

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2016**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

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 liability of the Village calculated using the discount rate as well as what the Village’s net pension liability 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%)
Net Pension Liability	\$ 32,549,383	26,987,128	22,358,694

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2015	\$ 41,065,855	18,945,937	22,119,918
Changes for the Year:			
Service Cost	604,414	-	604,414
Interest on the Total Pension Liability	2,797,155	-	2,797,155
Difference Between Expected and Actual Experience of the Total Pension Liability	(246,911)	-	(246,911)
Changes of Assumptions	3,758,373	-	3,758,373
Contributions - Employer	-	1,663,647	(1,663,647)
Contributions - Employees	-	368,810	(368,810)
Net Investment Income	-	37,214	(37,214)
Benefit Payments, including Refunds of Employee Contributions	(2,213,010)	(2,213,010)	-
Other (Net Transfer)	-	(23,850)	23,850
Net Changes	4,700,021	(167,189)	4,867,210
Balances at April 30, 2016	45,765,876	18,778,748	26,987,128

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Notes to the Financial Statements
April 30, 2016**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

Police Pension Plan – Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2016, the Village recognized pension expense of \$2,739,265. At April 30, 2016, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ -	(194,442)	(194,442)
Change in Assumptions	2,959,718	-	2,959,718
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,026,318	-	1,026,318
Total Deferred Amounts Related to Police Pension	<u>3,986,036</u>	<u>(194,442)</u>	<u>3,791,594</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2017	\$ 1,002,766
2018	1,002,766
2019	1,002,766
2020	783,296
2021	-
Thereafter	<u>-</u>
Total	<u>3,791,594</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Notes to the Financial Statements

April 30, 2016

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

The Village has evaluated its potential other post-employment 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. As the implicit cost of this 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 Post-Employment Benefits Other Than Pensions*. Therefore, the Village has not recorded any post-employment benefit liability as of April 30, 2016.

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 Employer Contributions
 - Illinois Municipal Retirement Fund
 - Police Pension Fund

- Schedule of Changes in the Employer's Net Pension Liability
 - Illinois Municipal Retirement Fund
 - Police Pension Fund

- Schedule of Investment Returns
 - Police Pension Fund

- Budgetary Comparison Schedule
 - 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 Employer Contributions

April 30, 2016

Calendar 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	\$ 426,544	\$ 438,149	\$ 11,605	\$ 3,960,480	11.06%

Notes to the Required Supplementary Information:

Actuarial Valuation Date	December 31, 2015
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	28 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	3.00%
Salary Increases	4.40% - 16.00%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	RP-2000 Combined Healthy Mortality Table

Note:

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Police Pension Fund

**Required Supplementary Information
Schedule of Employer Contributions
April 30, 2016**

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	55.00%
2016	1,449,717	1,663,647	213,930	2,728,347	60.98%

Notes to the Required Supplementary Information:

Actuarial Valuation Date	April 30, 2016
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	25 Years
Asset Valuation Method	Market Value
Inflation	2.50%
Salary Increases	5.00%
Investment Rate of Return	7.00%
Retirement Age	See the Notes to the Financial Statements
Mortality	RP 2014 projected to 2016

Note:

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability
April 30, 2016

	December 31, 2015
Total Pension Liability	
Service Cost	\$ 415,872
Interest	1,616,496
Changes in Benefit Terms	-
Differences Between Expected and Actual Experience	(65,350)
Change of Assumptions	29,098
Benefit Payments, Including Refunds of Member Contributions	<u>(1,065,044)</u>
Net Change in Total Pension Liability	931,072
Total Pension Liability - Beginning	<u>21,877,872</u>
Total Pension Liability - Ending	<u><u>22,808,944</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 438,149
Contributions - Members	204,467
Net Investment Income	101,748
Benefit Payments, Including Refunds of Member Contributions	(1,065,044)
Other (Net Transfer)	<u>179,386</u>
Net Change in Plan Fiduciary Net Position	(141,294)
Plan Net Position - Beginning	<u>20,560,883</u>
Plan Net Position - Ending	<u><u>20,419,589</u></u>
Employer's Net Pension Liability	<u><u>\$ 2,389,355</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.52%
Covered-Employee Payroll	\$ 3,960,480
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	60.33%

Note:

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Police Pension Fund

**Required Supplementary Information
Schedule of Changes in the Employer's Net Pension Liability
April 30, 2016**

	2015	2016
Total Pension Liability		
Service Cost	\$ 607,303	604,414
Interest	2,479,621	2,797,155
Differences Between Expected and Actual Experience	715,929	(246,911)
Change of Assumptions	2,821,996	3,758,373
Benefit Payments, Including Refunds of Member Contributions	(1,964,302)	(2,213,010)
Net Change in Total Pension Liability	4,660,547	4,700,021
Total Pension Liability - Beginning	36,405,308	41,065,855
Total Pension Liability - Ending	41,065,855	45,765,876
Plan Fiduciary Net Position		
Contributions - Employer	1,402,000	1,663,647
Contributions - Members	327,215	368,810
Net Investment Income	975,130	37,214
Benefit Payments, Including Refunds of Member Contributions	(1,964,302)	(2,213,010)
Administrative Expense	(13,796)	(23,850)
Net Change in Plan Fiduciary Net Position	726,247	(167,189)
Plan Net Position - Beginning	18,219,690	18,945,937
Plan Net Position - Ending	18,945,937	18,778,748
Employer's Net Pension Liability	22,119,918	26,987,128
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	46.14%	41.03%
Covered-Employee Payroll	\$ 2,549,041	2,728,347
Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll	867.77%	989.14%

Note:

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

VILLAGE OF LINCOLNWOOD, ILLINOIS

Police Pension Fund

Required Supplementary Information

Schedule of Investment Returns

April 30, 2016

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	5.39%
2016	0.73%

Note:

This schedule is intended to show information for ten years and additional year's information will be displayed as it becomes available.

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, 2016**

	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 7,866,000	7,866,000	7,829,696
Charges for Services	1,928,567	1,928,567	1,968,852
Licenses and Permits	1,338,171	1,338,171	1,072,394
Intergovernmental	8,784,300	8,784,300	8,562,011
Fines and Forfeitures	338,400	338,400	291,189
Investment Income	143,000	143,000	204,781
Miscellaneous	395,237	395,237	326,367
Total Revenues	<u>20,793,675</u>	<u>20,793,675</u>	<u>20,255,290</u>
Expenditures			
Current			
General Government	3,492,365	3,492,365	3,366,502
Public Safety	9,939,845	9,939,845	9,767,597
Highways and Streets	1,299,510	1,299,510	1,336,261
Sanitation	1,097,775	1,097,775	1,000,930
Economic Development	1,381,249	1,381,249	950,667
Culture and Recreation	2,343,830	2,343,830	2,195,582
Capital Outlay	850,115	850,115	988,834
Total Expenditures	<u>20,404,689</u>	<u>20,404,689</u>	<u>19,606,373</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>388,986</u>	<u>388,986</u>	<u>648,917</u>
Other Financing Sources (Uses)			
Transfers In	330,000	330,000	330,000
Transfers Out	(992,225)	(992,225)	(538,179)
	<u>(662,225)</u>	<u>(662,225)</u>	<u>(208,179)</u>
Net Change in Fund Balance	<u>(273,239)</u>	<u>(273,239)</u>	440,738
Fund Balance - Beginning			<u>10,782,770</u>
Fund Balance - Ending			<u>11,223,508</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, 2016**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Local Taxes	\$ 1,000,000	1,000,000	841,202
Intergovernmental			
Grants	3,220,000	3,220,000	3,680,000
Interest	11,000	11,000	17,367
Total Revenues	<u>4,231,000</u>	<u>4,231,000</u>	<u>4,538,569</u>
Expenditures			
Current			
General Government	296,500	296,500	91,875
Capital Outlay	4,325,000	4,325,000	4,638,345
Debt Service			
Principal Retirement	292,500	292,500	292,500
Interest and Fiscal Charges	18,375	18,375	18,375
Total Expenditures	<u>4,932,375</u>	<u>4,932,375</u>	<u>5,041,095</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(701,375)	(701,375)	(502,526)
Other Financing (Uses)			
Transfers Out	<u>(3,035,000)</u>	<u>(3,035,000)</u>	<u>(130,000)</u>
Net Change in Fund Balance	<u>(3,736,375)</u>	<u>(3,736,375)</u>	(632,526)
Fund Balance - Beginning			<u>7,123,075</u>
Fund Balance - Ending			<u><u>6,490,549</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, 2016

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
Motor Fuel Tax Allotments	\$ 300,000	300,000	322,038
Grants	-	-	37,336
Interest	1,100	1,100	4,128
Total Revenues	<u>301,100</u>	<u>301,100</u>	<u>363,502</u>
Expenditures			
Highways and Streets	<u>130,500</u>	<u>130,500</u>	<u>64,241</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	170,600	170,600	299,261
Other Financing Sources (Uses)			
Transfers Out	<u>-</u>	<u>-</u>	<u>(3,000)</u>
Net Change in Fund Balance	<u>170,600</u>	<u>170,600</u>	296,261
Fund Balance - Beginning			<u>3,673,501</u>
Fund Balance - Ending			<u>3,969,762</u>

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
 - General Fund
 - Debt Service Fund

- Combining Statements – Nonmajor Governmental Funds
 - Combining Balance Sheet
 - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

- Budgetary Comparison Schedules – Nonmajor Governmental Funds
 - E-911 – Special Revenue Fund
 - Touhy/Lawndale Tax Increment Financing – Special Revenue Fund
 - Transportation Improvement – Special Revenue Fund
 - Lincoln/Touhy Tax Increment Financing – Special Revenue Fund
 - Devon/Lincoln 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

- Budgetary Comparison Schedule – Enterprise Fund
 - Water and Sewer Fund

- Budgetary Comparison Schedule – Fiduciary Fund
 - Police Pension – Pension Trust Fund

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

Special Revenue Funds are created to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Northeast Industrial District Tax Increment Financing Fund

The Northeast Industrial District Tax Increment Financing Fund is used to account for resources (restricted real estate taxes) received and expenditures made to promote the objectives of the TIF District.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for resources to maintain traffic signal lighting in the Village and for services performed by the Village for upkeep of IDOT street within the Village limits.

E-911 Fund

The E-911 Fund is used to account for resources for the emergency communications operation that receives calls from the public for emergency service requests.

Touhy/Lawndale Tax Increment Financing Fund

The Touhy/Lawndale Tax Increment Financing Fund is used to account for resources generated from the properties within the Touhy/Lawndale Tax Increment Financing District. This fund was closed for the year ended April 30, 2016.

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.

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, 2016**

	Budget		Actual
	Original	Final	
Taxes			
Property Taxes	\$ 5,498,000	5,498,000	5,580,576
Food and Beverage Tax	480,000	480,000	470,774
Auto Rental Tax	12,000	12,000	3,088
Foreign Fire Insurance Tax	26,000	26,000	30,475
Gas Tax for Motor Fuel	420,000	420,000	421,151
Utility Taxes - Electric	560,000	560,000	574,941
Utility Taxes - Natural Gas	410,000	410,000	276,607
Telecommunications Tax	460,000	460,000	472,084
	<u>7,866,000</u>	<u>7,866,000</u>	<u>7,829,696</u>
Charges for Services			
Accident Report Fee	9,000	9,000	12,313
Alarm Service Fee	72,515	72,515	103,681
Ambulance and EMS Fee	350,000	350,000	392,019
Filing and Variance Fee	5,000	5,000	5,125
Landscape Waste Program Sales	700	700	276
Parks and Recreation	1,452,095	1,452,095	1,424,915
Elevator Inspection Fee	12,000	12,000	7,350
Other Charges for Services	27,257	27,257	23,173
	<u>1,928,567</u>	<u>1,928,567</u>	<u>1,968,852</u>
Licenses and Permits			
Vehicle Licenses	339,870	339,870	340,236
Business Licenses	114,966	114,966	129,513
Liquor Licenses	34,587	34,587	35,836
Building Permits	629,006	629,006	326,380
Franchise Fees	185,000	185,000	209,305
Licenses and Permits - Other	34,742	34,742	31,124
	<u>1,338,171</u>	<u>1,338,171</u>	<u>1,072,394</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

**Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2016**

	Budget		Actual
	Original	Final	
Intergovernmental			
State Income Tax	\$ 1,300,000	1,300,000	1,276,154
State Sales Tax	5,288,700	5,288,700	4,817,877
Home Rule Sales Tax	1,815,600	1,815,600	2,052,699
Personal Property Replacement Tax	140,000	140,000	126,382
State Use Tax	220,000	220,000	288,899
State Grants	20,000	20,000	-
	<u>8,784,300</u>	<u>8,784,300</u>	<u>8,562,011</u>
Fines and Forfeitures			
Late Payment Penalty	7,000	7,000	7,347
NSF Check Charge	400	400	50
Circuit Court Fines	65,000	65,000	51,726
Court Cost Liens and Fees	20,000	20,000	74,981
Parking Ticket Fines	75,000	75,000	52,585
Red Light Camera Fines	139,000	139,000	95,000
False Alarm Fines	20,000	20,000	9,500
Building Code Violation Fines	12,000	12,000	-
	<u>338,400</u>	<u>338,400</u>	<u>291,189</u>
Investment Income	<u>143,000</u>	<u>143,000</u>	<u>204,781</u>
Miscellaneous			
Rent - Telecommunications Antenna Site Lease	46,500	46,500	61,504
Rent - Parking Lot	55,000	55,000	55,000
Reimbursements	85,000	85,000	73,878
Donations	171,000	171,000	69,335
Miscellaneous	37,737	37,737	66,650
	<u>395,237</u>	<u>395,237</u>	<u>326,367</u>
Total Revenues	<u><u>20,793,675</u></u>	<u><u>20,793,675</u></u>	<u><u>20,255,290</u></u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2016**

	Budget		Actual
	Original	Final	
General Government			
Village President and Board of Trustees			
Personal Services	\$ 65,654	65,654	65,610
Contractual Services	18,500	18,500	2,200
Commodities	37,730	37,730	34,013
	<u>121,884</u>	<u>121,884</u>	<u>101,823</u>
Village Clerk			
Personal Services	8,852	8,852	8,883
Commodities	10,350	10,350	8,513
	<u>19,202</u>	<u>19,202</u>	<u>17,396</u>
Village Manager			
Personal Services	652,899	652,899	647,558
Contractual Services	18,000	18,000	15,460
Commodities	66,640	66,640	76,920
	<u>737,539</u>	<u>737,539</u>	<u>739,938</u>
Finance Department			
Personal Services	583,248	583,248	588,318
Contractual Services	181,300	181,300	113,691
Commodities	131,475	131,475	128,144
	<u>896,023</u>	<u>896,023</u>	<u>830,153</u>
Engineering			
Commodities	<u>139,000</u>	<u>139,000</u>	<u>87,160</u>
Legal Department			
Contractual Services	<u>323,320</u>	<u>323,320</u>	<u>336,685</u>
Information Services			
Personal Services	-	-	323
Contractual Services	224,772	224,772	240,421
Commodities	56,760	56,760	34,221
	<u>281,532</u>	<u>281,532</u>	<u>274,965</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2016

	Budget		Actual
	Original	Final	
General Government - Continued			
Public Works Department			
Personal Services	\$ 340,854	340,854	336,110
Contractual Services	10,000	10,000	6,081
Commodities	14,874	14,874	14,273
	<u>365,728</u>	<u>365,728</u>	<u>356,464</u>
Vehicle Maintenance Division			
Personal Services	257,896	257,896	220,090
Commodities	21,100	21,100	18,168
	<u>278,996</u>	<u>278,996</u>	<u>238,258</u>
Building Maintenance Division			
Personal Services	125,531	125,531	121,707
Contractual Services	34,400	34,400	39,387
Commodities	169,210	169,210	222,566
	<u>329,141</u>	<u>329,141</u>	<u>383,660</u>
Total General Government	<u>3,492,365</u>	<u>3,492,365</u>	<u>3,366,502</u>
Public Safety			
Police Department			
Personal Services	6,463,185	6,463,185	6,299,027
Contractual Services	17,978	17,978	21,105
Commodities	354,285	354,285	311,858
	<u>6,835,448</u>	<u>6,835,448</u>	<u>6,631,990</u>
Fire Department			
Personal Services	81,689	81,689	79,844
Contractual Services	2,727,894	2,727,894	2,725,011
Commodities	294,814	294,814	330,752
	<u>3,104,397</u>	<u>3,104,397</u>	<u>3,135,607</u>
Total Public Safety	<u>9,939,845</u>	<u>9,939,845</u>	<u>9,767,597</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

**Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended April 30, 2016**

	Budget		Actual
	Original	Final	
Highways and Streets			
Street Maintenance Division			
Personal Services	\$ 778,560	778,560	788,743
Contractual Services	148,800	148,800	119,569
Commodities	372,150	372,150	427,949
Total Highways and Streets	1,299,510	1,299,510	1,336,261
Sanitation			
Contractual	1,097,775	1,097,775	1,000,930
Economic Development			
Community Development Department			
Personal Services	475,673	475,673	493,483
Contractual Services	385,126	385,126	246,971
Commodities	520,450	520,450	210,213
Total Economic Development	1,381,249	1,381,249	950,667
Culture and Recreation			
Parks and Recreation Department			
Personal Services	1,524,751	1,524,751	1,477,597
Contractual Services	346,000	346,000	289,280
Commodities	473,079	473,079	428,705
Total Culture and Recreation	2,343,830	2,343,830	2,195,582
Capital Outlay			
General Government			
Information Services	94,425	94,425	200,466
Public Safety			
Police Department	110,370	110,370	153,917
Fire Department	345,320	345,320	332,525
Sanitation	90,000	90,000	88,414
Culture and Recreation			
Parks and Recreation Department	210,000	210,000	213,512
Total Capital Outlay	850,115	850,115	988,834
Total Expenditures	20,404,689	20,404,689	19,606,373

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, 2016**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
State Sales Tax	\$ 480,800	480,800	480,792
Expenditures			
Debt Service			
Principal Retirement	1,095,313	1,095,313	1,083,053
Interest and Fiscal Charges	47,115	47,115	50,459
Total Expenditures	1,142,428	1,142,428	1,133,512
Excess (Deficiency) of Revenues Over (Under) Expenditures	(661,628)	(661,628)	(652,720)
Other Financing Sources			
Transfers In	661,628	661,628	652,687
Net Change in Fund Balance	<u>-</u>	<u>-</u>	(33)
Fund Balance - Beginning			<u>9,762</u>
Fund Balance - Ending			<u>9,729</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet
April 30, 2016

	Special Revenue	Capital Projects	Totals
ASSETS			
Cash and Investments	\$ 812,433	50,000	862,433
Receivables			
Accounts	92,895	-	92,895
Accrued Interest	422	-	422
Due from Other Governments	-	41,909	41,909
Total Assets	905,750	91,909	997,659
LIABILITIES			
Accounts Payable	323,317	57,471	380,788
Accrued Payroll	2,343	-	2,343
Due to Other Funds	429,714	25,998	455,712
Total Liabilities	755,374	83,469	838,843
FUND BALANCES			
Restricted	460,594	8,440	469,034
Unassigned	(310,218)	-	(310,218)
Total Fund Balances	150,376	8,440	158,816
Total Liabilities and Fund Balances	905,750	91,909	997,659

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental Funds

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended April 30, 2016**

	Special Revenue	Capital Projects	Totals
Revenues			
Taxes	\$ 613,919	-	613,919
Intergovernmental	167,125	41,909	209,034
Interest	5,493	-	5,493
Total Revenues	<u>786,537</u>	<u>41,909</u>	<u>828,446</u>
Expenditures			
General Government	697,398	-	697,398
Highways and Streets	1,204,834	-	1,204,834
Capital Outlay	297,426	93,056	390,482
Total Expenditures	<u>2,199,658</u>	<u>93,056</u>	<u>2,292,714</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,413,121)</u>	<u>(51,147)</u>	<u>(1,464,268)</u>
Other Financing Sources (Uses)			
Transfers In	27,373	56,000	83,373
Transfers Out	(194,881)	-	(194,881)
	<u>(167,508)</u>	<u>56,000</u>	<u>(111,508)</u>
Net Change in Fund Balances	(1,580,629)	4,853	(1,575,776)
Fund Balances - Beginning	<u>1,731,005</u>	<u>3,587</u>	<u>1,734,592</u>
Fund Balances - Ending	<u>150,376</u>	<u>8,440</u>	<u>158,816</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

April 30, 2016

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

April 30, 2016

	<u>E-911</u>
ASSETS	
Cash and Investments	\$ -
Receivables	
Accounts	36,611
Accrued Interest	-
	<u>-</u>
Total Assets	<u><u>36,611</u></u>
LIABILITIES	
Accounts Payable	1,595
Accrued Payroll	2,343
Due to Other Funds	30,524
Total Liabilities	<u>34,462</u>
FUND BALANCES	
Restricted	2,149
Unassigned	-
Total Fund Balances	<u>2,149</u>
Total Liabilities and Fund Balances	<u><u>36,611</u></u>

Touhy/ Lawndale Tax Increment Financing	Transportation Improvement	Lincoln/ Touhy Tax Increment Financing	Devon/ Lincoln Tax Increment Financing	Totals
-	812,333	100	-	812,433
-	56,284	-	-	92,895
-	422	-	-	422
-	869,039	100	-	905,750
-	309,141	-	12,581	323,317
-	-	-	-	2,343
-	101,453	63,116	234,621	429,714
-	410,594	63,116	247,202	755,374
-	458,445	-	-	460,594
-	-	(63,016)	(247,202)	(310,218)
-	458,445	(63,016)	(247,202)	150,376
-	869,039	100	-	905,750

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, 2016**

	<u>E-911</u>
Revenues	
Taxes	\$ -
Intergovernmental	167,125
Interest	<u>1,356</u>
Total Revenues	<u>168,481</u>
Expenditures	
General Government	192,496
Highways and Streets	-
Capital Outlay	<u>3,358</u>
Total Expenditures	<u>195,854</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(27,373)</u>
Other Financing Sources (Uses)	
Transfers In	27,373
Transfers Out	<u>-</u>
	<u>27,373</u>
Net Change in Fund Balances	-
Fund Balances - Beginning	<u>2,149</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
182,862	280,787	-	150,270	613,919
-	-	-	-	167,125
-	4,057	-	80	5,493
182,862	284,844	-	150,350	786,537
444,703	-	-	60,199	697,398
-	1,204,834	-	-	1,204,834
-	-	-	294,068	297,426
444,703	1,204,834	-	354,267	2,199,658
(261,841)	(919,990)	-	(203,917)	(1,413,121)
-	-	-	-	27,373
-	(194,881)	-	-	(194,881)
-	(194,881)	-	-	(167,508)
(261,841)	(1,114,871)	-	(203,917)	(1,580,629)
261,841	1,573,316	(63,016)	(43,285)	1,731,005
-	458,445	(63,016)	(247,202)	150,376

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, 2016**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental	\$ 174,000	174,000	167,125
Interest	50	50	1,356
Total Revenues	<u>174,050</u>	<u>174,050</u>	<u>168,481</u>
Expenditures			
General Government	244,271	244,271	192,496
Capital Outlay	138,400	138,400	3,358
Total Expenditures	<u>382,671</u>	<u>382,671</u>	<u>195,854</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(208,621)	(208,621)	(27,373)
Other Financing Sources			
Transfers In	<u>210,000</u>	<u>210,000</u>	<u>27,373</u>
Net Change in Fund Balance	<u>1,379</u>	<u>1,379</u>	-
Fund Balance - Beginning			<u>2,149</u>
Fund Balance - Ending			<u>2,149</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, 2016

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ -	-	182,862
Expenditures			
General Government	247,006	247,006	444,703
Net Change in Fund Balance	<u>(247,006)</u>	<u>(247,006)</u>	(261,841)
Fund Balance - Beginning			<u>261,841</u>
Fund Balance - Ending			<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, 2016

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Local Taxes	\$ 300,000	300,000	280,787
Interest	1,000	1,000	4,057
Total Revenues	<u>301,000</u>	<u>301,000</u>	<u>284,844</u>
Expenditures			
Highways and Streets	<u>1,134,313</u>	<u>1,134,313</u>	<u>1,204,834</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(833,313)	(833,313)	(919,990)
Other Financing (Uses)			
Transfers Out	<u>(202,403)</u>	<u>(202,403)</u>	<u>(194,881)</u>
Net Change in Fund Balance	<u>(1,035,716)</u>	<u>(1,035,716)</u>	(1,114,871)
Fund Balance - Beginning			<u>1,573,316</u>
Fund Balance - Ending			<u><u>458,445</u></u>

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, 2016

	Budget		Actual
	Original	Final	
Revenues			
Miscellaneous	\$ -	-	-
Expenditures			
General Government	302,000	302,000	-
Net Change in Fund Balance	<u>(302,000)</u>	<u>(302,000)</u>	-
Fund Balance - Beginning			<u>(63,016)</u>
Fund Balance - Ending			<u>(63,016)</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Devon/Lincoln 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, 2016

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ -	-	150,270
Interest	-	-	80
Total Revenues	-	-	150,350
Expenditures			
General Government	655,000	655,000	60,199
Capital Outlay	2,250,000	2,250,000	294,068
Total Expenditures	2,905,000	2,905,000	354,267
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,905,000)	(2,905,000)	(203,917)
Other Financing Sources			
Transfers In	2,905,000	2,905,000	-
Net Change in Fund Balance	-	-	(203,917)
Fund Balance - Beginning			(43,285)
Fund Balance - Ending			(247,202)

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental - Capital Projects Funds

Combining Balance Sheet

April 30, 2016

	Comm Ed ROW Bike Path	PEP	Private Water Line Assistance	Totals
ASSETS				
Cash and Investments	\$ -	50,000	-	50,000
Due from Other Governments	41,909	-	-	41,909
Total Assets	41,909	50,000	-	91,909
LIABILITIES				
Accounts Payable	7,471	50,000	-	57,471
Due to Other Funds	25,998	-	-	25,998
Total Liabilities	33,469	50,000	-	83,469
FUND BALANCES				
Restricted	8,440	-	-	8,440
Total Liabilities and Fund Balances	41,909	50,000	-	91,909

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, 2016**

	Comm Ed ROW Bike Path	PEP	Private Water Line Assistance	Totals
Revenues				
Intergovernmental	\$ 41,909	-	-	41,909
Expenditures				
Capital Outlay	37,056	50,000	6,000	93,056
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,853	(50,000)	(6,000)	(51,147)
Other Financing Sources (Uses)				
Transfers In	-	50,000	6,000	56,000
Net Change in Fund Balances	4,853	-	-	4,853
Fund Balances - Beginning	3,587	-	-	3,587
Fund Balances - Ending	8,440	-	-	8,440

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, 2016

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental			
State Grants	\$ 264,000	264,000	41,909
Expenditures			
Capital Outlay			
Contractual Services	512,000	512,000	37,056
Excess (Deficiency) of Revenues Over (Under) Expenditures	(248,000)	(248,000)	4,853
Other Financing Sources			
Transfers In	248,000	248,000	-
Net Change in Fund Balance	-	-	4,853
Fund Balance - Beginning			3,587
Fund Balance - Ending			8,440

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, 2016**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental	\$ -	-	-
Expenditures			
Capital Outlay	50,000	50,000	50,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	(50,000)	(50,000)
Other Financing Sources			
Transfers In	50,000	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, 2016**

	Budget		Actual
	Original	Final	
Revenues			
Intergovernmental	\$ -	-	-
Expenditures			
Capital Outlay	25,000	25,000	6,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,000)	(25,000)	(6,000)
Other Financing Sources			
Transfers In	25,000	25,000	6,000
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, 2016

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services	\$ 4,600,000	4,600,000	4,586,070
Fines and Forfeitures	40,000	40,000	57,805
Total Operating Revenues	4,640,000	4,640,000	4,643,875
Operating Expenses			
Cost of Sales and Services			
Personal Services	842,024	842,024	809,011
Contractual	463,008	463,008	380,945
Commodities	2,409,227	2,409,227	2,283,019
Capital Outlay	785,000	785,000	376,318
Less Capital Assets Capitalized	(785,000)	(785,000)	(375,940)
Debt Service			
Principal Payments	575,646	575,646	575,647
Less Principal Payments Capitalized	(575,646)	(575,646)	(575,647)
Depreciation	-	-	694,967
Total Operating Expenses	3,714,259	3,714,259	4,168,320
Operating Income	925,741	925,741	475,555
Nonoperating Revenues (Expenses)			
Interest Income	2,000	2,000	2,813
Other Income	-	-	10,000
Interest and Fiscal Charges	(106,628)	(106,628)	(106,628)
	(104,628)	(104,628)	(93,815)
Income Before Transfers	821,113	821,113	381,740
Transfers Out	(200,000)	(200,000)	(200,000)
Change in Net Position	621,113	621,113	181,740
Net Position - Beginning as Restated			8,471,510
Net Position - Ending			8,653,250

