



**VILLAGE OF LINCOLNWOOD  
PRESIDENT AND BOARD OF TRUSTEES  
COMMITTEE OF THE WHOLE MEETING  
VILLAGE HALL COUNCIL CHAMBERS  
6:15 P.M. OCTOBER 17, 2017**

**AGENDA**

- I) Call to Order**
- II) Roll Call**
- III) Minutes** – Committee of the Whole Meeting – October 3, 2017
- IV) Regular Business**
  - 1) Discussion Concerning Local Enforcement of Traffic Offenses (6:15 – 6:40 p.m.)
  - 2) Fiscal Year 2017/18 Budget Update and 2017 Property Tax Levy (6:40 – 7:10 p.m.)
  - 3) Discussion Concerning a Requested Sound Wall Along the Edens Expressway (7:10 – 7:30 p.m.)
- V) Public Comment**
- VI) Adjournment**

DATE POSTED: October 13, 2017

**VILLAGE OF LINCOLNWOOD  
PRESIDENT AND BOARD OF TRUSTEES  
COMMITTEE OF THE WHOLE MEETING  
VILLAGE HALL COUNCIL CHAMBERS  
OCTOBER 3, 2017**

**DRAFT**

**Call to Order**

President Bass called the Committee of the Whole meeting of the Lincolnwood Board of Trustees to order at 6 P.M., Tuesday, October 3, 2017, 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 Bass, Trustees Patel, Ikezoe-Halevi, Hlepas Nickell, Spino, Sugarman (6:25), Cope (6:45)

ABSENT: None

A quorum was present. Also present: Timothy Wiberg, Village Manager, Ashley Engelmann, Assistant Village Manager; Steven Elrod, Village Attorney; Heather McFarland, Management Analyst; Charles Meyer, Assistant to the Village Manager; Robert Merkel, Finance Director; Andrew Letson, Public Works Director; Nadim Badran, Assistant to the Public Works Director; Robert LaMantia, Police Chief

**Approval of Minutes**

Minutes of the September 5, 2017 and the September 19, 2017 Committee of the Whole meetings were distributed in advance of the meeting and were examined. Trustee Sugarman moved to approve the minutes. Trustee Ikezoe-Halevi seconded the motion.

The motion passed with a Voice Vote

**Regular Business**

**1. Discussion Concerning a Possible Crime Free Housing Ordinance**

The item was presented by Chief LaMantia using PowerPoint.

This item is being investigated at the suggestion of the Public Safety Committee.

### Crime Free Housing Ordinance

A crime free multi and single family housing program is generally a three phase certification program for rental properties.

Crime Free Rental Housing programs have been implemented in over 2,000 cities in 44 states and at least 10 other countries. Skokie, Niles, Schaumburg, Addison, Mt. Prospect and Carol Stream have Ordinances.

Lincolnwood Housing:

According to the 2010 U.S. Census, Lincolnwood had approximately 578 (13.3%) of the Village's 4,341 housing units serving as rental housing. The majority are single family homes

### Crime Free Housing Ordinance – Common Elements

There are three common elements of a Crime Free Housing Program.

1. Completion of a seminar taught by the local Police Department. The goal of the training is to reduce criminal activity in rental properties.

Topics Include:

1. Understanding Crime Prevention, Crime Prevention through Environment Design, the Crime Free Housing Program, Application Process, The Village Code, Lease Addendum, Combatting Crime Problems, Non Compliance Consequences
2. The inspection of the property prior to sale. The Village would have the ability to prevent the sale of any rental property until an inspection is performed by staff.
3. A crime free lease addendum. Property owners are required to have the tenants sign a crime free addendum as part of the lease. The addendum makes it a violation of the lease for any tenant or invitee to engage in violent or drug related crimes, or to use the lease premises for such purposes.

### Crime Free Housing Ordinance – Cost

The Village could develop an Ordinance and lease addendum and prepare a lesson plan and course outline with existing staff.

The cost for staff to provide a four hour block of instruction (Crime Free Housing Training) to landlords on six occasions per year would be \$5,000.

Property inspections prior to sale would require the assistance of Community Development. The cost of each property inspection would involve approximately two hours. The Village's

contracted inspector charges \$75 per property inspection. If there were 50 rental property transfers per year, the total cost would be \$3,750.

The total cost of the program would be \$8,750 plus indirect costs of additional staff time to administer the program

#### Crime Free Housing Ordinance – Benefits

Proponents of a Crime Free Housing Program espouse the following potential benefits:

- \*A stable, more satisfied tenant base
- \*Increased demand for rental units, because, in theory the housing stock would be in better condition
- \*Lower maintenance and repair costs
- \*Increased property values
- \*Improved personal safety for tenants, owners and managers
- \*Peace of mind that comes when spending more time on routine management and less time on crisis control
- \*Fewer requests for police services

#### Crime Free Housing Ordinance – Concerns

Opponents of a Crime Free Housing Program espouse the following concerns:

- \*May adversely affect crime victims, not criminals (victims may stop calling the police, creating opportunities for further victimization)
- \*Frequently the entire household is affected by the actions of one family member
- \*Creates a burden for landlords and property owners
- \*There is little evidence to suggest a Crime Free Housing Ordinance leads to a reduction in criminal activity
- \*These types of Ordinances require tracking of rental units which will create additional work for Community Development

#### Crime Free Housing Ordinance – Skokie and Addison Programs

- \*Staff is supportive of the Program
- \*Skokie has 6,500 rental units, 77% multi- unit
- \*Addison has 5,000 rental units, 80% multi-unit
- \*Each agency has one police officer and one civilian employee assigned
- \*Each program is compliance based, tickets are seldom issued for any of the three program components
  - Mandatory Training
  - Identified Code Violations
  - Lease Addendum

If the Board is interested in a Crime Free Housing Ordinance, staff recommends the matter be reviewed in more depth as part of the Budget Workshop.

Lincolnwood has no correlation between crime and rentals.

Resident Raymon Grossman addressed the Board. Having reviewed this Ordinance, he found questionable language.

Consensus was to revisit this if there is a need at a later date.

## **2. Discussion Concerning a Possible Panhandling Ordinance**

This item was presented by Chief LaMantia using PowerPoint.

### Common Panhandling Complaints

\*Type:

- Traffic and Panhandling Complaints

\*Locations:

- Devon and McCormick
- Devon and Lincoln
- Touhy and Cicero

### Social Services Review: Chicago, Evanston, Water Reclamation District and Lincolnwood

\*Common Community Concerns

- Shelter
- Meals
- Bathing
- Lodging
- Employment

\*Panhandler Concerns

- None, they just want to be left alone

### First Amendment Issues

\*Freedom of Speech

\*Public Assembly

\*Staff Concerns

- Any restrictions would have to apply to all people, businesses and charitable organizations
- Restrictions should center around time, place and manner

### City of Chicago Aggressive Panhandling Ordinance

\*Makes it Unlawful for Solicitors to:

- Touch solicited persons
- Block the path of the solicited person
- Block the entrance to any building or vehicle

- Use profanity or abusive language
- Work in groups
- Work in any public transportation facility
- Work within 10' of any ATM
- Address persons in line for a restaurant or commercial establishment

There are no records of these types of complaints in Lincolnwood

#### Lincolnwood's Panhandling Complaints

\*All complaints center around panhandler and traffic safety

\*There is no record of traffic safety incidents resulting from panhandling

#### Litigation

\*Constitutional challenges are:

- Expensive to defend
- Plaintiff's may request triple damages and plaintiff's attorney fees
- Village of Skokie litigation
- 160 other municipalities challenged

#### Possible Time, Place and Manner Restrictions and Prohibitions

\*Restrict Soliciting by Hour of the Day on Selected or All Arterial Intersections

- For Example: 7AM to 9AM and 4PM to 6PM

\*Prohibit Soliciting at Selected Arterial Intersections Based on Traffic Crash and Volume Data

\*The Village May Have Trouble Justifying Prohibiting All Soliciting in All Public Roadways

All of the Time

- Overly Restrictive and Too Great an Impact on Free Speech

\*Manner: Restrict Solicitor Signage by Size, or Require Traffic Safety Vests

Mayor Bass stated that this had been discussed before, but he felt that it would be good to revisit. The Chief stated that if the panhandlers are in need of assistance, the Village would see to it that they received direction to the proper place.

Discussion ensued with Chief LaMantia, Mr. Wiberg and Attorney Elrod providing information. Mr. Elrod reminded that having an Ordinance and not enforcing it could be a problem.

Consensus was that there is no need for an Ordinance at this time.

### **3. Discussion Concerning the Warrant Review Process**

The item was presented by Mr. Wiberg.

The process for Warrant approval was explained. Departments must document an invoice and then turn it in to the Finance Director. Mr. Merkel prepares documents and a Trustee then reviews all bills and payments. Mr. Wiberg noted that this procedure is unusual, but he feels that

this gives the Village one more level of review. Historically there were one or two trustees reviewing. Currently Trustee Sugarman is reviewing. Mayor Bass would like to have more involvement, ideally two more Trustees.

Trustee Cope stated that every Trustee should have a chance to learn how this process works. Understanding the various categories would be valuable for Trustees. He stated that he would be willing to do this. Trustee Patel said he would make himself available. He has done this in the past. Trustee Nickel would like to learn more about this and would be available with notice.

#### **4. Demonstration of the Village's New Web-Based Story Maps**

The item was presented by Mr. Meyer and Ms. McFarland using PowerPoint.

##### Background

- \*Created in conjunction with Geographical Information Systems Consortium (GISC)
- \*Combine narrative text, images and other content to explain different aspects of the community
- \*Created Developments in Review and Under Construction and Parks.
- \*Staff is seeking feedback.'

A demonstration of access to these maps on the Village website was presented. A combination of texts and images provides a view of what is going on in the Village.

##### Parks

Each of Lincolnwood's parks was identified with the features and equipment in each. Also identified are the two bike paths.

##### Developments in Review and Under Construction

The map allows the user to see how developments are progressing. Currently there are five projects underway:  
Carrington, Stefani's, AT&T Store, Hyatt Place Hotel and Starbucks

#### **5. Discussion Concerning the Addition of Bus Shelters in Centennial Park**

The item was presented by Mr. Meyer using PowerPoint.

A drawing of the proposed shelter locations and current shelter locations was exhibited. The proposed shelters would be located on McCormick in Centennial Park:  
Pratt and McCormick  
Touhy and McCormick

A discussion of benefits of having these ensued.

There was a request to have sidewalks added on the west side of McCormick for the safety of pedestrians.

Consensus was to go ahead.

## **6. Discussion Concerning the Potential Televising of Additional Commission Meetings**

The item was presented by Mr. Meyer using PowerPoint.

### Current Broadcasts

- \*Village Board and Committee of the Whole
- \*Plan Commission
- \*Zoning Board of Appeals
- \*Viewership
  - 320 Live viewers per month
  - 240 On-demand viewers per month

### Additional Broadcasts

- \*Village Board Directed Staff to Query Boards and Commissions about Broadcasting
- \*Results were:

|                                 |               |            |
|---------------------------------|---------------|------------|
| Economic Development Commission | Support – Yes | Vote 4 – 3 |
| Human Relations                 | Support – No  | Vote 0 -7  |
| Park and Recreation Board       | Support – Yes | Vote 4 -0  |
| Traffic Commission              | Support – Yes | Vote 4- 0  |

### Concerns with EDC

- \*Difficult to find operators on Wednesday mornings
  - \*Concerns raised at EDC regarding sensitive information shared by developers, such as financial information.
- A chart indicating televised meetings in comparable communities was presented.  
Discussion ensued with questions for Staff.  
Consensus was to Revisit at Budget Meeting.

**Adjournment**

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

Respectfully Submitted,

Beryl Herman  
Village Clerk



## MEMORANDUM

TO: President Bass and Members of the Village Board

FROM: Timothy C. Wiberg, Village Manager

DATE: October 13, 2017

SUBJECT: **October 17 Committee of the Whole Meeting**

As a reminder, the Committee of the Whole (COTW) meeting is scheduled for **6:15 p.m.** on Tuesday evening. Dinner will be available beginning at 5:30 p.m. in the Village Hall Board Conference Room. Please find below a summary of the items for discussion:

1) **Discussion Concerning Local Enforcement of Traffic Offenses (6:15 – 6:40 p.m.)**

Due to budget constraints, Cook County will no longer prosecute certain traffic offenses. Therefore, if the Village desires to be more proactive in prosecuting these offenses, the Illinois Vehicle Code will have to be adopted by the Village Board. [Attached](#) is a memorandum from the Police Chief summarizing this issue.

2) **Fiscal Year 2017/18 Budget Update and 2017 Property Tax Levy (6:40 – 7:10 p.m.)**

[Attached](#) is a memorandum from the Finance Director providing an update to the Village's fiscal condition as of the first quarter of the current fiscal year, as well as a recommendation for the Village Board to adopt the 2017 property tax levy. The proposed 2017 tax levy is included on the Village Board agenda for formal consideration.

3) **Discussion Concerning a Requested Sound Wall Along the Edens Expressway (7:10 – 7:30 p.m.)**

Recently, the Mayor met with residents of the Regal Courts Condominium building at 6400 N. Cicero. During the discussion, the residents requested the Village look into the possibility of having a sound wall installed between their property and the Edens Expressway. [Attached](#) is a memorandum from the Public Works Director summarizing the current Illinois Department of Transportation's (IDOT) policy for installing sound walls. The Board will be asked to provide direction as to whether the Village should formally apply to IDOT for a sound wall installation.

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



# LINCOLNWOOD POLICE DEPARTMENT

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## INTER-OFFICE MEMO

Robert LaMantia  
Chief of Police

To: Timothy C. Wiberg, Village Manager  
From: Robert LaMantia, Chief of Police  
Date: October 17, 2017  
Subject: Adoption of the Illinois Vehicle Code

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In July, the Cook County Assistant State Attorney (CCASA) notified municipalities that effective August 1, 2017, it will no longer prosecute the following misdemeanor cases of "Driving With a Suspended License" where the basis for the underlying suspension or revocation is due to financial responsibility:

- failure to pay or appear on a moving violation
- failure to pay 10 or more parking tickets
- failure to pay court-imposed fines
- failure to pay child support
- failure to pay tolls
- failure to maintain insurance
- failure to maintain emissions testing
- misdemeanor driving without a license

In addition, the CCASA will no longer prosecute any misdemeanor case of "Driving Without a License."

The decision to forego prosecution of these offenses is based on budgetary constraints. The CCASA office has been reduced by near 250 attorneys since 2007, and at the same time more serious cases have increased. Sixty percent of the misdemeanor caseload is related to suspensions, and over 7,000 of those were involving financial judgment suspensions. As a result of this decision, the CCASA office has authorized local prosecutors to pursue the financial suspensions and no driver's license cases in traffic court using the State Statute or a parallel local Ordinance.

The concern with prosecuting misdemeanor offenses under the State Statute in traffic court is that persons convicted of Driving with a Suspended License are subject to incarceration. Consequently, they may be entitled to a public defender (if unable to pay for his/her own attorney) and a court reporter. Currently, neither is available in traffic court.

To remedy this matter, staff recommends the Village adopt the Illinois Vehicle Code (all traffic offenses) as part of the Village Code, and begin prosecuting traffic offenses not prosecuted by the CCASA in misdemeanor court and less serious equipment violations at the Village's Administrative Hearing. Persons charged under a local Ordinance in Traffic Court would not be subject to incarceration and therefore not entitled to a public defender and/or a court reporter. A local Ordinance adopting the Illinois Vehicle Code would also address further reductions in prosecution by the CCASA Office.

Documents Attached

1. Letter from Katie Hill, Policy Director CCSAO
2. PowerPoint from the CCSAO, June 14, 2017
3. Email from CCASA Robert Heilingoetter, August 1, 2017
4. Memorandum from Deputy Chief John Walsh, July 28, 2017

TO: Suburban Law Enforcement Working Group  
From: Katie Hill, Policy Director, CCSAO  
Date: July 11, 2017  
Re: Legal background on Municipal Prosecution of Traffic Offenses

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## **1. Background**

The Office of the Cook County State's Attorney (CCSAO) recently announced its intention to decline prosecution of misdemeanor cases of driving on a suspended license under 625 ILCS 5/6-303("6-303s") where the basis for the underlying suspension of the driver's license is financial (eg, failure to pay parking tickets or toll violations.)

During meetings with municipal law enforcement agencies and municipal government officials, there were several requests for additional information about the options for municipalities that wish to pursue 6-303 prosecutions themselves using city prosecutors. This memo provides the legal background to answer that question.

## **2. Option 1: Prosecution by delegated authority from the CCSAO**

Municipalities may choose to prosecute 6-303s under state law under delegated authority from the CCSAO. Under Illinois law, the State's Attorney may permit local Corporation Counsels and Village Attorneys to prosecute any violation of the State Vehicle Code (other than felony DUI) that occurs with their municipalities. Specifically, 625 ILCS 6/16-102 provides:

"(c) The State's Attorney of the county in which the violation occurs shall prosecute all violations except when the violation occurs within the corporate limits of a municipality, the municipal attorney may prosecute if written permission to do so is obtained from the State's Attorney.

(d) The State's Attorney of the county in which the violation occurs may not grant to the municipal attorney permission to prosecute if the offense charged is a felony under Section 11-501 of this Code. The municipality may, however, charge an offender with a municipal misdemeanor offense if the State's Attorney rejects or denies felony charges for the conduct that comprises the charge."

## **3. Option 2: Prosecution under local ordinance**

Municipalities may also adopt local ordinances that permit them to prosecute driving on a suspended license as an ordinance violation. The legislature has empowered each municipality in the State to "adopt all or any portion of this Illinois Vehicle Code by reference" as part of their Local Ordinance Code. 625 ILCS 5/20-204. By doing so, the local community is authorized to charge and prosecute traffic

offenses under the local ordinance rather than the identical State statute, thereby collecting the applicable fees and fines rather than sharing them with the State.

#### **4. Must be in County Court regardless of prosecuting body**

Regardless of whether the local prosecutor proceeds under the State Vehicle Code pursuant to the State's Attorney's delegation under 16-102(c) or prosecutes under an identical local ordinance adopted pursuant to section 20-204, the offenses *must* be prosecuted in the Circuit Court rather than through a municipal adjudication. Section 1-2.1-2(ii) of the vehicle code allows cities to create a "system of administrative adjudication" (ie, city courts) for municipal ordinance violations, but the **specifically excludes** "any offense under the Illinois Vehicle Code or a similar offense that is a traffic regulation governing the movement of vehicles" from administrative adjudication. 65 ILCS 5/1-2.1-2(ii). See also People ex rel. Ryan v. Village of Hanover Park, 311 Ill. App. 3d 515 (1st Dist. 1999) (holding that a municipality lacked the authority to create an alternative traffic program that allowed the offender to pay a settlement fee in lieu of court adjudication because it disrupted the uniform enforcement of Chapter 11 of the Vehicle Code).