VILLAGE OF LINCOLNWOOD, ILLINOIS

Police Pension - Pension Trust Fund

**Schedule of Changes in Fiduciary Net Position
For the Fiscal Year Ended April 30, 2016**

	Budget		Actual
	Original	Final	
Additions			
Contributions - Employer	\$ 1,680,000	1,680,000	1,663,647
Contributions - Plan Members	280,000	280,000	368,810
Total Contributions	1,960,000	1,960,000	2,032,457
Investment Income			
Interest Earned	780,000	780,000	483,997
Net Change in Fair Value	-	-	(404,051)
	780,000	780,000	79,946
Less Investment Expenses	(76,000)	(76,000)	(42,732)
Net Investment Income	704,000	704,000	37,214
Total Additions	2,664,000	2,664,000	2,069,671
Deductions			
Administration	19,550	19,550	23,850
Benefits and Refunds	2,362,770	2,362,770	2,213,010
Total Deductions	2,382,320	2,382,320	2,236,860
Change in Fiduciary Net Position	281,680	281,680	(167,189)
Net Position - Beginning			18,945,937
Net Position - Ending			18,778,748

SUPPLEMENTAL SCHEDULES

VILLAGE OF LINCOLNWOOD, ILLINOIS

Long-Term Debt Requirements

**Illinois Finance Authority Loan Payable of 2009
April 30, 2016**

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>
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>175,000</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Long-Term Debt Requirements

**Cook County Intergovernmental Agreement of 2014
April 30, 2016**

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>	
2017	\$ 500,000	
2018	500,000	
2019	511,212	
	<u>1,511,212</u>	
	606,159	Debt Service
	<u>905,053</u>	Water and Sewer
	<u>1,511,212</u>	

VILLAGE OF LINCOLNWOOD, ILLINOIS

Long-Term Debt Requirements

**General Obligation Refunding Bonds of 2011A
April 30, 2016**

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>
2017	\$ 400,000	16,200	416,200
2018	410,000	8,200	418,200
	<u>810,000</u>	<u>24,400</u>	<u>834,400</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, 2016**

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>
2017	\$ 360,000	14,600	374,600
2018	370,000	7,400	377,400
	<u>730,000</u>	<u>22,000</u>	<u>752,000</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

Long-Term Debt Requirements

**Illinois Environmental Protection Agency Loan Payable of 2008
April 30, 2016**

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
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
	4,059,549	692,400	4,751,949

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 Village'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, 2016 (Unaudited)

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Net Position by Component - Last Ten Fiscal Years*
April 30, 2016 (Unaudited)**

	<u>2007</u>	<u>2008</u>	<u>2009</u>
Governmental Activities			
Net Investment in Capital Assets	\$ 17,044,916	19,075,136	20,057,662
Restricted	6,301,033	6,052,311	7,642,939
Unrestricted	7,986,055	8,921,742	9,054,630
	<hr/>		
Total Governmental Activities Net Position	<u>31,332,004</u>	<u>34,049,189</u>	<u>36,755,231</u>
Business-Type Activities			
Net Investment in Capital Assets	6,254,185	7,859,971	7,998,375
Restricted	-	-	-
Unrestricted	2,251,419	832,538	990,528
	<hr/>		
Total Business-Type Activities Net Position	<u>8,505,604</u>	<u>8,692,509</u>	<u>8,988,903</u>
Primary Government			
Net Investment in Capital Assets	23,299,101	26,935,107	28,056,037
Restricted	6,301,033	6,052,311	7,642,939
Unrestricted	10,237,474	9,754,280	10,045,158
	<hr/>		
Total Primary Government Net Position	<u>39,837,608</u>	<u>42,741,698</u>	<u>45,744,134</u>

* Accrual Basis of Accounting

Data Source: Village Records

2010	2011	2012	2013	2014	2015	2016
21,129,264	24,011,361	25,625,635	26,637,660	27,626,486	28,404,391	34,823,932
8,516,994	7,664,671	11,211,585	12,260,925	12,353,691	12,637,469	10,929,345
9,618,838	10,140,308	7,590,556	8,193,496	9,402,780	9,965,159	(14,079,642)
39,265,096	41,816,340	44,427,776	47,092,081	49,382,957	51,007,019	31,673,635
7,097,003	6,177,316	6,576,698	6,521,402	6,299,012	6,248,147	6,504,767
-	240,000	-	-	-	-	-
1,387,413	2,156,907	1,969,054	2,144,850	2,337,049	2,284,624	2,148,483
8,484,416	8,574,223	8,545,752	8,666,252	8,636,061	8,532,771	8,653,250
28,226,267	30,188,677	32,202,333	33,159,062	33,925,498	34,652,538	41,328,699
8,516,994	7,904,671	11,211,585	12,260,925	12,353,691	12,637,469	10,929,345
11,006,251	12,297,215	9,559,610	10,338,346	11,739,829	12,249,783	(11,931,159)
47,749,512	50,390,563	52,973,528	55,758,333	58,019,018	59,539,790	40,326,885

VILLAGE OF LINCOLNWOOD, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years*
April 30, 2016 (Unaudited)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental Activities										
General Government	\$ 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	10,954,427
Public Safety	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	10,010,892
Public Works	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	3,645,814
Interest on Long-Term Debt	573,106	485,310	427,695	369,448	345,551	274,942	169,973	132,128	87,897	49,222
Total Governmental Activities Expenses	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	24,660,355
Business-Type Activities										
Water and Sewer	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	4,274,948
Total Business-Type Activities Expenses	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	4,274,948
Total Primary Government Expenses	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	28,935,303
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	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	1,748,840
Public Safety	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	1,583,595
Public Works	40,844	3,792	4,605	2,858	733	-	-	-	-	-
Operating Grants/Contributions	166,000	751,563	304,282	80,817	602,356	105,533	250,393	347,483	205,573	3,847,125
Capital Grants/Contributions	-	-	-	-	-	388,795	392,023	104,024	182,199	79,245
Total Governmental Activities Program Revenues	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	7,258,805
Business-Type Activities										
Charges for Services										
Water and Sewer	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	4,643,875
Total Business-Type Activities Program Revenues	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	4,643,875
Total Primary Government Program Revenues	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	11,902,680
Net (Expenses) Revenues										
Governmental Activities										
Business-Type Activities	(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)	(17,401,550)
Total Primary Government Net (Expenses) Revenues	(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)	(17,032,623)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	\$ 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	6,754,910
Utility	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	1,323,632
Intergovernmental - Unrestricted										
State Sales, Income Taxes and Use Taxes	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	8,916,421
Replacement Taxes	155,270	171,151	150,040	124,581	153,684	135,608	143,399	150,349	157,314	126,382
Other	927,833	575,230	507,724	866,145	872,480	799,404	1,330,642	1,339,288	1,337,757	1,528,313
Interest	630,637	584,477	222,002	200,209	238,760	196,040	152,448	176,067	186,750	231,769
Miscellaneous	331,957	432,291	435,209	212,422	187,430	189,445	413,923	180,697	384,214	326,367
Transfers	150,000	150,000	150,000	175,000	175,000	200,000	200,000	200,000	200,000	200,000
Total Governmental Activities	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	19,407,794
Business-Type Activities										
Interest	169,809	121,583	125,529	41,782	5,842	5,971	4,263	2,653	2,659	2,813
Miscellaneous	-	-	-	-	-	-	-	16,150	-	10,000
Transfers	(150,000)	(150,000)	(150,000)	(175,000)	(175,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Total Business-Type Activities	19,809	(28,417)	(24,471)	(133,218)	(169,158)	(194,029)	(195,737)	(181,197)	(197,341)	(187,187)
Total Primary Government General Revenue	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	19,220,607
Changes in Net Position										
Governmental Activities	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	2,006,244
Business-Type Activities	(57,790)	186,905	296,394	(504,487)	89,807	(28,471)	120,500	(30,191)	(103,290)	181,740
Total Primary Government	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	2,187,984

* Accrual Basis of Accounting

Data Source: Village Records

VILLAGE OF LINCOLNWOOD, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
April 30, 2016 (Unaudited)

	2007	2008	2009
General Fund			
Reserved	\$ 2,407	2,407	625
Unreserved	8,868,659	9,272,816	9,158,204
Nonspendable	-	-	-
Unassigned	-	-	-
Total General Fund	<u>8,871,066</u>	<u>9,275,223</u>	<u>9,158,829</u>
All Other Governmental Funds			
Reserved	6,301,033	6,052,311	7,642,939
Unreserved, Reported in,			
Special Revenue Funds	1,072,217	1,409,348	1,778,703
Debt Service Funds	5,428	6,629	-
Capital Projects Funds	1,213	9,244	17,842
Restricted	-	-	-
Unassigned	-	-	-
Total All Other Governmental Funds	<u>7,379,891</u>	<u>7,477,532</u>	<u>9,439,484</u>

* Modified Accrual Basis of Accounting

Data Source: Village Records

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

2010	2011	2012	2013	2014	2015	2016
400,625	150,478	-	-	-	-	-
8,914,733	9,805,693	-	-	-	-	-
-	-	511,884	408,967	435,356	142,887	110,482
-	-	9,047,480	9,370,395	10,206,133	10,639,883	11,113,026
9,315,358	9,956,171	9,559,364	9,779,362	10,641,489	10,782,770	11,223,508
8,516,994	7,664,671	-	-	-	-	-
2,084,554	1,632,933	-	-	-	-	-
453	703	-	-	-	-	-
18,102	485,611	-	-	-	-	-
-	-	11,221,347	12,270,687	12,363,453	12,647,231	10,939,074
-	-	(103,757)	(59,987)	(63,017)	(106,302)	(310,218)
10,620,103	9,783,918	11,117,590	12,210,700	12,300,436	12,540,929	10,628,856

VILLAGE OF LINCOLNWOOD, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
 April 30, 2016 (Unaudited)

	2007	2008	2009
Revenues			
Taxes	\$ 19,276,245	19,220,739	18,798,722
Licenses, Permits and Fees	1,082,324	973,929	983,497
Intergovernmental - Grants	605,242	544,027	301,604
Charges for Services	1,408,827	1,458,500	1,563,533
Fines and Forfeitures	213,138	189,514	183,904
Interest	630,637	575,803	213,404
Miscellaneous	33,607	195,026	195,022
Total Revenues	23,250,020	23,157,538	22,239,686
Expenditures			
Current			
General Government	3,770,594	3,974,785	3,709,003
Public Safety	8,673,850	9,325,358	9,068,488
Public Works	1,224,594	1,266,245	1,131,520
Culture and Recreation	1,984,619	2,071,540	2,086,397
Sanitation	910,548	917,168	956,426
Economic Development	804,893	872,154	940,667
Capital Outlay	405,038	2,058,126	336,409
Debt Service			
Principal Retirement	2,088,232	1,850,000	1,905,000
Interest and Fiscal Charges	547,167	470,364	410,218
Total Expenditures	20,409,535	22,805,740	20,544,128
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,840,485	351,798	1,695,558
Other Financing Sources (Uses)			
Debt Issuance	-	-	-
Transfers In	449,038	1,055,240	418,279
Transfers Out	(299,038)	(905,240)	(268,279)
Total Other Financing Sources (Uses)	150,000	150,000	150,000
Net Change in Fund Balances	2,990,485	501,798	1,845,558
Debt Service as a Percentage of Noncapital Expenditures	13.20%	11.20%	11.40%

* Modified Accrual Basis of Accounting

Data Source: Village Records

2010	2011	2012	2013	2014	2015	2016
18,837,235	18,036,316	18,715,559	18,219,232	18,795,993	18,250,374	18,649,658
922,356	1,007,370	1,009,122	1,074,728	1,109,864	1,033,923	1,072,394
166,993	667,400	494,328	642,416	451,507	387,772	3,926,370
1,654,481	1,789,585	1,764,893	1,940,107	1,902,915	1,903,730	1,968,852
176,706	265,214	359,731	358,848	347,394	297,578	291,189
200,209	238,758	196,040	152,448	176,067	186,750	231,769
129,033	135,559	189,445	413,923	180,697	384,214	326,367
22,087,013	22,140,202	22,729,118	22,801,702	22,964,437	22,444,341	26,466,599
3,889,439	3,825,017	3,858,935	3,723,651	3,965,888	3,722,000	4,155,775
8,668,806	9,489,960	9,051,421	9,200,803	9,393,305	9,518,972	9,767,597
1,141,803	1,873,033	1,171,370	1,257,315	1,768,165	2,670,998	2,605,336
2,064,504	2,142,897	2,100,417	2,210,831	2,091,160	2,194,920	2,195,582
1,006,848	1,000,832	1,042,760	1,003,569	977,975	1,001,538	1,000,930
1,415,550	1,105,001	1,137,237	1,184,987	1,191,511	1,314,624	950,667
1,449,975	2,111,785	2,106,974	1,521,896	1,202,232	1,016,945	6,017,661
1,190,000	1,242,500	1,330,550	1,402,751	1,478,386	1,718,674	1,375,553
347,940	312,201	351,695	182,791	143,952	105,817	68,834
21,174,865	23,103,226	22,151,359	21,688,594	22,212,574	23,264,488	28,137,935
912,148	(963,024)	577,759	1,113,108	751,863	(820,147)	(1,671,336)
250,000	592,652	159,106	-	-	1,001,921	-
310,000	422,094	1,264,655	883,513	518,392	768,716	1,066,060
(135,000)	(247,094)	(1,064,655)	(683,513)	(318,392)	(568,716)	(866,060)
425,000	767,652	359,106	200,000	200,000	1,201,921	200,000
1,337,148	(195,372)	936,865	1,313,108	951,863	381,774	(1,471,336)
7.90%	8.10%	8.37%	7.80%	7.76%	8.53%	6.79%

VILLAGE OF LINCOLNWOOD, ILLINOIS

Sales Tax by Category - Last Ten Calendar Years
April 30, 2016 (Unaudited)

	2015		2014		2013		2012	
	Amount	% Change from Previous Year						
General Merchandise	\$ 314,147	(4.2%)	\$ 328,058	(0.3%)	\$ 328,933	20.3%	\$ 273,486	(2.9%)
Food	200,513	(1.7%)	204,020	(45.7%)	375,458	(4.2%)	392,096	0.8%
Drinking and Eating Places	492,393	2.0%	482,730	6.8%	452,061	4.4%	433,003	11.5%
Apparel	214,716	10.5%	194,259	(3.0%)	200,338	(10.0%)	222,703	(4.1%)
Furniture, Households and Radio	80,594	(9.0%)	88,558	1.2%	87,519	14.3%	76,548	13.5%
Lumber, Building and Hardware	220,429	(0.2%)	220,960	1.5%	217,737	4.2%	208,967	(2.1%)
Automotive Filing Stations	2,769,625	4.1%	2,661,791	11.2%	2,392,776	0.3%	2,385,103	0.0%
Drugs and Other Retail	434,860	(15.8%)	516,760	(1.9%)	526,540	11.6%	471,864	15.7%
Agriculture and Extractive	237,989	(1.5%)	241,719	13.1%	213,816	(6.2%)	227,959	(4.3%)
Manufacturers	83,010	3.3%	80,379	2.0%	78,803	(41.9%)	135,689	1.0%
	<u>5,048,276</u>	0.6%	<u>5,019,234</u>	3.0%	<u>4,873,981</u>	1.0%	<u>4,827,418</u>	1.9%
Village Statutory Allocated Sales Tax Rate	<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>	

Note: Sales Tax information for the calendar year 2015 is the most current available.

Data Source: Illinois Department of Revenue

2011		2010		2009		2008		2007		2006	
Amount	% Change from Previous Year										
\$ 281,587	(19.3%)	\$ 349,013	(2.4%)	\$ 357,635	(7.7%)	\$ 387,343	(13.6%)	\$ 448,526	10.1%	\$ 407,383	(2.4%)
388,828	14.3%	340,290	0.2%	339,654	(3.8%)	352,895	7.5%	328,219	1.7%	322,803	(1.6%)
388,243	3.5%	375,025	(1.4%)	380,518	(9.4%)	420,113	2.9%	408,198	0.9%	404,746	(5.7%)
232,302	(4.9%)	244,264	0.6%	242,758	(11.5%)	274,233	(14.5%)	320,828	(2.4%)	328,715	(3.0%)
67,414	(9.6%)	74,594	(2.2%)	76,302	(17.4%)	92,403	(8.4%)	100,831	5.2%	95,852	(6.7%)
213,529	(6.6%)	228,726	(2.6%)	234,730	(15.2%)	276,899	(13.8%)	321,215	(13.8%)	372,716	5.2%
2,384,220	14.6%	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%
407,778	16.9%	348,743	(0.6%)	350,756	(6.7%)	375,877	(9.1%)	413,424	(0.6%)	415,789	3.1%
238,146	(35.3%)	367,963	(0.5%)	369,838	(13.6%)	428,148	(1.2%)	433,155	2.8%	421,297	(1.6%)
134,346	(19.3%)	166,420	17.1%	142,106	(12.0%)	161,443	21.6%	132,776	17.1%	113,343	5.8%
<u>4,736,393</u>	3.5%	<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>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, 2016 (Unaudited)

	2015		2014		2013		2012	
	Amount	% Change from Previous Year						
General Merchandise	\$ 314,098	(4.20%)	\$ 327,862	(0.33%)	\$ 328,934	21.4%	\$ 270,971	0.1%
Food	147,100	4.46%	140,820	(24.35%)	186,143	(4.1%)	194,097	2.9%
Drinking and Eating Places	489,053	1.99%	479,509	6.74%	449,239	4.3%	430,734	11.5%
Apparel	214,718	10.53%	194,257	(3.04%)	200,339	(10.0%)	222,704	(4.1%)
Furniture, Households and Radio	80,595	(8.99%)	88,559	1.19%	87,521	14.3%	76,548	13.5%
Lumber, Building and Hardware	220,124	(0.19%)	220,540	1.63%	216,994	4.1%	208,436	(2.3%)
Automotive Filing Stations	350,202	(17.95%)	426,815	(7.13%)	459,580	2.6%	448,000	3.8%
Drugs and Other Retail	255,043	(22.52%)	329,188	(6.20%)	350,943	13.5%	309,144	11.5%
Agriculture and Extractive Manufacturers	227,516	5.60%	215,448	11.91%	192,520	(9.4%)	212,591	2.2%
	<u>79,825</u>	3.20%	<u>77,353</u>	2.00%	<u>75,836</u>	(43.7%)	<u>134,729</u>	1.0%
	<u>2,378,274</u>	(4.88%)	<u>2,500,351</u>	(1.87%)	<u>2,548,049</u>	1.6%	<u>2,507,954</u>	4.1%
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 2015 is the most current available.

Data Source: Illinois Department of Revenue

2011		2010		2009		2008		2007		2006	
Amount	% Change from Previous Year										
\$ 270,834	(22.4%)	\$ 349,013	(2.4%)	\$ 357,635	(7.7%)	\$ 387,343	(13.6%)	\$ 448,322	10.3%	\$ 406,461	30.1%
188,624	63.3%	115,542	26.2%	91,548	2.4%	89,392	6.4%	84,035	4.5%	80,451	32.5%
386,324	3.5%	373,285	(1.3%)	378,311	(9.5%)	417,838	3.0%	405,782	1.1%	401,322	26.2%
232,285	(4.9%)	244,246	0.7%	242,561	(11.5%)	274,140	(14.5%)	320,751	(2.2%)	328,066	29.2%
67,414	(9.6%)	74,592	(2.2%)	76,305	(17.6%)	92,642	(8.1%)	100,830	7.5%	93,836	21.8%
213,421	(6.4%)	228,116	(2.3%)	233,600	(15.2%)	275,450	(14.2%)	321,061	(13.8%)	372,645	40.3%
431,588	52.8%	282,472	2.4%	275,854	(23.4%)	360,287	8.1%	333,171	(3.2%)	344,231	35.8%
277,149	13.8%	243,535	16.3%	209,486	(11.6%)	236,960	(14.2%)	276,254	(4.7%)	289,832	31.1%
208,091	(33.6%)	313,544	(10.6%)	350,667	(15.3%)	413,990	(0.9%)	417,766	2.6%	407,266	29.5%
133,396	(13.4%)	154,123	17.0%	131,713	(14.3%)	153,676	23.3%	124,618	16.5%	106,928	41.6%
<u>2,409,126</u>	1.3%	<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>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</u>		<u>1.00%</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, 2016 (Unaudited)**

Tax Levy Year	Residential Property	Farm	Commercial Property	Industrial Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
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	377,532	108	156,369	42,453	N/A	576,462	0.963
2015	368,908	107	154,132	43,037	N/A	566,184	0.988

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, 2016 (Unaudited)**

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
April 30, 2016 (Unaudited)**

	2006	2007	2008
Village Direct Rates			
General	0.403	0.332	0.327
Police Pension	0.146	0.128	0.130
Special Recreation	-	-	0.013
Playgrounds and Recreation	0.155	0.126	0.106
Total Direct Rates	0.704	0.586	0.576
Overlapping Rates			
Lincolnwood Public Library	0.339	0.285	0.280
School District #74	2.807	2.348	2.313
High School District #219	2.374	2.114	2.120
Oakton Community College District #535	0.166	0.141	0.140
Niles Township	0.031	0.027	0.027
Niles Township General Assistance	0.003	0.003	0.003
North Shore Mosquito Abatement District	0.009	0.008	0.008
County of Cook	0.395	0.186	0.224
Cook County Health Facilities	0.105	0.093	0.086
Forest Preserve District of Cook County	0.057	0.053	0.051
Cook County Consolidated Elections	-	0.012	-
Cook County Public Safety	-	0.167	0.105
Suburban Cook County T.B. Sanitarium District	0.005	-	-
Metro Water Reclamation District of Greater Chicago	0.284	0.263	0.252
Total Overlapping Rates	6.575	5.700	5.609
Total Direct and Overlapping Rates	7.279	6.286	6.185

Data Source: Office of the County Clerk

Note: Rates are per \$100 of Assessed Value

2009	2010	2011	2012	2013	2014	2015
0.328	0.366	0.395	0.450	0.522	0.541	0.530
0.137	0.165	0.210	0.226	0.252	0.243	0.276
0.013	0.015	0.016	0.018	0.020	0.019	0.020
0.107	0.115	0.132	0.143	0.160	0.160	0.162
0.585	0.661	0.753	0.836	0.954	0.963	0.988
0.286	0.289	0.330	0.368	0.421	0.426	0.442
2.363	2.666	3.034	3.366	3.383	3.421	3.891
2.267	2.538	2.904	3.256	3.707	3.650	3.741
0.140	0.160	0.196	0.219	0.256	0.258	0.271
0.029	0.032	0.037	0.042	0.049	0.050	0.052
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	0.012
0.203	0.228	0.223	0.287	0.275	0.296	0.289
0.086	0.082	0.078	0.063	0.066	0.031	0.116
0.049	0.051	0.058	0.063	0.069	0.069	0.069
0.021	-	0.025	-	0.031	-	0.034
-	0.113	0.161	0.181	0.219	0.241	0.147
0.105	-	-	-	-	-	-
0.261	0.274	0.320	0.370	0.417	0.430	0.426
5.821	6.446	7.381	8.231	8.907	8.890	9.498
6.406	7.107	8.134	9.067	9.861	9.853	10.486

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2016 (Unaudited)**

Taxpayer	2016			2007		
	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)	\$ 29,713,972	1	5.25%	\$ 30,833,352	1	4.61%
Puig Holding Co.	7,383,454	2	1.30%	6,837,816	7	1.02%
WLH Lincolnwood LLC	7,384,708	3	1.30%			
Grossprops Assoc.	7,216,929	4	1.27%	10,564,348	2	1.58%
Joe Koenig	4,975,402	5	0.88%			
Lowes Companies	4,945,470	6	0.87%	9,430,940	3	1.41%
MCRIL LLC	4,936,725	7	0.87%			
Loeber Motors Corp	4,486,506	8	0.79%	6,794,490	8	1.02%
Country Fresh Market (formerly Safe Way, Inc.)				5,637,130	10	1.02%
Kohls	3,735,900	9	0.66%			
Bryn Mawr Country Club	3,701,271	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>78,480,337</u>		<u>13.86%</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, 2016 (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
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%	2,691,416	5,413,515	97.52%
2016	2015	5,599,559	2,847,165	50.85%	-	2,847,165	50.85%

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, 2016 (Unaudited)**

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Loan Payable	Loan Payable	IEPA Loan Payable			
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
2016	1,540,000	781,159	905,053	4,059,549	7,285,761	1.48%	579

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, 2016 (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)
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
2016	1,540,000	-	1,540,000	0.27%	122

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, 2016 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to Village*	Village's Share of Debt
Village - Payable from Property Taxes	\$ 2,321,159	100.000%	\$ 2,321,159
Overlapping Debt			
Cook County - Including Forest Preserve	3,525,168,750	0.427%	15,052,471
Metropolitan Water Reclamation District	2,629,938,992 (1)	0.435%	11,440,235
School District #74	12,740,000	100.000%	12,740,000
School District #219	139,728,951 (2)	16.296%	22,770,230
Oakton Community College #535	33,175,000	3.031%	1,005,534
Total Overlapping Debt	6,340,751,693		63,008,469
Total Direct and Overlapping Debt	6,343,072,852		65,329,628

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, 2016 (Unaudited)**

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years
April 30, 2016 (Unaudited)**

	<u>2007</u>	<u>2008</u>	<u>2009</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%	2.00%
RTA	0.75%	1.00%	1.00%
Total Overlapping Rates	<u>6.75%</u>	<u>7.00%</u>	<u>8.00%</u>
Total Direct and Overlapping Rates	<u>8.75%</u>	<u>9.00%</u>	<u>10.00%</u>

Data Source: Illinois Department of Revenue

2010	2011	2012	2013	2014	2015	2016
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%	2.00%	2.00%	2.00%	2.00%	2.00%
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Retailers' Occupation, Service Occupation and Use Tax Distribution - Last Ten Fiscal Years
April 30, 2016 (Unaudited)**

Fiscal Year	State Sales Tax Distributions	Annual Change	
		Amount	Percentage
2007	\$ 8,634,119	\$ 1,819,685	26.70%
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%
2016	7,351,368	(152,980)	(2.04%)

Data Source: State of Illinois

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Schedule of Legal Debt Margin - Last Ten Fiscal Years
April 30, 2016 (Unaudited)**

	2007	2008	2009	2010
Legal Debt Limit	\$ -	-	-	-
Total Net Debt Applicable to Limit	-	-	-	-
Legal Debt Margin	-	-	-	-
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0.00%	0.00%	0.00%	0.00%

Data Source: Audited Financial Statements

2011	2012	2013	2014	2015	2016
-	59,841,718	55,465,700	49,447,717	49,719,915	48,833,359
-	6,425,000	5,085,000	3,705,000	2,285,000	1,540,000
-	53,416,718	50,380,700	45,742,717	47,434,915	47,293,359
0.00%	10.74%	9.17%	7.49%	4.60%	3.15%

Legal Debt Margin Calculation for Fiscal Year 2016

Assessed Value	<u>\$ 566,183,876</u>
Bonded Debt Limit - 8.625% of Assessed Value	48,833,359
Amount of Debt Applicable to Limit	<u>1,540,000</u>
Legal Debt Margin	<u>47,293,359</u>

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Demographic and Economic Statistics - Last Ten Fiscal Years
April 30, 2016 (Unaudited)**

Fiscal Year	Population (1)	Estimated Personal Income	Per Capita Personal Income (1)	Unemployment Rate (2)	
				Village	State
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
2016	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, 2016 (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
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
2016	-	-	1	411,060	1,139	18,967,347

Data Source: Village's Building Department Records

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
April 30, 2016 (Unaudited)**

Employer	2016			2007		
	Employees	Rank	Percentage of Total Village Population	Employees	Rank	Percentage of Total Village Population
ATF	244	1	1.94%	N/A	N/A	N/A
Carson Pirie Scott	142	2	1.13%	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	121	5	0.96%	N/A	N/A	N/A
Lowe's	131	6	1.04%	N/A	N/A	N/A
Trim Tex	111	7	0.88%	N/A	N/A	N/A
Kohl's	112	8	0.89%	N/A	N/A	N/A
Olive Garden	109	9	0.87%	N/A	N/A	N/A
Village of Lincolnwood	103	10	0.82%	N/A	N/A	N/A
	<u>1,353</u>		<u>10.75%</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, 2016 (Unaudited)**

See Following Page

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Full-Time Equivalent Village Government Employees by Function - Last Ten Fiscal Years
April 30, 2016 (Unaudited)**

	2007	2008	2009
General Government			
Executive	9.0	9.0	9.0
Administration	5.5	5.5	5.5
Finance	5.0	5.0	5.0
Public Safety			
Police			
Sworn	33.0	33.0	33.0
Non-Sworn	13.0	13.0	13.0
Fire			
Sworn*	-	-	-
Non-Sworn	1.0	1.0	1.0
Building	5.5	5.5	4.5
Village Services			
Community Development	1.0	1.0	1.0
Public Works	23.5	23.5	22.5
Parks and Recreation	11.5	11.5	11.5
Total	<u>108.0</u>	<u>108.0</u>	<u>106.0</u>

Data Source: Village Records

* The Village contracts for Fire and EMS Services.

2010	2011	2012	2013	2014	2015	2016
9.0	9.0	9.0	9.0	9.0	9.0	9.0
5.0	5.0	5.0	5.0	5.0	5.0	5.0
5.0	5.0	5.0	5.0	5.0	5.0	5.0
32.0	32.0	32.0	32.0	32.0	33.0	33.0
13.0	12.5	12.5	12.5	12.5	12.0	12.0
-	-	-	-	-	-	-
1.0	1.0	1.0	1.0	1.0	1.0	1.0
-	-	-	-	-	-	-
4.0	4.0	4.0	4.0	4.0	4.5	5.0
22.5	22.5	22.5	22.5	22.5	23.0	23.0
11.5	10.5	10.5	10.5	10.5	10.0	10.0
103.0	101.5	101.5	101.5	101.5	102.5	103.0

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Operating Indicators by Function/Program - Last Ten Fiscal Years
April 30, 2016 (Unaudited)**

	2007	2008	2009
General Government			
Building and Zoning			
Permits Issued	849	827	949
Inspections Conducted	3,250	2,217	1,932
Contractors Licenses Issued	980	950	682
Business Licenses Issued	193	220	340
Legal Notices Published	18	18	25
Personnel			
Employment Exams Given	12	68	83
Full-Time Employees Hired	9	10	9
Part-Time/Seasonal Employees Hired	10	198	166
Legal			
Ordinances Written	38	68	46
Resolutions Written	52	78	74
Vehicles			
Vehicles Replaced	5	3	3
Public Safety			
Police			
Part I Offenses	579	555	625
Part II Offenses	1,268	1,530	1,314
Traffic Accidents	731	804	810
Criminal Arrests	701	868	886
Total Calls for Service	12,135	13,945	12,978
Fire			
EMS Related Incidents	1,155	1,195	1,276
Structural Fire Incidents	11	13	9
Other Fire and Rescue Incidents	472	457	10
Hazardous Materials Incidents	23	37	28
All Other Received	121	165	685
Mutual Aid Received	28	25	70
Mutual Aid Given	21	39	43
Total Incidents	1,782	1,931	2,066
Highways and Streets			
Complete Sweeps of the Village	10	10	10
Tons of Salt Used	850	688	600
Reconstruction by Contractor (Feet)	-	-	-
Tons of Asphalt Installed	140	62	150
Public Service			
Waterworks and Sewerage Systems			
Metered Customers	4,191	4,207	4,215
Gallons of Water Delivered to Residences and Businesses (Thousands of Gallons)	630,843	624,556	577,695
Feet of Sanitary Sewer Televised	4,200	-	-
Feet of Sanitary Sewer Cleaned	4,000	400	100,000
Water Meters Installed	50	200	4,500

Data Source: Village Departments

2010	2011	2012	2013	2014	2015	2016
822	869	861	801	971	920	1147
1,390	1,336	1,337	1,398	1,239	1,450	3657
339	599	499	557	560	506	664
416	505	406	559	602	613	828
25	26	23	25	19	25	14
83	-	46	-	86	67	14
5	3	7	7	19	8	10
109	187	180	180	180	180	180
69	61	53	59	47	64	52
44	74	79	60	64	58	63
3	3	4	5	5	8	3
500	496	576	748	575	444	404
827	1,047	1,394	1,071	978	1,260	998
897	948	851	897	818	853	897
808	957	946	1,177	725	835	678
18,128	20,118	20,688	21,449	18,228	21,881	22,522
1,262	1,264	1,263	1,416	1,338	1,365	1,395
38	18	7	13	12	10	11
291	26	23	23	24	39	40
63	30	18	52	20	26	25
293	645	570	585	682	584	600
24	28	26	27	16	35	35
32	36	41	33	39	50	40
1,947	1,983	1,948	2,089	2,131	2,109	2,146
10	10	10	10	10	10	10
600	800	800	800	1,000	750	600
-	-	4,625	-	-	-	-
700	200	500	700	900	800	405
4,232	4,226	4,228	4,228	4,228	4,223	4,231
508,073	529,871	483,640	500,000	498,000	447,000	451,000
235,000	-	500	1,000	1,500	1,000	400
500	57,000	57,000	57,000	50,000	55,000	105,600
10	40	30	50	100	35	35

VILLAGE OF LINCOLNWOOD, ILLINOIS

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
April 30, 2016 (Unaudited)**

	2007	2008	2009
General Government			
Land, General (Acres)	47	47	47
Land, Right of Way (Acres)	352	352	352
Buildings	3	3	3
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	12	12	12
Public Works			
Land (Acres)	3	3	3
Streets (Lane Miles)	35	35	35
Buildings	1	1	1
Vehicles	29	29	29
Enterprise			
Land (Acres)	3.5	3.5	35.0
Combined Sanitary/Storm (Miles)	59	59	59
Water Mains (Miles)	53	53	53
Buildings	1	1	1
Vehicles	17	17	17

Data Source: Various Village Departments

2010	2011	2012	2013	2014	2015	2016
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	19	19	19	22	26	26
1	1	1	1	1	1	1
1	1	1	1	1	1	1
12	13	13	12	12	13	13
3	3	3	3	3	3	3
35	35	35	35	35	35	35
1	1	1	1	1	19	19
29	29	29	29	29	26	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, 2016 (Unaudited)**

Principal Official

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 20, 2016

AGENDA ITEM NO: 8

ORIGINATING DEPARTMENT: Community Development

SUBJECT: Consideration of an Ordinance Concerning Case #PC-01-16 Approving a New Comprehensive Plan for the Village of Lincolnwood

SUMMARY AND BACKGROUND OF SUBJECT MATTER:

At its September 20, 2016 and October 5, 2016 meeting, the Village Board considered the recommendation from the Plan Commission to adopt a new Comprehensive Plan. During deliberation, the Village Board identified three policy recommendations for further discussion: 1) Multi-family redevelopment within and adjacent to commercial corridors; 2) encouraging senior housing; and 3) vacation of alleyways over time.

In considering this matter, a majority of the Village Board concluded that the policy recommendation to encourage multi-family redevelopment within and adjacent to commercial corridors should remain as recommended by the Plan Commission. The Village Board did not concur with the Plan Commission regarding the policy to encourage senior housing and directed this policy recommendation to be removed. Finally, the Village Board concurred with the intent of the Plan Commission recommendation regarding the vacation of alleyways over time but directed the policy to be clarified to vacate alleyways "where feasible" over time. Below is the revised policy based on the direction provided at the last meeting (added text appears in italics and underline).

In blocks where alleys exist, require new residential development to provide vehicular access from the public street where feasible so that alleys can be vacated over time.

Over the past several decades, the Village has vacated several residential alleys due to maintenance costs and public safety concerns. However, alleys that remain are the only means of access to residential lots with rear garages. As redevelopment occurs over time, new residential lots should provide access from the public street wherever possible based on conditions related to lot width and site access. This will allow the Village to vacate additional alleys once rear garage access is no longer required.

By a 4-2 vote, the Village Board directed the Village Attorney to prepare the requisite Ordinance to adopt the new Comprehensive Plan. Consistent with the direction, attached for approval is this proposed Ordinance prepared by the Village Attorney.

FINANCIAL IMPACT:

None

DOCUMENTS ATTACHED:

1. Proposed Ordinance
2. Comprehensive Plan Dated October 2016

RECOMMENDED MOTION:

Move to approve an Ordinance adopting a new Comprehensive Plan for the Village of Lincolnwood.

ORDINANCE NO. _____

**AN ORDINANCE ADOPTING A
COMPREHENSIVE PLAN FOR THE VILLAGE OF LINCOLNWOOD**

WHEREAS, pursuant to Division 12 of Article 11 of the Illinois Municipal Code, 65 ILCS 5/11-12-1 *et seq.*, the Village has the power to adopt a comprehensive plan; and

WHEREAS, in March 2015, the Village initiated the process to develop a new comprehensive plan to ensure the continued high quality of life in Lincolnwood by establishing a community vision and policy guidelines regarding growth and development (“*Comprehensive Plan*”); and

WHEREAS, the Village convened a Comprehensive Plan Citizen Committee, which met on March 12, 2015 and held a public workshop on April 9, 2015, concerning a new Comprehensive Plan, and sought additional input through online residential and business questionnaires; and

WHEREAS, pursuant to notice duly published in the *Lincolnwood Review* on January 7, 2016, the Lincolnwood Plan Commission (“*Plan Commission*”) conducted a public hearing on January 27, 2016, April 13, 2016, and May 25, 2016, concerning the adoption of a new Comprehensive Plan for the Village; and

WHEREAS, at the conclusion of the public hearing, the Plan Commission made findings and recommended that the President and Board of Trustees adopt a new Comprehensive Plan for the Village; and

WHEREAS, having considered the findings and recommendations of the Plan Commission, the President and Board of Trustees have found and determined that the adoption of a new Comprehensive Plan, as set forth in this Ordinance, is in the best interests of the Village and its residents;

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. ADOPTION OF COMPREHENSIVE PLAN. The President and Board of Trustees hereby adopt a new Comprehensive Plan for the Village, in the form attached to this Ordinance as **Exhibit A**.

SECTION 3. NOTICE OF ADOPTION. The Village Clerk is hereby authorized and directed to record a notice of adoption of the new Comprehensive Plan in the Office of the Cook County Recorder.

SECTION 4. EFFECTIVE DATE. This Ordinance will take full force and effect following its passage, approval, and publication in the manner provided by law. Pursuant to Section 11-12-7 of the Illinois Municipal Code, 65 ILCS 5/11-12-17, the Comprehensive Plan adopted pursuant to this Ordinance will take effect 10 days following recording of the notice as provided in Section 3 of this Ordinance.

PASSED this _____ day of _____, 2016.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTION: _____

APPROVED by me this _____ day of _____, 2016.

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

ATTESTED and FILED in my office the
_____ day of _____, 2016.

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

Prepared by and after recording
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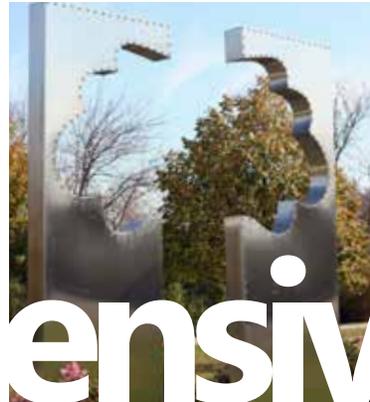
Village of Lincolnwood
6900 N. Lincoln Avenue
Lincolnwood, IL 60712

**NOTICE OF ADOPTION OF A COMPREHENSIVE PLAN FOR
THE VILLAGE OF LINCOLNWOOD, COOK COUNTY, ILLINOIS**

Notice is hereby given that on _____, _____, 2016, the Village Board of Trustees of the Village of Lincolnwood, Cook County, Illinois, did adopt Ordinance No. ____, "An Ordinance Adopting a Comprehensive Plan for Village of Lincolnwood," which ordinance is on file in the office of the Village Clerk.

Respectfully submitted,

Beryl Herman
Village Clerk
Village of Lincolnwood



Comprehensive Plan

Village of Lincolnwood, IL
Adopted October 2016

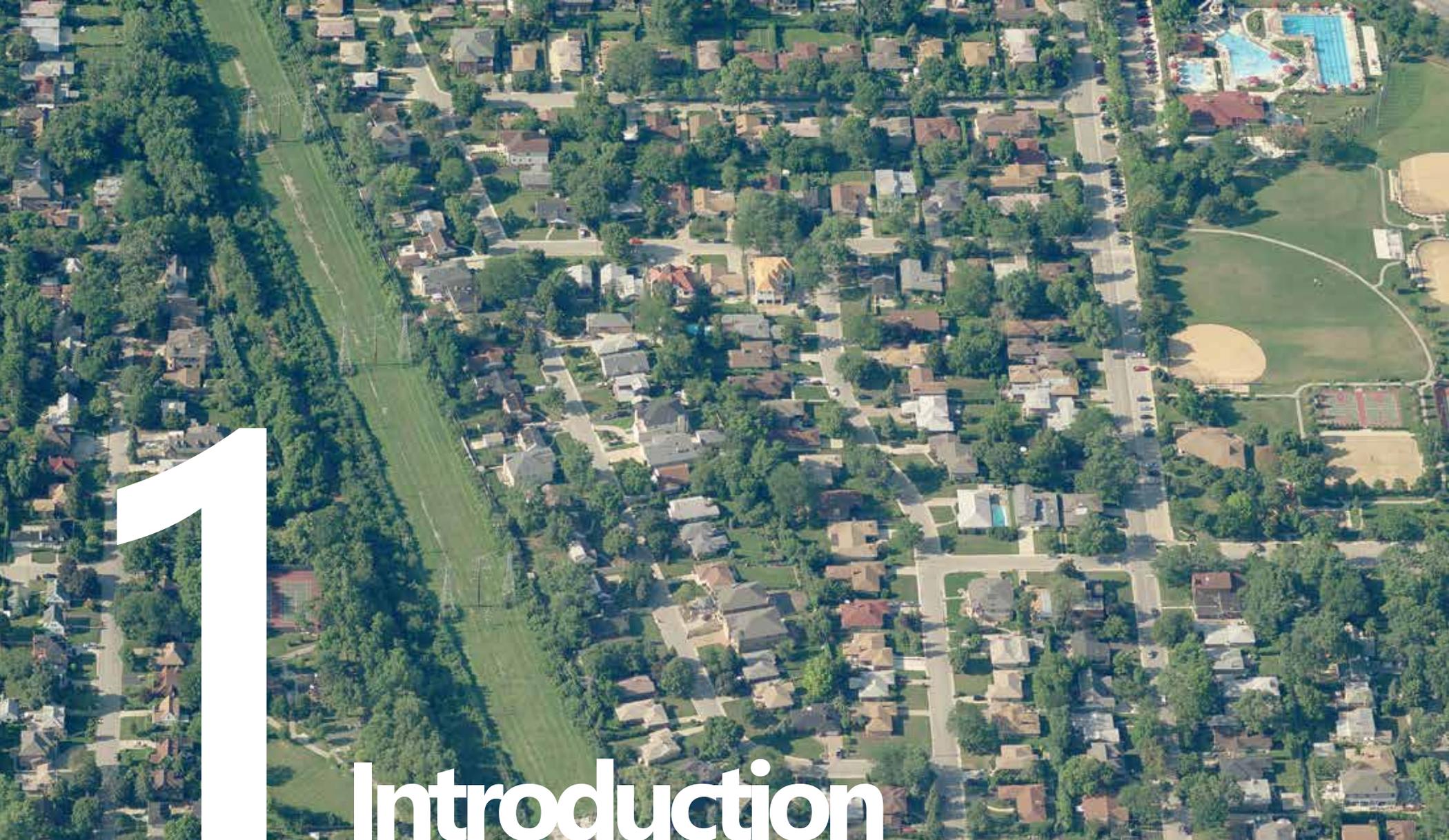


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Prepared by





1

Introduction

4

Purpose of the
Comprehensive Plan

4

Planning Process



The Village of Lincolnwood is a central Chicago suburb located in the heart of the Chicago Metropolitan Area. Nestled between the City of Chicago and various northern Chicago municipalities, Lincolnwood has reached full build-out, placing emphasis on internal growth. In March of 2015, the Village initiated a 12 month process to develop a new Comprehensive Plan that would help guide reinvestment within the community and ensure the continued high quality of life in Lincolnwood. The Plan will establish a community vision, providing recommendations and policy regarding land use and development; residential neighborhoods; commercial and industrial areas; transportation and mobility; recreation, open space, and environmental features; and community facilities.

Purpose of the Comprehensive Plan

A Comprehensive Plan offers guidance for growth, development, and physical improvement within a municipality. The document is reflective of the local community, utilizing community input to identify a vision for the future supported by all key stakeholders. Based on foundational analysis, the Comprehensive Plan is able to identify tangible actions that can be enacted to achieve this vision.

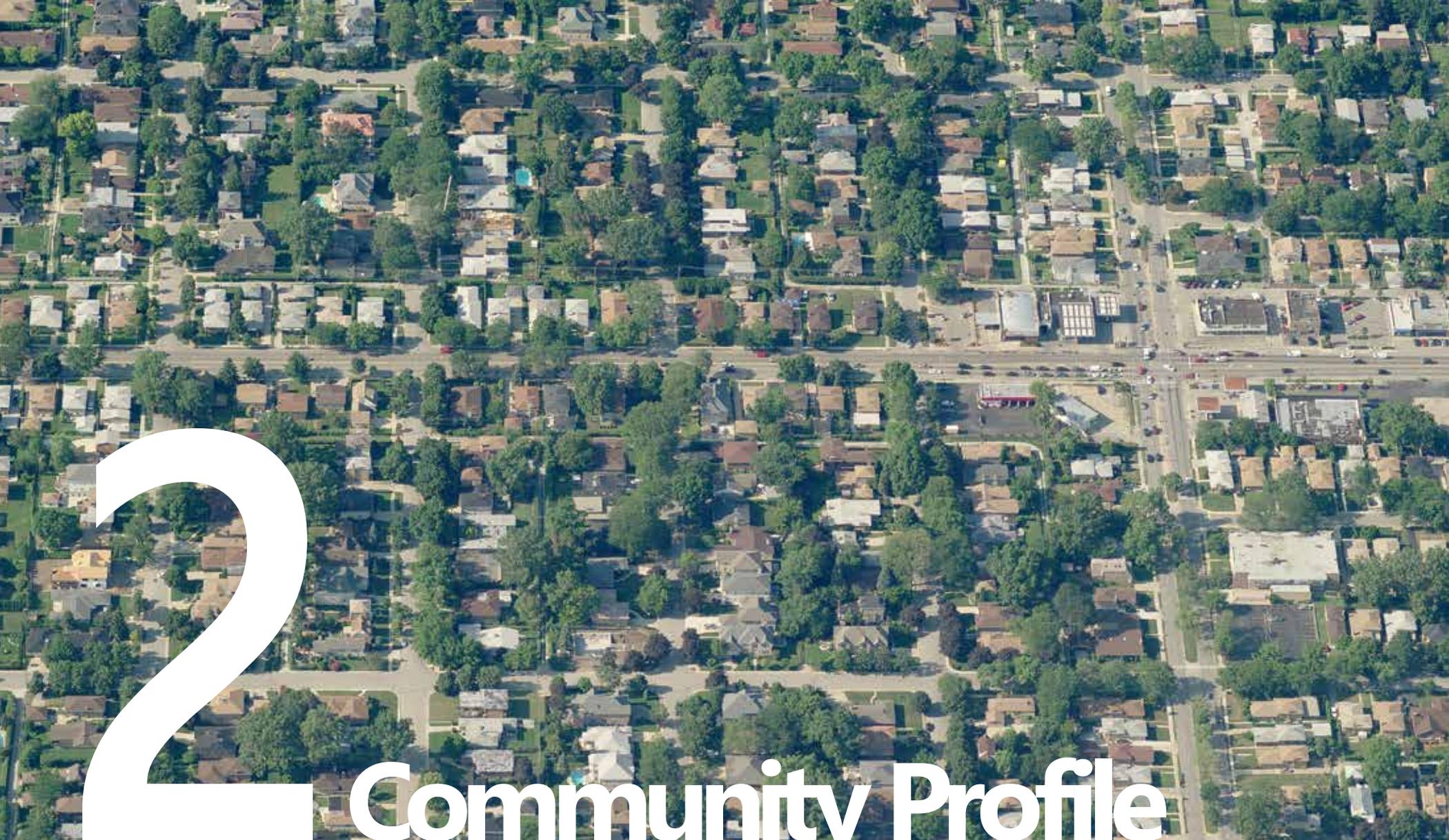
At its most basic, a Comprehensive Plan is a “how-to” guide, assisting with land use patterns, neighborhood cohesiveness, business growth, mobility and accessibility, maintenance of community facilities, and management of parks and recreational opportunities. Opportunities were provided for residents to voice their opinions, provide feedback, and share ideas. Both in-person events and online tools were employed throughout the planning process to gather invaluable public opinion, ensuring the Comprehensive Plan is representative of the community it serves.

Planning Process

The planning process was designed to collect community input, review existing conditions, establish a clear vision, and generate recommendations and strategies for the Village moving forward. The process included five separate steps, aimed at developing the plan over a 12 month period. Overall, the process was structured around the collection of community input through various outreach opportunities, helping to ensure the Comprehensive Plan is applicable to the community it serves.

The planning process included the following five steps:

- Step 1:**
Project Initiation & Outreach
- Step 2:**
Existing Conditions Analysis
- Step 3:**
Community Vision, Goals & Objectives
- Step 4:**
Community-Wide Plans & Policies
- Step 5:**
Plan Documents & Adoption



2

Community Profile

6

Regional Settings

7

Community History

8

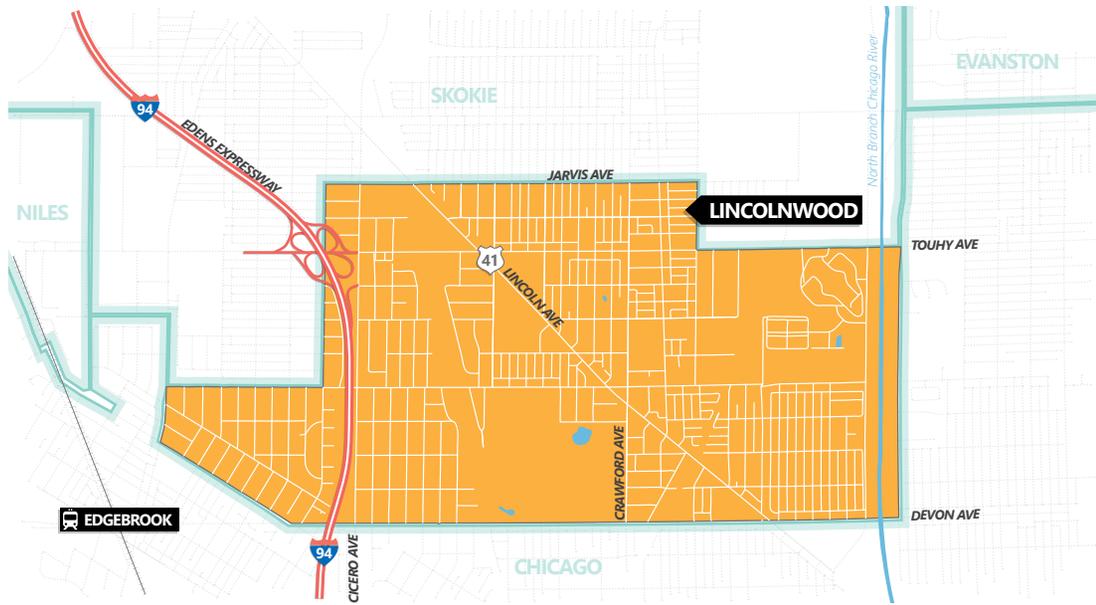
Past Plans, Studies & Reports

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Demographics

14

Existing Land Use



The community profile establishes a baseline understanding of the Village of Lincolnwood, creating a foundation for the recommendations and strategies of the Comprehensive Plan. This includes an overview of the Village's regional setting, history, past planning efforts, demographics, land use, development regulations, transportation, parks system, and community facilities. This information defines a background for the community and outlines current existing conditions, ensuring that the Comprehensive Plan is readily applicable to Lincolnwood today and in the future.

Regional Setting

The Village of Lincolnwood is a community of approximately 12,500 residents located in Cook County, Northern Illinois, at the heart of the Chicago Metropolitan Region. Lincolnwood is comprised of 2.69 square miles nestled within the City of Chicago's diverse neighborhoods as one of the first communities directly north of Chicago. Lincolnwood is bordered by Chicago to the east and south and the Village of Skokie to the north and west.

Lincolnwood's location provides direct access to the City of Chicago and greater Chicago region. Interstate 94, the Edens Expressway, runs north to south through the west side of the community, connecting the Village to other municipalities in the region, central Chicago, and O'Hare International Airport. In addition, the Chicago Transit Authority (CTA) operates a variety of transit options connecting Lincolnwood with Downtown Chicago and numerous Chicago neighborhoods. Closely knit into the urban fabric of Chicago, Lincolnwood offers a suburban community in an urban setting.





Lincolnwood in 1999. Source: U.S. Geological Survey

Community History

That land that would become Lincolnwood was originally home to Potawatomi Native Americans, who were forced to vacate the land due to the Indian Boundary Treaty of 1816. The region was settled by farmers in the 1840s and 1850s, most prominently German immigrants George Proesel, whose grandson would become the Village's mayor in the 1930s, and Johann Tess, for whom the Village would be named during the 1800s and early 1900s.

With abundant land, the area saw steady growth as an agrarian community. The Halfway House Saloon was the community's first commercial development, built in 1873. Further population growth was spurred by the completion of a Chicago & North Western Railway station in adjacent Niles Center (now Skokie) in 1891 and the North Shore Channel in 1909. With additional saloons and taverns developing, 359 residents incorporated as the Village of Tessville in 1911, giving the community power to grant liquor licenses. The Village remained largely rural until the extension of an electric rail service to Niles Center in the mid-1920s.

During the American Prohibition, the Village of Tessville gained a reputation as a haven for drinking and gambling, with numerous speakeasies popping up in the community. This image would persist until the efforts of Henry A. Proesel, George Proesel's grandson and the Village's longest-serving president. Proesel coordinated with the federal government to hire the entire unemployed workforce in Tessville for a public works project, planting over approximately 10,000 elm trees on Village streets. In 1934 Proesel helped pass a liquor license law which limited the number of licenses allowable within the municipality. This would become a model for other communities across the nation. Perhaps his most lasting action, in 1936 Proesel changed the Village's name to Lincolnwood.

Through the 1950s Lincolnwood was able to reduce taxes by fostering growth of industry and commercial uses, bringing in major companies like Bell & Howell. The Village saw significant population growth with the opening of the Edens Expressway (I-94) in 1951. The community's population grew rapidly, from just over 3,000 in 1950 to almost 13,000 in 1970. In the late 1900s Lincolnwood accomplished many firsts in terms of elected representation, including Madeleine Grant becoming the Village's first female president in 1993 and Peter Moy becoming the first Asian American to serve as a mayor in Illinois in 2000.

Past Plans, Studies & Reports

Past plans, studies, and reports represent efforts conducted by the Village and other local bodies that will help guide the recommendations of the Lincolnwood Comprehensive Plan. In many cases, the issues and opportunities addressed in previous planning efforts are still relevant today and can assist with development of new strategies for the community. Where appropriate, the Comprehensive Plan will integrate or build upon the recommendations of previous plans and provide a broader context for coordinated decision making.

Northeast Industrial District Redevelopment Plan and Project (1996)

The Northeast Industrial District Redevelopment Plan and Project outlines the details of establishing a tax increment financing (TIF) redevelopment project area for a northeast industrial district, including various parcels north of Pratt Avenue and east of Hamlin Avenue. The plan aimed to encourage reinvestment in the district as an important economic base, recommending improvements to public infrastructure, rehabilitation of aging facilities, utility improvements, and necessary land acquisition. The document enabled the establishment of the Northeast Industrial District TIF. Implementation of recommendations included the construction of the Northeast Parkway and extension of North Central Park Avenue to improve circulation and provide better access on the site.

Lincolnwood Vision 2020 (1997)

The Lincolnwood Vision 2020 established a strategic plan for the Village's future through the year 2020. The planning process included extensive community outreach to create a vision for the Village guided by residents, businesses, officials, and community stakeholders. Focusing on six key elements, the plan outlines future trends and recommendations to guide municipal decision making. The six key focus areas include:

- Education
- Government
- Community Diversity
- Community Development
- Economic Development
- The Environment

Touhy-Lawndale District Redevelopment Plan and Project (1998)

The Touhy-Lawndale District Redevelopment Plan and Project outlines the details of establishing a TIF redevelopment project area for the site southeast of the intersection of Touhy Avenue and Lawndale Avenue. The plan recommended redevelopment of the two structures on the site into a single planned commercial or special use. The document enabled the establishment of the Touhy-Lawndale TIF district. General recommendations of the plan were implemented, with the site currently containing a Lowe's Home Improvement store.

Northeast Business Park Improvement Plan (2000)

As a follow-up to the establishment of the Northeast Industrial and Touhy-Lawndale TIF Districts, the Northeast Business Park Improvement Plan was developed. The Plan unified the entire area bounded by Pratt Avenue, McCormick Boulevard, Touhy Avenue, and Hamlin Avenue, with the exception of residential uses along Hamlin Avenue, as the Northeast Business Park. Identified improvements include street circulation projects, expanded employee parking, short-term truck parking, coordinate landscape treatments, façade upgrades, and lighting treatments, and gateway signage.

Lincoln Avenue Corridor Plan (2005)

The Lincoln Avenue Corridor Plan provides analysis and recommendations to benefit the Lincoln Avenue Corridor and create a lively, attractive main street within the community. The plan reviews similar municipalities in the area and establishes a vision for reinvestment and redevelopment along Lincoln Avenue. The document further focuses on three overarching concepts for the corridor:

- Changes to land use to establish three business districts at major intersections along Lincoln Avenue
- Enhancements to the public right-of-way to improve public safety and foster a strong sense of place
- Development regulations that control the shape and force of new structures, based in neo-traditional planning and new urbanism concepts

Though the plan has not yet been entirely implemented, a Lincoln Avenue overlay zoning district was established.