#### **5. Process for writing violations to county courts**

The attached chart provides information about the various options municipalities might choose and how those cases would be taken up in county courts.

# CCSAO Policy Update

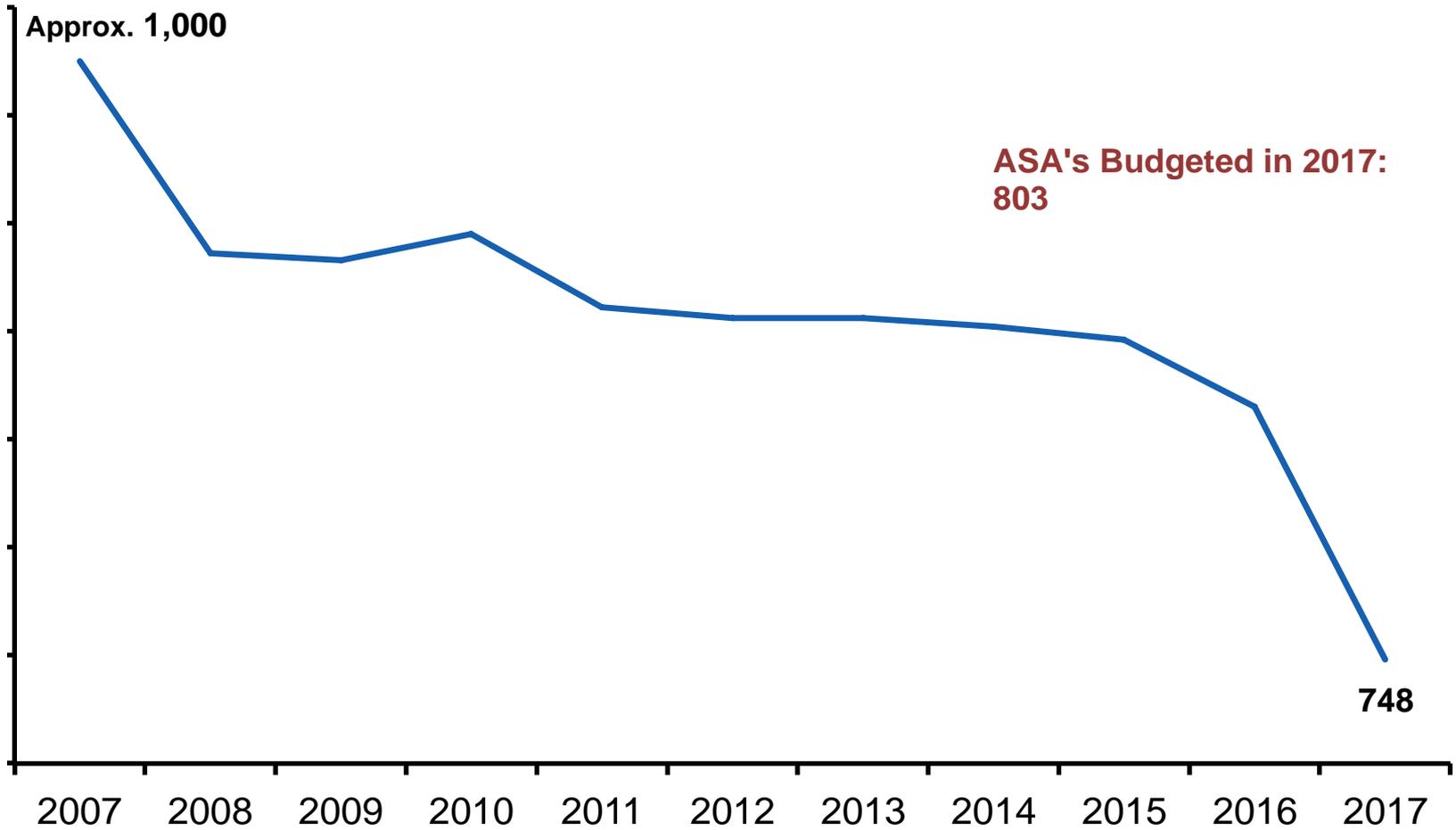
Cook County State's Attorney's Office

June 14, 2017

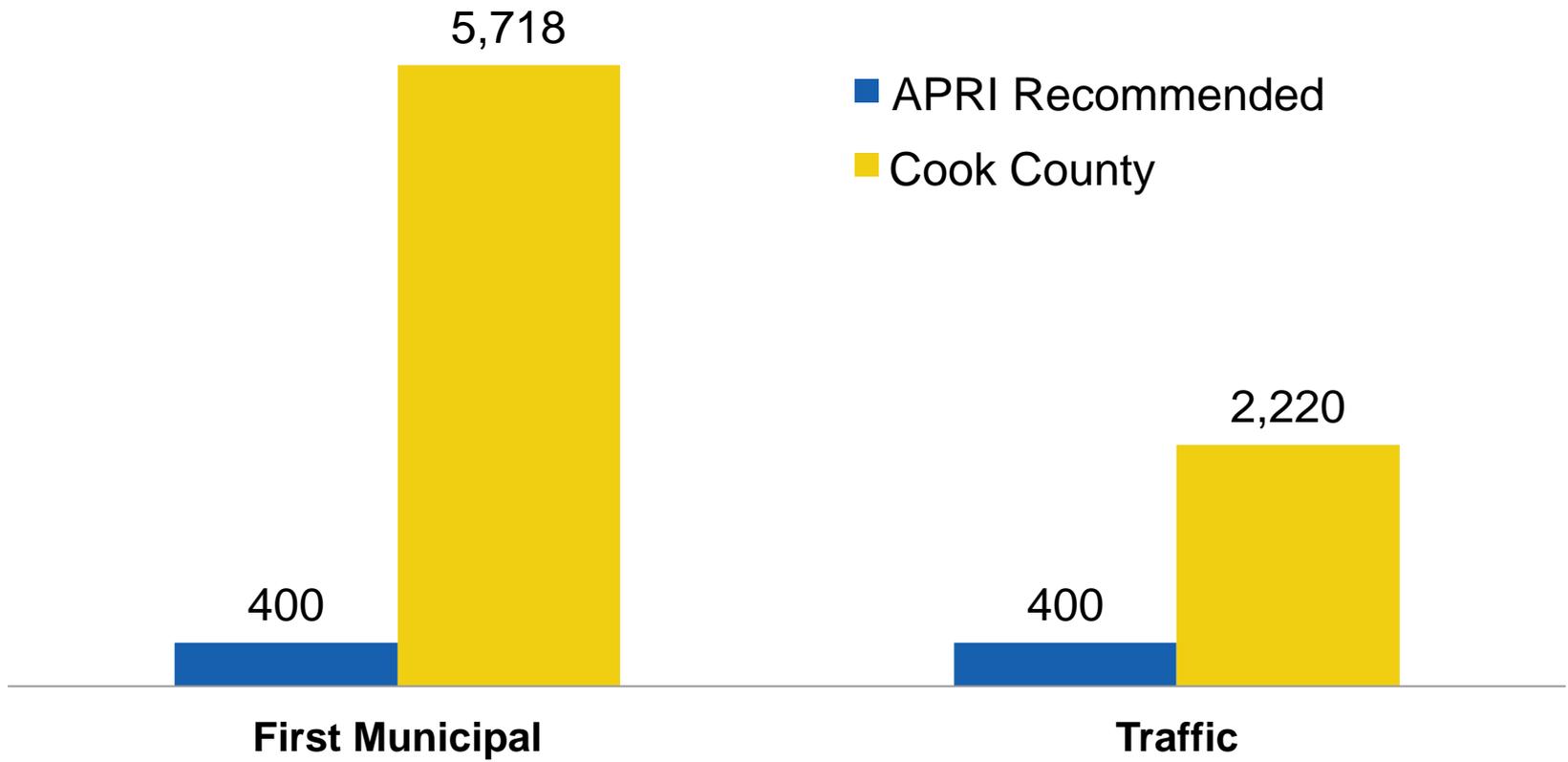


# Institutional Context

# Cook County ASA Staffing Trend

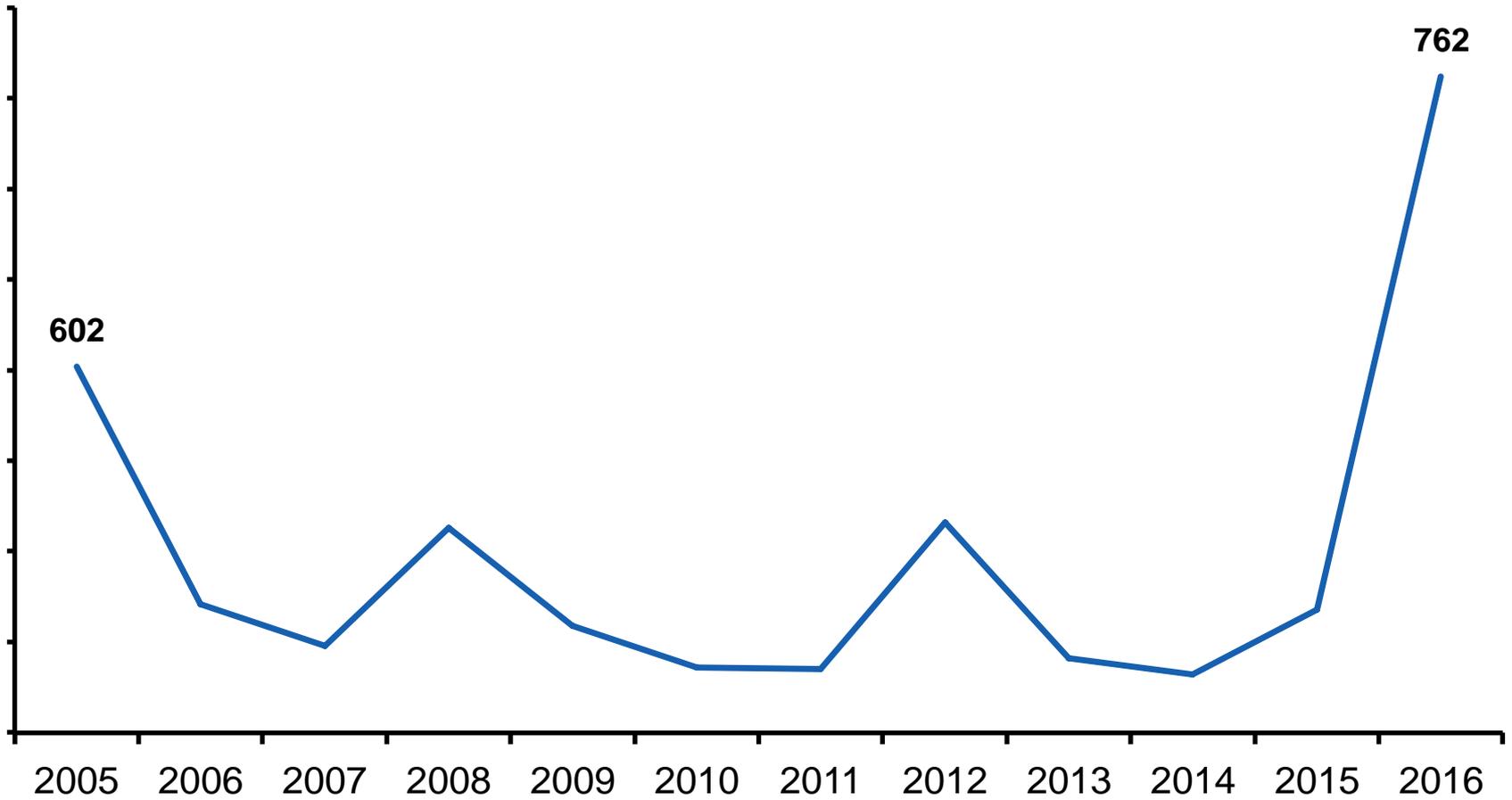


# APRI Recommended Per-ASA Caseload

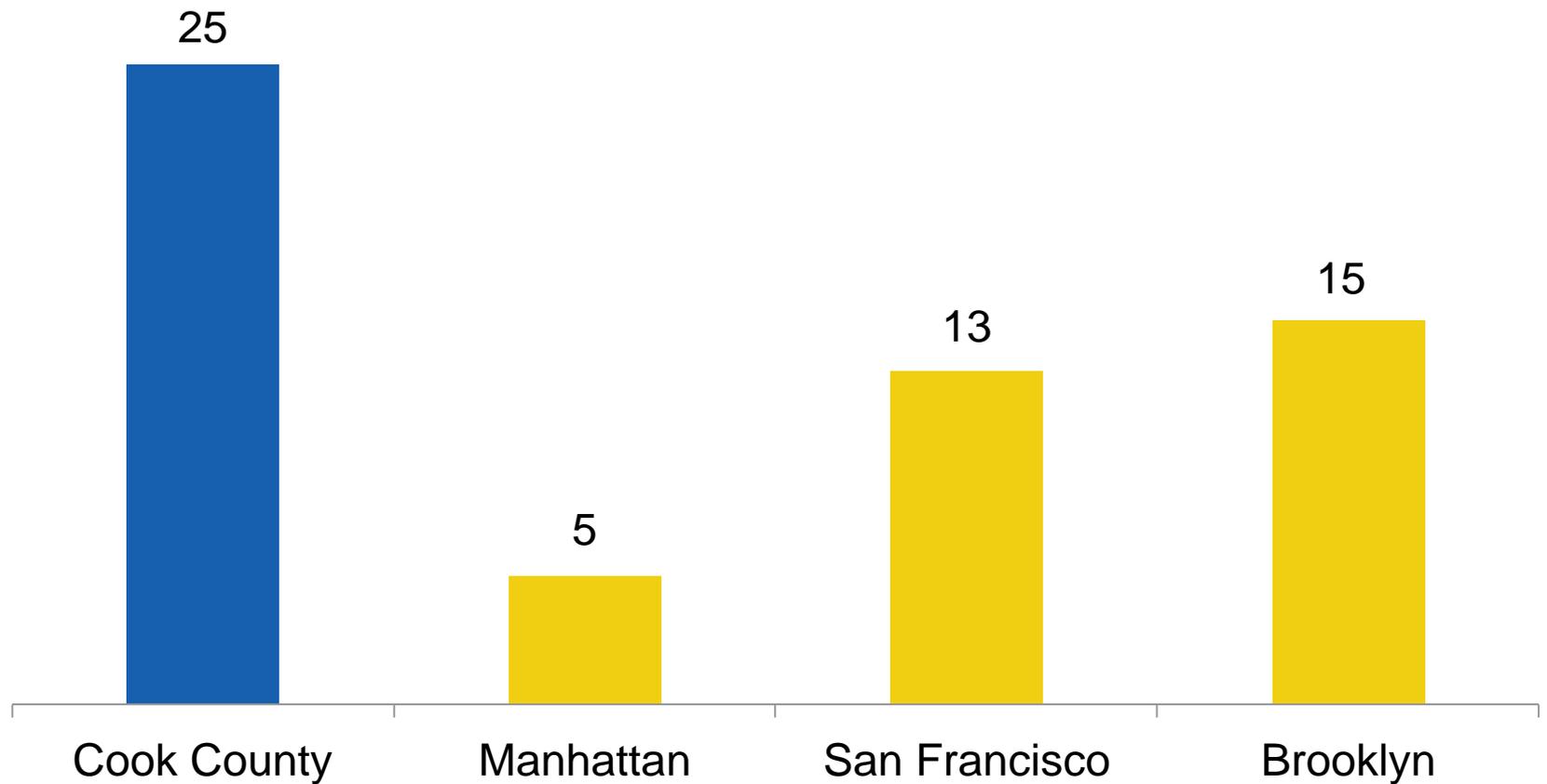


## Context: Violent Crime in Cook County

# Cook County Murder Rate Trend

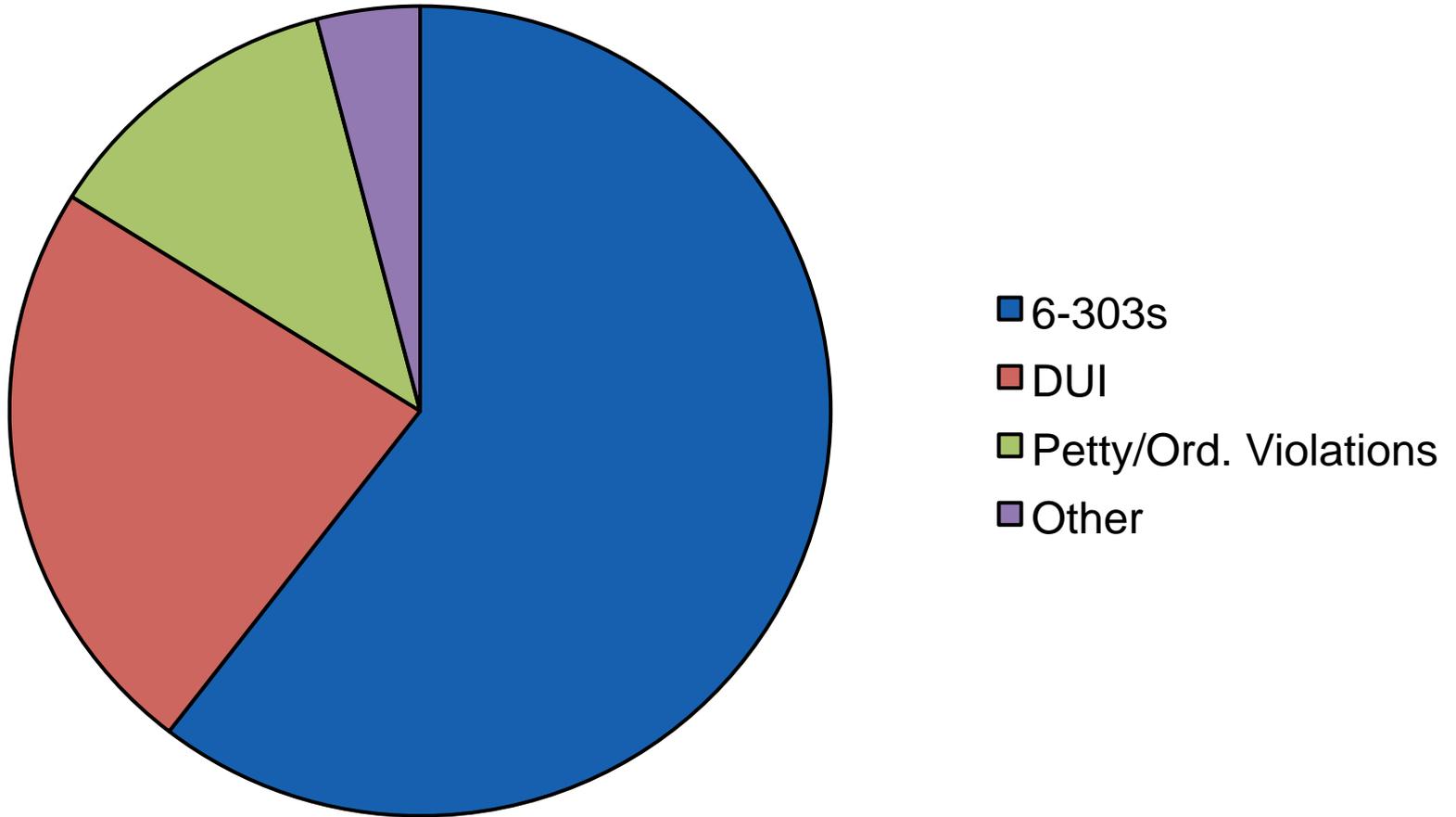


# Cook County ASA Homicide Caseload vs. Peer Cities



## Background: Traffic Division of the CCSAO

# Traffic Court Case Types By Volume



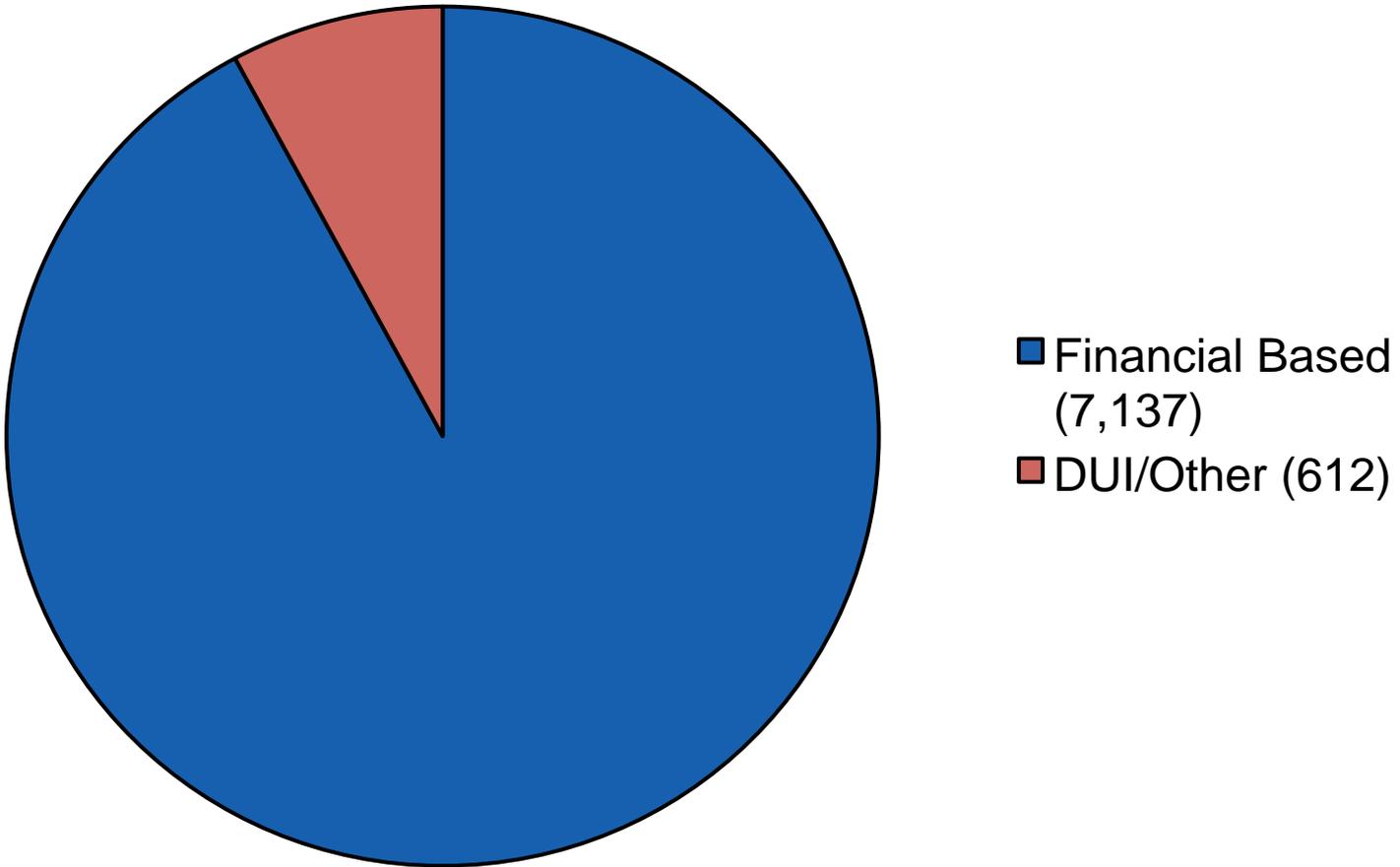
### **Bases for suspending or revoking a driver's license:**

- **Failure to pay or appear on a moving violation**
- **Failure to pay 10 or more parking tickets**
- **Failure to pay court-imposed fines**
- **Failure to pay child support**
- **Failure to pay tolls**
- **Reckless homicide**
- **DUI**

### **625 ILCS 5/6-303: driving on a suspended or revoked license**

- **Class A Misdemeanor**
- **Upgraded to felony if:**
  - **a 2<sup>nd</sup> or subsequent offense AND in current offense driver caused an accident resulting in personal injury or death (class 4 felony); OR**
  - **Underlying suspension is due to a reckless homicide; OR**
  - **Repeat offender and suspension is due to DUI or accident causing personal injury**

## 6-303 Misdemeanor Types By Volume

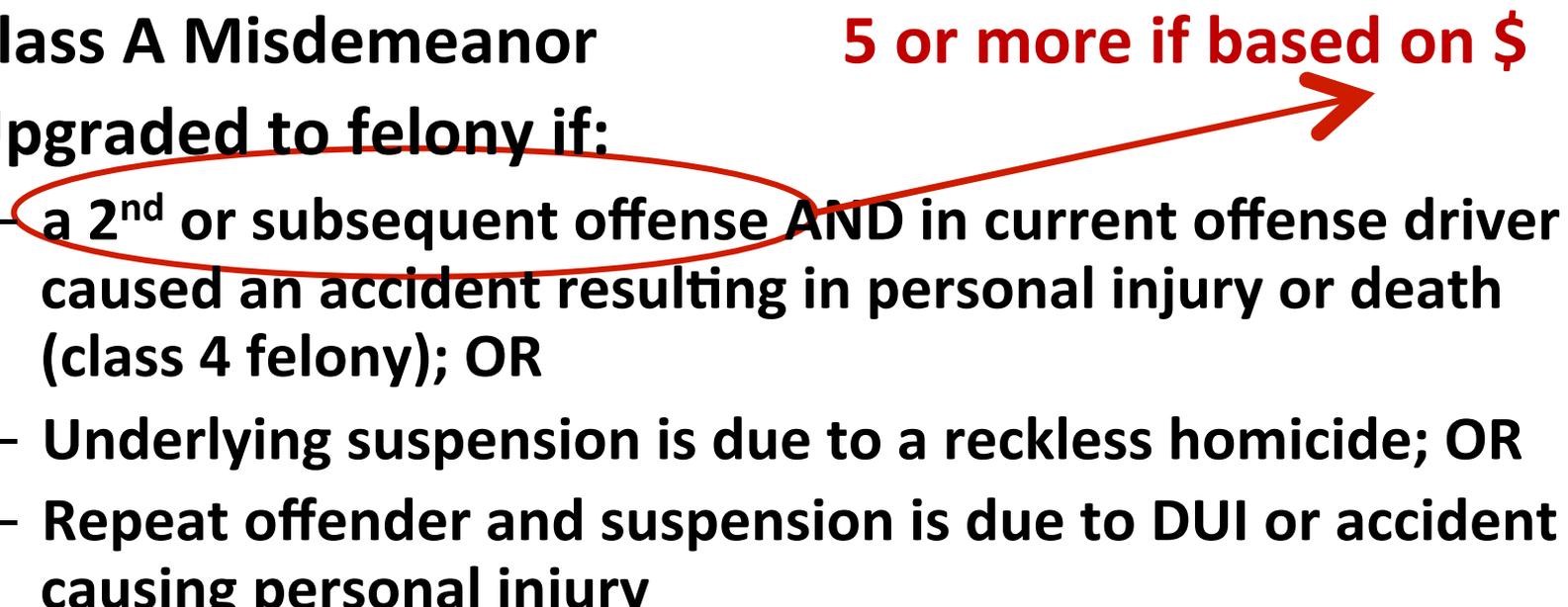


## CCSAO New Policy

Details will also be digitally distributed.

## 6-303 Overview

### 625 ILCS 5/6-303: driving on a suspended or revoked license

- Class A Misdemeanor **5 or more if based on \$**
  - Upgraded to felony if:
    - a 2<sup>nd</sup> or subsequent offense AND in current offense driver caused an accident resulting in personal injury or death (class 4 felony); OR
    - Underlying suspension is due to a reckless homicide; OR
    - Repeat offender and suspension is due to DUI or accident causing personal injury
- 

# Misdemeanor Traffic Policy for Suspended License Offenses

**The CCSAO will continue to prosecute any 6-303 offense where the basis of the suspension/revocation is for :**

- DUI
- Reckless Homicide
- Leaving the Scene of an Accident involving injury or death
- Fleeing or attempting to elude a police officer
- Accident resulting in injury or death

**The CCSAO WILL NOT prosecute :**

- 6-303 offenses where basis of the suspension/revocation is due to financial responsibility, insurance compliance, or unsatisfied judgment.
- Misdemeanor driving without a license

# Municipal Options

## **Municipalities May Prosecute 6-303 Cases Themselves. Examples:**

**Chicago Heights:**"Sec. 28-13. - State traffic laws adopted.

Pursuant to section 20-204 of the Illinois Vehicle Code (625 ILCS), the Illinois Vehicle Code is hereby adopted and made a part of this chapter by reference and shall be applicable in the city. (Ord. No. 95-32, § 3, 8-22-95)"

**Tinley Park :** 70.50 STATE MOTOR VEHICLE CODE ADOPTED.

There is hereby adopted for the purpose of prescribing regulations for pedestrians and the operation of vehicles on the village streets, that certain code known as the Illinois Vehicle Code, being in particular ILCS Ch. 625, three copies of which code have been and now are filed in the office of the Village Clerk, and the same is hereby adopted and represented as fully as if set out at length herein, and the provisions thereof shall be controlling within the limits of the village. For purposes of citing persons for violations of the Illinois Vehicle Code, as adopted by this section, a reference to this section, followed by a dash and the section number from the Illinois Vehicle Code, shall be used. (Ord. 92-0-038, passed 7-7-92)"

## Felonies

The State's Attorney's Office will no longer prosecute any 6-303 offense as a felony unless:

- Prior 6-303 convictions are for DUI/ reckless homicide;
- The defendant has five or more prior **financial based** 6-303 misdemeanor convictions; OR
- There are other aggravating circumstances.

Effective August 1, 2017

Hello everyone,

I would like to invite you to a meeting that will be held at 10:00 a.m. next Wednesday, June 14, 2017, in the Cook County State's Attorney's Office in the **District Three courthouse (2121 Euclid Avenue, Rolling Meadows Room 223)**. Eric Sussman, the First Assistant of the Cook County State's Attorney's Office, and Natalia Delgado, our Deputy Director of Policy, will preside over the meeting.

In a few months, my office will be implementing new procedures regarding our prosecution of certain traffic offenses. Due to continued budgetary restrictions and the decreased number of assistant state's attorneys, it is imperative that the Cook County State's Attorney's Office conserve its resources in order to focus on those crimes that more directly impact the citizens of our county. As a result, we will no longer be prosecuting certain traffic offenses, and we will not prosecute Driving on a Suspended or Revoked License (625 ILCS 5/6-303) cases as felonies unless the defendant has at least four prior convictions for that charge. These changes will impact the city, town and village governments in addition to the police departments, since prosecution of the targeted traffic offenses will fall within the jurisdiction of the local governments.

You are welcome to invite others from your department or government to the meeting. If you are unable to attend this meeting and would like to be present at a similar meeting, please feel free to attend one of the other meetings on this topic that will be held in the Fourth and Fifth Districts. Those meetings will be held in courtroom 112 at 4:00 p.m. on June 13, 2017 at the Fourth District courthouse, 1500 Maybrook Drive in Maywood and in Room 223 at 12:00 p.m. on June 19, 2017 at the Fifth District courthouse, 10220 South 76<sup>th</sup> Avenue in Bridgeview. I would ask that you please RSVP to me if you will attend and approximately how many persons will be attending with you.