Lincolnwood Comprehensive Plan (2006)

The Village's previous comprehensive plan was adopted in 2001, with subsequent amendments made in 2006. The plan provides land use and development recommendations, focusing on a review of development regulations and specific focus areas to be addressed within the Village. Many of these focus areas have been addressed in separate plans and reports, both prior to and after the development of the 2001 Comprehensive Plan.

Lincolnwood Bikeway Plan (2006)

The Bikeway Plan provides specific recommendations for establishing a thorough and dedicated bikeway in Lincolnwood. The Plan emphasized that Lincolnwood is in a central position to contribute to a larger regional bicycle system linked to paths in Chicago and Skokie. This included general guidelines for development of bicycle infrastructure and identification of potential on-street and off-street bicycle routes.

Lincoln Avenue Streetscape Master Plan (2009)

The Lincoln Avenue Streetscape Master Plan was completed as a follow-up to the Lincoln Avenue Corridor Plan, providing specific streetscape improvements and visualizations based on recommendations of the Corridor Plan. Improvements focus on a road diet, curb bump-outs, bike lanes, and other measures to slow down cars and increase pedestrian safety. In addition, landscaped medians, entry monuments, and other pedestrian amenities were identified to aid with improving the physical appearance of the corridor.

Comprehensive Parks and Recreation Master Plan (2011)

The Comprehensive Parks and Recreation Master Plan was established to inventory, analyze, and provide recommendations for all elements of the Parks and Recreation Department. The Plan offers recommendations to continue high quality programs and services and maximize recreational opportunities for residents while managing the fiscal constraints of the department. The detailed focus of the Plan allows for park-by-park specific recommendations for improved maintenance and programming, and the development of various scenarios and options for creation of new parks and facilities. Individual recommendations of the implementation plan are prioritized on a schedule extending from 2011 to 2021.

Lincolnwood Parks and Recreation Department Strategic Plan 2012-2015 (2011)

The Lincolnwood Parks and Recreation Department Strategic Plan establishes a vision, goals, and objectives for the department between the years 2012 and 2015. The Plan was part of a series of strategic and long term plans developed to provide guidance for the department. Specific objectives were included in the plan, with responsibility attached to members of the department and a fiscal year targeted for completion. Given Lincolnwood's size and position relative to neighboring communities, implementation largely focused on improved programming and services.

Lincoln-Touhy TIF Redevelopment Plan (2011)

Prior to the termination of the Lincoln-Touhy TIF in 2015, improvements in its boundaries were guided by the 2011 Lincoln-Touhy TIF Redevelopment Plan. This TIF Redevelopment Plan was completed as part of establishing the Lincoln-Touhy TIF District, which included parcels around the intersection of Lincoln Avenue and Touhy Avenue. The Plan demonstrated the need for redevelopment and improvement in the area, noting issues within the district, citing supporting policy from the 2006 Comprehensive Plan, and providing specific cost estimates and action steps for improvements. The main focus of the Lincoln-Touhy TIF District is the redevelopment of the Purple Hotel site.

Devon Avenue Corridor-Technical Assistance Panel Report (2013)

The Devon Avenue Corridor-Technical Assistance Panel Report was a joint planning effort initiated by the City of Chicago and Village of Lincolnwood, completed by the Urban Land Institute (ULI). The report identifies recent concerns with the Devon Avenue Corridor following the closing of anchor retailers in the area. Further, the split between Lincolnwood on the north and Chicago on the south creates additional challenges in the area. The plan identifies preferred land uses, including specific types of retailers that could benefit the local market, streetscape improvements, and parking options.

Lincolnwood Strategic Plan Report 2014-2016 (2014)

The Lincolnwood Strategic Plan Report provides a vision with specific core values and goals for the Village between the years 2014 and 2016. The Strategic Plan offers direction for Village staff and elected officials to help with important decision making and policy choices. The expressed core values help define areas of emphasis within the Village, including:

- Education
- Diversity
- Business Development
- Integration of Neighborhoods
- Parks and Open Space
- Sound/Professional Government
- Customer Service

Devon-Lincoln TIF Redevelopment Plan (2014)

The Devon-Lincoln TIF Redevelopment Plan was completed as part of establishing the Devon-Lincoln TIF District. This area includes, with a few exceptions, parcels adjacent to and contained within the triangle formed by Devon Avenue, Lincoln Avenue, and Proesel Avenue as well as parcels north of Devon Avenue from Lincoln Avenue to McCormick Boulevard. The Plan demonstrates the need for redevelopment and improvement in the area, noting issues within the district, citing supporting policy from the 2006 Comprehensive Plan, and providing specific cost estimates and action steps for improvements. The main focus of the Devon-Lincoln TIF District will be commercial uses along the two corridors.

Demographics

The following summarizes and highlights existing and projected demographic, housing, and employment data for the Village of Lincolnwood. This information provides context for existing conditions and helps to inform the planning process moving forward.

Demographic Characteristics

The Village of Lincolnwood’s population is stable and projected to grow slightly over the next several years. The Village is also getting older with the median age projected to continue to increase to 47 in 2020 up from 45 in 2010. While the 65 and older population is projected to experience the largest increase, the 25 to 44 year old age cohort is expected to grow as well. This is a key segment of the population in that it represents households with children which is a positive indication of the stability of the community and its future. While the County is also aging, it is doing so at a slower rate and has a projected median age of 37, ten years less than that of Lincolnwood.

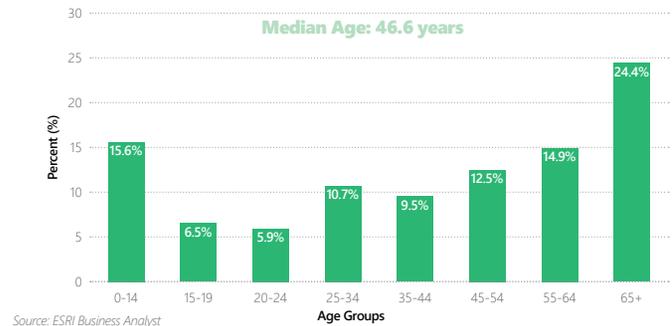
Median household income continues to increase. Currently at \$89,720 it is expected to increase to \$104,723 by 2020. This is considerably higher than that of Cook County at \$53,284 and \$60,807 respectively. Growth is projected in all upper end income groups above \$100,000.

The Village is currently and projected to continue to be largely white (as defined by the US Census), while there is continued growth in the Asian population which will account for approximately one-third of the total population by 2020. The White population is generally comparable to that of Cook County, but other segments align much differently. Most notably, Lincolnwood’s black population accounts for only 1% of the population versus 23% for Cook County; the Hispanic population represents 25% of the County population but only 7% of Lincolnwood. The Asian population in particular represents the largest disparity, being four times greater in terms of total population in Lincolnwood versus the rest of Cook County.

It should be noted that the racial and ethnic categories discussed are defined by the U.S. Census. Per the U.S. Census definition, those individuals who identify themselves as “Hispanic” (which is an ethnicity) also identify with a racial category such as “White” or “Black.” As such, the Hispanic category cannot be added to the sum of the racial categories.

The combination of unique demographic characteristics including the increasing presence of young families, seniors, diversity of ethnicities, and higher incomes should be embraced by the Village. These characteristics can be leveraged in terms of future housing and commercial opportunities as well as services and programming.

Age Distribution (2015) Lincolnwood

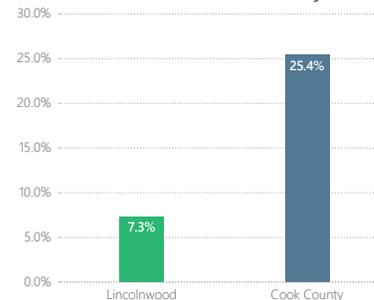


Demographic Summary (2010-2020)

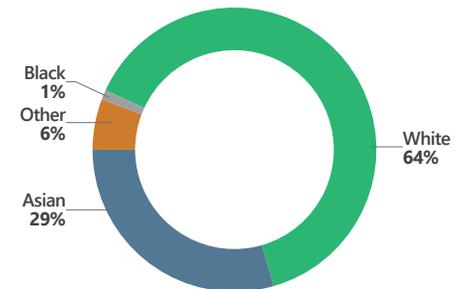
	2010	2015	2020
Lincolnwood			
Population	12,590	12,576	12,601
Households	4,341	4,330	4,339
Median Household Income	--	\$89,720	\$104,723

Source: ESRI Business Analyst; Chicago Metropolitan Agency for Planning; Houseal Lavigne Associates
Median household income data unavailable for 2010

Hispanic Population (2015) Lincolnwood & Cook County



Racial Composition (2015) Lincolnwood





Housing

There are approximately 4,639 housing units in Lincolnwood with the most common being an owner occupied detached single-family home. Over 75% of homes in the Village are single-family detached and more than 87% of all units (including multi-family) are owner occupied. Just 13% of the Village's housing is rental. This is a much higher home ownership than Cook County which currently has about a 50% ownership rate.

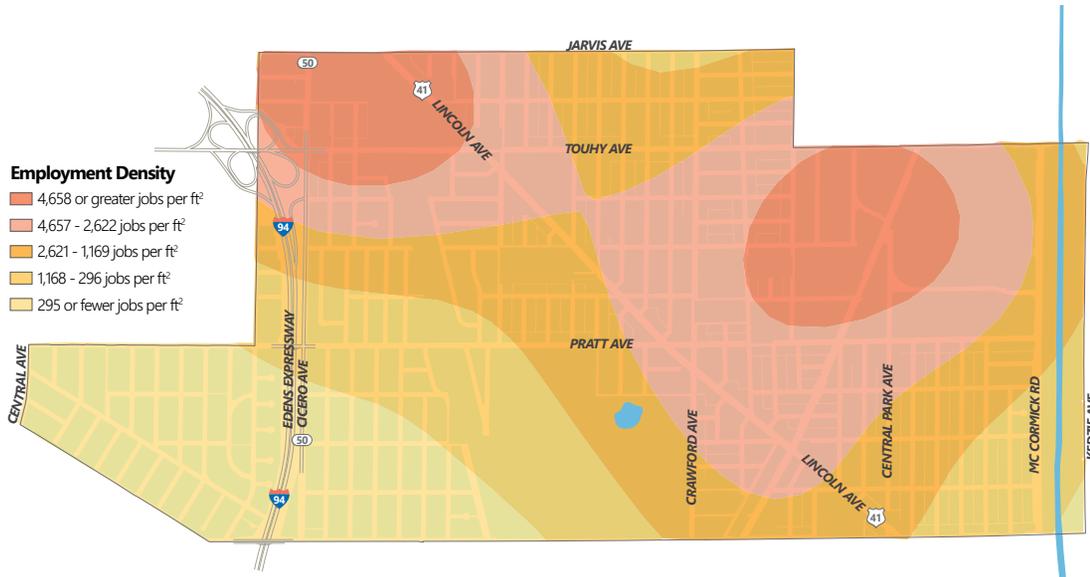
During the early 2000's, the Village experienced some reinvestment in the housing stock through tear-downs of older single-family homes. While the Village had 26 single-family building permits issued in 2004 that number dropped to zero in 2010 as a result of the downturn in the economy and the real estate market. Recently, the number of permits issued for new single-family homes has begun to increase with a total of 7 being issued in 2014. Although those figures are well behind that of the early 2000's it is an indication that the housing market is improving. Still, only 5% of the total housing stock was constructed in the past 15 years.

While the housing stock is older, with nearly 75% having been built before 1970, most homes are well maintained. The Village does have a variety of single family product available although there is less availability in the single-family attached (townhomes, rowhomes) and newer multi-family. Over 100 building permits have been issued for single-family homes in the past 10 years.

Given the Village's location proximate to the City of Chicago, access to mass transit, major arterials, quality schools, and other assets, it is generally well positioned to attract young professionals. On the other end of the spectrum, the Village and the market area's population is aging. During the public outreach process, many older residents stated that they continue to live in single-family attached homes, in part by choice, but also due to the lack of available alternative housing options. There may be an opportunity for the Village to accommodate additional attached housing and multi-family (both for-sale and rental) catering to both the younger and older segments of the market.

Employment

Lincolnwood has a strong employment base given its relatively limited geography and resident population. According to the latest data available from the U.S. Census Bureau there are approximately 9,000 primary jobs (positions that are the jobholders primary source of income) based in the Village. In 2008 the Village, like most of the region, suffered a loss in total employment as businesses closed, reduced staff, or consolidated. While there has been recovery and some segments such as Healthcare are experiencing continued growth, losses in other jobs such as manufacturing continue to languish.



The Village's diverse economic base, which includes retail, restaurants and entertainment, as well as industrial and manufacturing businesses, accounts for a range of employment options not found in other communities. The Village should continue to support and encourage this business mix to ensure a diversified tax base, business retention and attraction, maintain a daytime population to support retail and restaurant uses, and position the Village as a destination for new residents.

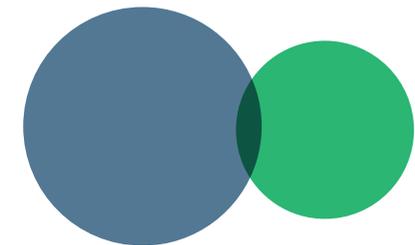
Currently, most jobs located in Lincolnwood are held by individuals from outside of the community and the majority of Lincolnwood residents are employed in the City of Chicago and surrounding areas. Only 221 individuals both live and work in Lincolnwood, while each day over 5,000 residents leave the Village for work and approximately 8,700 non-residents commute to the Village for work.

Total Employment (2007-2011) Lincolnwood

	2007	2008	2009	2010	2011
	Count	Count	Count	Count	Count
Total Primary Jobs	9,863	9,820	8,876	9,072	9,001
	Share	Share	Share	Share	Share
Agriculture, Forestry, Fishing and Hunting	0.1%	0.1%	0.1%	0.2%	0.1%
Mining, Quarrying, and Oil and Gas Extraction	0.0%	0.1%	0.0%	0.0%	0.0%
Utilities	0.0%	0.0%	0.0%	0.1%	0.0%
Construction	2.2%	2.3%	2.7%	2.3%	2.1%
Manufacturing	14.0%	13.2%	11.5%	11.4%	12.2%
Wholesale Trade	4.9%	5.2%	5.1%	4.7%	5.5%
Retail Trade	15.7%	17.4%	17.0%	19.4%	18.4%
Transportation and Warehousing	0.8%	1.2%	1.3%	0.8%	1.1%
Information	6.4%	6.5%	6.7%	6.7%	4.5%
Finance and Insurance	4.2%	2.3%	2.3%	2.0%	2.2%
Real Estate and Rental and Leasing	1.9%	1.5%	1.6%	1.5%	1.7%
Professional, Scientific, and Technical Services	6.6%	6.4%	6.5%	6.4%	6.2%
Management of Companies and Enterprises	0.2%	0.1%	0.1%	0.1%	0.1%
Administration & Support, Waste Management and Remediation	18.9%	18.3%	19.1%	18.8%	19.6%
Educational Services	3.9%	4.0%	2.1%	3.9%	3.7%
Health Care and Social Assistance	6.8%	8.1%	10.9%	11.8%	12.8%
Arts, Entertainment, and Recreation	1.0%	1.0%	1.0%	1.1%	1.2%
Accommodation and Food Services	7.6%	7.6%	7.4%	3.9%	4.5%
Other Services (excluding Public Administration)	3.7%	3.5%	3.6%	3.8%	3.0%
Public Administration	1.1%	1.0%	1.0%	1.1%	1.1%

Source: U.S. Census "On the Map"; Housecall Lavigne Associates

Inflow/Outflow Job Counts (2011) Lincolnwood



- 8,780 - People who Work in Lincolnwood, but Live elsewhere
- 5,027 - People who Live in Lincolnwood, but Work elsewhere
- 221 - People who Live and Work in Lincolnwood

Existing Land Use

Land use within the Village of Lincolnwood has been categorized into 9 land use designations, including a variety of uses, structures, and development types. All parcels within the Village’s municipal boundary have been inventoried and reviewed using a combination of existing data and field reconnaissance.

Residential

Single-Family Detached: Single-family detached residential is a land use type of free-standing residential dwellings. The single-family residential areas of the Village include a wide range of lot sizes and housing types. Homes in the community range from modest, smaller, post-WWII homes to very large, newer homes that reflect the trend toward maximizing allowed building height, floor area, and lot coverage.

Single-Family Attached: Single-family attached residential are single-family homes which share a common wall. Examples of this could include side-by-side duplexes, townhomes and rowhomes. Single-family attached are primarily located along Pratt Avenue east of the abandoned rail corridor.

Multi-Family: Multi-family residential is a land use that contains multiple residential dwellings in the same building. Examples include duplexes, apartments and condominiums. As it relates to land use, senior housing is considered multi-family. Multi-family uses are found along the Village’s busier corridors, where they help transition between commercial uses and higher volumes of traffic, to quieter traditional neighborhoods.

Commercial

General/Corridor Commercial. General/corridor commercial uses provide employment opportunities and goods to primarily serve the daily needs of Lincolnwood residents; however, their positioning along busy regional roadways makes them well positioned to serve a larger market. Most of these uses are found along Lincoln Avenue, Devon Avenue, and Touhy Avenue. These corridors offer the visibility and access desired by office and commercial businesses, including banks, restaurants, professional offices, convenience retail, salons, car washes, cleaners and service stations. (One exception to this is the Urhausen Greenhouses nursery located at Prairie Road and Lunt Avenue.) General/corridor commercial uses in the Village are located in both multi-tenant and standalone buildings, and generally provide parking on-site.

Regional Commercial. Regional commercial areas consist of uses, parcels, and areas that rely on the ability to draw a customer base from the larger region. These uses are primarily situated in two locations given proximity to the Edens Expressway and the City of Chicago: around the Lincolnwood Town Center, an enclosed regional shopping mall in the northeast corner of the Village, and the area near the Touhy Avenue/Edens Expressway interchange, including the former “Purple Hotel” property. These areas consist of large shopping centers, big box development, auto dealers, and higher intensity office.

Light Industrial/Business Park

Industrial land uses are those involved in the manufacture or distribution of goods to businesses (rather than the general public). There are three large general areas of industrial land uses in the Village, each located adjacent to an abandoned rail corridor. The largest concentration of light industrial uses is the Lincolnwood Business Park, located south and west of Lincolnwood Town Center.

Public/Semi-Public

Public/Semi-Public land uses include publicly and privately owned facilities such as Village-owned facilities, schools and religious institutions. These uses are found throughout the Village and are typically located based on their need to serve their constituents, members, or targeted population.

Parks/Open Spaces

Parks/Open Spaces land uses include public or privately owned sites used for parks and recreational purposes, or lands intentionally preserved in a natural state. These land uses are located throughout the Village and range in size and purpose, from small tot-lots, to Henry A. Proesel Park. The Bryn Mawr Country Club is also classified as parks and open space.

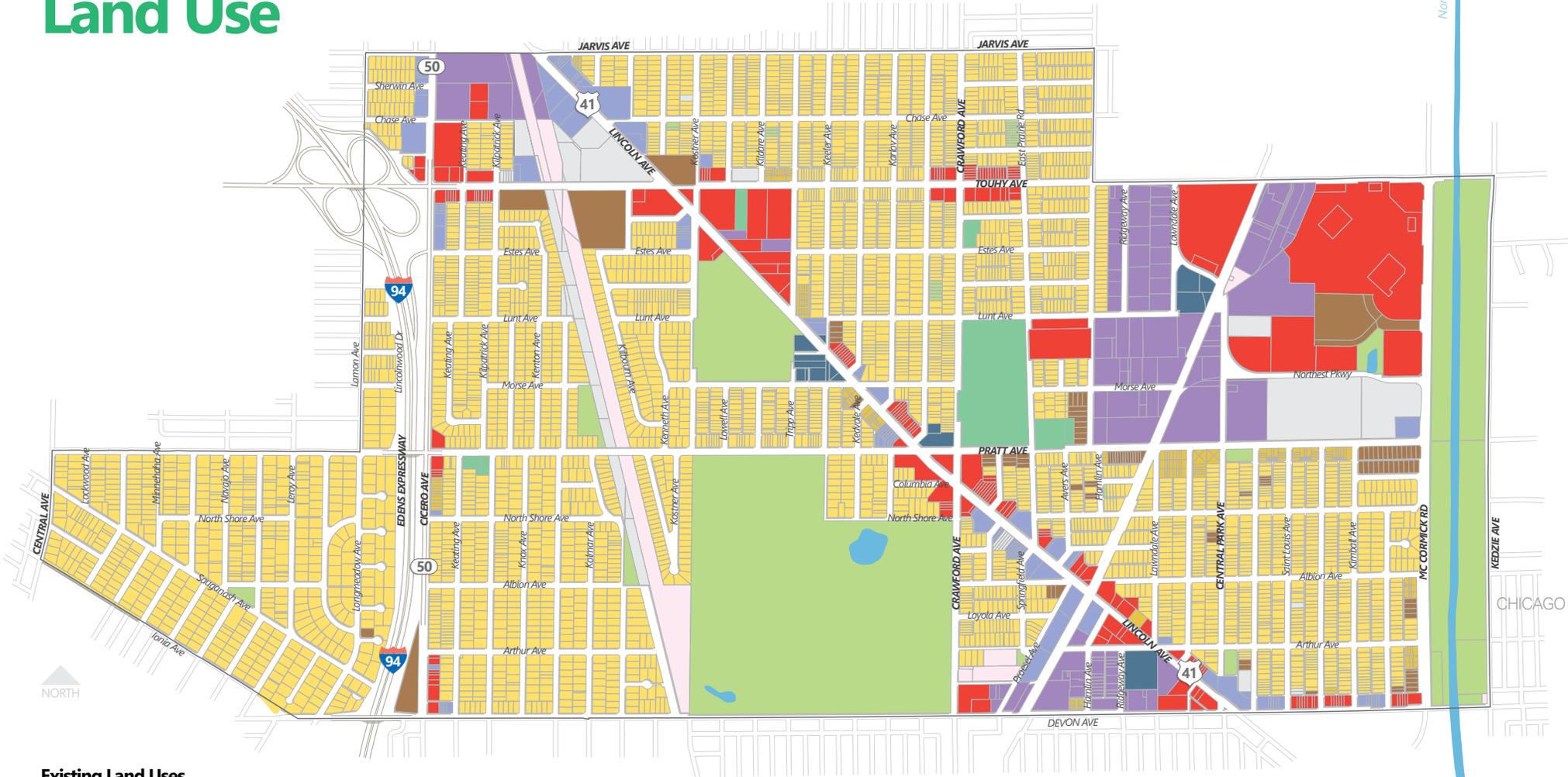
Utilities

Utilities are the structures, facilities, parcels, and corridors that accommodate necessary infrastructure. Utilities may be publicly or privately owned and are located throughout the Village based on service needs.

Existing Land Use

SKOKIE

North Branch Chicago River



Existing Land Uses

- | | | |
|--------------------------|--------------------|------------------|
| Single-Family Detached | Office | Parks/Open Space |
| Single-Family Attached | Light Industrial | Utility |
| Multi-Family Residential | Public/Semi-Public | Vacant |
| Commercial | Schools | |



Issues & Opportunities

Analysis of the Village's existing land use has identified several characteristics in Lincolnwood that present either challenges or opportunities for future investment. Given the importance of land use, these provided a basis on which further analysis of the community has been established and helped guide recommendations for land use and development in Lincolnwood. Issues related to existing land uses include:

Teardowns and resulting neighborhood character. Throughout the 1990's and 2000's, Lincolnwood experienced residential reinvestment as developers consolidated lots and built larger homes. This represents a positive trend in terms of housing value and quality. However, it also poses challenges related to maintaining a consistent community character and resulting "leftover" lots between teardowns that cannot be redeveloped.

Isolated residential areas. There are several areas in Lincolnwood where awkward block configurations along Lincoln Avenue or surrounding land uses isolate some residential areas. These areas may experience disinvestment over time and should be considered for other land uses that create commercial or employment opportunities.

Industrial/residential buffers. Several industrial properties abut residential areas or front on the same street as homes. Creating an appropriate buffer will be important in order to maintain the long-term attractiveness of these homes.

Reinvestment in strong residential building stock. Lincolnwood's neighborhoods are generally in good condition, with only a few cases of poor maintenance. These are typically associated with rental properties or vacant structures. This has a profound impact on the street character and aesthetics of several neighborhoods.

Small lots on commercial corridors. Lincolnwood's commercial corridor (Lincoln, Touhy, Devon and Cicero) have a typical lot depth of 110-125'. This makes it difficult to accommodate all the required components of site design (i.e. parking, landscaping, sidewalks, etc.) As a result, several sites have "shoehorned" these elements onto the site, often creating additional challenges related to site access, circulation, or safety. In some areas, there are opportunities for commercial lot expansion, while others, such as Touhy Avenue, are more tightly constrained by surrounding residences.

Multi-family maintenance. Many multi-family properties in Lincolnwood are well-kept and attractive. However, others are showing signs of neglect and disrepair. This could be a significant barrier in attracting young families and providing quality housing for the aging population.

Purple Hotel site and context. The site of the former Purple Hotel is currently under review for a development plan. Emerging recommendations of the Comprehensive Plan should be considered during plan review, and surrounding roadways and development should aim to maximize the potential of the site and its possible benefits to the rest of the community.

Awkward block configurations along Lincoln Avenue. The diagonal alignment of Lincoln Avenue creates awkward block intersections with side streets. These often result in meandering alleys, inefficient commercial layouts, and isolated residential lots.

Vacated rail corridors. The Village has two vacated rail corridors that run through the community from north to south. These represent an opportunity for trail connections, local circulators, or active land uses that could support existing development.



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Community Outreach

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Comprehensive Plan
Citizen Committee

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Community
Workshop

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Online
Questionnaires



Public outreach is an invaluable step in the planning process which enables engagement with residents, business owners, city staff, elected officials, and key stakeholders. Through public events and outreach tools, the Lincolnwood community is able to provide their input, thoughts, ideas, concerns, and feedback, helping to guide the development of the Comprehensive Plan. Issues and opportunities identified by community members will directly impact goals, objectives, and recommendations of the document. This document summarizes and provides analysis of public outreach efforts conducted as part of the Lincolnwood Comprehensive Plan.

To best engage Lincolnwood residents and stakeholders, the following outreach opportunities were provided:

- Community Workshop
- Online Questionnaires
- sMap-Online mapping tool

Comprehensive Plan Citizen Committee

The Comprehensive Plan Citizen Committee (CPCC) was established as the first line of public engagement to help guide the comprehensive planning process. Consisting of dedicated community members, the CPCC first met on March 12, 2015 at the kick-off meeting. This event provided an early opportunity for City Staff, the CPCC, and members of the consultant team to discuss issues and opportunities facing the Village. The CPCC continued to aid with development of the plan through review of plan recommendations and interim documents, ensuring that the final plan document is a direct reflection of the community it will serve.

Community Workshop

On April 9, 2015, members of the Lincolnwood community participated in a Community Workshop which took place at Village Hall beginning at 7:00 p.m. The workshop included an exercise designed to facilitate discussion and collect public opinion from a local perspective. First, those in attendance were asked to identify five issues that are most important to the Village of Lincolnwood. Participants were then broken into groups and asked to form a “vision” for Lincolnwood, coming up with solutions to identified issues and envisioning a preferred “future” for the Village. Each group was given a large map of the Village and colored markers, enabling them to graphically draw their ideas directly on the map. The following is a summary of the thoughts, comments, and opinions voiced during both parts of the Community Workshop exercise.

Issues & Concerns

Residents discussed a wide range of issues; however, many comments centered on a group of related themes. Though not representing the full extent of issues identified, the following is a summary of the central themes most commonly discussed as important elements for the Comprehensive Plan to address:

Empty Commercial Sites

Participants consistently emphasized the numerous empty commercial sites within Lincolnwood as a central issue. A large amount of discussion was given to the Purple Hotel site and the importance of repurposing this site, amongst others. Community members felt that these large lots create an image of vacancy and emptiness which negatively affects the Village and local market power. These sites also represent a loss in potential tax revenue while taking up space that could be put to better use. Respondents called for greater focus on the timely development and repurposing of these sites to benefit the local community.

Business Retention & Attraction

Closely linked to the prevalence of empty commercial sites, residents identified business retention and attraction as an important issue. Participants felt that commercial areas throughout the Village had trouble retaining businesses and attracting new, high quality companies to Lincolnwood. Larger lots, such as the Purple Hotel site, the vacant Dominick’s site, or the vacant lots between Pratt Avenue and Northeast Parkway, were regularly identified, but respondents also noted other areas with similar issues. Some community members argued that the failure to maintain and attract businesses in Lincolnwood is shifting the local tax burden to residential uses. New business development, especially high quality and locally demanded commercial options, were desired to ensure a healthy and balanced tax base.



Aging Infrastructure

Workshop attendees highlighted a variety of infrastructure issues, largely discussing areas where infrastructure was aging and needed improvement or replacement. Infrastructure issues included the poor appearance and maintenance of transportation corridors, stormwater and flooding issues, and numerous streetscaping concerns. In addition, the general inconsistency of infrastructure quality between different areas was acknowledged. Also widely discussed was water quality within the Village. Some residents expressed concerns about maintaining the long-term supply and quality of water from the City of Chicago.

Streetscape Character

As a large component of infrastructure, participants emphasized the Village's streetscape character as a specific concern. Issues focused on two elements of local streetscaping. First, respondents noted a number of maintenance issues, such as aging street signs or low safety, which create an unfavorable image of the Village. Residents felt that new or improved streetscaping would help counter this image and create larger market appeal for commercial properties within the area. Second, participants hoped for greater accessibility and mobility for both pedestrians and bicycles. This includes a call for trails and paths, bike lanes, medians and other pedestrian safety features, and overall greater consistency in the maintenance and appearance of streetscape facilities.

Property Maintenance

Both commercial and residential property within Lincolnwood was noted as being poorly maintained, which creates an unfavorable outward appearance. Participants suggested that a review of regulations and more strict application of local ordinances may help ensure the Village maintains a high quality of commercial and housing stock. Maintenance of commercial areas was closely linked to attracting new businesses. Similarly, many felt that ensuring residential areas are of a high quality and well maintained will strengthen the local market demand and encourage renewed investment.

Parking & Transportation

Residents noted difficult limitations on parking throughout Lincolnwood, with particular emphasis on the difficulties of finding overnight parking in certain residential neighborhoods. Respondents mentioned that it was often difficult to find parking within the Village beyond the large commercial parking lots. Some felt that parking restrictions, especially on-street parking regulations, are too strict, and penalties and fines are too severe. Other residents were concerned about individuals not from the local neighborhood parking on streets overnight or for extended periods of time. Related to parking issues, a number of workshop attendees called for greater public transportation options and expanded bus schedules and routes, with the particular goal of connecting Lincolnwood to larger Chicago transit options.

Image & Identity

Residents generally felt that the local image and identity of Lincolnwood is an important issue. Participants discussed various limitations that a poor image can place on business development, reinvestment, and as a result, community services. Respondents believed that a new image and united identity for the Village will help establish a clear direction for the community, Village staff, and officials. In addition, the development of an outward, visual identity and appeal for Lincolnwood can help bring new economic development and improve the local quality of life. Residents also identified Edens Expressway overpasses as an opportunity for community identifiers.

Vision for the Future

In developing their vision for the future of Lincolnwood, each group was given a packet including suggested topics for discussion. Using these categories, residents were able to provide both notes and graphic visuals of their vision for the Village. The following are improvements and projects identified in the workshop, categorized according to the suggested topics.

These lists represent the cumulative input provided by all groups.

Transportation

- Enforce line of sight regulation
- Enforce commercial vehicle regulations
- Place speed bumps near parks
- Conduct a traffic study for the area west of I-94
- Address after school traffic on major arterial and residential routes
- Address traffic backups on Cicero as you exit I-94
- Create bike lanes along main roads, especially Devon between McCormick and Lincoln
- Educate residents of bike safety and rules of the road regarding bicycle transportation
- Add public transportation around Devon, which brings people to and from Edgebrook
- Introduce greater public transportation, especially bus routes, to the east side south of Touhy that connects to other modes of transportation, such as the Metra or CTA (Jefferson Park)
- Introduce or permit more parking at Springfield Park
- Coordinate traffic signals and turn arrows to create efficient mobility through and within the Village
- Implement the Lincoln Avenue Plan
- Add dedicated pedestrian and bicycle pathways along the utility rights-of-way running north to south through Lincolnwood
- Make improvements to ensure that all sidewalks are connected and complete, especially adding a sidewalk on the west side of Crawford from Devon to Pratt
- Add sidewalks on all sides of the Bryn Mawr Country Club and Golf Course

Parks, Open Space & Environmental Features

- Construct an indoor community rec center including an indoor pool, potentially located at Proesel Park
- Collaborate with the school district to enhance recreation
- Plan for greater stormwater management and reduce flooding throughout the Village
- Add lighting in Centennial Park
- Add picnic areas in Centennial Park
- Find land for a roller blade park
- Continue upkeep and safety at all parks

Residential Areas

- Create downsizing opportunities for Village residents who become “empty-nesters,” not located on a main arterial
- Introduce new multi-family housing to serve a wide range of residents
- Do not allow overnight parking or commercial vehicle parking in residential areas
- Review the bulk standards ordinance
- Encourage more redevelopment of aging housing stock
- Introduce affordable housing
- Develop the vacant site between Pratt Avenue and Northeast Parkway for Senior residential living

Community Facilities

- Redevelop or repurpose empty commercial sites located within Lincolnwood
- Consider the expansion or creation of a new school to handle an increased population as a result of new multi-family residential uses
- Construct a Magnet School
- Construct a High School
- Increase police activity and presence and ensure greater enforcement of driving regulations
- Host community events to draw people to the Village and create new connections
- Host community events at the library
- Foster greater public awareness and engagement
- Work to generate stronger community participation and help the community understand all aspects of change within the Village, such as the positive aspects of Section 8 or affordable housing.
- Limit use of the pool by non-residents
- Attract a Mosque to the Village for prayer services

Commercial Areas

- Work to invigorate all commercial areas
- Create a themed planned development, such as an improve theater surrounded by dining
- Redevelop Lincolnwood Town Center and the adjacent properties to create new desirable stores and housing
- Repurpose and redevelop the Purple Hotel site at a more efficient pace
- Consider attracting a drive-thru Peet's Coffee or Starbucks
- Need for a hotel
- Need for a grocery store
- Consider consolidating parking to a single lot in commercial areas
- Attract and retain commercial uses, especially retail
- Review the permit process for remodeling and construction
- Review and take action on a Town Center concept, given the conflict with the Skokie Development
- Redevelop the industrial area west of Lincolnwood Town Center as a commercial use or development
- Attract more restaurants to the area

Online Questionnaires

Online questionnaires were made available to residents and business owners in Lincolnwood through the Comprehensive Plan's project website (which can be accessed through the City's website). These surveys created an outlet for residents to provide additional feedback, as well as providing an alternative form of involvement for those unable to attend the community workshop. Two questionnaires were prepared, one for residents and community members and a separate questionnaire geared toward business owners and operators.

Resident Questionnaire

The resident questionnaire received 288 responses from Lincolnwood residents. Respondents demonstrated the Village's diversity, including equal shares of new residents (1 to 5 years in Lincolnwood), long term residents (10 to 20 years), and those who have called Lincolnwood home for most of their lives (30 or more years). The majority of respondents were between the ages of 35 and 54 (60%) and have a strong education background, with over 80% having received at least a bachelor's degree and 48% of respondents having completed some post graduate education.

When asked to identify advantages and disadvantages to Lincolnwood, responses were generally positive. No single choice was listed as a disadvantage by the majority of participants, indicating that no one element of the Village is consistently seen as a major issue. The largest disadvantages were identified as taxes (30.00%), mass transit options (20.87%), and access to regional transportation (13.78%). By comparison, the largest advantages were location (78.26%), residential neighborhoods (64.66%), and schools (57.66%).

Village services were also seen positively, with the majority of services thought to be in good condition. The top services were identified as fire protection (82.47% of responses), police protection (79.84% of responses), and water quality (79.60% of responses). Only a few services were seen as being in poor condition, mainly storm water drainage (36.90% of responses) and sidewalks (22.76% of responses).

The majority of Lincolnwood residents are satisfied with the overall quality of life in Lincolnwood, with just over 25% being very satisfied. Over 50% of respondents believe the quality of life has remained the same over the past ten years, while just over 20% claimed it had gotten somewhat worse. The largest threats to quality of life were identified as poorly maintained and vacant properties, traffic flow and congestion, infrastructure, and development regulations and policies. Overall, 52.50% of participants believe the Village will remain the same in the next five years.

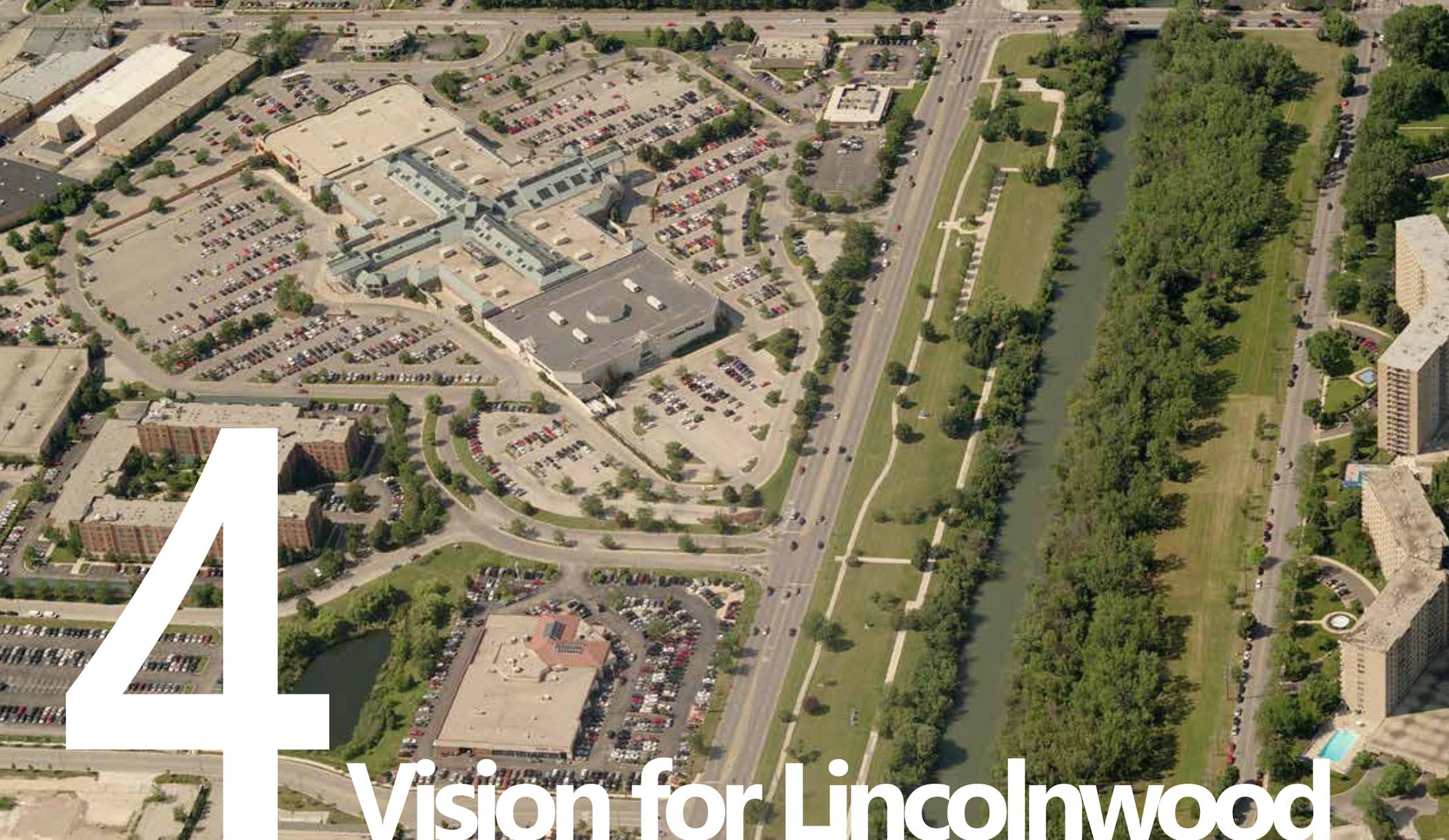
A majority of respondents felt the current housing stock is in good condition; however, most believe it will not see improvement in the coming years. Participants were strongly in support of additional residential development, particularly single-family homes, but also townhomes and condominiums. Apartments were the most frequently cited as the type of new development residents do not want in Lincolnwood, followed by gas stations and industrial uses. In regards to non-residential development, participants greatly favored new retail stores and restaurants, as well as entertainment uses and mixed use developments that may include residential options. Many noted they do not want to see additional banks, liquor stores, or bars in the Village.

Lincolnwood's location and access, schools, and neighborhoods were identified as the Village's top strengths. Conversely, development and growth potential, commercial and shopping areas, and taxes were noted as top three weaknesses. Respondents emphasized development and growth potential, schools, and commercial and shopping areas as the three most important priorities for the comprehensive plan to address.

Business Questionnaire

The business questionnaire received 20 responses from members of the Lincolnwood business community, largely comprised of non-residents whose businesses have been in the community for over 10 years. The smaller number of responses, especially when compared to the resident questionnaire, limits the applicability of the survey. While trends established by the business questionnaire are not applicable to the entire Lincolnwood business community, findings were consistent with other outreach efforts.

Overall, respondents to the business questionnaire were supportive of Lincolnwood, with no major issues or threats to local business noted. Some participants did feel that Lincolnwood can be unfriendly to businesses, particularly new ones. Emphasis was given to the need for new commercial uses, especially retail, restaurants, and entertainment, that would help build a stronger business community and reduce taxes within Lincolnwood.



Vision for Lincolnwood



The vision statement describes the desired characteristics of Lincolnwood after successful adoption of the Comprehensive Plan. It is intended to capture input received from the community and reflect the collective vision of all Lincolnwood residents. The vision statement is written as a retrospective from the year 2030, which describes changes and improvements in the community since adoption of the Comprehensive Plan, articulating what the Village could be 15 years into the future.

In 2030...

The Village of Lincolnwood is a thriving community that offers suburban living in a more urbanized environment. Residents drawn to Lincolnwood's high quality of life have created a diverse community that consists of different cultures and background. Local schools, parks and trails, neighborhoods, shopping areas, and employment centers have made Lincolnwood welcoming to families and individuals of all ages and from all walks of life.

Lincoln Avenue remains the spine of the community, stitching together eastern and western neighborhoods of Lincolnwood in a vibrant, mixed-use, and pedestrian-oriented corridor. Along the corridor residents can enjoy shopping and dining and visit the Lincolnwood Public Library. At the Lincolnwood Civic Campus residents gather for unique events and activities, stay active in Proesel Park, or enjoy a summer day at the Family Aquatic Center.

At the northern end of Lincoln Avenue, the previous Purple Hotel site has emerged as a creative multi-use area that provides a unique space for citizens to gather. Featuring a new hotel, grocery store, shops, and restaurants, the area attracts residents and visitors from across the northern suburbs. The combination of attractive outdoor areas with places to shop and dine has created a unique public space where residents complete errands, meet friends, and spend time. The site now stands as a major anchor for the Village and a focal point for the community.

The Lincolnwood Town Center has also continued to prosper as a regional shopping center. Roadway enhancements to Capitol Drive and Central Park Avenue have improved truck routes within the Northeast Business Park while protecting adjacent neighborhoods from negative impacts. New sidewalks, landscaped areas, benches, light fixtures, and other amenities support local businesses and employers in providing an inviting and attractive district where individuals enjoy working and shopping.

Lincolnwood's major roadways continue to define the Village, establishing an efficient network for transportation. These corridors act as major gateways to the community, connecting travelers to key destinations and local businesses. Cyclists and pedestrians are able to move safely through the Village along new trails developed in the vacated rail corridors, which connect residents to parks, schools, and other popular local and regional destinations.

The Village's neighborhoods have remained a vital component of Lincolnwood, offering a range of high quality housing. Continued investment has improved the character of local neighborhoods, boasting attractive homes surrounded by beautiful tree canopies. The development of new housing has provided options for young professionals, new families, and aging residents to move to and remain in the community.

From Lincolnwood's neighborhoods, residents can access all areas of the community using the local system of trails and parks. The conversion of vacant rail corridors has helped tie together parks, schools, and neighborhoods in a network of local trails and pathways. Well-maintained parks and trails have encouraged residents to stay active and healthy while connections to adjacent trail systems have positioned Lincolnwood at the center of a regional trail network.

Since adoption of the Comprehensive Plan, implementation efforts have enabled the Lincolnwood community to flourish. The Village's balance of charming neighborhoods, unique regional shopping centers and local businesses continue to attract diverse residents looking for a suburban lifestyle near the City of Chicago. Overall, Lincolnwood residents are proud of their community, and excited about the future to come.



5

Land Use & Development Plan

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Land Use Plan

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Goals, Objectives & Policies



The Land Use recommendations of the Comprehensive Plan are driven significantly by the established land use pattern and the context of existing development, along with the Village's zoning and development regulations. The existing land use pattern of the Village of Lincolnwood reflects a mature, established community with relatively few vacant parcels within Lincolnwood's corporate limits.

Land Use Plan

The Land Use Plan builds upon the existing land uses and development patterns within the Village and is intended to promote and accommodate investment, development, and redevelopment that protects and enhances Lincolnwood's existing neighborhoods, strengthens its commercial areas, protects industrial areas and employment centers, and enhances the Village's network of community amenities. Where appropriate, the Land Use Plan suggests land use transitions and changes to address existing land use conflicts that have arisen as the community has matured.

It should be emphasized that the Land Use Plan is a general guide for growth and development within the Village and provides a foundation for further decision-making. The Land Use Plan is NOT a site development plan with rigid and finite recommendations. While it is sufficiently detailed to provide specific guidance on land use decisions, it is also intended to be flexible to accommodate unique circumstances and the consideration of creative approaches to development that are consistent with the overall policies and guidelines in the Comprehensive Plan.

Residential

Single-Family Detached: The single-family detached residential homes and neighborhoods are a defining characteristic of Lincolnwood and, while two flats are scattered throughout single-family detached areas, detached dwellings should continue to predominate.

Single-Family Attached: Single-family attached areas include duplexes and townhomes. These are primarily located along Pratt Avenue east of the vacated rail corridor. In addition to areas designated as single-family attached, the Village should consider appropriate redevelopment in some locations, allowing new attached single-family homes to help transition between single-family detached areas and commercial and industrial uses.

Multi-Family: Multi-family uses are found along the Village's busier corridors, where they help transition between commercial uses and higher volumes of traffic, to quieter traditional neighborhoods. In addition to those identified on the Land Use Plan, the Village should consider, on a case-by-case basis, opportunities for transitional multi-family development to help diversify the community's housing stock and separate single-family areas from more intense uses. This could include traditional apartments or condominiums, senior housing, or multi-family residences as a component of mixed-use development.



Commercial

General/Corridor Commercial: Most of these uses are found along Lincoln Avenue, Devon Avenue, and Touhy Avenue. These corridors offer the visibility and access desired by office and commercial businesses, including banks, restaurants, professional offices, convenience retail, salons, cleaners and service stations. General/corridor commercial uses in the Village are located in both multi-tenant and standalone buildings, and generally provide parking onsite. In all of these areas, the Village should consider, on a case-by-case basis, the inclusion of traditional mixed-use development with commercial services on the ground floor and office or residential uses above, where such a program can adequately accommodate parking, screening, and other important site design components. The Village should also consider allowing transition of some of these areas to multi-family or townhouse development, as site constraints and market potential may not warrant some blocks being sustained for commercial uses.

Regional Commercial: These uses are primarily situated in two locations given proximity to the Edens Expressway and the City of Chicago: around the Lincolnwood Town Center, an enclosed regional shopping mall in the northeast corner of the Village, and the area near the Touhy Avenue/Edens Expressway interchange, including the former “Purple Hotel” property. These areas consist of large shopping centers, hotels, big box development, auto dealers, and higher-intensity office. A key site for Lincolnwood is the former Dominick’s grocery store on McCormick Boulevard, which was approved in 2015 for use as a multi-tenant commercial shopping center.

Light Industrial/ Business Park

There are three large general areas of industrial land uses in the Village, each located adjacent to a vacated rail corridor. The largest concentration of light industrial uses is the Lincolnwood Business Park, located south and west of Lincolnwood Town Center. The Village adopted the Lincolnwood Business Park Retail Analysis & Feasibility Report in 2010, which called for the preservation of the employment centers located immediately west of the Town Center, and it still carries relevant recommendations going forward.

Public/ Semi-Public

Public/Semi-Public land uses include publicly and privately owned facilities such as Village-owned facilities, schools and religious institutions. These uses are found throughout the Village and are typically located based on their need to serve their constituents, members, or targeted population. Goals, objective and policies relating to public and semi-public land uses will be discussed in a subsequent chapter of the Comprehensive Plan.

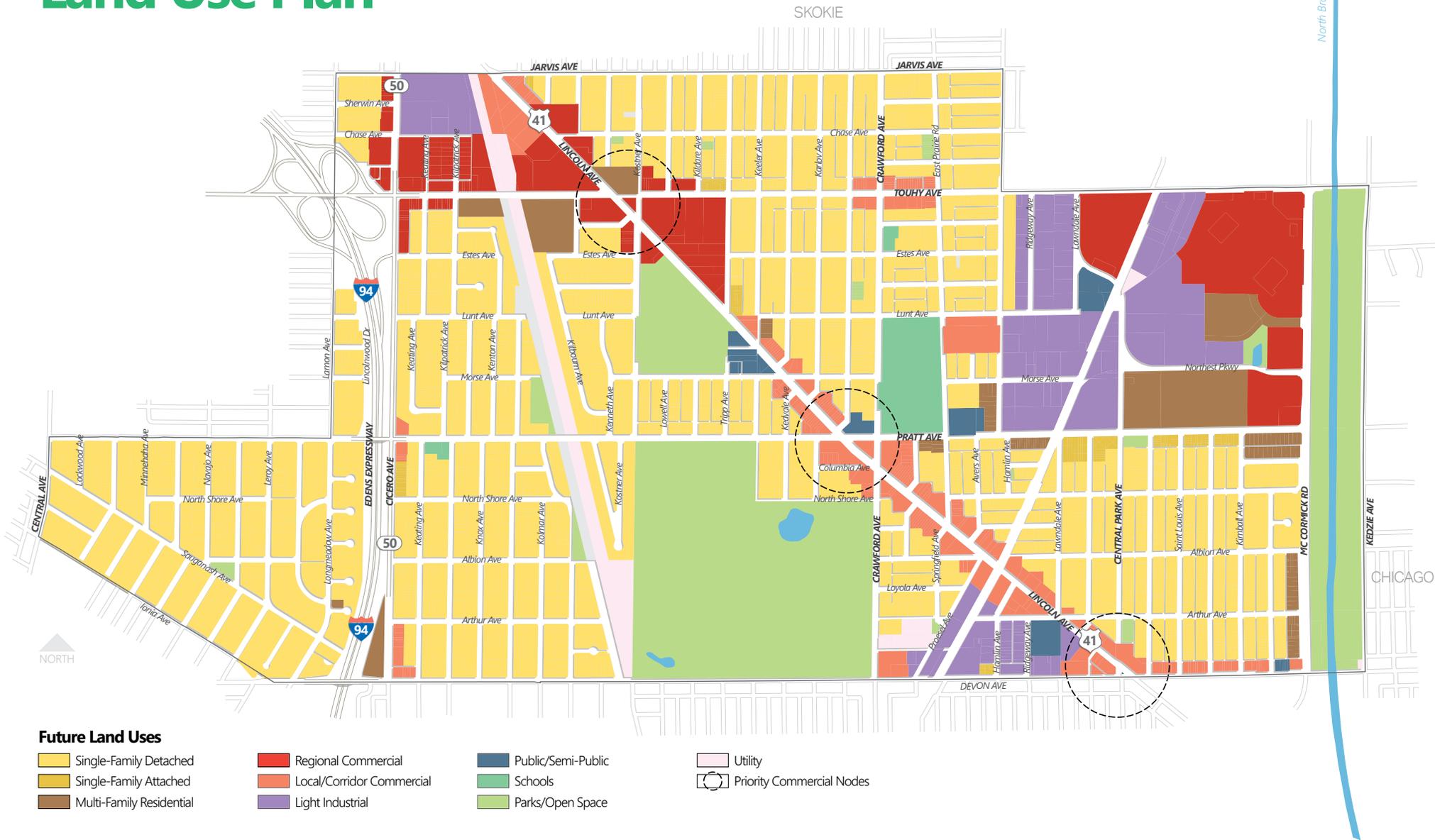
Parks/ Open Spaces

Parks/Open Spaces as a land use are public or privately owned areas used for parks and recreational uses, or lands intentionally preserved in a natural state. These land uses are located throughout the Village and range in size and purpose, from small tot-lots, to Henry A. Proesel Park. The Bryn Mawr Country Club is also classified as parks and open space. Goals, objective and policies relating to parks and open space will be discussed in a subsequent chapter of the Comprehensive Plan.

Utilities

Utilities are the structures, facilities, parcels, and corridors that accommodate necessary infrastructure. Utilities may be publicly or privately owned and are located throughout the Village based on service needs. Utilities are identified as a separate land use in the Land Use Plan, and it is anticipated they will remain active.

Land Use Plan



Goals, Objectives & Policies

Residential Area Goal 1
Ensure that Lincolnwood remains an attractive place for people to live through market-responsive and well-maintained housing.

Objectives & Policies

As teardowns occur, encourage developers to purchase existing properties in such a manner that there are not small “leftover” lots between larger teardown lots.

Lincolnwood’s trend of residential lot consolidation and redevelopment, or “tear-downs,” has resulted in some older lots isolated between newer, larger homes. These older lots will likely deteriorate over time as they lack the market competitiveness for resale and rehabilitation. As future tear-downs occur, the Village should establish incentives to encourage developers to pursue properties in such a way that isolated older lots will not remain as redevelopment occurs over time.

Amend the Village’s zoning map to allow for quality multi-family redevelopment within and adjacent to commercial corridors as part of a larger economic development vision. (See Commercial Objective 2.1.)

To establish a greater transition from commercial to residential uses, the Village should amend zoning regulations to allow the development of multi-family and townhome residential options between commercial roads and adjacent single-family neighborhoods. This could include stand-alone residential buildings or residential units as the upper-floor component of mixed-use development. As a part of development review, the Village should maintain regulatory approval authority based on a proposal’s ability to mitigate parking, traffic, and physical impacts on nearby residential blocks.

Strictly enforce maintenance requirements for multi-family buildings, especially those owned by absentee landlords.

In some cases, multi-family buildings in Lincolnwood are not as well maintained as surrounding residential development. Many of these multi-family buildings are owned by landlords living outside the community, which increases the likelihood of poor maintenance. The Village should strictly enforce maintenance requirements for multi-family, placing a higher emphasis on buildings with non-owner-occupied units.

Amend the Village’s zoning ordinance to allow for appropriate residential development as a component of mixed-use projects along commercial corridors.

The Village’s zoning ordinance and map designate several corridors as commercial areas. The ordinance should be amended to allow for upper-floor residences as a special use on a case-by-case basis in the “B” Business Districts. Approval of a proposed mixed-use project should consider the following criteria:

- Appropriate on-site parking capacity and access;
- Scaling and massing that minimizes impacts on adjacent neighborhoods;
- Buffering and landscaping against surrounding neighborhoods;
- Adequate infrastructure capacity;
- Alignment with other adopted plans; and,
- Input from nearby residents.

Adopt and enforce maintenance standards for single-family rental properties or vacant housing structures.

Lincolnwood’s quality schools and services make it an attractive place for families to rent single-family housing. As the same time, while Lincolnwood’s neighborhoods remains generally stable, there are some examples of residential vacancy resulting from the recent recession. The Village should adopt and enforce maintenance standards for rental homes or vacant properties to ensure that surrounding properties are not negatively impacted. Fines for non-compliant maintenance should be structured to encourage resolutions to issues through refunds or rebates for improvements that lead to compliance, rather than being seen simply as a revenue source for the Village or hardship for the property owner.



Encouraged land-locked residential blocks on Keating Avenue and Kilpatrick Avenue to transition to uses compatible with surrounding development.

North of Touhy Avenue, Keating Avenue and Kilpatrick Avenue include small residential blocks that are entirely surrounded by commercial or industrial development. This neighborhood is isolated and is unlikely to sustain itself over time due to the nature of surrounding uses. This areas could transition in one of two ways, depending on market viability for different uses. It could become light industrial, acting as an extension of the industrial area north of Chase Avenue. It could also transition to regional commercial, filling in the gap between the Purple Hotel site and the Touhy/Edens Expressway interchange.

Individual development proposals in this area should be assessed based on their ability to establish the long-term use of the remaining transitional blocks and preserve the potential for a planned development area with cohesive access and character.



In blocks where alleys exist, require new residential development to provide vehicular access from the public street where feasible so that alleys can be vacated over time.

Over the past several decades, the Village has vacated several residential alleys due to maintenance costs and public safety concerns. However, alleys that remain are the only means of access to residential lots with rear garages. As redevelopment occurs over time, new residential lots should provide access from the public street wherever possible based on conditions related to lot width and site access. This will allow the Village to vacate additional alleys once rear garage access is no longer required.

Residential Area Goal 2
Sustain and improve the aesthetic character of Lincolnwood's neighborhoods.

Objectives & Policies

Establish a residential pattern book to guide the design of infill housing related to bulk and scale, massing, and architectural detail.

The Village's zoning regulations provide standards for basic bulk, setback, and height characteristics. However, recent tear-downs demonstrate a vast range of forms and design character that are out of character with existing development and each other. To address this, the Village should establish a residential pattern book to guide the design of residential infill housing, ensuring that existing and future development is compatible in terms of bulk and scale, massing, and architectural detail.

Modify design standards for front yard circular driveways in order to minimize the visual impacts on neighborhood character.

Section 7.13 of the Village's zoning ordinance includes regulations for residential circular driveways. These current regulations focus on the width of the drive. However, the Village should adopt additional regulations related to landscaping and curb cuts. These could include requirements for a minimum green area and landscaping between the circular drive and public right-of-way, an adequate minimum distance between curb cuts to accommodate one car length, and a maximum total curb cut width to ensure excessive paving does not occur. This will ensure that driveways are properly screened and the visual appeal of the neighborhood is not impacted.