Thank you, and I look forward to seeing you next Wednesday.

Sincerely,

A.S.A. Robert Heilingoetter



# LINCOLNWOOD POLICE DEPARTMENT

## INTER-OFFICE MEMO

Robert LaMantia  
Chief of Police

To: All Police Department Personnel

From: Deputy Chief John Walsh *gn*

Date: July 28, 2017

Subject: Effective August 1, 2017 - Procedures for Processing  
Misdemeanor Traffic Offenses

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On July 11, 2017, the Cook County Assistant State Attorney (ASA) notified all Cook County municipalities of the following policy. Beginning August 01, 2017 the ASA will cease to prosecute misdemeanor cases of driving on a suspended license (625 ILCS 5/6-303) where the basis for the underlying suspension or revocation of the driver's license is due to a financial responsibility, insurance compliance, or unsatisfied judgement. Also, the ASA will not be prosecuting any misdemeanor case of driving without a license (625 ILCS 5/6-101). The ASA's decision is based on budgetary constraints; the ASA reports their staff has been reduced by near 250 lawyers since 2007 and more serious cases of aggravated battery and homicide have increased significantly. The ASA indicates that 60% of the misdemeanor caseload is related to suspensions and over 7000 of those were involving financial judgement suspensions.

The ASA has authorized municipality special prosecutors to pursue the financial suspensions and no driver's license cases at traffic court using the State statute or a Village ordinance. The Lincolnwood Police Department will be pursuing an ordinance in the coming months, but starting August 01, 2017 all such arrests will be directed to the arresting officer's traffic court key using the appropriate State statute. The following information explains which cases will or will not be sent to misdemeanor or felony court keys.

The ASA **will** continue to prosecute any 625 ILCS 5/6-303 offenses where the basis for the suspension/revocation is one of the following:

- DUI
- reckless homicide
- leaving the scene of an accident involving injury or death
- fleeing or attempting to elude a police officer

- accident resulting in injury or death

The following list indicates the type of suspension/revocation cases that **will not** be prosecuted by the ASA and should be directed to the Village special prosecutor in traffic court. These include misdemeanor driving without a license (625 ILCS 5/6-101) and misdemeanor suspension/revocation (625 ILCS 5/6-303) offenses where the basis of the suspension/revocation is:

- failure to pay or appear on a moving violation
- failure to pay 10 or more parking tickets
- failure to pay court-imposed fines
- failure to pay child support
- failure to pay tolls
- failure to maintain insurance
- failure to maintain emissions testing
- misdemeanor driving without a license

The ASA has indicated that they **will not** prosecute any 625 ILCS 5/6-303 offenses as a felony unless:

- the prior 6-303 conviction is for DUI or Reckless Homicide
- the defendant has five or more convictions/suspensions for financial responsibility, insurance compliance, or unsatisfied judgements; or
- there are other aggravating circumstances (to be reviewed by ASA)

The Skokie/Lincolnwood communications center has been advised that officers will be requesting driver abstracts in these cases. Officers should request and review the abstract when a suspended/revoked arrest is made and determine which court key is proper.



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# MEMORANDUM

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**TO:** Timothy C. Wiberg, Village Manager

**FROM:** Bob Merkel, Director of Finance

**DATE:** October 17, 2017

**SUBJECT:** First Quarter 2017/2018 (May – July, 2017) General Fund Budget Update and 2017 Proposed Tax Levy

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## **General Fund Budget Update (FY2017/18)**

### **Revenues**

Revenues are projected to decrease \$150,000 from the adopted budget. This decrease of \$150,000 is the result of the of two revenue items: The State passed a budget that assessed a two percent processing fee for Home Rule sales taxes. This amounts to approximately a \$50,000 reduction in home rule sales tax revenues to the Village. Sales tax was also reduced by an additional \$50,000 as receipts have been less than projected. The other revenue item that was reduced was property tax revenue. The first quarter receipts were less than projected due to refunds of property tax receipts due to tax appeals. Staff has adjusted property tax revenue by \$50,000 in anticipation that this trend will continue for the remaining budget year.

### **Expenditures**

Expenditures are projected as originally budgeted.

## **Issues affecting Next Year's (FY2018/19) Budget**

### **Revenues**

The projected 2017 tax levy increase will be 2.1% which amounts to \$114,915.

Sales tax revenue should increase by \$480,000 as the Village will pay off its General Obligation bonds in FY2018 and thus not have to dedicate sales tax revenue for this purpose.

### **Expenditures**

Pension costs should be stable for next budget year. The Police Pension actuary reported a minimal increase of \$6,254 in the Village pension contribution.

Pension costs for IMRF should be stable as rates are expected to increase less than 1%.

Employee insurance costs are expected to increase approximately 8%, down from the 13% increase experienced in FY2018. This amounts to \$75,000 in additional costs.

### **2017 Proposed Tax Levy**

Although the Village is not legally restricted in its limit to assess the annual levy for property taxes, the Village Board has a self-imposed cap on the annual increase in the property tax levy per its Financial Policies. The annual increase is determined by the State of Illinois for tax capped communities and is 2.1% for the 2017 tax levy. This equates to an increase of \$114,915 from the prior year's tax levy.