Plant new street trees throughout the Village, prioritizing blocks with little or no tree cover.

Many residential blocks lack tree cover in the public right-of-way. Building upon the existing tree planting program aimed at eliminating the emerald ash borer, the Village should establish a residential tree planting program through which residents could request parkway trees in the public right-of-way in front of their properties. The Village could also purchase trees in bulk and resell them to residents who would like to plant new trees on their private property.

Commercial Area Goal 1
Maximize the benefit of existing businesses and potential commercial investment sites throughout Lincolnwood.

Objectives & Policies

Monitor the status of the Purple Hotel redevelopment plan, and work with IDOT on improvements on Lincoln Avenue and Touhy Avenue to maximize access to the site.

The former Purple Hotel property is a key development opportunity in the community which could have significant impacts on surrounding uses. As development proposals are reviewed by Village staff and elected and appointed officials, special consideration should be given to impacts on local traffic circulation, Lincoln Avenue and Touhy Avenue (under the jurisdiction of IDOT), Pace bus transit services, bicycle and pedestrian circulation, and surrounding land uses.

Utilize the approval process for the Purple Hotel site as an opportunity to maximize public benefits related to open spaces, walkability, and design character.

The size of former Purple Hotel property provides the potential for active development as well as public amenities that would benefit tenants and Village-wide residents. The Village should use the Planned Development approval process to maximize opportunities for usable public open space, pedestrian connections to surrounding blocks, bicycle and transit access, and iconic architectural and urban design elements. Plan approval should also encourage the integration of several uses on the site, including commercial development and a hotel that take advantage of the property's unique and advantageous location. Residential uses could be considered, so long as consideration is given to the impacts on community services and the vitality of the commercial environment.

Continue to implement the Lincolnwood Business Park Retail Analysis and Feasibility Report in order to improve existing businesses and attract new development to the Town Center area.

The Lincolnwood Business Park remains the Village's most important employment center, including most of Lincolnwood's largest redevelopment opportunities. The Village should continue to implement the recommendations of the Lincolnwood Business Park Retail Analysis and Feasibility Report. Efforts should focus on improving existing businesses and attracting new development to opportunities sites in the Town Center Area as Lincolnwood's central district for economic activity.



Market the success of the Village’s facade improvement program and encourage greater participation among business owners.

Commercial development on Lincolnwood’s corridors has occurred over the past several decades. As a result, there is a great variety of façade designs. The Village should continue to market its façade improvement program to encourage exterior rehabilitation. The program should include standards related to materials, design elements, signs, and other characteristics, and allow for an appropriate level of flexibility when appropriate.

As parking lot improvements are made, work with property owners to improve parking lots in a way that best meets community objectives.

Parking lots are a prominent feature of much of the commercial development in Lincolnwood. They are often unscreened, and in some cases, poorly maintained. As improvements are made to existing parking lots, the Village should require conformance with current regulations for parking lot screening and landscaping, particularly along the Village’s major commercial corridors. However, in some cases, the Village should allow relief from these regulations where parking capacity, circulation, and access management are a higher priority than development character.

Commercial Area Goal 2
 Support the creation and development of viable commercial nodes along the Village’s primary corridors.

Objectives & Policies

Encourage the market-driven acquisition and redevelopment of residential lots adjacent to Lincoln Avenue commercial uses in order to create more viable commercial blocks.

Lincoln Avenue is currently an auto-oriented corridor, yet many of the commercial lots along it have traditional depths of 120’-125’. These lots cannot appropriately accommodate the parking necessary to support businesses, and lack the space necessary for buffers against adjacent neighborhoods.

The Village should work with residential property owners and potential developers to encourage the market acquisition of residential lots in order to expand the footprint of commercial development sites. This should result in the greater management of access, parking capacity, and screening. It should also create more vibrant commercial nodes at key points along Lincoln Avenue.

Support the redevelopment of obsolete or non-viable commercial lots along Lincoln Avenue to multi-family or townhouse uses that enhance housing variety and create a more appropriate transition to existing neighborhoods.

Vacant commercial spaces could be a symptom of a lack of market demand, physical development constraints, or both. If vacancy persists as older commercial spaces cannot remain competitive against new commercial development, the Village should encourage, on a case-by-case basis, the transition of portions of Lincoln Avenue to multi-family or townhouse development. This will expand housing choice in the Village, and further reinforce viable commercial nodes on Lincoln Avenue.

Encourage the use of obsolete or vacant commercial properties as opportunities for parking that supports nearby commerce.

There are several vacant commercial buildings or underutilized sites along Lincoln Avenue. These sites provide the opportunity for parking that would support active and viable businesses. The Village should encourage property owners to seek shared parking agreements or acquisition in order to increase the overall parking capacity along Lincoln Avenue.

Commercial Area Goal 3 Improve vehicular access and safety to commercial sites on Lincoln, Touhy, Devon, and Cicero.

Objectives & Policies

Prohibit back-out parking on to major roadways.

Shallow lot depths and the incremental widening of major streets over time has resulted in private parking lots that require patrons to back out onto the public street in order to exit the lot. This increases the likelihood of vehicular accidents and eliminates the pedestrian network on that portion of a block. The Village should prohibit back-out parking on to major roadways, shifting parking lot access to side streets or cross-access agreements with adjacent property owners.



Allow businesses to improve and utilize alleys where it yields more on-site parking spaces or improved circulation.

Several commercial corridors are backed by public alleys that are typically considered reserved for direct access to private lots. However, given the site constraints along Lincolnwood's commercial corridors, these alleys could be used to accommodate on-site circulation to parking areas. This would free up additional space for parking rather than circulation. Where this is implemented, the alley should continue to provide general access to other surrounding development.

Limit vehicular access from major streets, instead relying on side streets and alleys for parking ingress and egress.

Excessive curb cuts along Lincolnwood's major commercial corridors decrease traffic flow and create numerous points of conflict between pedestrians and automobiles. Where appropriate, the Village should work with developers to limit curb cut access from major streets. Access to and from parking areas should instead be provided from side streets, alleys, and cross-access agreements with adjacent commercial lots.

Encourage vehicular cross-access between adjacent commercial parking lots.

There are several instances in Lincolnwood where adjacent commercial parking lots are separated by a barrier, resulting in excessive curb cuts and poor on-site circulation. The Village should encourage commercial cross-access between parking lots. This would enhance access to multiple businesses, potentially increase on-site parking capacity, and reduce the number of required curb cuts along a block.



To the extent possible, eliminate excess curb cuts or curb cuts that are unnecessarily wide.

Excessive curb cuts reduce the safety and flow of major commercial corridors. The Village should work with property owners to eliminate excess curb cuts and reduce the width of unnecessarily wide curb cuts. This is likely to be more feasible as cross-access agreements and access management from side streets and alleys are implemented.

Industrial Area Goal 1
Minimize the impacts of industrial development on surrounding land uses.

Objectives & Policies

Continue to strictly enforce truck traffic bans in all residential areas.

Truck traffic in Lincolnwood should be closely regulated to reduce potential impacts in residential areas such as congestion, noise, and vibration. The Village should continue to strictly enforce truck traffic bans in all residential areas and coordinate with industrial tenants to address truck traffic concerns.

Improve the aesthetics of industrial properties that face residential areas or open spaces.

Industrial uses in Lincolnwood are sometimes adjacent to or across the street from residential areas or open spaces. The Village should amend Section 6.16 of the zoning ordinance to require improvements that would enhance the aesthetic character of industrial sites. The most appropriate improvements may vary from site to site, but could include decorative fencing and screening, parking lot landscaping, and building facade enhancements.



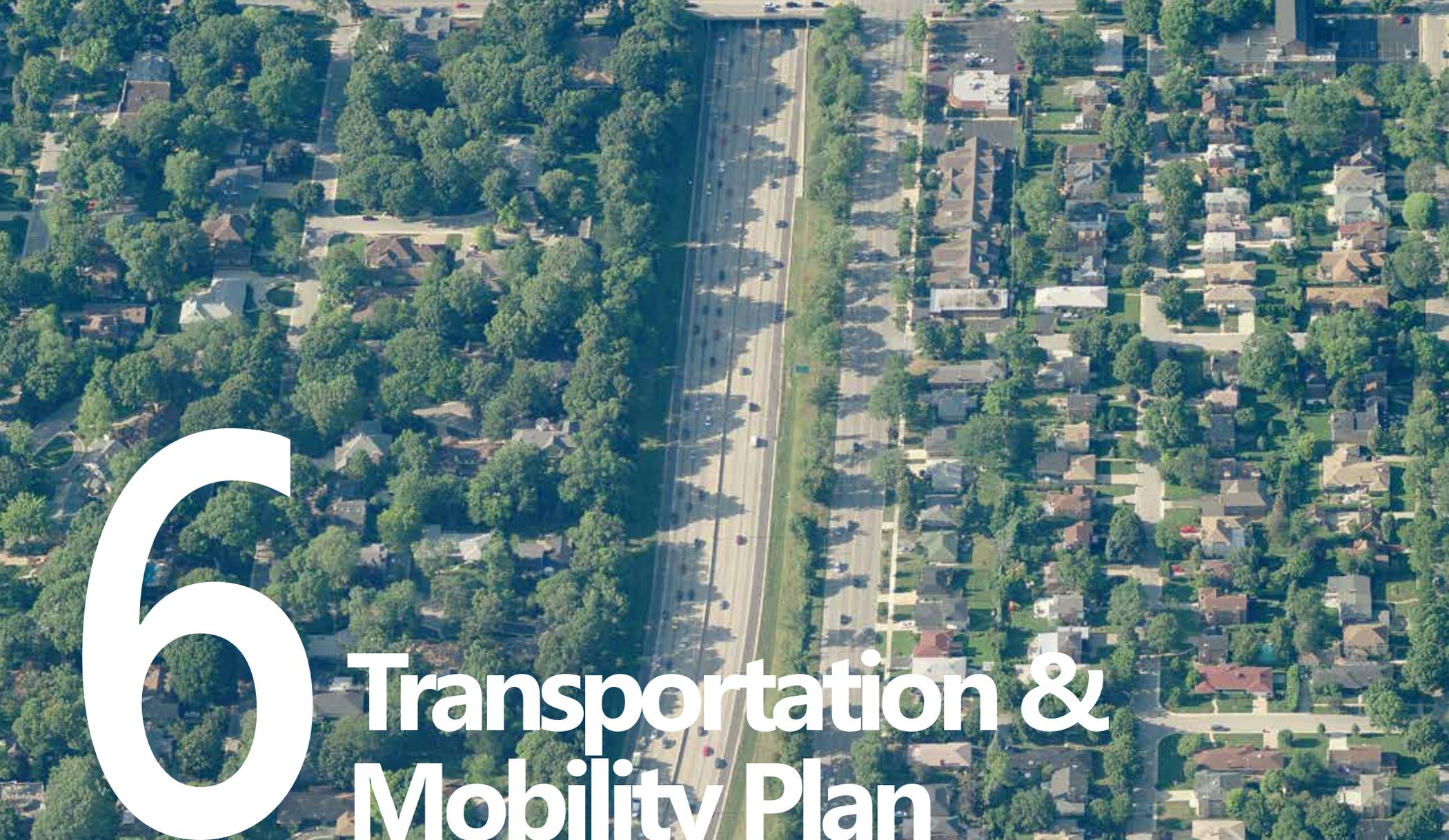
Industrial Area Goal 2

Enhance the operations of existing industrial areas, and identify opportunities for new industrial development.

Objectives & Policies

Encourage and support local property owners to improve Capitol Drive for public truck traffic and provide an industrial circulator road between the end of Capitol Drive and Central Park Avenue.

Capitol Drive is a private road with access only from Touhy Avenue. The Village should work with local property owners to gain jurisdictional control of Capitol Drive, and explore alternative for increasing industrial circulation in this portion of the Village. One option for doing so would be to extend Capitol Drive southwest to Central Park Avenue. An alternative would be to create a roadway connection directly between Central Park Avenue and the Lincolnwood Town Center circulator road. Capitol Drive could then be extended to intersect this new roadway.



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Transportation & Mobility Plan

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Existing
Transportation
Network

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Goals, Objectives & Policies



Lincolnwood is served by a multi-layered system of roadways, bike lanes, sidewalks, and transit lines. Collectively, these provide access to local goods and services, jobs, parks, and community services. They also provide access to and from surrounding communities and other portions of the Chicago region. This chapter of the Comprehensive Plan presents goals, objectives, and policies related to the community's roads, sidewalks, trails, and transit services. Given the fact that several primary roads are under the jurisdiction of the Illinois Department of Transportation (IDOT) and the Cook County Department of Transportation and Highways, and bus transit service is under the purview of Pace Suburban Bus and the Chicago Transit Authority (CTA), many of the recommendations of this chapter will require collaboration with these or other agencies.

Existing Transportation Network

Roadway Network

Lincolnwood's roadway network supports many roles within the community, including local and regional vehicular mobility and access to commercial areas, neighborhoods, and employment. This section summarizes the key characteristics of the roadway network.

Roadway Classification

The roadway network in Lincolnwood is classified by IDOT according to a hierarchy that balances regional connectivity and local mobility. Classifications include the following:

Interstates: I-94 runs north-south through the western portion of the community and provides efficient access to Downtown Chicago, the northern suburbs, and Wisconsin. One interchange is available in Lincolnwood at Touhy Avenue, with another one nearby in Chicago at Peterson Avenue.

Principal Arterials: Cicero Avenue (IL 50), McCormick Boulevard, and Touhy Avenue west of Cicero are principal arterials that provide efficient mobility through Lincolnwood. These three principal arterials connects to Chicago on the south and Skokie on the north. IDOT has jurisdiction over these roadways and maintains them.

Minor Arterials: Devon Avenue, Touhy Avenue east of Cicero Avenue, Lincoln Avenue (US 41), Central Avenue, and Crawford Avenue are classified as minor arterials. These provide connections to surrounding communities, but also offer more frequent traffic control and access to local land uses than principal arterials. Devon Avenue, Touhy Avenue, Central Avenue, and Lincoln Avenue are maintained by IDOT. Crawford Avenue is maintained by Cook County.

Major Collectors: Pratt Avenue and Hamlin Avenue (south of Touhy Avenue) are classified as major collectors. These provide direct access to local streets and connect to arterials. Both roadways are under the jurisdiction of the Village.

Local Streets: Local streets include all remaining roadways in the Village. These generally host residential land uses and provide access to individual lots.

Private Streets

There are three small segments of private roads in Lincolnwood. They include Capitol Drive, Cherry Lane, and portions of Chase Avenue.

Planned Improvements

Given the built-out nature of Lincolnwood, there is little likelihood that major changes to the roadway network will occur. Most improvements will likely be modifications to existing roadways. The only programmed improvement in IDOT's FY 2016-2021 Multi-Year Highway Improvement Program is the Touhy Avenue/Hamlin Avenue traffic signal installation, roadway channelization, and land acquisition. The estimated cost of the project is \$835,000, with implementation to take place between 2017 and 2021.

Transit Service

Transit service in Lincolnwood is provided by Pace Suburban Bus and the Chicago Transit Authority (CTA). (It should be noted that CTA routes that operate in Lincolnwood primarily serve the City of Chicago, though the Village benefits from access to these routes at bus transit terminals.) The alignment of bus routes, frequency and times of service, bus stop facilities, and information is subject to Pace Suburban Bus and the CTA. Bus transit routes that serve Lincolnwood include:

- Pace Route 210-Lincoln Avenue originates at the Lincolnwood Town Center, then heads south on McCormick to Lincoln, north on Lincoln, and up to Glenview. Average daily weekday ridership in April 2015 was 386 riders.
- Pace Route 225-Central-Howard originates at the Jefferson Park Transit Center (CTA Blue Line, Metra Union Pacific Northwest Line) and runs along the west side of Lincolnwood on Central Avenue. It runs north to Howard Street then terminates at Harlem and Oakton in Niles. Average daily weekday ridership in April 2015 was 163 riders.
- Pace Route 226-Oakton originates at the Jefferson Park Transit Center and runs along the west side of Lincolnwood on Central Avenue. However, during portions of its service period, the route diverts on Pratt Avenue, LeClaire Avenue, and Touhy Avenue. It then continues northwest through Niles, Des Plaines, and Rosemont. Average daily weekday ridership in April 2015 was 708 riders.
- Pace Route 290-Touhy Avenue links the Cumberland Blue Line and Howard Red Line stations. In Lincolnwood, it diverts into the Lincolnwood Town Center to serve the multi-route transit center. Average daily weekday ridership in April 2015 was 3,253 riders.
- CTA Route 54A-North Cicero/Skokie Boulevard operates between the Skokie Yellow Line station and the Jefferson Park Transit Center .
- CTA Route 82-Kimball/Homan originates at the Lincolnwood Town Center and takes McCormick/Kimball south to 31st in Chicago.
- CTA Route 96-Lunt originates at the Kedzie/Devon bus transit center and follows McCormick Boulevard, Touhy Avenue and Lunt Avenue to the Morse Red Line station.

Bus Transit Vision

Pace's long-term service model is guided by its Vision 2020 Plan. The Plan describes a regional service model that includes line-haul service and/or Arterial Rapid Transit (ART) services on transit arterials, enhanced regional and community transit facilities, technology upgrades to increase efficiency and performance, and local transit services that maximize ridership and mobility. In the Vision 2020 Plan, Lincoln Avenue, Touhy Avenue, and Niles Center Road/Central Avenue are envisioned as line-haul arterials, implying that they could be considered for ART service in the future. Further study by Pace identified Touhy Avenue as a medium-term ART corridor. Lincolnwood Town Center is envisioned as a community transportation center, meaning it will continue to serve as a transfer point or terminus for multiple bus routes.

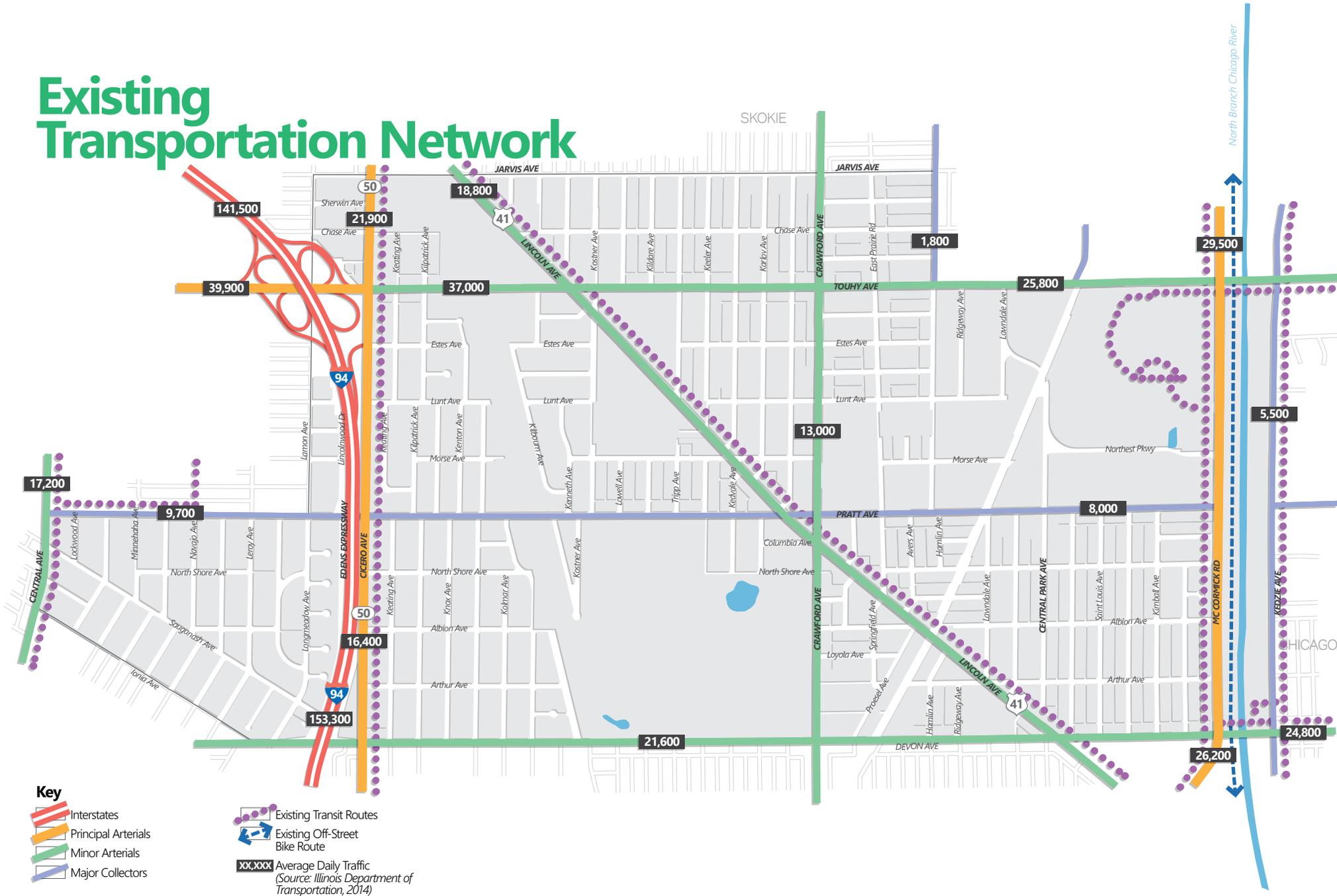
In addition to the public transit services described above, Lincolnwood is served by local taxi services and car-share services such as Uber.

Bicycle & Pedestrian Network

The traditional block pattern in Lincolnwood provide the foundation for a highly walkable and bicycle-friendly community. Most neighborhoods have sidewalks on at least one side of a street, and neighborhood traffic patterns support safe on-street bicycle use. However, the greatest challenge to bicycle and pedestrian mobility in Lincolnwood are along arterial and collector streets. Many of these streets lack adequate crosswalks or signage for pedestrians, and force pedestrians to walk in close proximity to vehicles moving at relatively high speeds.

Long-term improvements to the bicycle network are guided by the 2006 Bikeway Plan. The Plan identifies strategies to improve connections to regional trail networks in surrounding communities and establishes standards related to on-street routes, off-street routes, signage, and intersection design.

Existing Transportation Network



- Key**
- Interstates
 - Principal Arterials
 - Minor Arterials
 - Major Collectors

- Existing Transit Routes
- Existing Off-Street Bike Route
- ADT Average Daily Traffic (Source: Illinois Department of Transportation, 2014)

Goals, Objectives & Policies

Vehicular Traffic & Circulation Goal 1

Ensure that Lincolnwood's local roadway network provides safe and efficient mobility to destinations throughout the Village.

Objectives & Policies

Continue to monitor and enforce truck traffic restrictions in residential areas adjacent to industrial or commercial development.

Truck traffic in Lincolnwood should be restricted to routes that serve industrial and commercial development, reducing the potential of congestion, light, and noise impacts in residential areas. The Village should continue to monitor and enforce truck traffic restrictions in neighborhoods, particularly those adjacent to industrial and commercial development. The Village should also coordinate with existing and future industrial users to address related truck traffic concerns.

Install stop signs at intersecting residential streets where bike lanes and transit routes are implemented.

Several intersections of local streets lack any type of signed traffic control. However, on local streets that host bus transit or designated bike lanes, stop signs are installed for intersecting streets. As new bike routes are established, stop signs should be installed on intersecting streets to prioritize efficient and safe multi-modal traffic flow.

Remove access points to vacated alleys.

The Village has proactively vacated many alleys over the past several decades. However, in some cases, curb cuts from the public street still exist. The Village should reconstruct the curbs and reseed parkways to remove the obsolete curb cuts to the former alleys.



Dedicate Chase Avenue (east of Cicero Avenue) as a public street and upgrade the street to Village standards.

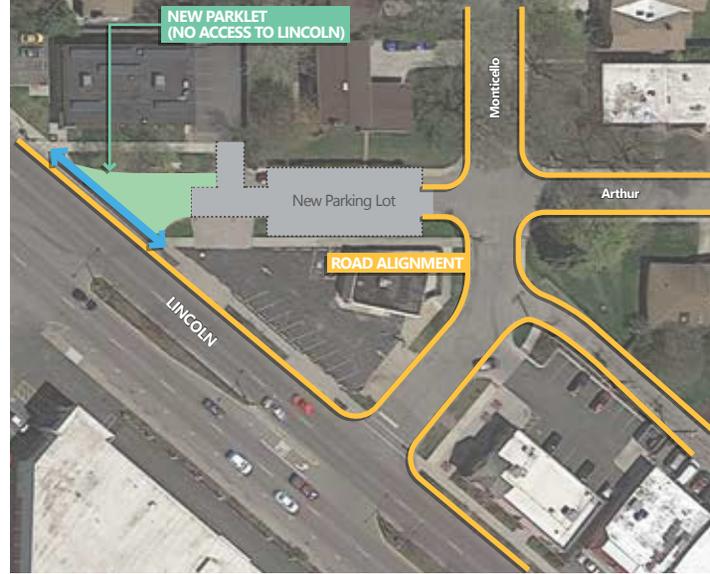
Chase Avenue east of Cicero Avenue is a private street serving industrial land uses. The Village should work with local property owners to ensure the street is maintained at standards that will support future industrial or commercial growth. This could be done through a construction and maintenance agreement or through a formal jurisdictional acquisition that would result in Village ownership of the roadway. However, any action taken should consider long-term commercial tenant access to any sites reliant upon Chase Avenue.

Lower the speed of traffic on Lincolnwood's neighborhood streets.

The character and safety of Lincolnwood's neighborhoods is one of the community's greatest assets. These can be compromised by vehicles using local streets as an alternative to congested arterial roadways. In order to minimize the impacts of such traffic, the Village should assess the need for and implement local traffic-calming techniques. The appropriate technique for a given location will be dependent upon on traffic volume, available right-of-way and other factors. However, solutions could include speed humps, traffic circles, or the installation of new stop signs along residential streets.

Modify the local circulation pattern of Chase Avenue, Keating Avenue, and Kilpatrick Avenue as the area north of Touhy transitions from residential uses to commercial or office/industrial uses.

Transition of the residential area northeast of Touhy and Cicero to commercial or industrial land use will require modifications to the existing roadways. Modifications will depend on the future use of this area. If a mix of commercial and industrial uses is preferred, the Keating Avenue and Kilpatrick Avenue cul-de-sacs should be reversed, with access from Chase Avenue. If there is market support for regional commercial development, Keating and Kilpatrick could be entirely vacated in order to create a larger site that could accommodate its own internal circulation.



Vehicular Traffic & Circulation Goal 2

Improve the efficiency and operations of the Village's major corridors.

Objectives & Policies

Identify opportunities where the rear portions of blocks with commercial frontage or underutilized commercial lots can be used for additional parking.

Small commercial lots in Lincolnwood struggle to provide adequate parking. The Village should work with commercial property owners and adjacent residential property owners to identify opportunities for market acquisition in order to create private commercial parking areas.

Where feasible, install diagonal parking and intersection bump outs on streets that intersect commercial streets.

Portions of some side streets closest to commercial corridors are wide enough to accommodate on-street diagonal parking for businesses. The Village should explore the feasibility of this configuration along its commercial corridors, limiting commercial parking to the portion of the block between the primary commercial street and rear commercial lot line to prevent traffic and aesthetic impacts on nearby neighborhoods.

Where feasible, convert awkward intersecting street segments to parking areas.

Lincoln Avenue's diagonal alignment creates a number of awkward intersections at unconventional angles. These intersections can be dangerous for both pedestrians and vehicles and limit the viability of nearby properties. Where feasible, the Village should convert roadway segments to commercial parking, eliminating access to Lincoln Avenue and rerouting local traffic to single intersection.

Continue to use development review and approval as a means of ensuring that large development projects provide logical connections to surrounding streets.

There are opportunities for larger redevelopments in Lincolnwood that are likely to have a significant impact on transportation and mobility in the community. The Village should continue to use Planned Development review to ensure they provide logical connections to surrounding streets, internal circulation, parking management, and traffic management to surrounding streets.

Continue to work with Cook County and IDOT to coordinate traffic management technologies to maximize efficiency in Lincolnwood and throughout the regional roadway network.

Major roadways in the Village are part of a regional roadway network which serves not just Lincolnwood but other surrounding municipalities. On McCormick Boulevard, Touhy Avenue, Devon Avenue, Cicero Avenue and Lincoln Avenue, the Village should continue to coordinate traffic management technologies with Cook County and IDOT, aiming to maximize the efficiency of roadways in Lincolnwood as part of a local and regional network.

Expand parking opportunities in the Northeast Business Park through the installation of additional surface lots and/or the addition of angle parking along the public streets under the Village's jurisdiction.

Several industrial tenants in the area in and around the Northeast Business Park are in need of additional parking. The Village currently maintains two municipal parking lots in this area. The Village should work with property owners to identify opportunities for additional surface parking opportunities, built and maintained either by the Village or the property owner for shared use by multiple tenants. The Village should also install on-street diagonal parking where roadway cross-section dimensions and traffic patterns make it feasible.