The 2017 proposed tax levy totals \$5,584,670 and includes \$1,744,894 for the payment of the required annual contribution as determined by the Police Pension Fund's actuary. The remaining \$3,839,776 is used for the operations of the General Fund

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

Documents Attached

1. PowerPoint

# GENERAL FUND BUDGET UPDATE

RECAP OF FY16/17  
FIRST QUARTER FY17/18

October 17, 2017





# RECAP OF FY2017

# General Fund Final Actual – FY2016/17

|                                   | <b>Adopted<br/>Budget<br/>FY16/17</b> | <b>Final<br/>Actual<br/>FY16/17</b> |
|-----------------------------------|---------------------------------------|-------------------------------------|
| Revenues                          | \$20,442,803                          | \$21,551,675                        |
| Expenditures                      | 20,035,310                            | 19,631,111                          |
| Surplus                           | 407,493                               | 1,920,564                           |
| Transfers-net                     | (927,500)                             | (436,533)                           |
| <b>Net Change to Fund Balance</b> | <b>(520,007)</b>                      | <b>1,484,031</b>                    |

# General Fund Final Actual – FY2016/17

## Revenue Items

- Building permit revenue received, not included in budget
  - ▣ The Carrington project  
\$925,000

# General Fund Final Actual – FY2016/17

## Expenditure Items

- Personnel – \$160,000
  - ▣ Reduction due to transition in employees
  
- E-9-1-1 - \$100,000
  - ▣ Contractual employee savings
  
- Liability Insurance – \$50,000
  - ▣ Reduction due to good claim history
  
- Parks and Recreation- \$66,000
  - ▣ Camps and pool expenses less than budgeted

# General Fund Final Actual – FY2016/17

## Transfer Decreases

- Lincoln Avenue Median project deferred to FY2018
  - \$400,000
  
- Valley Line Recreation Trail costs deferred to FY2018
  - \$60,000
  
- PEP Fund
  - \$25,000 (one grant issued)



# FIRST QUARTER FY 2018 UPDATE

# General Fund Budget Update FY17/18

|                                       | <b>Adopted<br/>Budget<br/>FY17/18</b> | <b>Projected<br/>Actual<br/>FY17/18</b> | <b>Variance</b>    |
|---------------------------------------|---------------------------------------|-----------------------------------------|--------------------|
| Revenues                              | \$20,688,569                          | \$20,538,569                            | \$(150,000)        |
| Expenditures                          | 21,408,991                            | 21,408,991                              | 0                  |
| Deficit                               | (720,422)                             | (870,422)                               | (150,000)          |
| Transfers - Net                       | (804,750)                             | (804,750)                               | 0                  |
| <b>Net change to<br/>Fund Balance</b> | <b>*\$(1,525,172)</b>                 | <b>*\$(1,675,172)</b>                   | <b>\$(150,000)</b> |

\* Will be funded through the surplus from FY2017

# General Fund Revenues FY17/18

- Sales Tax
  - Projected decrease of approximately \$100,000
    - \$50,000 due to State of Illinois assessing a 2% collection fee on Village's home rule sales tax receipts
    - \$50,000 due to current sales tax receipts less than projected
  
- Property Tax
  - Decrease of approximately \$50,000 from budget due to increase in property tax appeal activity
  
- Building Permit Revenue
  - \$100,000 permit revenue for a potential new hotel included in revenue projections - Unclear of Hotel project future

# ITEMS AFFECTING NEXT YEAR'S FY2018/19 BUDGET



# FY2018/19 Revenue Issues

- Sales tax revenue will increase approximately \$480,000 due to payoff of 2011 General Obligation bonds in Fiscal 2017/18
- U.S. economy is still in slow growth mode, global economy is still lagging . Economists continue to predict a recession in the next few years. Auto and store sales are decreasing

# FY2018/19 Expenditure Issues

- IMRF Pension Funding
  - ▣ Rate increase less than 0.1% (minimal increase)
    - Current rate 10.44%
  
- Police Pension Funding
  - ▣ Approximately \$6,000 (minimal increase from prior actuarial valuation)
  
- Health Care Insurance
  - ▣ Increase of approximately 8%. Previous year increase was 13%
    - Approximately \$75,000 increase in costs

# 2017 PROPERTY TAX LEVY DISCUSSION



# Village Financial Policy

- Tax levy increase is limited to the State of Illinois CPI
  - ▣ 2017 CPI is **2.1%**
    - Total levy increase of **\$114,915**
  
- Average property tax percent increase is 1.2% per year over the last three years (Village portion only)

## Utilization of Property Tax Revenue in the General Fund

| <b>Tax Levy</b>         | <b>2016<br/>(Actual)</b> | <b>2017<br/>(Proposed)</b> | <b>Difference</b> |
|-------------------------|--------------------------|----------------------------|-------------------|
| General                 | \$2,731,115              | \$2,839,776                | \$ 108,661        |
| Police<br>Pension       | 1,738,640                | 1,744,894                  | 6,254             |
| Special<br>Recreation   | 110,000                  | 110,000                    | -                 |
| Parks and<br>Recreation | 890,000                  | 890,000                    | -                 |
| <b>Totals</b>           | <b>\$5,469,755</b>       | <b>\$5,584,670</b>         | <b>\$ 114,915</b> |



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# MEMORANDUM

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**TO:** Timothy C. Wiberg, Village Manager

**FROM:** Andrew Letson, Director of Public Works

**DATE:** October 17, 2017

**SUBJECT:** Edens Expressway Sound Mitigation Request

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## **Background**

Mayor Bass recently received a request from the Regal Court Condominium Association located at 6400 N. Cicero Avenue for the Village to assist with construction of a sound wall along the Edens Expressway to mitigate vehicular traffic generated noise. At its closest point, the Regal Court Condominium building is approximately 125 feet from the expressway. The evaluation of whether noise abatement should be installed is based on the decibel level generated by the vehicular traffic and not distance from the roadway. In order to determine whether the property would be eligible for a noise abatement project, a noise study would need to be conducted.

Noise abatement projects generally include either sound walls, earth berms, or a combination of the two. Sound walls are commonly used to dampen roadway noise along expressways in urban areas and can be found in various locations throughout Illinois. Based on Illinois Department of Transportation's (IDOT) standard cost estimate for this type of project, it is estimated that a 10-foot tall sound wall would cost approximately \$276,000 to construct. It should be noted that a 10-foot wall is the standard height, but based on the fact that the Regal Court Condominiums are six stories tall, a taller wall may be required. The height of the wall would be determined through the noise study.

Staff reviewed the IDOT noise policy to determine what steps would need to be taken to pursue the construction of a State-funded sound wall in the highway's right-of-way. Per the policy, the State does not currently have a retrofit noise program to install sound walls in locations where highways already exist (Type II Project). Noise mitigation projects will only be considered if IDOT is performing major construction (Type I Project) that consists of one of the following items:

- The construction of a highway at a new location
- The physical alteration of an existing highway where there is either:
  - Substantial horizontal alteration, meaning a project that halves the distance between the traffic noise source and the closest property between the highway's existing and future locations

- Substantial vertical alteration, meaning a project that removes the shielding and therefore exposes the line of sight between the property and the traffic noise source
- The addition of through traffic lanes, including the addition of a high occupancy vehicle lane, high occupancy toll lane, bus lane, or truck climbing lane
- The addition of an auxiliary lane, except when that lane is a turn lane
- The addition or relocation of interchange lanes or ramps
- Restriping existing pavement for the purpose of adding a through traffic lane or an auxiliary lane
- The addition of a new or substantial alteration of a weigh station, rest stop, rideshare lot, or toll plaza

Before a sound wall is constructed, IDOT performs a series of analyses to determine if a noise abatement project meets IDOT's guidelines. In addition to performing sound measuring, projects are evaluated based on the overall project cost, the number of benefited properties, and the cost per benefited property. If the project cost is less than an allowable amount, the project would be eligible for construction. The allowable amount is determined based on various factors including the absolute noise of the roadway, the incremental noise following completion of construction, and whether the highway was constructed after the development. The Edens Expressway was constructed in the early 1950's and the Regal Court Condominium development was constructed in the late 1970's.

Over the next five years, IDOT has no planned projects that would fall within the categories outlined above. For this reason, per their noise policy, IDOT would not pursue the construction of a sound wall at this location in the foreseeable future. A formal request could be submitted to have IDOT perform a noise study in advance of a future Type I project.

#### **Staff Direction**

Staff is seeking direction from the Village Board on whether a formal request for a noise study to be performed at 6400 N. Cicero Avenue should be submitted to IDOT.

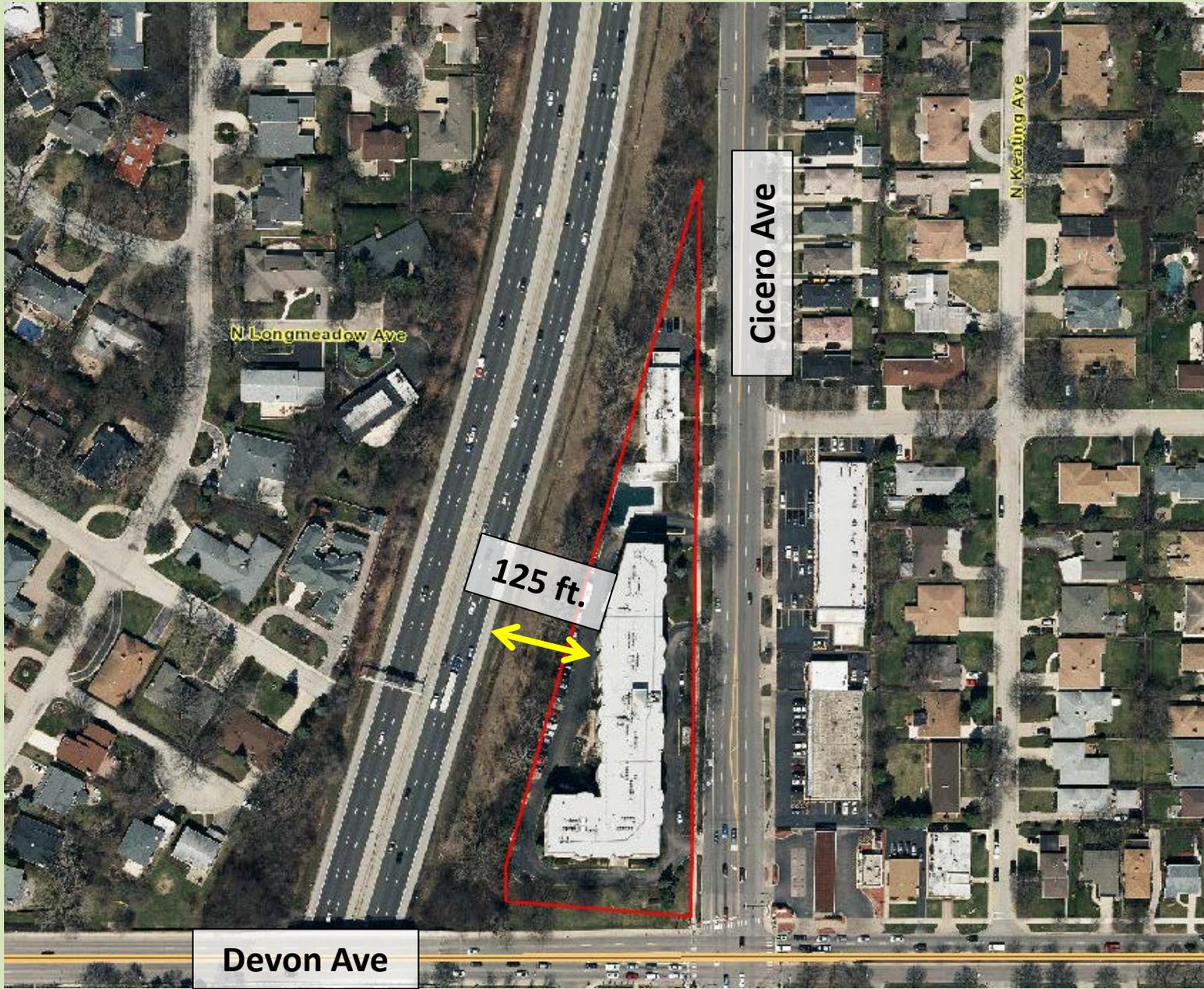
#### **Attachments**

- Presentation

# Edens Expressway Sound Mitigation Request

October 17, 2017

# 6400 N. Cicero Avenue



# IDOT Requirements for Noise Abatement

- Noise abatement generally consists of:
  - Sound walls
  - Earth berms
- Noise abatement projects must be associated with a major highway construction project
- IDOT does not have a program to install noise abatement along existing highways

# Project Analysis

- Prior to constructing a noise abatement project, IDOT evaluates the project based on their Noise Policy guidelines
  - Overall Estimated Project Cost
  - Number of Benefited Properties
  - Cost per Benefited Property
- Allowable Project Cost
  - Absolute Noise of the Roadway
  - Incremental Noise Following Construction
  - Date of Development's Construction
- If Cost per Benefited Property is less than Allowable Project Cost, the project would be implemented

# Next Steps

- IDOT has indicated there are no major projects currently planned for the Edens Expressway
  - IDOT will not pursue construction of a sound wall in the foreseeable future
- The Village could request a noise study in advance of a future project
  - Unlikely to take place in the near future

# Direction Requested

- Staff is seeking direction from the Village Board on whether a formal request for a noise study to be performed at 6400 N. Cicero Avenue should be submitted to IDOT

# Questions



**VILLAGE OF LINCOLNWOOD  
PRESIDENT AND BOARD OF TRUSTEES  
REGULAR MEETING  
VILLAGE HALL COUNCIL CHAMBERS  
7:30 P.M., OCTOBER 17, 2017**

**AGENDA**

**I. Call to Order**

**II. Pledge to the Flag**

**III. Roll Call**

**IV. Approval of Minute**

1. Village Board Minutes-September 19, 2017
2. Village Board Minutes-October 3, 2017

**V. Warrant Approval**

**VI. Village President's Report**

1. Human Relations Commission Person of the Year

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

1. Approval of a Resolution Authorizing the Execution of a Contract with GNP Energy Corporation, of Fort Myers, Florida, for the Provision and Installation of LED Street Light Retrofits in the Northeast Industrial District through the Interlocal Purchasing System Cooperative, in the amount of \$77,792.00 (Appears on Consent Agenda Because it is a Routine Function of Government)
2. Approval of a Recommendation by the Zoning Board of Appeals to Adopt an Ordinance in Case #ZB-12-17 to Permit the Increase in Permitted Building Coverage from 1,735-Square Feet to 1,813-Square Feet to Allow the Construction of a New Two-Car Garage at 3620 West North Shore Avenue (Appears on Consent Agenda Because it was Approved Unanimously by a Recommending Body)
3. Approval of an Ordinance Establishing a Designated Parkway Parking Area on Chase Avenue (Appears on Consent Agenda Because it was Approved Unanimously at a Previous Village Board Meeting)
4. Approval of a Resolution Authorizing the Purchase of 44 Police Radios through the State of Illinois Central Management Services Contract with Motorola Solutions, Inc., of Chicago, Illinois (Appears on Consent Agenda Because it is a Routine Function of Government)

**VIII. Regular Business**

5. Consideration of a Resolution to Accept the Comprehensive Annual Financial Report for the Year Ended April 30, 2017

6. Consideration of a Recommendation by the Zoning Board of Appeals in Case #ZB-11-17 to Deny a Variation Request Regarding Existing Non-Conforming Fences in the Corner Side Yard and Interior Side Yard of 6454 North Kimball Avenue and in the Interior Side Yard of 6450 North Kimball Avenue

**IX. Manager's Report**

**X. Board, Commission, and Committee Reports**

**XI. Village Clerk's Report**

**XII. Trustee Report**

**XIII. Public Forum**

**XIV. Closed Session**

*A Closed Session is Requested to Discuss Employment Matters Per Section 2(c)(1), Purchase or Lease of Property Per Section 2(c)(5) and Setting Price to Sell or Lease Property Per Section 2(c)(6)*

**XV. Adjournment**

DATE POSTED: October 13, 2017

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](http://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](http://lwdtv.org) or on the Lincolnwood Mobile App.

**VILLAGE OF LINCOLNWOOD  
PRESIDENT AND BOARD OF TRUSTEES  
REGULAR MEETING  
VILLAGE HALL COUNCIL CHAMBERS  
SEPTEMBER 19, 2017**

**DRAFT**

**Call to Order**

President Bass called the regular meeting of the Lincolnwood Board of Trustees to order at 7:50 PM, Tuesday, September 19, 2017, in the Council Chambers of the Municipal Complex at 6900 N. 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.

**Roll Call**

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

PRESENT: President Bass, Trustees Cope, Hlepas Nickell, Ikezoe-Halevi, Spino, Patel, Sugarman

ABSENT: None

A quorum was present. Also present: Timothy Wiberg, Village Manager; Ashley Engelmann, Assistant Village Manager; Heather McFarland, Management Analyst; Steven Elrod, Village Attorney; Charles Meyer, Assistant to the Village Manager; Steve McNellis, Director of Community Development; Andrew Letson, Public Works Director; Nadim Badran, Assistant to the Public Works Director; Doug Hammel, Community Development Manager; Mike Hansen, Fire Chief.

**Warrant Approval**

President Bass presented the warrants for approval in the amount of \$903,372.86. Trustee Sugarman moved to approve, seconded by Trustee Cope.

Upon a Roll Call the results were:

AYES: Trustees Sugarman, Cope, Hlepas Nickell, Patel, Spino, Ikezoe-Halevi

NAYS: None

The motion passed.

**Village President's Report**

**1. Appointment of Victor Stojanoff to the Traffic Commission**

Trustee Sugarman moved to approve the appointment, seconded by Trustee Hlepas Nickell.

The motion passed with a Voice Vote.

**2. 911 Ceremony**

The Village held its annual September 11<sup>th</sup> memorial event last Monday. The event was coordinated between the Village and School District 74 and highlighted by the efforts of the Police and Fire Honor Guar. Poems and songs were performed by School District 74 students along with a rendition of "God Bless America" by Trustee Cope.

### **3. Jewel Lloyd**

On Thursday, September 14, former Lincolnwood resident Jewel Lloyd, basketball star with the WNBA Seattle Storm, stopped by for a visit to talk about Lincolnwood and Drake Park and her development as both a professional athlete and a person. Jewel talked about giving back to the community she grew up in. The mayor took Jewel on a tour of Village Hall and stopped by Parks and Recreation to visit with staff.

### **4. Trailhead Ribbon Cutting Ceremony**

On Friday, September 15, Lincolnwood community members gathered to celebrate the opening of the Trailhead Parking Lot at its ribbon cutting ceremony. Following some brief remarks, a ribbon was cut and the parking lot was officially open to the public. The Trailhead Parking Lot is located behind Lincolnwood's Public Works Department along the West side of the path, between Lunt and Morse Avenues. The parking lot has two-way access on Central Park and Morse, and one way access entering the lot off Lunt. The parking lot will serve both users of the bicycle path and businesses within the area and features 121 parking spaces, including five handicapped spaces.

### **5. Touhy Avenue Bridge**

The Village is getting closer to having a bridge over Touhy Avenue for the Valley Line Trail. The Village has received IDOT approval for federal participation and approving construction engineering services just yesterday. With that agreement, the overpass project will begin in the very near future.

### **6. Hurricane Relief Fund**

An initiative created by the Mayor in joint collaboration with the Lincolnwood Public Library and School District 74 was created in an effort to lend financial support to those devastated by Hurricane Harvey and Irma through donations to the Red Cross. Our goal was to raise \$74,000 in 74 hours. This initiative comes to an end this evening, so please go to the website currently on your screen and donate to the Red Cross. Any amount is helpful to those that have been devastated by these hurricanes.

### **7. Lincolnwood Chamber of Commerce Annual Golf Outing**

On August 28, the Lincolnwood Chamber of Commerce held their annual golf outing at Bryn Mawr Country Club. It was another successful golf outing for the Chamber. The mayor had the pleasure of speaking at the event and handing out awards and prizes to the winners.

### **8. Alternative Provider of Water Supply for the Village**

It appears we are moving closer to finalizing our search of an additional or alternative provider of water supply for the Village. In the not too distant future, this will lead to lower water bills for our residents.

## **Consent Agenda**

- 1. Approval of a Recommendation by the Traffic Commission to Adopt an Ordinance to Amend Section 7-2-12 of the Municipal Code Pertaining to Restricting Parking on**

**the West Side of Lincoln Avenue from the North Curb Line of Springfield Avenue to a Point 75 Feet North of the North Curb Line of Springfield Avenue; and from the North Curb Line of Albion Avenue to a Point 163 Feet North of the North Curb Line of Albion Avenue**

2. **Approval of a Recommendation by the Traffic Commission to Adopt an Ordinance to Amend Section 7-2-16 of the Municipal Code Concerning Parking Restrictions in Village-Owned Parking Lots**
3. **Approval of an Ordinance Amending Section 14-7-3 of the Municipal Code Regarding the Village's Life Safety Code**
4. **Approval of a Resolution to Authorize the Execution of a Contract with F.E. Moran, Inc. of Northbrook, Illinois for the Replacement of the Fire Department Boiler in an Amount of \$76,050.00**
5. **Approval of a Recommendation by the Parks and Recreation Board to Adopt a Resolution to Close a Portion of Lincoln Avenue on Sunday, November 19, 2017 between the hours of 7 A.M. to 11 A.M. for the Annual Turkey Trot Race**

Trustee Hlepas Nickell moved to approve the Consent Agenda as presented. The motion was seconded by Trustee Ikezoe-Halevi.

Upon Roll Call the Results were:

AYES: Trustees Hlepas Nickell, Ikezoe-Halevi, Cope, Spino, Sugarman, Patel

NAYS: None

The motion passed.

### **Regular Business**

6. **Consideration of a Recommendation by the Plan Commission in Case #PC-06-17 Granting Approval of Residential Units as a Special Use and Variations related to Building Setback, Drive Aisle Width, Off-Street Parking Capacity, Off-Street Parking Location, and Parking Lot Perimeter Landscaping at 6733-6735 North Lincoln Avenue**

Trustee Sugarman moved to Table this item until the next Village Board meeting, seconded by Trustee Hlepas Nickell.

The motion passed with a Voice Vote.

7. **Consideration of a Recommendation by the Zoning Board of Appeals in Case #ZB-1017 to Deny a Variation to Permit a Backup Electrical Generator to be Located Less Than Ten Feet from a Property Line at 6638 North Ramona Avenue**

This item was presented by Mr. Hammel using PowerPoint.

Case #ZB-10-17  
Setback Variation for Backup Electrical Generator  
Generator less than 10' from a Lot Line

Photos and renderings of the area were exhibited.

### Requested Relief

- \*Section 3.10(1) permits backup generators in the rear yard “provided they are at least 10 feet from all property lines
- \*Requires Variation to allow for 5’ setback

### Considerations

- \*Noise Levels:
  - During emergency use: 66db (A) at 23’
  - During regular “exercising”: 58db(A) at 23’

### Public Comment

- \*Letter of Support from Koorosh and Minoo Banayan (6662 N. Ramona)
  - Adjacent neighbors to the northeast
  - Indicates that the petitioner described the nature of the backup generator improvement
  - States that the petitioner is willing to identify agreed upon “exercise” time

### ZBA Discussion

- \*Public Hearing held on August 16
  - Petitioner reiterated the impact of placing the generator toward the center of his yard
  - Some Commissioners stated that no hardship had been demonstrated
  - Some Commissioners felt the request is out of convenience rather than need

Approved a motion to deny the Variation request by a 3 – 1 vote

### Requested Action

- \*Consideration of concurrence with a Recommendation by the Plan Commission to deny the Variation request related to the location of a backup electrical generator less than 10’ from a property line
- \*Direction to Village Attorney to prepare a resolution for the October 3 Village Board Meeting

Petitioner Myles Berman addressed the Board.

Various opinions were expressed by Trustees. It was felt that the value of a generator is that it helps to avoid damage to property. Would it be possible for the Code item to be changed? Could the petitioner wait while the Village addresses changing the Code?

Attorney Elrod stated that the Board could:

1. Direct preparation of an Ordinance approving the Variation or;
2. Initiate a process with the Plan Commission to amend the Zoning Code, and direct the Village Manager to waive enforcement of the current code requirements, as they relate to this request for a residential generator.

It was suggested that the Plan Commission look at this again.

Trustee Cope moved to approve Option 1, seconded by Trustee Sugarman.

Upon Roll Call the result was:

Ayes; Trustees Cope, Sugarman

Nays: Trustees Hlepas Nickell, Spino, Patel, Ikezoe-Halevi

The motion failed

Additional discussion ensued.

Trustee Patel moved to approve Option 2, seconded by Trustee Ikezoe-Halevi.

Upon Roll Call the result was:

Ayes: Trustees Patel, Ikezoe-Halevi Cope, Sugarman, Spino, Hlepas Nickell

The motion passed

This represents the final decision regarding this matter.

### **8. Consideration of a Resolution Approving a License Agreement for an Emergency Medical Services (EMS) Station at 3501 Northeast Parkway**

This item was presented by Mr. McNellis who provided a brief background.

The placement of this satellite substation will provide services for the north eastern part of the Village. The station will be in the furthest west building of the Carrington complex.

Maintenance of the interior of the building will be the responsibility of the Fire Department; maintenance of the outside of the building will be the responsibility of the Carrington.

Attorney Elrod stated that the Village has the right to terminate the agreement. Carrington does not have the right to terminate.

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

Upon Roll Call the Results were:

AYES: Trustees Patel, Spino, Hlepas Nickell, Sugarman, Cope, Ikezoe-Halevi

NAYS: None

The motion passed.

### **Manager's Report**

Mr. Wiberg announced that the Citizens Survey will be going out to 1500 homes.

### **Board and Commissions Report**

None

### **Village Clerk's Report**

A correction to the date of the next Coffee with the Clergy:

The new date is October 18, at 7PM at the Lincolnwood Library.

### **Trustees Reports**

Trustee Cope questioned who was supervising the brickwork being done on the medians on Lincoln Avenue. He stated that if we look at the brickwork in front of Village Hall, we will see that it was

done neatly and efficiently. On Lincoln Avenue the brickwork seems to be done carelessly and is not up to the quality of our other brickwork. Mr. Wiberg replied that the work on Lincoln is being supervised by Christopher Burke and he will investigate this issue.

**Public Forum**

Resident Caren Ex addressed the Board. She spoke thanking the Board for the extensive discussion regarding the generator placement. She hopes that this kind of intensive discussion will take place regarding other items which will impact Village residents.

**Adjournment To Closed Session**

At 8:50 P.M. Mayor Bass requested a motion to adjourn the Village Board meeting to Closed Session for the purpose of discussing purchase or lease of real property per Section 2(c)(5) and setting price to sell or lease property per Section 2(c)(6).

Trustee Patel moved to adjourn to Closed Session, seconded by Trustee Ikezoe-Halevi.

Upon Roll Call the Results were:

AYES: Trustees Patel, Ikezoe-Halevi, Cope, Hlepas Nickell, Sugarman, Spino

NAYS: None

The motion passed

**Reconvention**

At 9:27 P.M. President Bass reconvened the Village Board meeting.

**Adjournment**

At 9:28 P.M. Trustee Cope moved to adjourn the meeting, seconded by Trustee Sugarman.

The motion passed with a Voice Vote

Respectfully Submitted

Beryl Herman  
Village Clerk

**VILLAGE OF LINCOLNWOOD  
PRESIDENT AND BOARD OF TRUSTEES  
REGULAR MEETING  
VILLAGE HALL COUNCIL CHAMBERS  
OCTOBER 3, 2017**

**DRAFT**

**Call to Order**

President Bass called the regular meeting of the Lincolnwood Board of Trustees to order at 7:40 PM, Tuesday, October 3, 2017, in the Council Chambers of the Municipal Complex at 6900 N. 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.

**Roll Call**

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

PRESENT: President Bass, Trustees Cope, Hlepas Nickell, Ikezoe-Halevi, Spino, Patel, Sugarman

ABSENT: None

A quorum was present. Also present: Timothy Wiberg, Village Manager; Ashley Engelmann, Assistant Village Manager; Heather McFarland, Management Analyst; Steven Elrod, Village Attorney; Charles Meyer, Assistant to the Village Manager; Andrew Letson, Public Works Director; Nadim Badran, Assistant to the Public Works Director; Robert LaMantia, Police Chief.

**Approval of Minutes**

The minutes from the August 15, 2017 and the September 5, 2017 Village Board meetings were distributed and examined in advance. Trustees Hlepas Nickell and Ikezoe-Halevi found spelling errors which will be corrected.

Trustee Sugarman moved to approve the minutes as amended, seconded by Trustee Ikezoe-Halevi. The minutes were approved by a voice vote.

**Warrant Approval**

President Bass presented the warrants for approval in the amount of \$720,930.18. Trustee Sugarman moved to approve, seconded by Trustee Hlepas Nickell.

Upon a Roll Call the results were:

AYES: Trustees Sugarman, Cope, Hlepas Nickell, Patel, Spino, Ikezoe-Halevi

NAYS: None

The motion passed.

**Village President's Report**

**1. Recognition of Lieutenant Schenita Stewart Regarding a Homicide Investigation**

Lt. Stewart has been recognized by the North Regional Major Crimes Task Force (NORTAF for the excellent work that she did on the Dajae Coleman Homicide Case. Lt. Stewart's contribution to the investigation included, but was not limited to, the interview of the offender's sister and of an eyewitness. Lt. Stewart also assisted the State's Attorney's Office with preparing the case for trial.

Lt. Stewart has applied her experiences to the NORTAF Command Staff, her experience and lessons learned has provided leadership to the NORTAF Major Crimes Task Force, especially in the area of updating report management. The Evanston Police Department and NORTAF are grateful for Lt. Stewart's contribution to the Dajae Coleman homicide case. The result of this work was the conviction of Wesley Woodson. Lt. Stewart, thank you for your professionalism and dedication to law enforcement.

## **2. Recognition of Sergeant Justin Lauria Award from Mothers Against Drunk Drivers (MADD)**

On Saturday, September 23, 2017, Sergeant Justin Lauria received the MADD Heroes Award for the fifth consecutive year. This prestigious award is given to the top 25 nominated officers in the State of Illinois in the area of Driving Under the Influence (DUI) enforcement and education. In his eight year career, Sergeant Lauria has arrested over 300 motorists for driving under the influence of alcohol or drugs. Sergeant Lauria has also educated hundreds of police officers throughout the state in the field of DUI enforcement.

## **3. Lincolnwood in Bloom Contest Winner**

Each year, the Beautification Task Force holds the annual Lincolnwood in Bloom Contest to showcase property owners that landscape and beautify their homes and neighborhoods. Entries are evaluated based on creativity, design, composition, environmental sensitivity and overall quality. This year's winner is Sharon Mau of 3729 West Albion (Photos of Mrs. Mau's gardens were exhibited). Mrs. Mau describes her project as a vision to landscape her ordinary yard into something extraordinary and encourage wildlife to visit. She first added the stone hardscape which included a waterfall pond, followed by trees, bushes perennials and annuals. Now she is able to enjoy all types of wildlife including humming birds and monarch butterflies. As the contest winner, Mrs. Mau will receive a certificate and a \$75.00 gift card to Lowes, so that she may continue to enhance her yard. Mrs. Mau has agreed to hold an open house in early spring to allow the community to view and enjoy her hard work. A date will be announced in a forthcoming edition of Lincolnwood Connections. Please join me in congratulating Mrs. Mau on this award.

## **4. Lincoln Avenue Median Project**

The project is nearing completion with all of the major work expected to be done next week. After that the contractor will be working to correct any deficiencies that may have occurred. The project was constructed between Kostner and Devon Avenues, added landscaping to six medians where it did not previously exist, added a brick border around the landscape beds to help protect the plants from road salt, and refreshed the landscaping palette throughout the corridor. Over the next three seasons, the plants will continue to mature and fill in the beds, enhancing the beauty of the new medians. I would like to thank Christopher B. Burke Engineering Ltd for designing the project and overseeing construction as well as Nettle Creek Nursery for building the project.

## **5. Touhy Avenue Overpass**

The Touhy Overpass project is scheduled to begin on Monday, October 9 and is anticipated to be complete on or around June 15, 2018. This project will include the construction of a pedestrian/cyclist bridge over Touhy Ave. along the Valley Line Trail. Resident in the immediate area of construction will be receiving a construction notice which will include the project engineers contact information.

## **6. Regal Courts Condo Board Meeting**

Mayor Bass thanked Diane Allen of the Regal Court Condominium located at 6400 N. Cicero in Lincolnwood for the gracious invite to meet and greet the condo residents at Regal Court on Monday, September 25. It was a great opportunity to meet some wonderful people, some of which I recognized as parents of kids I grew up with, Nick Rizzo, class of '77 with which we had many mutual friends, Burt Brodsky, an old friend of my father that we bought cars from when he owned a Chevrolet dealership years ago. And of course Clerk Beryl Herman was in attendance.

## **7. Turkey Trot**

The 41<sup>st</sup> Annual Lincolnwood Turkey Trot is Sunday, November 19. This historic 5k/10k race and 5k fitness walk attracts over 2,000 registered participants and has sold out early for the past two years. If you'd like to walk or run, you can register at the Parks & Recreation office to receive a resident rate. You can also receive a discounted early registration rate if you register before October 6 at 5PM. We are also looking for volunteers for Turkey Trot such as course marshals, people to pass out water, packet pick-up and more. If you would like to volunteer, please contact Olivia Antosz at [oantosz@lwd.org](mailto:oantosz@lwd.org).

If you know of any businesses or organizations that may be interested in promoting their products or services by sponsoring the Turkey Trot or donating in-kind items or prizes for our Turkey Trot Raffle. Please contact Linda Vering at [lvering@lwd.org](mailto:lvering@lwd.org)

## **8. Stefani's**

The project at 6755 North Cicero is well underway, with exterior walls erected and the roof structure being put in place. To the best of the mayor's knowledge they are targeting an opening towards the end of 2017.

## **9. Carrington**

Construction continues to progress ahead of schedule. The owner is expecting occupancy of Phase 1 (the eastern half of the property) in early November, with completion of the project in the first few months of 2018.

## **10. AT&T Store**

The new AT&T store at 3701 Touhy is getting closer to opening. Currently they are working on the interior build-out and signage will be installed shortly. Redevelopment of this property from light industrial to a commercial, sales tax generating use would not have been possible without the retail overlay district created in this area in 2013.

## **11. Safety Alert-Break-ins**

We have posted some safety tips from the Police Department regarding keeping your vehicles and home safe. Please take these pre-emptive measures: 1) whenever leaving your vehicle parked outside, make sure that you keep your vehicle locked; 2) do not keep any valuable items in the vehicle (especially in plain sight to anyone who walks by the car; 3) do not keep FOBs in the vehicle that will allow criminals to steal the vehicle; 4) do not leave the vehicle running and unattended, even if it is just for a couple of minutes; 5) leave porch lights and other exterior lights on to deter criminal activity.

Finally, if you see any suspicious activity, do not hesitate to dial 9-1-1 immediately.

## **12. Property Tax Appeal Workshop**

Mayor Bass attended the Property Tax Appeal Workshop in conjunction with Cook County Commissioner Larry Suffredin's Office and the Cook County Assessor. Commissioner Suffredin suggests you appeal your property tax early. The Assessor is now accepting appeals on line at <http://cook county assessor.com/>

## **Consent Agenda**

*Trustee Hlepas Nickell requested removal of Item 1 to be placed under Regular Business. Mr. Wiberg stated that all 4 items on the Consent Agenda needed to be removed and placed under Regular Business.*

*There is no Consent Agenda.*

## **Regular Business**

### **5. Consideration of a Recommendation from the Traffic Commission to Deny an Application for Designated Parkway Parking on Chase Avenue**

This item was presented by Chief LaMantia using PowerPoint.

This item is for consideration at 7300 N. Cicero (Cicero and Chase).

The Traffic Commission heard this request in July and August and notifications went out to nearby residents.

The request is for seven additional parking spaces. Two variations for planting were requested: Foundation planting and Perimeter planting  
Photos and renderings of the area were shown.

#### **Traffic Commission Recommendation**

At the Traffic Commission Meeting on September 28, 2017, the Commission recommended that the Village Board deny the request for the following reasons:

- Resident Parking
- Grossinger Parking
- Proposed Hotel Parking
- Traffic Safety
- Bus Stop (School Bus)

It was noted that about one dozen locations in the Village have approved designated parking. Some locations were identified.

Chief LaMantia stated that there have been no motor car crashes in any of these areas.

The petitioner (Nik Turek) addressed the Board. He spoke of concerns from a resident who has stated that if the work is done properly, she could support it.

Questions and comments ensued with clarification by Mr. Wiberg and Chief LaMantia.

Sara Gensburg addressed the Board. Ms. Gensburg is the architect for this building. She stated that this is the only solution to the problem and was representing the petitioner in requesting approval.

Christina Daratzis, neighbor of the property, addressed the Board. She stated that some of her concerns had been addressed, but she is still concerned about individuals, not tenants, using this parking.

Scott Troiani, Traffic Commission Chair, addressed the Board and stated that most of his concerns have been alleviated.

Trustee Hlepas Nickell moved to approve the creation of documents to be voted on at a later Village Board meeting, seconded by Trustee Patel.

Upon Roll Call the Results were:

AYES: Trustees Hlepas Nickell, Patel, Spino, Ikezoe-Halevi, Sugarman, Cope

NAYS: None

The motion passed.

**6. Consideration of a Recommendation by the Plan Commission in Case #PC-06-17 Granting Approval of Residential Units as a Special Use and Variations Related to Building Setback, Drive Aisle Width, Off-Street Parking Capacity, Off-Street Parking at 6733-35 North Lincoln**

This item was presented by Mr. Wiberg.

Mr. Wiberg stated that the petitioner has requested that this item be tabled until the Village Board meeting of November 7.

Trustee Patel moved to Table, seconded by Trustee Hlepas Nickell.

Upon Roll Call the Results were:

AYES: Trustees Patel, Sugarman, Spino, Cope, Ikezoe- Halevi, Hlepas Nickell

NAYS: None

The motion passed.

*The following items were removed from the Consent Agenda and placed under Regular Business for discussion and vote.*

**7. Approval of the Following: A) an Ordinance Amending Sections 12-6-6-6 and 12-6-9 of the Village Code Regarding the Village's Fee-in-Lieu of Stormwater Detention Regulations and B) a Resolution Amending the Annual Fee Resolution Regarding the Fee-in-Lieu of Stormwater Detention**

Trustee Hlepas Nickell requested that items A and B be voted on separately. She has difficulty with one component. The Trustee opined that the fee being charged is excessive.

Trustee Spino moved to approve A) an Ordinance amending Sections 12-6-6-6 and 12-6-9 of the Village Cord regarding the Village's Fee-in-Lieu of Stormwater Detention regulations and B) a Resolution amending the Annual Fee Resolution regarding the Fee-in-Lieu of Stormwater

Detention. The item was seconded by Trustee Sugarman.