Bicycle & Pedestrian Mobility Goal 1

Create a comprehensive pedestrian network that connects residents to destinations throughout the Village and maximizes safety along and across major traffic corridors.

Objectives & Policies

Establish a long-term sidewalk infill program.

The presence, location, and condition of sidewalks varies throughout Lincolnwood's neighborhoods and commercial areas. The Village should establish a long-term sidewalk infill program to manage and prioritize improvements to the sidewalk network. This program should continue to include an annual review process to monitor the condition of existing sidewalks, repair or replace segments as necessary, and install new sidewalks on blocks where they don't exist. It should also include a program for residents to report disrepair and request improvements.

Work with IDOT and Cook County to implement pedestrian crossing improvements.

Major roadway corridors in Lincolnwood can be barriers to walkability and pedestrian mobility between different parts of the community. The Village should work with IDOT and Cook County to implement pedestrian crossing improvements that include best practices for pedestrian safety. Crossing improvements should be made along Devon Avenue, Pratt Avenue, Touhy Avenue, Cicero Avenue, Crawford Avenue, McCormick Boulevard, and Lincoln Avenue, and could include pedestrian refuge islands, pedestrian crossing signals, and adjustments to signal phasing.

Where feasible, provide pedestrian pass-throughs to future bike trail corridors from residential cul-de-sacs and adjacent parks.

Future trails will enhance mobility throughout Lincolnwood, though access from only intersecting arterials is inadequate. Where feasible, neighborhood access points should be provided at local streets that end at the vacated rail corridors. Existing parks should also provide direct connection to the new trails. This could occur through breaks in fencing or through alignment of the trail to be integrated with the park design.

Where possible, shorten pedestrian crossing distances through crosswalk configurations that are perpendicular to traffic flow.

Due to the diagonal alignment of Lincoln Avenue, several pedestrian crossings cross the roadway at an angle that lengthens the crossing distance. Where feasible, the Village should work with IDOT to reconfigure pedestrian crossings to be more perpendicular to traffic flow and utilize existing medians, or install new ones, as pedestrian refuge islands.

Bicycle & Pedestrian Mobility Goal 2

Establish a bicycle network throughout the community with connections to the broader regional trail system.

Objectives & Policies

Continue to implement the 2006 Bikeway Plan.

The Village's 2006 Bikeway Plan demonstrates the community's commitment to bicycle mobility. The Village should continue to implement the Bikeway Plan, including on-street bike lanes, marked shared lanes, or posted bike route connections to regional trails on Longmeadow Ave, and Minnehaha Ave.

Complete the conversion of the Village's two rail corridors into dedicated bike trails.

Two vacated rail corridors represent unique opportunities to establish off-street bike trails within the Village, offering readily available land which can link Village neighborhoods, commercial areas, and regional bike networks. The Village is proactively taking steps to acquire and convert these rail corridors to bike trails. The Village should continue to work with IDOT, Cook County, and adjacent municipalities to ensure the resulting trails maximize local and regional mobility, and should continue to seek grant funding to install the trail and related amenities, including lighting, signage, fountains, furniture, etc.

Amend zoning regulations to require a ratio of on-site bicycle parking for commercial properties based upon the required amount of vehicular parking.

Lincolnwood lacks the bicycle parking amenities necessary to support increased bicycle use in the community. The Village should amend zoning regulations to require a ratio of on-site bicycle parking for commercial properties based upon the required amount of vehicular parking. The Village could also develop incentives that encourage property owners or tenants to include other bicycle amenities, such as repair stations, showers, and storage lockers.

Work with IDOT and Cook County to implement bicycle crossing improvements where designated trails and bike lanes cross major roadways.

New designated trails and bike lanes will intersect a number of major roadways in Lincolnwood. The Village should work with IDOT and Cook County to implement bicycle crossing improvements at these locations to ensure safe connectivity across Lincolnwood. Improvements could include user-activated warning signals, highly visible crossings, and vehicular warning signs. Such improvements should also be installed on arterials or collectors under the jurisdiction of the Village.

Work with local service providers to develop an education and awareness program for bicycle use.

In order to maximize investment in bicycle infrastructure, the Village should work with School Districts 74 and 219, the Lincolnwood Public Library, IDOT, Cook County, and other partners to support local education for safe driving and bicycling. This program could include print materials, online resources, and safety training.

Transit Goal 1

Enhance transit connections to destinations within and outside of Lincolnwood.

Objectives & Policies

Coordinate with regional transportation organizations to ensure that, as roadway improvements are implemented, appropriate considerations are given to transit infrastructure.

Roadway improvements present a significant opportunity to accommodate transit infrastructure needs in Lincolnwood. The Village should work with IDOT, Cook County, Pace, and CTA to ensure roadway projects include necessary transit improvements.

Appropriate considerations should be given to transit infrastructure, signal technologies, facilities, and passenger waiting amenities.

Continue to coordinate with Pace and CTA to assess potential service improvements in Lincolnwood that would benefit local residents.

Changing demographics and local land use could shift transit demand in and around Lincolnwood. The Village should coordinate with CTA and Pace to ensure that bus transit offers residents access to destinations both within and outside the community. The Village should also work with CTA and Pace to keep them aware of significant developments that could potentially shift ridership demand or travel patterns.

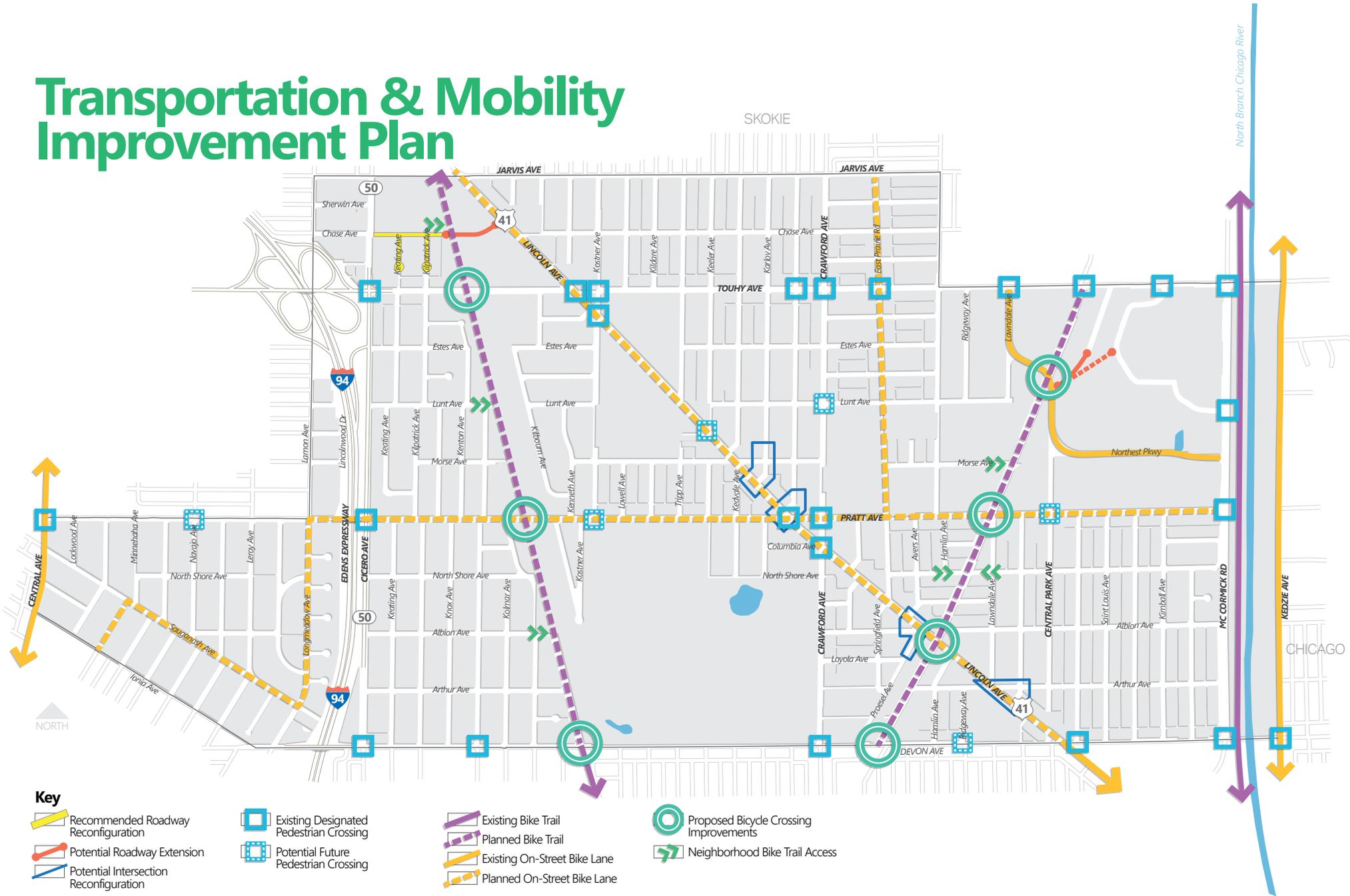
Work with Pace to assess the viability of local or subregional transit circulator service.

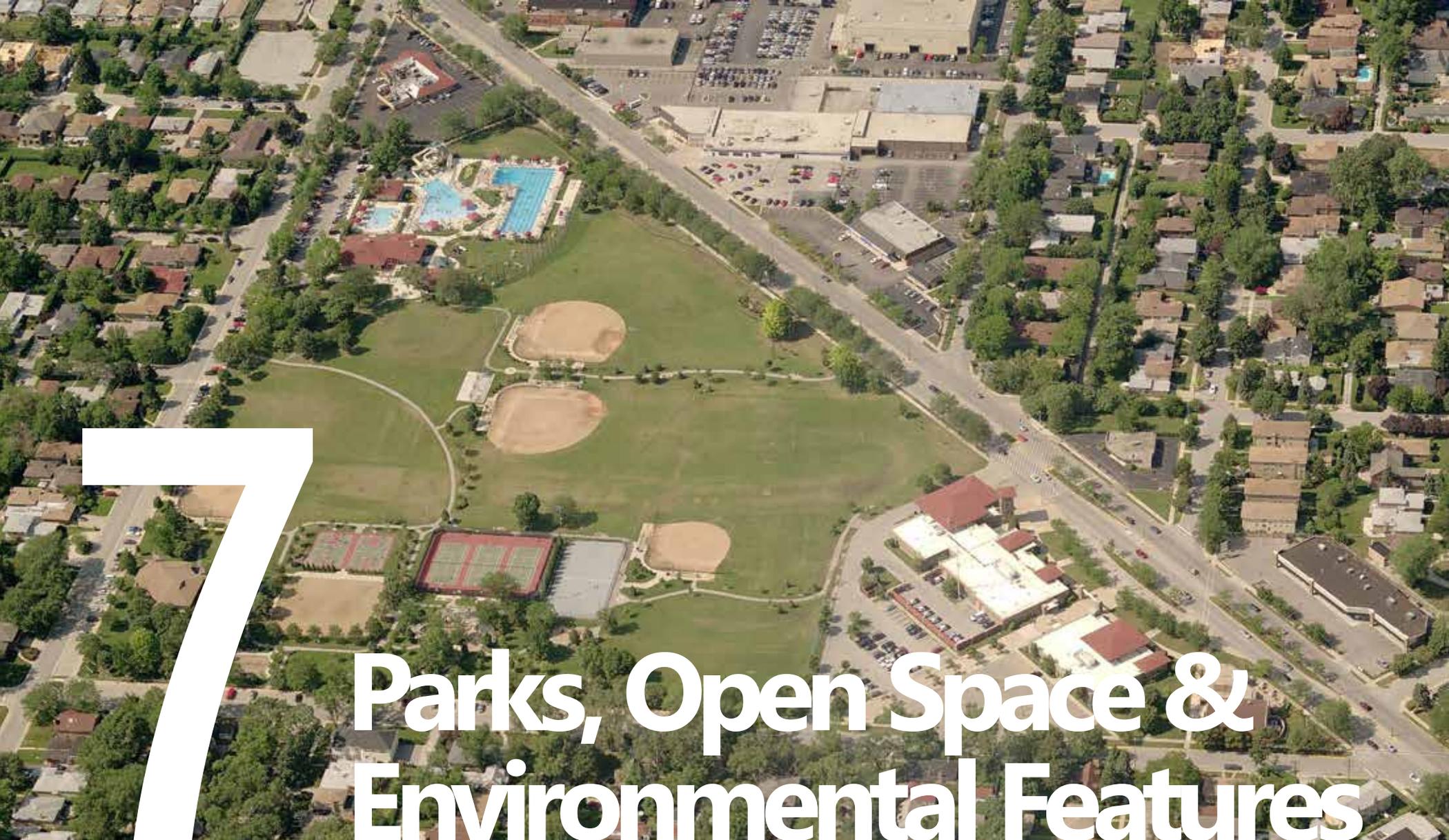
In addition to its fixed line-haul bus routes, Pace works with municipalities to establish locally-subsidized circulator routes. These routes utilize Pace vehicles and fill in “gaps” between line-haul routes and local transit destinations. The Village should work with Pace to explore the viability of such a service on Lincolnwood.

Amend zoning regulations to reference Pace’s Design Review Assistance for Transit (DRAFT) program for development projects abutting bus transit alignments.

Pace’s DRAFT program provides technical review and assistance for projects that could impact bus transit, helping to ensure that new developments support both local and regional transit mobility. The Village should amend zoning regulations to reference this program, encouraging developers to use DRAFT for development projects abutting bus transit alignments in Lincolnwood or requiring Planned Development review and approval.

Transportation & Mobility Improvement Plan





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Parks, Open Space & Environmental Features

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Existing Parks & Open Spaces

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Existing Environmental Features

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Goals, Objectives & Policies



Lincolnwood is a built-out community with an established land use and development pattern. As such, there is little opportunity for significant changes to the parks and open space system in the Village. However, there are several actions that can be taken to ensure that existing parks continue to serve the needs of Lincolnwood residents, and future investment provides opportunities for new open spaces while minimizing impacts on natural features. This section of the Comprehensive Plan presents policies and recommendations relevant to parks, open space, and natural features.

Existing Parks & Open Spaces

This section highlights the Village's existing parks and open spaces. The information was obtained through field inventories undertaken by the Consultant in spring 2015 and information collected from the Village of Lincolnwood.

Village of Lincolnwood Parks & Recreation Department. The Village of Lincolnwood operates the Parks & Recreation Department, which is staffed by five full-time employees and over 250 part-time, seasonal employees. With limited available land to expand parks and open space, the Department focuses on programming at its existing parks and open spaces and has a goal of "providing a wide range of programs for individuals of all ages, abilities, interests, and cultures in the areas of sports, trips, after-school, camps, teens, adults, seniors, aquatic activities, and special events."

Based on categories established by the National Recreation and Parks Association (NRPA), Lincolnwood has four mini parks, seven neighborhood parks, and two community parks. These parks are well-distributed throughout the Village, and as a result, the majority of residents find themselves within walking distance (1/4 - 1/2 mile) of the nearest park. The total acreage of these parks is 74.4 acres, including the fields maintained by School District 74. (This does not include the Bryn Mawr Golf Club, trail corridors, cemeteries, and unused open space on the east side of the North Shore Channel.) This acreage falls short of NRPA's standard of 10 acres of parkland for every 1,000 residents. (Lincolnwood's current population is approximately 12,600 people meaning NRPA's recommended area of parkland would be 126 acres.) However, compared to similar communities that are older and built-out, Lincolnwood is providing a high level of service related to both the total amount of parkland and access from local neighborhoods.

Community Parks, Facilities & Special Use Open Space

Proesel Park. Proesel Park is the centerpiece of the Lincolnwood parks system. It is home to baseball/softball diamonds, two full basketball courts, a teen play area, children's playground area, picnic facilities, pergola sitting area, three lighted tennis courts, in-line skating rink, outdoor ice skating rink, and two volleyball courts. It also houses the Family Aquatics Center, Community Center and Frida Proesel Shelter, and abuts the Village's municipal complex.

Lincolnwood Centennial Park. This linear park defines the eastern edge of Lincolnwood, running one mile in length on the east side of McCormick Boulevard between Touhy Avenue and Devon along the North Shore Channel. Centennial Park includes the portion on the west side of the North Shore Channel, and features dog-friendly passive uses and amenities including sculptures, a walking / jogging path, an outdoor amphitheater, an area for small craft access to the channel, a nine-hole disc golf course, and a stage that doubles as a fishing platform. With the exception of The Stadium at Devon and Kedzie, the open space along the east side of the channel is unused.

Aquatic Center. Located in Proesel Park, the Aquatic Center features a membership-access outdoor pool complete with an open swim area, lap lanes, and diving boards. The Center also offers indoor and outdoor event rental space as well as locker rooms.



Community Center. The Lincolnwood Community Center provides a gathering space with the capacity to host 248 persons. Residents may rent out the Community Center for special events for a fee.

Bryn Mawr Country Club. Bryn Mawr Country Club was developed in the 1920's and has experienced several recent renovations to the clubhouse facility. Most recently, the lower level was renovated to include new locker rooms, elevators, and other modern amenities. The country club occupies approximately 133 acres in the southern portion of the Village.

New Light Cemetery. New Light Cemetery occupies 2.5 acres adjacent to the Lincolnwood School campus.

Cook County Forest Preserves.

Lincolnwood is less than 3 miles north of the Cook County Forest Preserve's LaBagh Woods, and less than 2.5 miles northeast of the Preserve's Edgebrook Woods. While these woods are not included within the Village boundary, Lincolnwood residents benefit from the Preserves' proximity. However, existing physical barriers such as Highway 14, Highway 50 and I-94 make the County-maintained open spaces difficult to access. The Forest Preserve properties are supported by Cook County residents and have passive or low-intensity amenities such as trails, picnic areas, and flexible space for ball fields or open recreation.

Existing Environmental Features

Despite being a built-out community, there are several key environmental considerations in Lincolnwood. They include the following:

North Shore Channel. The North Shore Channel is the north branch of the Chicago River between the City of Chicago and its outlet to Lake Michigan in Wilmette. The channel is lined with trees and lies within a 100-year floodplain, the only FEMA-designated floodplain in the Village.

Tree Population. Tree coverage in Lincolnwood varies. In some neighborhoods, trees on both private properties and in the public parkway enhance the character of the area. The Village owns and maintains over 7,000 trees in the public realm. The Village's parks and open spaces support a significant tree population that enhances the character of the community. The Public Works Department manages a tree program that maintains existing trees, replaces trees removed from the public right-of-way, and pays 50% of the cost for new trees requested by residents.

Localized Flooding. While the only FEMA-designated 100-year floodplain exists along the North Shore Channel, several neighborhoods have experienced flooding during heavy rain events. This is the result of additional stormwater created by urban development, and infrastructure that cannot move the volume of water created by recent storms.

I-94 Corridor. According to IDOT, I-94 carries an average of about 157,000 vehicles through Lincolnwood each day. This traffic has significant impacts on adjacent neighborhoods, especially in areas where the interstate is at a grade similar to that of surrounding local streets. Significant noise and light pollution were observed during field reconnaissance.

O'Hare International Airport Air Traffic Noise. O'Hare International Airport's northern runway begins about 7.5 miles west of I-94/Touhy Avenue interchange. Several residents and businesses experience noise due to the approach of large commercial aircraft. However, the Village is outside of the official noise impact contours that were established as part of the O'Hare runway expansion project.

Goals, Objectives & Policies

The recommendations in this section are guided by several factors, including public input received throughout the planning process, ongoing efforts to implement adopted plans, and the community's desire to be more sustainable.

Parks & Open Spaces Goal 1 Continue to provide high-quality and modern parks and open spaces to residents of Lincolnwood.

Objectives & Policies

Continue to support the Playground Replacement Program, prioritizing playgrounds that are not accessible or are experiencing disrepair.

The Parks and Recreation Department sets aside a regular budget item for upgrades to or replacement of playground equipment under its Playground Replacement Program. The Department should continue to do this in the future, and should prioritize improvements to playground equipment based on observed safety concerns, accessibility for all residents, the age and condition of equipment, and location in the Village.

Continue to implement the 2011 Comprehensive Parks and Recreation Master Plan.

The Comprehensive Parks and Recreation Master Plan provides a range of recommendations aimed at improving facilities and programs. The focus of this plan has allowed for highly specific action items aimed at individual parks and facilities. The Village should continue to implement these action items in accordance with the prioritization schedule established by the Plan. A review of the implementation plan should also be completed in 2016, five years since the Plan's adoption, to assess changes in the community and new factors that may alter the importance of various projects.

Continue to monitor national and regional trends in playground amenities, and modify capital programs and design standards to integrate state-of-the-art facilities and equipment.

As playground equipment is updated through the Playground Replacement Program, new amenities should be state-of-the-art and bring local playgrounds to not only regional, but national standards. The Village should review materials from organizations such as the National Recreation and Parks Association or the National Program for Playground Safety, as well as regional municipalities with recent state-of-the-art improvements.

Continue to monitor local demographics, and modify parks and open space programming to reflect the evolving needs of Lincolnwood's diverse population.

Lincolnwood's aging population, influx of younger families, and diversity could place new demands on parks and open space programming. Existing programming should be regularly reviewed so that new services are introduced to meet the demands of emerging or underserved populations. In addition, a community survey should be conducted on a regular basis to evaluate the needs and desires of Lincolnwood residents.

Monitor the availability of properties adjacent to existing parks, and where appropriate, acquire such property to accommodate park expansion.

Lincolnwood's built-out development pattern constrains the ability to create new parks and open spaces. However, opportunities to expand existing parks may arise over time as properties become available for purchase. The Department should identify parks for potential expansion and establish a master plan based on the incremental availability of adjacent land. The Department should also monitor the availability of adjacent properties and, where possible, work with property owners to establish the right of first refusal should they become available.

Parks & Open Spaces Goal 2

Enhance multi-modal access to Lincolnwood's parks and open spaces from surrounding commercial and residential areas.

Objectives & Policies

Establish formal agreements with School District 74 for the shared use of indoor and outdoor recreational facilities.

The facilities of School District 74 are an important community asset, centrally located within the Village and closely tied to adjacent residential areas. The district's outdoor areas and indoor gymnasiums represent a significant amenity for residents. The Village should continue to coordinate with the School District to provide the shared use of indoor and outdoor recreational spaces outside of school hours of operation. This could include after-school programs, sports leagues, and community events.

Coordinate with the Forest Preserves District of Cook County, IDOT, CTA and Pace to enhance sidewalk, trail, and transit access to Forest Preserve properties west and southwest of Lincolnwood.

Portions of Lincolnwood are located less than one mile from Forest Preserves District of Cook County properties, including LaBagh Woods, Forest Glen Woods, and Edgebrook Woods. These spaces provide an opportunity for Lincolnwood residents to access additional open space. Coordinating with the Forest Preserve District, the City of Chicago, and IDOT, the Village should establish safe multi-modal routes for residents to access nearby Forest Preserve properties. Efforts could include sidewalk enhancements, designated routes, and wayfinding signage. In addition, new transit options could be coordinated with CTA and Pace leaving from key sites within the Village.

Utilize the Planned Unit Development approval process to integrate quality, usable open spaces into larger development and redevelopment throughout the Village.

There are several key redevelopment sites in Lincolnwood that are large enough to accommodate open space as a component of the overall development program. As part of the Planned Unit Development approval process, the Village should work with developers to integrate usable open spaces as part of new developments. These spaces should be accessible to and provide amenities for the general public.

Environmental Features Goal 1

Sustain important environmental elements that help define Lincolnwood's character.

Objectives & Policies

Work closely with the City of Chicago to enforce littering and dumping regulations along Centennial Park.

Centennial Park, along with the open space east of the North Shore Channel, is an amenity shared with the City of Chicago to the east. The west side is actively used by Lincolnwood as Centennial Park, however, the east side is more isolated and is not actively used, making it more susceptible to trash dumping. Though it is technically within Lincolnwood's boundary, the Village should work with the City of Chicago to monitor illegal dumping on the east side of the channel.

Continue to support the Village's Tree Replacement Program, and establish benchmarks for the tree population on a block-by-block basis.

The Tree Replacement Program provides a 50/50 cost share where the Village and the property owner share the cost of tree replacement within the public right-of-way. This program should be continued and encouraged to facilitate creation of a consistent tree canopy in Lincolnwood. The Village should conduct an inventory of existing parkway trees on a block-by-block basis, targeting tree replacement in areas with sparse tree canopies. Benchmarks should be established for tree species to ensure that newly planted trees provide diversity and resiliency from disease and infestation.

Implement a tree planting program along Lincoln Avenue, Devon Avenue, Pratt Avenue, Touhy Avenue, Cicero Avenue, Crawford Avenue, and McCormick Boulevard.

Major roadways in Lincolnwood lack parkway trees that would enhance appearance and character. The Village should coordinate with IDOT and Cook County to assess existing trees along all major roadways. This should include a program for planting and replacing trees, including suggested species and guidelines for placement.

Environmental Features Goal 2 Mitigate the impacts of environmental factors on development throughout Lincolnwood.

Objectives & Policies

Support residents and businesses in reducing local stormwater runoff and flooding.

Stormwater runoff from residential and commercial uses has created an increased demand on the stormwater system resulting in intermittent flooding. The Village should establish a residential stormwater mitigation program to provide residents with methods to reduce stormwater runoff. This program should include technical summaries, product information, and potential funding or development incentives for rain barrels, permeable hardscaping, and other best management practices. The Village should also work with commercial property owners to identify techniques for on-site stormwater management. Such techniques could include parking lots or dry basins specifically engineered to receive and hold runoff during significant weather events.

Identify and implement strategic infrastructure upgrades that would increase stormwater capacity and overcome physical barriers to the transmission of water.

The Lincolnwood stormwater system is not currently prepared to handle increased stormwater runoff from residential uses. In particular, the existing system does not include the infrastructure for transmission of stormwater from west to east across I-94, resulting in some flooding in the neighborhoods to the west of the highway. The Village has conducted studies to identify necessary engineering solutions to address this issue. However, implementation will require significant capital funding. The Village should pursue grant funding to address neighborhood flooding issues, and identify municipal funding that may be necessary to serve as a match for grant funding or implement related improvements not eligible under grants.

Utilize Village-owned open spaces as short-term detention areas for surrounding development.

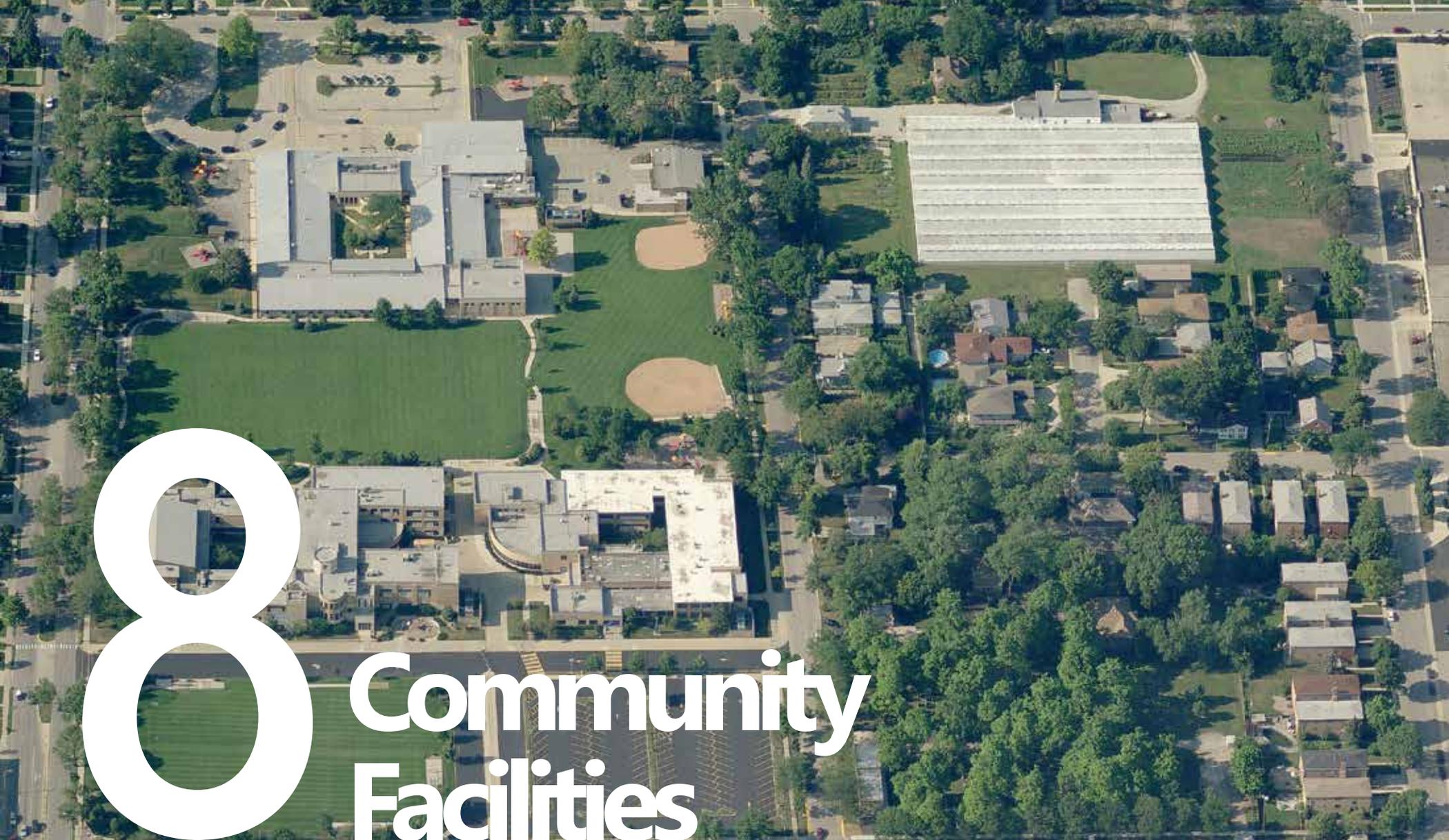
Addressing local stormwater concerns may require long-term implementation of infrastructure improvements. However, as a short-term solution, the Village should utilize open spaces for necessary detention of stormwater. Potential open spaces should be reviewed to ensure short-term detention is viable given existing programming, topography, and other factors.