Upon Roll Call the Results were:

AYES: Trustees Spino, Sugarman, Cope, Ikezoe-Halevi, Patel

NAYS: Trustee Hlepas Nickell

The motion passed

- 8. Approval of a Recommendation by the Parks and Recreation Board to Adopt a Resolution to Purchase Playground Equipment for the Renovation of Central Park Playground through the National Intergovernmental Purchasing Alliance Contract #R170301 from BCI Burke Company, LLC of Fond Du Lac, Wisconsin in the Amount of \$53,640.50**
- 9. Approval of a Recommendation by the Parks and Recreation Board to Approve an Ordinance Authorizing the Donation of Playground Equipment Owned by the Village**
- 10. Approval of a Recommendation by the Parks and Recreation Board to Adopt a Resolution to Award a Bid for the Installation of Playground Equipment and Implementation of Alternates #1, #2 and #3 at Central Park in the Amount of \$39,700 to Hacienda Landscaping Inc. of Plainfield, Illinois**

Mrs. McCarty provided background information for these items. Item 10 was addressed first, due to speakers waiting to address the Board.

Jodi Frailey of IISSE addressed the Board. She spoke of having investigated Hacienda for her union sponsored organization. She offered the opinion that although Hacienda was the lowest bidder, they have a great number of questionable items which were identified during investigation.

Questions were presented by Trustees regarding her organization.

Mayor Bass stated that our Parks and Recreation Board and our Staff have vetted Hacienda.

Parks and Recreation Chair Reese Gratch addressed the Board and stated that it was felt that most of the issues brought up were union issues.

Trustee Sugarman moved to approve Items 8, 9 and 10 by Omnibus, seconded by Trustee Ikezoe-Halevi.

Upon Roll Call the results were:

AYES: Trustees Sugarman, Ikezoe-Halevi, Patel, Cope, Spino, Hlepas Nickell

NAYS: None

### **Manager's Report**

None



TO: President and the Board of Trustees

FROM: Timothy C. Wiberg, Village Manager

SUBJECT: Warrant Approval

DATE: October 13, 2017

The following are the totals for the List of Bills being presented at the October 17th Village Board meeting.

|            |                       |
|------------|-----------------------|
| 10/17/2017 | 9,231.36              |
| 10/17/2017 | 356,410.51            |
| 10/17/2017 | 180,538.91            |
| 10/17/2017 | 345,807.53            |
| 10/17/2017 | 112,096.09            |
| Total      | <hr/> \$ 1,004,084.40 |

# Accounts Payable

## To Be Paid Proof List

User: jmazzeffi  
Printed: 10/09/2017 - 2:06PM  
Batch: 00200.10.2017



| Invoice Number | Invoice Date | Amount | Quantity | Payment Date |
|----------------|--------------|--------|----------|--------------|
| Account Number |              |        |          | Description  |

American First Aid Services

AFAS INC

|                                   |           |       |      |                   |
|-----------------------------------|-----------|-------|------|-------------------|
| 57109                             | 10/2/2017 | 38.75 | 0.00 | 10/17/2017        |
| 101-400-511-5730 Program supplies |           |       |      | First Aid refills |

|              |  |       |  |  |
|--------------|--|-------|--|--|
| 57109 Total: |  | 38.75 |  |  |
|--------------|--|-------|--|--|

|                            |  |       |  |  |
|----------------------------|--|-------|--|--|
| American First Aid Service |  | 38.75 |  |  |
|----------------------------|--|-------|--|--|

Animal Control Specialists

ANIMAL

|                                   |           |        |      |                                   |
|-----------------------------------|-----------|--------|------|-----------------------------------|
| 17-9114                           | 9/14/2017 | 310.00 | 0.00 | 10/17/2017                        |
| 205-430-515-5730 Program supplies |           |        |      | Animal control services for Parks |

|                |  |        |  |  |
|----------------|--|--------|--|--|
| 17-9114 Total: |  | 310.00 |  |  |
|----------------|--|--------|--|--|

|                            |  |        |  |  |
|----------------------------|--|--------|--|--|
| Animal Control Specialists |  | 310.00 |  |  |
|----------------------------|--|--------|--|--|

ARRP Trucking & Hauling Inc

ARRP

|                                    |           |        |      |                         |
|------------------------------------|-----------|--------|------|-------------------------|
| 21562                              | 9/26/2017 | 494.00 | 0.00 | 10/17/2017              |
| 660-620-519-5599 Other contractual |           |        |      | 2 loads of hauling dirt |

|              |  |        |  |  |
|--------------|--|--------|--|--|
| 21562 Total: |  | 494.00 |  |  |
|--------------|--|--------|--|--|

|                         |  |        |  |  |
|-------------------------|--|--------|--|--|
| ARRP Trucking & Hauling |  | 494.00 |  |  |
|-------------------------|--|--------|--|--|

| Invoice Number                    | Invoice Date            | Amount | Quantity | Payment Date |                                     |
|-----------------------------------|-------------------------|--------|----------|--------------|-------------------------------------|
| Account Number                    |                         |        |          |              | Description                         |
| Christ, Donald                    |                         |        |          |              |                                     |
| CHRIST                            |                         |        |          |              |                                     |
| 8/6-8/27                          | 8/27/2017               | 360.00 | 0.00     | 10/17/2017   |                                     |
| 205-540-515-5615 Awards           |                         |        |          |              | Payment for umpire services         |
|                                   | 8/6-8/27 Total:         | 360.00 |          |              |                                     |
|                                   | Christ, Donald Total:   | 360.00 |          |              |                                     |
| GFOA                              |                         |        |          |              |                                     |
| GFOA                              |                         |        |          |              |                                     |
| 09302017                          | 9/30/2017               | 435.00 | 0.00     | 10/17/2017   |                                     |
| 101-210-511-5730 Program supplies |                         |        |          |              | GFOA CAFR award application fee     |
|                                   | 09302017 Total:         | 435.00 |          |              |                                     |
|                                   | GFOA Total:             | 435.00 |          |              |                                     |
| Global Equipment Company          |                         |        |          |              |                                     |
| GLOBALEQ                          |                         |        |          |              |                                     |
| 111614572                         | 9/27/2017               | 63.90  | 0.00     | 10/17/2017   |                                     |
| 205-571-515-5535 Facility rental  |                         |        |          |              | Community Center chair dolly repair |
|                                   | 111614572 Total:        | 63.90  |          |              |                                     |
|                                   | Global Equipment Compan | 63.90  |          |              |                                     |
| Impact Networking, LLC            |                         |        |          |              |                                     |
| IMPACT                            |                         |        |          |              |                                     |
| 930637                            | 9/28/2017               | 15.00  | 0.00     | 10/17/2017   |                                     |
| 205-571-515-5730 Program supplies |                         |        |          |              | 9/29-10/28 Contract billing         |
| 930637                            | 9/28/2017               | 14.04  | 0.00     | 10/17/2017   |                                     |
| 205-571-515-5730 Program supplies |                         |        |          |              | Overage printing                    |
|                                   | 930637 Total:           | 29.04  |          |              |                                     |

| Invoice Number                                                                                                  | Invoice Date              | Amount | Quantity | Payment Date | Description                             |
|-----------------------------------------------------------------------------------------------------------------|---------------------------|--------|----------|--------------|-----------------------------------------|
| Account Number                                                                                                  |                           |        |          |              |                                         |
|                                                                                                                 | Impact Networking, LLC T  | 29.04  |          |              |                                         |
| Klepadlo, Ed<br>KLEPADIO<br>8/6-8/27<br>205-540-515-5615 Awards                                                 | 8/27/2017                 | 324.00 | 0.00     | 10/17/2017   | Payment for umpire services             |
|                                                                                                                 | 8/6-8/27 Total:           | 324.00 |          |              |                                         |
|                                                                                                                 | Klepadlo, Ed Total:       | 324.00 |          |              |                                         |
| Lowe's Business Acc/GECF<br>LOWES<br>1851<br>205-571-515-5535 Facility rental                                   | 9/20/2017                 | 14.24  | 0.00     | 10/17/2017   | Community Center basement lights        |
|                                                                                                                 | 1851 Total:               | 14.24  |          |              |                                         |
| 6848<br>205-571-515-5535 Facility rental                                                                        | 9/28/2017                 | 13.94  | 0.00     | 10/17/2017   | Community Center Fruit fly traps        |
|                                                                                                                 | 6848 Total:               | 13.94  |          |              |                                         |
|                                                                                                                 | Lowe's Business Acc/GEC   | 28.18  |          |              |                                         |
| Maine-Niles Association of Special Recreation<br>MNASR<br>16-345<br>205-580-515-5270 Purchased program services | 9/21/2017                 | 293.58 | 0.00     | 10/17/2017   | Inclusion Services for September B 2017 |
|                                                                                                                 | 16-345 Total:             | 293.58 |          |              |                                         |
|                                                                                                                 | Maine-Niles Association o | 293.58 |          |              |                                         |

Nicor Gas

| Invoice Number           | Invoice Date                   | Amount   | Quantity | Payment Date     |
|--------------------------|--------------------------------|----------|----------|------------------|
| Account Number           |                                |          |          | Description      |
| NICOR                    |                                |          |          |                  |
| 1436840000               | 9/8/2017                       | 93.72    | 0.00     | 10/17/2017       |
| 205-430-515-5780         | Utilities - government buildin |          |          | Community Center |
|                          | 1436840000 Total:              | 93.72    |          |                  |
| 21-84-84-00004           | 9/7/2017                       | 27.87    | 0.00     | 10/17/2017       |
| 660-620-519-5780         | Utilities - government buildin |          |          | Pump Station     |
|                          | 21-84-84-00004 Total:          | 27.87    |          |                  |
| 3017240000               | 9/11/2017                      | 197.01   | 0.00     | 10/17/2017       |
| 101-420-511-5780         | Utilities - government buildin |          |          | Public Services  |
|                          | 3017240000 Total:              | 197.01   |          |                  |
| 31-46-84-00002           | 9/15/2017                      | 1,125.37 | 0.00     | 10/17/2017       |
| 205-560-515-5780         | Utilities - government buildin |          |          | Parks & Rec      |
|                          | 31-46-84-00002 Total:          | 1,125.37 |          |                  |
| 5202340000               | 9/11/2017                      | 461.32   | 0.00     | 10/17/2017       |
| 101-420-511-5780         | Utilities - government buildin |          |          | Village Hall     |
|                          | 5202340000 Total:              | 461.32   |          |                  |
| 6202340000               | 9/11/2017                      | 850.14   | 0.00     | 10/17/2017       |
| 101-420-511-5780         | Utilities - government buildin |          |          | Public Safety    |
|                          | 6202340000 Total:              | 850.14   |          |                  |
| 70-61-47-04487           | 9/8/2017                       | 80.21    | 0.00     | 10/17/2017       |
| 205-560-515-5780         | Utilities - government buildin |          |          | 7055 Kostner     |
|                          | 70-61-47-04487 Total:          | 80.21    |          |                  |
|                          | Nicor Gas Total:               | 2,835.64 |          |                  |
| Nu Toys Leisure Products |                                |          |          |                  |
| NUTOYS                   |                                |          |          |                  |
| 46680                    | 9/20/2017                      | 1,480.00 | 0.00     | 10/17/2017       |

| Invoice Number             | Invoice Date                               | Amount   | Quantity | Payment Date | Description                               |
|----------------------------|--------------------------------------------|----------|----------|--------------|-------------------------------------------|
| 205-580-515-5270           | Purchased program services                 |          |          |              | 6" All steel bench                        |
|                            | 46680 Total:                               | 1,480.00 |          |              |                                           |
|                            | Nu Toys Leisure Products T                 | 1,480.00 |          |              |                                           |
| PPG Architectural Finishes |                                            |          |          |              |                                           |
| PPGAR                      |                                            |          |          |              |                                           |
| 944402108407               | 9/22/2017                                  | 382.20   | 0.00     | 10/17/2017   | Yellow paint for curbs and streets        |
|                            | 101-440-513-5730 Program supplies          |          |          |              |                                           |
|                            | 944402108407 Total:                        | 382.20   |          |              |                                           |
|                            | PPG Architectural Finishes                 | 382.20   |          |              |                                           |
| Prairie Material Sales Inc |                                            |          |          |              |                                           |
| PRAIRIEM                   |                                            |          |          |              |                                           |
| 888239185                  | 9/27/2017                                  | 464.00   | 0.00     | 10/17/2017   | 2 cubic yards of concrete to repair curbs |
|                            | 660-620-519-5796 Water system repair parts |          |          |              |                                           |
|                            | 888239185 Total:                           | 464.00   |          |              |                                           |
|                            | Prairie Material Sales Inc T               | 464.00   |          |              |                                           |
| Sam's Club                 |                                            |          |          |              |                                           |
| SAMSCL                     |                                            |          |          |              |                                           |
| 9252017                    | 9/25/2017                                  | 142.01   | 0.00     | 10/17/2017   | Club Kid Snack                            |
|                            | 205-520-515-5645 Concessions & food        |          |          |              |                                           |
|                            | 9252017 Total:                             | 142.01   |          |              |                                           |
| 999999                     | 8/20/2017                                  | 120.00   | 0.00     | 10/17/2017   | Annual membership fee                     |
|                            | 101-210-511-5725 Bank & Credit Card Fees   |          |          |              |                                           |
|                            | 999999 Total:                              | 120.00   |          |              |                                           |
| CF170821                   | 8/21/2017                                  | 50.00    | 0.00     | 10/17/2017   |                                           |

| Invoice Number                           | Invoice Date | Amount | Quantity | Payment Date         |
|------------------------------------------|--------------|--------|----------|----------------------|
| Account Number                           |              |        |          | Description          |
| 101-210-511-5725 Bank & Credit Card Fees |              |        |          | Annual admin fee     |
|                                          |              | 50.00  |          |                      |
| CF170821 Total:                          |              | 50.00  |          |                      |
|                                          |              | 312.01 |          |                      |
| Sam's Club Total:                        |              | 312.01 |          |                      |
| Schwartz, Morrie                         |              |        |          |                      |
| SCHWARTM                                 |              |        |          |                      |
| 8/6-8/27                                 | 8/27/2017    | 396.00 | 0.00     | 10/17/2017           |
| 205-540-515-5615 Awards                  |              |        |          | Payment for umpiring |
| 8/6-8/27                                 | 8/27/2017    | 96.00  | 0.00     | 10/17/2017           |
| 205-540-515-5615 Awards                  |              |        |          | Assignor fee         |
|                                          |              | 492.00 |          |                      |
| 8/6-8/27 Total:                          |              | 492.00 |          |                      |
|                                          |              | 492.00 |          |                      |
| Schwartz, Morrie Total:                  |              | 492.00 |          |                      |
| United States Postal Service             |              |        |          |                      |
| USPOSTAL                                 |              |        |          |                      |
| PB100217                                 | 10/2/2017    | 8.18   | 0.00     | 10/17/2017           |
| 101-210-511-5720 Postage                 |              |        |          | Pitney Bowes postage |
| PB100217                                 | 10/2/2017    | 72.24  | 0.00     | 10/17/2017           |
| 101-210-511-5720 Postage                 |              |        |          | Pitney Bowes postage |
| PB100217                                 | 10/2/2017    | 238.64 | 0.00     | 10/17/2017           |
| 101-210-511-5720 Postage                 |              |        |          | Pitney Bowes postage |
| PB100217                                 | 10/2/2017    | 30.88  | 0.00     | 10/17/2017           |
| 101-210-511-5720 Postage                 |              |        |          | Pitney Bowes postage |
| PB100217                                 | 10/2/2017    | 91.71  | 0.00     | 10/17/2017           |
| 101-210-511-5720 Postage                 |              |        |          | Pitney Bowes postage |
| PB100217                                 | 10/2/2017    | 102.49 | 0.00     | 10/17/2017           |
| 205-500-515-5720 Postage                 |              |        |          | Pitney Bowes postage |
| PB100217                                 | 10/2/2017    | 3.89   | 0.00     | 10/17/2017           |
| 205-500-515-5720 Postage                 |              |        |          | Pitney Bowes postage |
| PB100217                                 | 10/2/2017    | 16.45  | 0.00     | 10/17/2017           |
| 101-210-511-5720 Postage                 |              |        |          | Pitney Bowes postage |
| PB100217                                 | 10/2/2017    | 50.86  | 0.00     | 10/17/2017           |
| 101-210-511-5720 Postage                 |              |        |          | Pitney Bowes postage |

| Invoice Number                    | Invoice Date                | Amount   | Quantity | Payment Date          |
|-----------------------------------|-----------------------------|----------|----------|-----------------------|
| Account Number                    |                             |          |          | Description           |
| PB100217                          | 10/2/2017                   | 84.64    | 0.00     | 10/17/2017            |
| 660-610-519-5720 Postage          |                             |          |          | Pitney Bowes postage  |
|                                   | PB100217 Total:             | 699.98   |          |                       |
|                                   | United States Postal Servic | 699.98   |          |                       |
| Wholesale Direct Inc<br>WHOLESALE |                             |          |          |                       |
| 229604                            | 9/19/2017                   | 117.08   | 0.00     | 10/17/2017            |
| 101-410-511-5730 Program supplies |                             |          |          | Plug adapter for Shop |
|                                   | 229604 Total:               | 117.08   |          |                       |
|                                   | Wholesale Direct Inc Total  | 117.08   |          |                       |
| Zimmerman, Jay<br>ZIMMERJ         |                             |          |          |                       |
| 8/6-8/27                          | 8/27/2017                   | 72.00    | 0.00     | 10/17/2017            |
| 205-540-515-5615 Awards           |                             |          |          | Payment for umpriing  |
|                                   | 8/6-8/27 Total:             | 72.00    |          |                       |
|                                   | Zimmerman, Jay Total:       | 72.00    |          |                       |
|                                   | Report Total:               | 9,231.36 |          |                       |