Identify municipal funding or outside grants to support window upgrades to minimize the impacts of O'Hare International Airport air traffic noise.

The Village frequently experiences air traffic related noise given Lincolnwood's proximity to O'Hare International Airport. The Village should identify potential funding to support window upgrades and sound insulation to minimize air traffic noise and related impacts. While other grants do exist, Lincolnwood is situated outside of O'Hare's official noise contour impact area, which may limit some potential funding opportunities. The Village should consider establishing a revolving loan program to maintain property values and residential marketability.

Parks, Recreation & Environmental Features





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Community Facilities

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Existing Community Facilities

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Goals, Objectives & Policies



Local development in Lincolnwood is served by a number of entities that provide critical infrastructure and services for residents and businesses. These services support land uses, provide a high quality of life, and sustain the community's attractiveness as a place for residents and businesses to invest.

This section of the Comprehensive Plan presents goals, objectives, and policies for community facilities. It should be noted that several of the services discussed in this section are outside of the purview of the Village of Lincolnwood as a governing body. As a result, implementation of these recommendations may require collaboration among agencies and various forms of local government.

Existing Community Facilities

This section highlights the Village's existing community facilities and services provided by a number of entities or forms of local government. The information was obtained through field inventories undertaken by the Consultant in spring 2015 and information collected from the Village of Lincolnwood and other service providers.

Village of Lincolnwood. The Village of Lincolnwood's Village Hall is located in the Municipal Complex at 6900 N. Lincoln Ave. There are no future renovation plans for the Municipal Complex since it was recently redone. The Municipal Complex houses Village Hall and the departments of Administration, Community Development, Finance, Fire and Police. The facility is also used for Village Board meetings, voting and other special events. As mentioned in the Open Space & Environmental Features chapter of the Comprehensive Plan, the Parks & Recreation Department of the Village of Lincolnwood maintains the Community Center.

Police Department. Police Protection in the Village of Lincolnwood is provided by the Lincolnwood Police Department, which operates out of the Municipal Complex in the Police Station at 6900 N. Lincoln Ave. The Department is comprised of 33 full-time police officers and 12 staff members. Despite recent trends, the Police Department indicated that the greatest perceived threat to public safety in Lincolnwood is burglary and theft. The Department has no future plans for expansion or redevelopment of facilities within the next ten years.

Fire Department. Lincolnwood is the only municipality in the State of Illinois to privately contract its fire protection and paramedic services. Despite being a contracted service, fire protection services in the Village are referred to as the Fire Department, operating out of Fire Station 15 at 6900 N Lincoln Avenue. The Department has plans to renovate its existing Fire Station 15 building. Renovations over the next five years will include remodeling the bathroom, painting the interior of the building, window upgrades, a new boiler and generator, and upgrades to the Police/Fire training room. A new ambulance substation is being installed as part of an approved development in the 4500 block of Pratt. The existing location of Fire Station 15 and size of the station are well suited to staff and community needs. The Fire Department is concerned about issues of flooding, as well as Lincolnwood's aging population. If residential development is to incorporate more senior homes/assisted living units, the Fire Department anticipates an increase in ambulance usage.



Public Works Department.

The Public Works Department is responsible for maintenance of the Village's streets, vehicles, parks, public buildings, trees, alleys, water system, sewer system, and more. The Department, located at 7001 North Lawndale Avenue, is organized into five divisions including: Administration, Vehicle Maintenance, Parks & Building Maintenance, Streets Maintenance, and Water & Sewer Maintenance. During winter, all the divisions work together to remove snow and ice from local roadways.

Under the purview of Public Works is stormwater management. Community members voiced a concern about flooding issues in some neighborhoods within the Village of Lincolnwood. Historically, much of Lincolnwood was developed with minimal regulations regarding lot coverage. As a result, some neighborhoods struggle with excessive stormwater runoff and localized flooding.

Parks and Recreation Department.

The Parks and Recreation Department provides facilities and programs aimed at promoting healthy and enjoyable lifestyles in Lincolnwood. Recommendations related to parks and recreation are included in Chapter 9 of the Comprehensive Plan.

Lincolnwood Public Library. The Lincolnwood Public Library, located at 4000 W Pratt Avenue, is operated by a separate Library District whose mission is "...to enhance the quality of life in Lincolnwood by creating and sustaining a sense of place for residents; bringing the community together in order to celebrate its diversity; offering individuals a welcoming gateway to knowledge and discovery; and fulfilling residents' desire for cultural and recreational activities."

The Library District's boundaries are coterminous with those of the Village. In 2012, the District drafted a Strategic Plan as a way to increase membership after discovering that only 30% of Lincolnwood residents held a library card. Shifting the focus to marketing the District as a resource of community space, the Library identified several needed improvements. The Library will undertake a major interior renovation in 2016. The District identified spatial constraints with its current site and building, noting that an expansion of the facility would require purchasing adjacent property since the existing structure cannot support a second floor without a major retrofit.

Representatives from the District stated that greater transit, bicycle, and pedestrian access would enhance use of the Library. Also, the Library would benefit from a faster fiber optic internet connection similar to that already implemented by the Village.

School District 74. School District 74 provides elementary and middle school education for residents of Lincolnwood. (The District's boundaries are coterminous with those of the Village.) The campus is located at 6950 North E. Prairie Road and includes four buildings; Todd Hall (Pre-Kindergarten through 2nd Grades), Rutledge Hall (3rd-5th Grades), Lincoln Hall (6th-8th Grades), and the District's Administration Building. The District enrollment in 2013 was 1,239 students. In 2014, the District established a Strategic Plan to lead it through upcoming capital improvements. In 2015, initial capital improvements were made to some facilities. In 2016, a major capital renovation is planned for Lincoln Hall that will include increased security and mobility, STEM curriculum and large group instruction spaces, instructional renovations, and renovation to common elements.

School District #219. Lincolnwood residents attend Niles West High School, one of three high schools operated by School District 219. Niles West High school is located approximately 1.5 miles northwest of Lincolnwood in Skokie. As such, the District does not maintain any facilities in Lincolnwood but provides bus service for students who live in the Village.

Oakton Community College (District 535). With primary facilities in Des Plaines and Skokie, and satellite facilities in various locations throughout the northern suburbs, Oakton Community College offers a variety of associate degree and certification programs in 80 areas of study. The college also offers non-credit continuing education, adult education, or general wellness courses. Residents of Lincolnwood are eligible for in-district tuition at Oakton Community College.

Niles Township Government.

Although its facilities are physically located in Skokie, IL, the Township of Niles offers critical services that are accessible by residents of Lincolnwood, Skokie, Golf, and sections of Morton Grove, Niles and Glenview. These services include an emergency food pantry, general assistance to direct people to special services, passport aid, and other assessor services.

Community Events. The Village of Lincolnwood takes pride in its diversity and uses community events and various programs to promote this attribute. A sample of the community-wide events hosted across the Village of Lincolnwood include: Movies in the Park; the 5k Turkey Trot; the annual Holiday Tree Lighting Ceremony; Luau Night at the Aquatic Center; the Family Fun Fest and Classic Car Show; and Shake, Rattles and Roll.

Communities of Faith. Lincolnwood's diversity is reflected in its range of faith-based institutions. These institutions are a resource in reaching out to residents and strengthening the sense of community. Faith-based facilities are located throughout Lincolnwood.

Goals, Objectives & Policies

The following goals, objectives and policies are based on public input gathered throughout the planning process, existing conditions, future plans for community facilities, and the community's desire to sustain high quality services and amenities.

Community Facilities Goal 1 Sustain access to high-quality services that provide Lincolnwood residents and businesses with the support necessary for investment in the community.

Objectives & Policies

Expand and improve local bicycle and pedestrian facilities, prioritizing areas around destinations often used by senior citizens, youth, and other residents.

The pedestrian system in Lincolnwood should provide safe routes to important community facilities and points of interest. Locations such as the Municipal Complex, Lincolnwood Library, and the school campus generate regular traffic from a full range of residents, including senior citizens and young students. The blocks surrounding these locations should be the highest priority for pedestrian and bicycle network improvements. These could include the replacement of poorly maintained sidewalks, enhanced signage and vehicular warnings of the presence of bicyclists and pedestrians, and clearly marked on-site connections to building entries.

Support the Library District and School District in procuring high-speed fiber optic telecommunications services.

High-speed fiber optic telecommunications services were identified by local service providers as a shortcoming in their existing and facilities. The Village should support access to such infrastructure for the Lincolnwood Public Library and School District 74. Support could include advocacy or joint grant pursuits to support funding for telecommunications improvements.

Continue to keep Lincolnwood safe.

Lincolnwood citizens enjoy a high level of service from their police and fire departments. The Village should continue to invest in tools to sustain Lincolnwood's reputation within the region. Annual capital improvement programs should be reviewed to ensure they integrate state-of-the-art fleet vehicles, technologies, and other elements. The Village should also continue to support collaboration with adjacent communities to track crime patterns and implement preventative measures.

Work with IDOT to improve pedestrian crossings at intersections between Lincoln Avenue, Pratt Avenue and Crawford Avenue adjacent to the Lincolnwood Library and school campus.

The Lincolnwood Library and the Lincolnwood school campus are important community destinations. While these facilities benefit from a central location in the Village, they are surrounded by three of the busiest roadways in Lincolnwood. The Village should coordinate with IDOT to update these crossings in order to increase safety and support non-motorized accessibility. Improvements could include pedestrian refuge islands, pedestrian activated timers, and textured crosswalks.

Community Facilities Goal 2

Improve the performance of municipal infrastructure.

Objectives & Policies

Encourage the use of stormwater management and filtration techniques on residential lots.

Recent housing development includes larger homes, wider driveways, and other characteristics that increase the amount of runoff during rain events. This can result in localized flooding where it hadn't previously occurred. Residential stormwater management and filtration techniques, such as permeable pavers, rain barrels, and rain gardens, should be encouraged to help reduce demand on municipal stormwater infrastructure. The Village should establish programs to incentivize stormwater management and develop informational materials to inform residents of these techniques and their benefits.

Establish a short- and long-term capital improvement strategy for addressing localized flooding in flood-prone neighborhoods.

Flooding has been noted in various residential areas throughout Lincolnwood, particularly the neighborhood west of I-94, due to infrastructure limitations. The Village should review all neighborhoods to establish short- and long-term capital improvements necessary for flood-prone areas. Strategies should be established to prioritize improvements to address existing flooding issues while mitigating future impacts.

Coordinate with IDOT and Cook County to implement local infrastructure modernization as arterial roadway improvements are made.

Village infrastructure runs under most of the arterial streets in the Village. These streets are typically under the jurisdiction of IDOT or Cook County. As these entities undertake improvements to their roadways, the Village should coordinate to modernize underground infrastructure. This could reduce the overall cost of infrastructure maintenance.

Community Facilities Goal 3

Foster collaboration and engagement among Village government, other agencies and forms of local government, and the Lincolnwood community.

Objectives & Policies

Support ongoing coordination among local service providers to maximize both the effectiveness and efficiency of public services.

Community facilities and service providers such as School Districts 74 and 219, the Lincolnwood Library, and Village departments should continue to coordinate services and facilities. The Village should support and help facilitate cooperation, encouraging separate providers to work together on community projects, share resources, and establish long-term plans for maintenance and improvement of community facilities.

Continue to utilize multiple service provider networks to maintain open communication with Lincolnwood residents and businesses.

Lincolnwood's existing service providers have pre-established networks of communication that are vital to keeping residents and businesses informed. The Village should utilize these avenues to maintain regular communication with citizens, including both the distribution of news specific to the community, as well as information about upcoming events and activities. Similarly, these lines of communication should be central to efforts to survey and receive feedback from residents and businesses.

Continue to work with other service providers to establish a central calendar of community events that is easily accessible to all residents.

With so many activities provided by so many entities, residents may find information confusing or inconsistent. The Village should work with other service providers to establish a central resource of information for residents regarding activities, events, and opportunities to be involved in the community.

Work with service providers whose district boundaries go beyond those of the Village to ensure Lincolnwood residents enjoy a high level of access and quality of service.

The service areas of several service providers in Lincolnwood go beyond the Village's municipal border. The Village should coordinate with these service providers to ensure Lincolnwood residents are receiving an equitable level of access to facilities and services, regardless of where these services are actually provided. This could include coordination with surrounding municipalities to ensure bike trails and pedestrian networks extend to such facilities.

Community Facilities





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Implementation

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Potential Funding
Sources

The Lincolnwood Comprehensive Plan provides recommendations, strategies, and policies that should be implemented over the next 10 to 20 years. To realize its vision, the Village must take a proactive role with support and participation from a variety of partners. This chapter highlights the key actions and funding sources that will enable the Lincolnwood community to put the plan into action.

Day-to-Day Use

The Lincolnwood Comprehensive Plan should be put to use on a day-to-day basis, acting as the Village's official policy guide for land use, development, and reinvestment. The Plan should be regularly consulted by Village staff, the Board of Trustees, and other boards and commissions in review and evaluation for future investment. Further, the various community facilities and service providers in Lincolnwood should use the Plan to assess how facilities, infrastructure, and programming align with broader community objectives. The Village should meet with department heads, important Village staff, and key individuals in the community to explain the purpose and benefits of the Lincolnwood Comprehensive Plan.

To support the day-to-day use of the Plan, the Village should:

- Make copies of the Plan available online for free, provide hard copies at the Village Hall, and have a copy on file at the Lincolnwood Public Library for reference;
- Provide assistance to the public that explains the Plan and its relationship to private and public development projects and other civic proposals;
- Assist the Boards of Trustees and various boards and commissions in the day-to-day administration, interpretation, and application of the Plan;
- Provide a Lincolnwood Comprehensive Plan orientation for newly elected or appointed officials; and,
- Maintain a list of emerging trends, issues, or needs which may be the subject of amendments to the Lincolnwood Comprehensive Plan.

Jurisdictional Cooperation & Participation

For the Lincolnwood Comprehensive Plan to be successful there must be strong leadership from the Village and dedicated participation from other local and regional agencies, organizations, community groups, and the private sectors. The Village should assume a leadership role in collaborating with other organizations to implement the Lincolnwood Comprehensive Plan and improve the quality of life in Lincolnwood.

Partners should include, amongst others:

- Lincolnwood Public Library District
- Lincolnwood School District 74
- Niles Township High School District 219
- Private education providers
- Cook County
- Forest Preserves District of Cook County
- Illinois Department of Transportation
- Northwest Municipal Conference (NWMC)
- Business and development community
- Community stakeholders

Amending Development Regulations

While the Lincolnwood Comprehensive Plan provides a vision and direction for the community, the Village's development regulations are the primary tool for implementation of the Plan. Following adoption of the Lincolnwood Comprehensive Plan, the Village should review the current zoning ordinance and related ordinances to ensure that regulations reflect current Village policy and the objectives of the Lincolnwood community. Amendments to development regulations and standards should consider complementary programs and incentives that can be used to achieve the community's vision.

Multi-Year Capital Improvement Program

Recommendations of the Lincolnwood Comprehensive Plan will require capital investments by the Village. To support implementation of these recommendations and appropriately budget for improvements, Lincolnwood should review its multi-year Capital Improvement Program (CIP) to ensure that investments support objectives articulated in the Comprehensive Plan.

Regular Updates

The Lincolnwood Comprehensive Plan is not a static document. As new issues arise or community desires change in the future that are beyond the focus of the existing plan, updates should be made to the Comprehensive Plan to meet these changing conditions. Although a proposal to amend the Plan can be brought forth by petition at any time, the Village should initiate review of the Plan at least every three to five years. Ideally, this review should coincide with preparation of the Village's budget and future Capital Improvement Plans as well as the preparation of an annual action agenda. Routine examination of the Plan will help ensure that the planning program remains relevant to community needs and aspirations.

Maintain Public Communication

The planning process for the Lincolnwood Comprehensive Plan has facilitated a considerable amount of public outreach and communication, keeping residents involved and informed of the plan's development. Members of the Lincolnwood community were able to stay involved through outreach events, a project website, interactive outreach tools, newsletters, and other traditional media. This is an important step in educating the community about the relevance of planning and the Village's role in defining its future. Building on these efforts, the Village should ensure that the Plan's major recommendations and overall "vision" are conveyed to the entire community. This should include regular updates, coverage of major milestones, and additional opportunities for residents to voice their opinion.

The Village should continue to use established networks to ensure that community members can communicate with the Village and receive information about local planning and development. In addition, the Village should work to provide accessible materials both online and in print that simplify and explain regular civic functions. This could include informational materials that provide guidance on applying for zoning, building, subdivision, or other development related permits and approvals.

The Village should also conduct regular surveys with residents and business owners. These could include surveys at regular intervals that monitor changes in opinion over time, or special surveys that solicit local opinions about specific issues. These could be conducted through e-blasts, water bill mailings, materials distributed through school students, or ballot questionnaires.

Potential Funding Sources

The following is a list of potential funding sources that the Village could pursue to fund implementation of the Lincolnwood Comprehensive Plan. These programs are organized by funding category, which include:

- General Economic Development
- Transportation & Infrastructure
- Parks, Trails & Open Spaces

General Economic Development

Tax Increment Finance (TIF)

The purpose of TIF funding is to incentivize and attract desired development within key redevelopment areas. TIF dollars can typically be used for infrastructure, streetscaping, public improvements, land assemblage, and offsetting the cost of development.

TIF utilizes future property tax revenues generated within a designated area or district, to pay for improvements and further incentivize continued reinvestment. As the Equalized Assessed Value (EAV) of properties within a TIF district increases, the incremental growth in property tax over the base year that the TIF was established is reinvested in that area. Local officials may then issue bonds to undertake other financial obligations based on the growth in new revenue.

Over the life of a TIF district, existing taxing bodies receive the same level of tax revenue as in the base year. Provisions exist for schools to receive additional revenue. The maximum life of a TIF district in the State of Illinois is 23 years, although a district can be extended beyond that horizon through authorization from the State Legislature.

The Village currently has three TIF districts:

- Lincoln-Touhy TIF
- Northeast Industrial District TIF
- Devon-Lincoln TIF

Business Development District (BDD)

Authorized by Division 74.3 of the Municipal Code of the State of Illinois, a municipality may designate, after public hearings, an area as a Business Development District (BDD). A BDD would allow the Village to levy up to an additional 1% retailers occupation tax, 1% hotel tax, and 1% sales tax within a designated district. Similar to a TIF district, a BDD has a maximum life of 23 years. BDD legislation also permits municipalities to utilize tax revenue growth that has been generated by BDD properties to fund improvements in the district.

Business district designation empowers a municipality to carry out a business district development or redevelopment plan through the following actions:

- Review all development and redevelopment proposals for eligible projects using BDD funding to improve property
- Acquire, manage, convey, or otherwise dispose of real and personal property acquired pursuant to the provisions of a development or redevelopment plan
- Enter into contracts with any public or private agency or person.

- Apply for and accept capital grants and loans from the federal government and the State of Illinois for business district development and redevelopment
- Borrow funds as it may be deemed necessary for the purpose of business district development and redevelopment, and in this connection, issue such obligation or revenue bonds as it shall be deemed necessary, subject to applicable statutory limitations
- Sell, lease, trade, or improve such real property as may be acquired in connection with business district development or redevelopment plans
- Expend such public funds as may be necessary for the planning, execution, and implementation of the business district plans
- Create a Business District Development and Redevelopment Commission to act as an agent for the municipality for the purpose of business district development and redevelopment

BDD funds can be used for infrastructure improvements, public improvements, site acquisition, and land assemblage.

Special Service Area (SSA)

A Special Service Area (SSA) provides a means of funding improvements and programs within a designated area. In an SSA, a small percentage is added to property taxes within the defined service area. The revenue received from this additional levy is channeled back into projects and programs benefiting those properties. An SSA can be rejected if 51% of the property owners and electors within a designated area object.

SSA funded projects can include such things as district marketing and advertising assistance, promotional activities and special events, street-scape and signage improvements, and property maintenance services. SSA's can also be used to fund various incentives and tools such as small business loan funds or façade improvement programs.

Incubators

Business incubators provide low-cost space and specialized support to small companies. Such services might include administrative consulting, access to office equipment and training, and assisting in accessing credit. Incubators are typically owned by public entities such as municipalities or economic development agencies who then subsidize rents and services with grants. In addition to job creation and generating activity, the goal is to facilitate growth and expansion of startup businesses within an area.

Sales Tax Rebate

A sales tax rebate is a tool typically used by municipalities to incentivize business to locate to a site or area. The rebate is offered as a percentage of the annual sales tax revenue generated by the establishment and is often tied to benchmarks such that as sales volume increases, so too does the proportion of the rebate. Sales tax rebate percentages can range from 1% to 100% and are dependent on the goals and objectives of the local municipality. Sales tax rebates have proven effective in attracting new businesses and encouraging redevelopment and renovation.

Tax Abatement

A property tax abatement is a versatile tool that can be applied to address a wide range of community issues. Property tax abatements are typically used as an incentive to attract business and revitalize the local economy. In the State of Illinois, municipalities and other taxing districts can abate any portion of the tax that they individually levy on a property. The period of tax abatement on a given property can be no longer than 10 years and the total combined sum of abated taxes for all taxing districts cannot exceed \$4 million over that period. A taxing district can administer the abatement by one of two methods: 1) lowering the tax rate; or 2) initiating a property tax freeze where the property is taxed based on a pre-development assessed value.

In some circumstances municipalities can also petition the County to lower a property's assessment. For example, a commercial property could be assessed at a percentage equivalent to that of a residential property. This is an effective means of lowering a property tax bill; however, it should be noted that this method impacts all taxing districts and not just the district making the request.

Payment in Lieu of Taxes (PILOT)

Payment in Lieu of Taxes (PILOT) is a tool similar to tax abatement. The Village can use PILOT to reduce the property tax burden of a desired business for a predetermined period. In this instance, the Village and property owners will agree to the annual payment of a set fee in place of property taxes. Payments are generally made in the form of a fixed sum, but they may also be paid as a percentage of the income generated by a property.

In addition, PILOT can be a means of reducing the fiscal impact on the Village of a nonprofit, institutional use, or other non-taxpaying entity located on a key site. While such uses can be desirable as activity generators, they can also negatively impact municipal services because they do not pay taxes. Provisions can be made to offset that negative impact by allowing the Village to be compensated for at least a portion of the revenue that would otherwise be collected in the form of property tax.

Transportation & Infrastructure

In December 2015 the Fixing America's Surface Transportation (FAST) Act, a five-year transportation reauthorization bill, was established. The FAST Act replaces the Moving Ahead for Progress in the 21st Century (MAP-21) Act, which expired in October 2015 and was extended three times. The FAST Act aims to improve infrastructure, provide long-term certainty and increased flexibility for government, streamline approval processes, and encourage innovation to make the surface transportation system safer and more efficient.

The FAST Act continues funding for numerous programs previously funded through MAP-21. Given the recent passage of the FAST Act, it is still uncertain how changes in Federal policy will ultimately impact existing funding programs. The Village should stay informed of the status of these programs and new funding sources that may be introduced in the near future as a result of the FAST Act.

The following are grant programs covered under the FAST Act that could be utilized by the Village to make enhancements to local transportation infrastructure.

Illinois Transportation Enhancement Program (ITEP)

The Illinois Department of Transportation (IDOT) administers the Illinois Transportation Enhancement Program (ITEP) and has funded projects including bicycle and pedestrian facilities, streetscaping, landscaping, historic preservation, and projects that control or remove outdoor advertising. In the past, federal reimbursement has been available for up to 50% of the costs of right-of-way and easement acquisition and 80% of the costs for preliminary engineering, utility relocations, construction engineering, and construction costs.

Safe Routes to Schools (SRTS)

The SRTS program provides funding for the planning, design, and construction of infrastructure related projects that will substantially improve the ability of students to walk and bike to school, including:

- ◆ Sidewalk improvements;
- ◆ Traffic calming and speed reduction improvements;
- ◆ Pedestrian and bicycle-crossing improvements;
- ◆ On-street bicycle facilities
- ◆ Off-street bicycle and pedestrian facilities;
- ◆ Secure bicycle parking system; and,
- ◆ Traffic diversion improvements in the vicinity of schools

Congestion Mitigation & Air Quality Improvement Program (CMAQ)

The Chicago Metropolitan Agency for Planning (CMAP) is the administrator of Congestion Mitigation & Air Quality Improvement (CMAQ) program funds for the northeastern Illinois region. CMAP has supported a wide range of projects through the CMAQ program including improvements to the bicycle facilities, transit facilities, intersections, sidewalk improvements, and signal timing. Funds have also been used to make transportation improvements to eliminate traffic bottlenecks, limit desired emissions, and to create promotional campaigns to enhance use of transit and bicycles. As a result of changes made to the program under the recently adopted FAST Act, vehicle-to-infrastructure technology projects will also be eligible for CMAQ funding.

Surface Transportation Block Grant Program (STBGP)

STBGP funds are allocated to coordinating regional councils to be used for roadway and roadway related items. Projects in this funding category require a local sponsor and are selected based on a ranking scale that takes into account the regional benefits provided by the project among other factors. STBGP funds may be used for a variety of project types including roadway rehabilitation, reconstruction and restoration, widening and adding lanes; intersection improvements, traffic signage improvements, and green infrastructure funding.

Surface Transportation Program (STP) Set-Aside

STP Set-Aside is a sub-program of the Surface Transportation Block Grant Program, which provides funding for non-motorized transportation projects. Projects range from on-street bike facilities to multi-use paths and sidewalk infill programs to Safe Routes to School projects. STP Set-Aside funds are administered by the Chicago Metropolitan Agency for Planning (CMAP) through a formal application process.

Parks, Trails & Open Spaces

Illinois Department of Natural Resources (IDNR)

The Illinois Department of Natural Resources (IDNR) administers several grants-in-aid programs to help municipalities and other local agencies provide a number of public outdoor recreational areas and facilities. The programs operate on a cost reimbursement basis to a government or non-for-profit organization. Local governments can receive one grant per program per year, with no restrictions on the number of local governments that can be funded for a given location. IDNR grants are organized into three major categories: Open Space Land Acquisition and Development (OSLAD); Boat Access Area Development (BAAD); and the Illinois Trails Grants Program.

Open Space Land Acquisition & Development (OSLAD)

The OSLAD program awards up to 50% of project costs up to a maximum of \$750,000 for acquisition and \$400,000 for development/renovation of recreational facilities such as playgrounds, outdoor nature interpretive areas, campgrounds and fishing piers, park roads and paths, and beaches. IDNR administers five grant programs to provide financial assistance for the acquisition, development, and maintenance of trails that are used for public recreation uses.

Land & Water Conservation Fund (LWCF)

The federal Land & Water Conservation Fund program (LWCF) is a program with similar objectives to the OSLAD program that is also managed by IDNR. LWCF grants are available to municipalities, counties, and school districts to be used for outdoor recreation projects. Projects require a 50% match. All funded projects are taken under perpetuity by the National Park Service and must only be used for outdoor recreational purposes.

Illinois Bicycle Path Program

The Illinois Bicycle Path Program is a grants program administered by IDNR that provides funding assistance up to 50% to acquire and develop land for public bicycle path purposes. Funded by a percentage of vehicle title fees, maximum grants awards are limited to \$200,000

Recreational Trails Program (RTP)

The Recreational Trails Program is a federally funded grant program for trail-related land acquisition, development, or restoration. The grants are awarded based on the results of a competitive scoring process and the application's suitability under MAP-21. A minimum 20% match is required by the applicant. Grants are to be used for motorized or non-motorized trail development, renovation, and / or preservation. All projects must be maintained for 25 years. Eligible applicants include municipalities, counties, schools, non-profits, and for-profit businesses.

ComEd Green Region Program

Openlands has partnered with ComEd to administer the ComEd Green Region Program. Recognizing that open space is a crucial element of the quality of life, the ComEd program awards grants for municipal efforts to plan for, protect, and improve open land in ComEd's service area of northern Illinois. The grants, of up to \$10,000 each, support existing open space projects that focus on conservation, preservation, and improvements to local parks and recreation resources. Grant recipients can use Green Region grants in combination with other funding sources to cover a portion of the expenses associated with developing and/or supporting their open space program.