# Accounts Payable

## To Be Paid Proof List

User: jmazzeffi  
Printed: 10/09/2017 - 2:06PM  
Batch: 00201.10.2017



| Invoice Number                                   | Invoice Date | Amount | Quantity | Payment Date |                                            |
|--------------------------------------------------|--------------|--------|----------|--------------|--------------------------------------------|
| Account Number                                   |              |        |          |              | Description                                |
| Active Electrical Supply Co. Inc. & Fox Lighting |              |        |          |              |                                            |
| ACTIVELE                                         |              |        |          |              |                                            |
| 105017340-01                                     | 9/21/2017    | 240.00 | 0.00     | 10/17/2017   |                                            |
| 101-420-511-5405 R&M - buildings                 |              |        |          |              | LED Light bulb for Village Hall            |
|                                                  |              | <hr/>  |          |              |                                            |
| 105017340-01 Total:                              |              | 240.00 |          |              |                                            |
|                                                  |              | <hr/>  |          |              |                                            |
| Active Electrical Supply C                       |              | 240.00 |          |              |                                            |
| Advanced Telecommunications of Illinois          |              |        |          |              |                                            |
| ADVANCE                                          |              |        |          |              |                                            |
| 61004                                            | 6/20/2017    | 265.00 | 0.00     | 10/17/2017   |                                            |
| 101-210-511-5580 Telephone                       |              |        |          |              | Phone voice jack repurposed for Parks Dept |
|                                                  |              | <hr/>  |          |              |                                            |
| 61004 Total:                                     |              | 265.00 |          |              |                                            |
|                                                  |              | <hr/>  |          |              |                                            |
| Advanced Telecommunicat                          |              | 265.00 |          |              |                                            |
| Avalon Petroleum                                 |              |        |          |              |                                            |
| AVALON                                           |              |        |          |              |                                            |
| 18602                                            | 9/21/2017    | 931.45 | 0.00     | 10/17/2017   |                                            |
| 101-350-512-5670 Fuel                            |              |        |          |              | Fuel Usage                                 |
| 18602                                            | 9/21/2017    | 846.66 | 0.00     | 10/17/2017   |                                            |
| 101-440-513-5670 Fuel                            |              |        |          |              | Fuel Usage                                 |
| 18602                                            | 9/21/2017    | 242.45 | 0.00     | 10/17/2017   |                                            |
| 205-430-515-5670 Fuel                            |              |        |          |              | Fuel Usage                                 |
| 18602                                            | 9/21/2017    | 287.94 | 0.00     | 10/17/2017   |                                            |
| 660-620-519-5670 Fuel                            |              |        |          |              | Fuel Usage                                 |

| Invoice Number | Invoice Date | Amount | Quantity | Payment Date |
|----------------|--------------|--------|----------|--------------|
| Account Number |              |        |          | Description  |

|                                        |                         |          |      |                              |
|----------------------------------------|-------------------------|----------|------|------------------------------|
|                                        | 18602 Total:            | 2,308.50 |      |                              |
| 556538                                 | 9/21/2017               | 31.16    | 0.00 | 10/17/2017                   |
| 101-420-511-5670 Fuel                  |                         |          |      | Fuel Usage                   |
| 556538                                 | 9/21/2017               | 2,077.31 | 0.00 | 10/17/2017                   |
| 101-300-512-5670 Fuel                  |                         |          |      | Fuel Usage                   |
| 556538                                 | 9/21/2017               | 99.22    | 0.00 | 10/17/2017                   |
| 101-350-512-5670 Fuel                  |                         |          |      | Fuel Usage                   |
| 556538                                 | 9/21/2017               | 34.99    | 0.00 | 10/17/2017                   |
| 101-400-511-5670 Fuel                  |                         |          |      | Fuel Usage                   |
| 556538                                 | 9/21/2017               | 18.93    | 0.00 | 10/17/2017                   |
| 101-410-511-5670 Fuel                  |                         |          |      | Fuel Usage                   |
| 556538                                 | 9/21/2017               | 47.79    | 0.00 | 10/17/2017                   |
| 101-420-511-5670 Fuel                  |                         |          |      | Fuel Usage                   |
| 556538                                 | 9/21/2017               | 395.92   | 0.00 | 10/17/2017                   |
| 101-440-513-5670 Fuel                  |                         |          |      | Fuel Usage                   |
| 556538                                 | 9/21/2017               | 379.10   | 0.00 | 10/17/2017                   |
| 205-430-515-5670 Fuel                  |                         |          |      | Fuel Usage                   |
| 556538                                 | 9/21/2017               | 358.08   | 0.00 | 10/17/2017                   |
| 660-620-519-5670 Fuel                  |                         |          |      | Fuel Usage                   |
|                                        | 556538 Total:           | 3,442.50 |      |                              |
|                                        | Avalon Petroleum Total: | 5,751.00 |      |                              |
| Awogs                                  |                         |          |      |                              |
| AWOGS                                  |                         |          |      |                              |
| 1869                                   | 9/19/2017               | 14.50    | 0.00 | 10/17/2017                   |
| 101-350-512-5665 Firefighting supplies |                         |          |      | Reflective face mask sticker |
|                                        | 1869 Total:             | 14.50    |      |                              |
|                                        | Awogs Total:            | 14.50    |      |                              |
| Bound Tree Medical, LLC                |                         |          |      |                              |
| BOUND                                  |                         |          |      |                              |
| 82623322                               | 9/13/2017               | 30.36    | 0.00 | 10/17/2017                   |

| Invoice Number                               | Invoice Date | Amount   | Quantity | Payment Date | Description                                |
|----------------------------------------------|--------------|----------|----------|--------------|--------------------------------------------|
| 101-350-512-5660 EMS supplies                |              |          |          |              | Burn sheets                                |
| 82623322 Total:                              |              | 30.36    |          |              |                                            |
| 82626111                                     | 9/15/2017    | 232.58   | 0.00     | 10/17/2017   |                                            |
| 101-350-512-5660 EMS supplies                |              |          |          |              | Burn sheets                                |
| 82626111 Total:                              |              | 232.58   |          |              |                                            |
| Bound Tree Medical, LLC                      |              | 262.94   |          |              |                                            |
| Brozville Graphics<br>BROZVILL<br>B0077      | 9/22/2017    | 372.00   | 0.00     | 10/17/2017   |                                            |
| 101-350-512-5560 Printing & copying services |              |          |          |              | Envelopes                                  |
| B0077 Total:                                 |              | 372.00   |          |              |                                            |
| Brozville Graphics Total:                    |              | 372.00   |          |              |                                            |
| Builders Asphalt<br>BUILDERS<br>24927        | 9/19/2017    | 270.54   | 0.00     | 10/17/2017   |                                            |
| 213-000-561-5490 R&M Road Repairs            |              |          |          |              | Recycled surface                           |
| 24927 Total:                                 |              | 270.54   |          |              |                                            |
| Builders Asphalt Total:                      |              | 270.54   |          |              |                                            |
| Case Lots, Inc.<br>CASELOTS<br>6575          | 9/18/2017    | 3,438.75 | 0.00     | 10/17/2017   |                                            |
| 101-420-511-5730 Program supplies            |              |          |          |              | Multi fold towels, garbage bags, pink soap |
| 6575 Total:                                  |              | 3,438.75 |          |              |                                            |

| Invoice Number                           | Invoice Date                     | Amount   | Quantity | Payment Date |                                            |
|------------------------------------------|----------------------------------|----------|----------|--------------|--------------------------------------------|
| Account Number                           |                                  |          |          |              | Description                                |
|                                          | Case Lots, Inc. Total:           | 3,438.75 |          |              |                                            |
| Chicago Metropolitan Fire Prevention Co. |                                  |          |          |              |                                            |
| CHGOMETR                                 |                                  |          |          |              |                                            |
| 167076                                   | 9/15/2017                        | 133.20   | 0.00     | 10/17/2017   |                                            |
|                                          | 101-420-511-5405 R&M - buildings |          |          |              | Annual fire extinguisher service for PD/FD |
|                                          | 167076 Total:                    | 133.20   |          |              |                                            |
| 167365                                   | 9/22/2017                        | 197.00   | 0.00     | 10/17/2017   |                                            |
|                                          | 101-420-511-5405 R&M - buildings |          |          |              | Fire extinguisher service                  |
|                                          | 167365 Total:                    | 197.00   |          |              |                                            |
|                                          | Chicago Metropolitan Fire        | 330.20   |          |              |                                            |
| Emcor Services Team Mechanical Inc       |                                  |          |          |              |                                            |
| EMCOR                                    |                                  |          |          |              |                                            |
| 930005225                                | 9/18/2017                        | 367.00   | 0.00     | 10/17/2017   |                                            |
|                                          | 101-420-511-5405 R&M - buildings |          |          |              | Dampers at Fire Dept boiler room           |
|                                          | 930005225 Total:                 | 367.00   |          |              |                                            |
|                                          | Emcor Services Team Mec          | 367.00   |          |              |                                            |
| Fedex                                    |                                  |          |          |              |                                            |
| FEDEX                                    |                                  |          |          |              |                                            |
| 811309872370                             | 9/12/2017                        | 36.72    | 0.00     | 10/17/2017   |                                            |
|                                          | 101-210-511-5720 Postage         |          |          |              | Shipping - Finance                         |
|                                          | 811309872370 Total:              | 36.72    |          |              |                                            |
| 811309872392                             | 9/27/2017                        | 21.78    | 0.00     | 10/17/2017   |                                            |
|                                          | 101-210-511-5720 Postage         |          |          |              | Shipping - Admin                           |
|                                          | 811309872392 Total:              | 21.78    |          |              |                                            |

| Invoice Number                  | Invoice Date | Amount    | Quantity | Payment Date | Description                                            |
|---------------------------------|--------------|-----------|----------|--------------|--------------------------------------------------------|
| Account Number                  |              |           |          |              |                                                        |
|                                 |              | 58.50     |          |              |                                                        |
| Fedex Total:                    |              |           |          |              |                                                        |
| Gen Ki Karate<br>GENKI          |              |           |          |              |                                                        |
| 91317                           | 9/17/2017    | 688.80    | 0.00     | 10/17/2017   |                                                        |
| 205-502-515-5270                |              |           |          |              | Purchased program services<br>Karate Fall Session 1    |
|                                 |              | 688.80    |          |              |                                                        |
| 91317 Total:                    |              |           |          |              |                                                        |
|                                 |              | 688.80    |          |              |                                                        |
| Gen Ki Karate Total:            |              |           |          |              |                                                        |
|                                 |              | 688.80    |          |              |                                                        |
| Goldmeier, Norman<br>GOLDMEI    |              |           |          |              |                                                        |
| 17-9101                         | 9/13/2017    | 100.00    | 0.00     | 10/17/2017   |                                                        |
| 101-400-511-5210                |              |           |          |              | Animal control<br>Animal control services              |
|                                 |              | 100.00    |          |              |                                                        |
| 17-9101 Total:                  |              |           |          |              |                                                        |
|                                 |              | 100.00    |          |              |                                                        |
| Goldmeier, Norman Total:        |              |           |          |              |                                                        |
|                                 |              | 100.00    |          |              |                                                        |
| Halogen<br>HALOGEN              |              |           |          |              |                                                        |
| 510766                          | 9/28/2017    | 48.00     | 0.00     | 10/17/2017   |                                                        |
| 205-560-515-5405                |              |           |          |              | R&M - buildings<br>Kiddie - replacement skimmer covers |
|                                 |              | 48.00     |          |              |                                                        |
| 510766 Total:                   |              |           |          |              |                                                        |
|                                 |              | 48.00     |          |              |                                                        |
| Halogen Total:                  |              |           |          |              |                                                        |
|                                 |              | 48.00     |          |              |                                                        |
| Holland & Knight LLP<br>HOLLAND |              |           |          |              |                                                        |
| 08312017                        | 8/31/2017    | 12,885.00 | 0.00     | 10/17/2017   |                                                        |
| 101-230-511-5350                |              |           |          |              | Legal - retainer<br>General Counsel                    |

| Invoice Number   | Invoice Date       | Amount    | Quantity | Payment Date | Description                              |
|------------------|--------------------|-----------|----------|--------------|------------------------------------------|
| Account Number   |                    |           |          |              |                                          |
|                  | 08312017 Total:    | 12,885.00 |          |              |                                          |
| 5556639          | 9/8/2017           | 1,890.00  | 0.00     | 10/17/2017   | Municipal Code new regulations           |
| 101-230-511-5370 | Legal - review     |           |          |              |                                          |
|                  | 5556639 Total:     | 1,890.00  |          |              |                                          |
| 5556646          | 9/8/2017           | 2,667.36  | 0.00     | 10/17/2017   | Purple Hotel Development                 |
| 101-230-511-5370 | Legal - review     |           |          |              |                                          |
|                  | 5556646 Total:     | 2,667.36  |          |              |                                          |
| 5556647          | 9/8/2017           | 396.00    | 0.00     | 10/17/2017   | Misc. Private Documents                  |
| 101-230-511-5370 | Legal - review     |           |          |              |                                          |
|                  | 5556647 Total:     | 396.00    |          |              |                                          |
| 5556648          | 9/8/2017           | 869.00    | 0.00     | 10/17/2017   | 6755 N. Cicero                           |
| 101-230-511-5370 | Legal - review     |           |          |              |                                          |
|                  | 5556648 Total:     | 869.00    |          |              |                                          |
| 5556649          | 9/8/2017           | 697.00    | 0.00     | 10/17/2017   | 6489 N. Longmeadow                       |
| 101-230-511-5370 | Legal - review     |           |          |              |                                          |
|                  | 5556649 Total:     | 697.00    |          |              |                                          |
| 5556654          | 9/8/2017           | 1,043.81  | 0.00     | 10/17/2017   | Purple Hotel Code Enforcement litigation |
| 101-230-511-5360 | Legal - litigation |           |          |              |                                          |
|                  | 5556654 Total:     | 1,043.81  |          |              |                                          |
| 5556655          | 9/8/2017           | 306.00    | 0.00     | 10/17/2017   | Personnel                                |
| 101-230-511-5360 | Legal - litigation |           |          |              |                                          |
|                  | 5556655 Total:     | 306.00    |          |              |                                          |
| 5556656          | 9/8/2017           | 246.00    | 0.00     | 10/17/2017   | 6638 N. Ramona                           |
| 101-230-511-5370 | Legal - review     |           |          |              |                                          |
|                  | 5556656 Total:     | 246.00    |          |              |                                          |

| Invoice Number               | Invoice Date              | Amount    | Quantity | Payment Date |                                                                             |
|------------------------------|---------------------------|-----------|----------|--------------|-----------------------------------------------------------------------------|
| Account Number               |                           |           |          |              | Description                                                                 |
| 5556677                      | 9/8/2017                  | 656.00    | 0.00     | 10/17/2017   |                                                                             |
| 101-230-511-5370             |                           |           |          |              | Legal - review<br>6850 N. Lowell                                            |
|                              | 5556677 Total:            | 656.00    |          |              |                                                                             |
| 5565494                      | 9/27/2017                 | 350.00    | 0.00     | 10/17/2017   |                                                                             |
| 217-000-517-5399             |                           |           |          |              | Other professional services<br>Attendance at TIF Joint Review Board Meeting |
|                              | 5565494 Total:            | 350.00    |          |              |                                                                             |
|                              | Holland & Knight LLP Tot  | 22,006.17 |          |              |                                                                             |
| IL Municipal Retirement Fund |                           |           |          |              |                                                                             |
| ZZIMRF                       |                           |           |          |              |                                                                             |
| Sept 2017                    | 9/27/2017                 | 30,955.27 | 0.00     | 10/17/2017   |                                                                             |
| 102-000-210-2023             |                           |           |          |              | Employee IMRF withholding<br>Monthly Employer                               |
| Sept 2017                    | 9/27/2017                 | 13,784.92 | 0.00     | 10/17/2017   |                                                                             |
| 102-000-210-2023             |                           |           |          |              | Employee IMRF withholding<br>Monthly Employee                               |
|                              | Sept 2017 Total:          | 44,740.19 |          |              |                                                                             |
|                              | IL Municipal Retirement F | 44,740.19 |          |              |                                                                             |
| Lauterbach & Amen, LP        |                           |           |          |              |                                                                             |
| LAUTER                       |                           |           |          |              |                                                                             |
| 24207                        | 9/25/2017                 | 26,200.00 | 0.00     | 10/17/2017   |                                                                             |
| 101-210-511-5310             |                           |           |          |              | Audit<br>April 30, 2017 progress billing 2016-2017 audit                    |
|                              | 24207 Total:              | 26,200.00 |          |              |                                                                             |
|                              | Lauterbach & Amen, LP To  | 26,200.00 |          |              |                                                                             |
| Lawson Products Inc          |                           |           |          |              |                                                                             |
| LAWSNPRO                     |                           |           |          |              |                                                                             |
| 9305176577                   | 8/21/2017                 | 8.14      | 0.00     | 10/17/2017   |                                                                             |
| 101-410-511-5730             |                           |           |          |              | Program supplies<br>Washers for garage                                      |

| Invoice Number                             | Invoice Date              | Amount   | Quantity | Payment Date | Description                    |
|--------------------------------------------|---------------------------|----------|----------|--------------|--------------------------------|
| Account Number                             |                           |          |          |              |                                |
|                                            | 9305176577 Total:         | 8.14     |          |              |                                |
|                                            | Lawson Products Inc Total | 8.14     |          |              |                                |
| Martin Implement Sales Inc                 |                           |          |          |              |                                |
| MARTINIM                                   |                           |          |          |              |                                |
| A58319                                     | 9/6/2017                  | 49.47    | 0.00     | 10/17/2017   |                                |
| 660-620-519-5480 R&M - vehicles            |                           |          |          |              | Switch for Tractor #7          |
|                                            | A58319 Total:             | 49.47    |          |              |                                |
| A58637                                     | 9/21/2017                 | 1,552.93 | 0.00     | 10/17/2017   |                                |
| 205-430-515-5480 R&M - vehicles            |                           |          |          |              | Parts for Tractor #7,3,5 and 4 |
| A58637                                     | 9/21/2017                 | 636.70   | 0.00     | 10/17/2017   |                                |
| 101-440-513-5480 R&M - vehicles            |                           |          |          |              | Parts for Tractor #7,3,5 and 4 |
|                                            | A58637 Total:             | 2,189.63 |          |              |                                |
|                                            | Martin Implement Sales In | 2,239.10 |          |              |                                |
| NAPA                                       |                           |          |          |              |                                |
| NAPA                                       |                           |          |          |              |                                |
| 281506                                     | 9/25/2017                 | 8.29     | 0.00     | 10/17/2017   |                                |
| 205-430-515-5480 R&M - vehicles            |                           |          |          |              | Exhaust gasket for Truck #29   |
|                                            | 281506 Total:             | 8.29     |          |              |                                |
|                                            | NAPA Total:               | 8.29     |          |              |                                |
| NEMSMA                                     |                           |          |          |              |                                |
| NEMSMA                                     |                           |          |          |              |                                |
| 17-167                                     | 9/15/2017                 | 195.00   | 0.00     | 10/17/2017   |                                |
| 101-350-512-5570 Professional associations |                           |          |          |              | Membership for Chief           |
|                                            | 17-167 Total:             | 195.00   |          |              |                                |

| Invoice Number                              | Invoice Date | Amount     | Quantity | Payment Date |                                        |
|---------------------------------------------|--------------|------------|----------|--------------|----------------------------------------|
| Account Number                              |              |            |          |              | Description                            |
| NEMSMA Total:                               |              | 195.00     |          |              |                                        |
| Orange Crush LLC                            |              |            |          |              |                                        |
| ORANGCRH                                    |              |            |          |              |                                        |
| 41042                                       | 9/26/2017    | 283.82     | 0.00     | 10/17/2017   |                                        |
| 213-000-561-5490 R&M Road Repairs           |              |            |          |              | Asphalt surface mix                    |
| 41042 Total:                                |              | 283.82     |          |              |                                        |
| 41071                                       | 9/26/2017    | 200.00     | 0.00     | 10/17/2017   |                                        |
| 213-000-561-5490 R&M Road Repairs           |              |            |          |              | Asphalt surface mix                    |
| 41071 Total:                                |              | 200.00     |          |              |                                        |
| Orange Crush LLC Total:                     |              | 483.82     |          |              |                                        |
| Paramedic Services of Illinois              |              |            |          |              |                                        |
| PARAMEDI                                    |              |            |          |              |                                        |
| 5197                                        | 10/1/2017    | 235,669.27 | 0.00     | 10/17/2017   |                                        |
| 101-350-512-5220 Fire protection            |              |            |          |              | Services rendered month ended 10/31/17 |
| 5197 Total:                                 |              | 235,669.27 |          |              |                                        |
| Paramedic Services of Illin                 |              | 235,669.27 |          |              |                                        |
| Photo Booth Time                            |              |            |          |              |                                        |
| PHOTOBOO                                    |              |            |          |              |                                        |
| 1789314                                     | 9/26/2017    | 135.00     | 0.00     | 10/17/2017   |                                        |
| 205-504-515-5270 Purchased program services |              |            |          |              | Daddy Daughter Dance 2018/deposit      |
| 1789314 Total:                              |              | 135.00     |          |              |                                        |
| Photo Booth Time Total:                     |              | 135.00     |          |              |                                        |

Pitney Bowes Inc.

| Invoice Number             | Invoice Date                 | Amount   | Quantity | Payment Date |                                                         |
|----------------------------|------------------------------|----------|----------|--------------|---------------------------------------------------------|
| Account Number             |                              |          |          |              | Description                                             |
| PITBOWIN                   |                              |          |          |              |                                                         |
| 1005270029                 | 9/15/2017                    | 124.78   | 0.00     | 10/17/2017   |                                                         |
| 101-210-511-5700           | Office supplies              |          |          |              | Ink and labels for postage machine                      |
|                            | 1005270029 Total:            | 124.78   |          |              |                                                         |
|                            | Pitney Bowes Inc. Total:     | 124.78   |          |              |                                                         |
| Prairie Material Sales Inc |                              |          |          |              |                                                         |
| PRAIRIEM                   |                              |          |          |              |                                                         |
| 888206066                  | 9/13/2017                    | 584.00   | 0.00     | 10/17/2017   |                                                         |
| 217-000-561-6100           | Land acquisition & improveme |          |          |              | 2.5 cubic yards of concrete for Trail Head parking lot  |
|                            | 888206066 Total:             | 584.00   |          |              |                                                         |
|                            | Prairie Material Sales Inc T | 584.00   |          |              |                                                         |
| Printwell Printing         |                              |          |          |              |                                                         |
| PRINTWEL                   |                              |          |          |              |                                                         |
| 51346                      | 9/21/2017                    | 60.00    | 0.00     | 10/17/2017   |                                                         |
| 101-440-513-5730           | Program supplies             |          |          |              | Business cards for PW                                   |
|                            | 51346 Total:                 | 60.00    |          |              |                                                         |
|                            | Printwell Printing Total:    | 60.00    |          |              |                                                         |
| Quinlan Security Systems   |                              |          |          |              |                                                         |
| QUINLANS                   |                              |          |          |              |                                                         |
| 21245                      | 10/1/2017                    | 312.00   | 0.00     | 10/17/2017   |                                                         |
| 660-610-519-5340           | Maintenance Agreement Expen  |          |          |              | Security camera maintenance agreement/Village Buildings |
| 21245                      | 10/1/2017                    | 4,139.51 | 0.00     | 10/17/2017   |                                                         |
| 101-250-511-5340           | Maintenance Agreement Expen  |          |          |              | Security camera maintenance agreement/Village Buildings |
|                            | 21245 Total:                 | 4,451.51 |          |              |                                                         |

| Invoice Number                    | Invoice Date | Amount   | Quantity | Payment Date | Description                                        |
|-----------------------------------|--------------|----------|----------|--------------|----------------------------------------------------|
| Quinlan Security Systems T        |              | 4,451.51 |          |              |                                                    |
| Russo Power Equipment             |              |          |          |              |                                                    |
| RUSSO                             |              |          |          |              |                                                    |
| 4443613                           | 9/22/2017    | 254.44   | 0.00     | 10/17/2017   | Belts for Mower #4                                 |
| 205-430-515-5480 R&M - vehicles   |              |          |          |              |                                                    |
| 4443613 Total:                    |              | 254.44   |          |              |                                                    |
| 4452353                           | 9/26/2017    | 825.85   | 0.00     | 10/17/2017   | Shaft, blade, nut, washer for Toro mower #4        |
| 205-430-515-5480 R&M - vehicles   |              |          |          |              |                                                    |
| 4452353 Total:                    |              | 825.85   |          |              |                                                    |
| 4457666                           | 9/28/2017    | 122.22   | 0.00     | 10/17/2017   | Shaft bearing, washer, chain for Toro Mower #4     |
| 205-430-515-5480 R&M - vehicles   |              |          |          |              |                                                    |
| 4457666 Total:                    |              | 122.22   |          |              |                                                    |
| Russo Power Equipment T           |              | 1,202.51 |          |              |                                                    |
| Schneider Electric                |              |          |          |              |                                                    |
| SCHNEI                            |              |          |          |              |                                                    |
| 518202                            | 9/22/2017    | 679.80   | 0.00     | 10/17/2017   | Weather services                                   |
| 101-400-511-5730 Program supplies |              |          |          |              |                                                    |
| 518202                            | 9/22/2017    | 273.60   | 0.00     | 10/17/2017   | Weather services                                   |
| 101-250-511-5330 Data processing  |              |          |          |              |                                                    |
| 518202 Total:                     |              | 953.40   |          |              |                                                    |
| Schneider Electric Total:         |              | 953.40   |          |              |                                                    |
| The Mulch Center                  |              |          |          |              |                                                    |
| THEMULC                           |              |          |          |              |                                                    |
| 31995                             | 9/21/2017    | 1,400.00 | 0.00     | 10/17/2017   | Engineered wood fiber - Playground for small parks |
| 205-430-515-5730 Program supplies |              |          |          |              |                                                    |

| Invoice Number                                | Invoice Date | Amount   | Quantity | Payment Date | Description                            |
|-----------------------------------------------|--------------|----------|----------|--------------|----------------------------------------|
| 31995 Total:                                  |              | 1,400.00 |          |              |                                        |
| The Mulch Center Total:                       |              | 1,400.00 |          |              |                                        |
| Toma, Samson                                  |              |          |          |              |                                        |
| TOMASAM                                       |              |          |          |              |                                        |
| 100217                                        | 10/2/2017    | 40.00    | 0.00     | 10/17/2017   |                                        |
| 101-000-410-4201 License - passenger car      |              |          |          |              | Refund Duplicate sticker purchase      |
| 100217 Total:                                 |              | 40.00    |          |              |                                        |
| Toma, Samson Total:                           |              | 40.00    |          |              |                                        |
| Traffic Control & Protection                  |              |          |          |              |                                        |
| TRAFFICC                                      |              |          |          |              |                                        |
| 90307                                         | 9/6/2017     | 234.40   | 0.00     | 10/17/2017   |                                        |
| 217-000-561-6100 Land acquisition & improveme |              |          |          |              | Poles for Signs/Trail Head parking lot |
| 90307 Total:                                  |              | 234.40   |          |              |                                        |
| 90334                                         | 9/13/2017    | 604.50   | 0.00     | 10/17/2017   |                                        |
| 217-000-561-6100 Land acquisition & improveme |              |          |          |              | Poles for Signs/Trail Head parking lot |
| 90334 Total:                                  |              | 604.50   |          |              |                                        |
| Traffic Control & Protectio                   |              | 838.90   |          |              |                                        |
| Trinity Eco Solutions                         |              |          |          |              |                                        |
| TRINITY                                       |              |          |          |              |                                        |
| 004560                                        | 8/28/2017    | 373.30   | 0.00     | 10/17/2017   |                                        |
| 101-420-511-5730 Program supplies             |              |          |          |              | Cleaning supplies for PW               |
| 004560 Total:                                 |              | 373.30   |          |              |                                        |
| Trinity Eco Solutions Total                   |              | 373.30   |          |              |                                        |

| Invoice Number | Invoice Date | Amount | Quantity | Payment Date |
|----------------|--------------|--------|----------|--------------|
| Account Number |              |        |          | Description  |

|                                                         |                            |            |      |                       |
|---------------------------------------------------------|----------------------------|------------|------|-----------------------|
| Warehouse Direct<br>WAREHOUS<br>IN230805                | 7/6/2017                   | 5.79       | 0.00 | 10/17/2017            |
| 101-350-512-5799 Other materials & supplies             |                            |            |      | Coffee decanter       |
|                                                         | IN230805 Total:            | 5.79       |      |                       |
|                                                         | Warehouse Direct Total:    | 5.79       |      |                       |
| Welding Supply Inc.<br>WELDINGS<br>803490               | 9/30/2017                  | 6.60       | 0.00 | 10/17/2017            |
| 205-571-515-5730 Program supplies                       |                            |            |      | Helium Tank - October |
| 803490                                                  | 9/30/2017                  | 6.60       | 0.00 | 10/17/2017            |
| 101-350-512-5730 Program supplies                       |                            |            |      | Argon Tank - October  |
|                                                         | 803490 Total:              | 13.20      |      |                       |
|                                                         | Welding Supply Inc. Total: | 13.20      |      |                       |
| Ziebell Water Service Product<br>ZIEBELLW<br>239020-000 | 9/15/2017                  | 2,470.91   | 0.00 | 10/17/2017            |
| 660-620-519-5793 Water system supplies                  |                            |            |      | Fire Hydrant parts    |
|                                                         | 239020-000 Total:          | 2,470.91   |      |                       |
|                                                         | Ziebell Water Service Prod | 2,470.91   |      |                       |
|                                                         | Report Total:              | 356,410.51 |      |                       |

# Accounts Payable

## To Be Paid Proof List

User: jmazzeffi  
Printed: 10/10/2017 - 9:39AM  
Batch: 00202.10.2017



| Invoice Number                                   | Invoice Date               | Amount   | Quantity | Payment Date                    |
|--------------------------------------------------|----------------------------|----------|----------|---------------------------------|
| Account Number                                   |                            |          |          | Description                     |
| Active Electrical Supply Co. Inc. & Fox Lighting |                            |          |          |                                 |
| ACTIVELE                                         |                            |          |          |                                 |
| 10507897-01                                      | 10/2/2017                  | 982.50   | 0.00     | 10/17/2017                      |
| 101-440-513-5290                                 |                            |          |          | Street lights & traffic signal  |
|                                                  |                            |          |          | Fuses for Street lights         |
|                                                  | 10507897-01 Total:         | 982.50   |          |                                 |
| 10508304-00                                      | 10/2/2017                  | 45.81    | 0.00     | 10/17/2017                      |
| 101-440-513-5290                                 |                            |          |          | Street lights & traffic signal  |
|                                                  |                            |          |          | Photocell for Street lights     |
|                                                  | 10508304-00 Total:         | 45.81    |          |                                 |
|                                                  | Active Electrical Supply C | 1,028.31 |          |                                 |
|                                                  |                            |          |          |                                 |
| Aftermath Inc.                                   |                            |          |          |                                 |
| AFTERMAT                                         |                            |          |          |                                 |
| JC2017-9702                                      | 9/28/2017                  | 105.00   | 0.00     | 10/17/2017                      |
| 101-300-512-5405                                 |                            |          |          | R&M - buildings                 |
|                                                  |                            |          |          | Cell detontamination - Prisoner |
|                                                  | JC2017-9702 Total:         | 105.00   |          |                                 |
|                                                  | Aftermath Inc. Total:      | 105.00   |          |                                 |
|                                                  |                            |          |          |                                 |
| American Charge Service                          |                            |          |          |                                 |
| AMERCHAR                                         |                            |          |          |                                 |
| 100771                                           | 9/1/2017                   | 6.00     | 0.00     | 10/17/2017                      |
| 205-570-515-5280                                 |                            |          |          | Subsidized taxi program         |
|                                                  |                            |          |          | Taxi coupon - August            |

| Invoice Number                     | Invoice Date | Amount   | Quantity | Payment Date | Description                           |
|------------------------------------|--------------|----------|----------|--------------|---------------------------------------|
| Account Number                     |              |          |          |              |                                       |
| 100771 Total:                      |              | 6.00     |          |              |                                       |
| American Charge Service T          |              | 6.00     |          |              |                                       |
| American First Aid Services        |              |          |          |              |                                       |
| AFAS INC                           |              |          |          |              |                                       |
| 57092                              | 10/2/2017    | 28.30    | 0.00     | 10/17/2017   |                                       |
| 101-200-511-5599 Other contractual |              |          |          |              | First Aid box Village Hall break room |
| 57092 Total:                       |              | 28.30    |          |              |                                       |
| 57093                              | 10/2/2017    | 16.75    | 0.00     | 10/17/2017   |                                       |
| 205-500-515-5700 Office supplies   |              |          |          |              | Parks & Rec First aid supplies        |
| 57093 Total:                       |              | 16.75    |          |              |                                       |
| 57110                              | 10/2/2017    | 65.90    | 0.00     | 10/17/2017   |                                       |
| 101-300-512-5730 Program supplies  |              |          |          |              | First Aid supplies/replenish          |
| 57110 Total:                       |              | 65.90    |          |              |                                       |
| American First Aid Service         |              | 110.95   |          |              |                                       |
| Arrow Road Construction Co         |              |          |          |              |                                       |
| ARROWROA                           |              |          |          |              |                                       |
| 11640                              | 9/29/2017    | 1,236.64 | 0.00     | 10/17/2017   |                                       |
| 213-000-561-5490 R&M Road Repairs  |              |          |          |              | UPM Cold patch material for potholes  |
| 11640 Total:                       |              | 1,236.64 |          |              |                                       |
| Arrow Road Construction C          |              | 1,236.64 |          |              |                                       |
| Auto Zone                          |              |          |          |              |                                       |
| AUTOZ                              |              |          |          |              |                                       |
| 5247094956                         | 9/20/2017    | 13.64    | 0.00     | 10/17/2017   |                                       |
| 101-410-511-5730 Program supplies  |              |          |          |              | Gasket for Stock                      |

| Invoice Number                                | Invoice Date | Amount    | Quantity | Payment Date                                     |
|-----------------------------------------------|--------------|-----------|----------|--------------------------------------------------|
| Account Number                                |              |           |          | Description                                      |
| 5247094956 Total:                             |              | 13.64     |          |                                                  |
| Auto Zone Total:                              |              | 13.64     |          |                                                  |
| BCI Burke Company                             |              |           |          |                                                  |
| BCIBURK                                       |              |           |          |                                                  |
| 129-100990-3                                  | 10/10/2017   | 49,840.50 | 0.00     | 10/17/2017                                       |
| 205-430-515-6350 Park Construction & Improvem |              |           |          | Equipment for Central Playground Park renovation |
| 129-100990-3                                  | 10/10/2017   | 3,800.00  | 0.00     | 10/17/2017                                       |
| 205-430-515-6350 Park Construction & Improvem |              |           |          | Shipping                                         |
| 129-100990-3 Total:                           |              | 53,640.50 |          |                                                  |
| BCI Burke Company Total                       |              | 53,640.50 |          |                                                  |
| Builders Asphalt                              |              |           |          |                                                  |
| BUILDERS                                      |              |           |          |                                                  |
| 25026                                         | 9/21/2017    | 336.56    | 0.00     | 10/17/2017                                       |
| 213-000-561-5490 R&M Road Repairs             |              |           |          | Recycled surface                                 |
| 25026 Total:                                  |              | 336.56    |          |                                                  |
| 25040                                         | 9/21/2017    | 303.00    | 0.00     | 10/17/2017                                       |
| 213-000-561-5490 R&M Road Repairs             |              |           |          | Recycled surface                                 |
| 25040 Total:                                  |              | 303.00    |          |                                                  |
| 25058                                         | 9/22/2017    | 251.50    | 0.00     | 10/17/2017                                       |
| 213-000-561-5490 R&M Road Repairs             |              |           |          | Recycled surface                                 |
| 25058 Total:                                  |              | 251.50    |          |                                                  |
| Builders Asphalt Total:                       |              | 891.06    |          |                                                  |

Chicago Communications, LLC  
 CHGOCOMM

| Invoice Number                     | Invoice Date                | Amount   | Quantity | Payment Date                          |
|------------------------------------|-----------------------------|----------|----------|---------------------------------------|
| Account Number                     |                             |          |          | Description                           |
| 292808                             | 6/22/2017                   | 782.14   | 0.00     | 10/17/2017                            |
| 101-250-511-6530                   | Equipment - data processing |          |          | Antenna installation for Bike Path    |
|                                    | 292808 Total:               | 782.14   |          |                                       |
|                                    | Chicago Communications,     | 782.14   |          |                                       |
| Classic Design Awards              |                             |          |          |                                       |
| CLASSICD                           |                             |          |          |                                       |
| 171501                             | 10/3/2017                   | 14.00    | 0.00     | 10/17/2017                            |
| 101-100-511-5799                   | Other materials & supplies  |          |          | Engraving on brass plates for plaques |
|                                    | 171501 Total:               | 14.00    |          |                                       |
|                                    | Classic Design Awards Tot   | 14.00    |          |                                       |
| Emcor Services Team Mechanical Inc |                             |          |          |                                       |
| EMCOR                              |                             |          |          |                                       |
| 930005357                          | 9/29/2017                   | 2,566.56 | 0.00     | 10/17/2017                            |
| 101-420-511-5405                   | R&M - buildings             |          |          | Dispatch AC repair                    |
|                                    | 930005357 Total:            | 2,566.56 |          |                                       |
|                                    | Emcor Services Team Mec     | 2,566.56 |          |                                       |
| Eterno Attorney at Law, David      |                             |          |          |                                       |
| ETERNO                             |                             |          |          |                                       |
| 12013                              | 10/2/2017                   | 47.50    | 0.00     | 10/17/2017                            |
| 101-230-511-5399                   | Other professional services |          |          | 9/25/17 Offsite Docket review         |
| 12013                              | 10/2/2017                   | 862.50   | 0.00     | 10/17/2017                            |
| 101-230-511-5399                   | Other professional services |          |          | 9/25/17 Onsite hearings               |
|                                    | 12013 Total:                | 910.00   |          |                                       |
|                                    | Eterno Attorney at Law, D   | 910.00   |          |                                       |

| Invoice Number                                 | Invoice Date | Amount    | Quantity | Payment Date | Description                                |
|------------------------------------------------|--------------|-----------|----------|--------------|--------------------------------------------|
| Gewalt Hamilton Associates Inc                 |              |           |          |              |                                            |
| GEWALT                                         |              |           |          |              |                                            |
| 9232.408-13                                    | 9/25/2017    | 1,240.78  | 0.00     | 10/17/2017   | UP path construction engineering           |
| 217-000-561-5340 Engineering                   |              |           |          |              |                                            |
| 9232.408-13 Total:                             |              | 1,240.78  |          |              |                                            |
|                                                |              |           |          |              |                                            |
| 9232.409-15                                    | 9/25/2017    | 1,852.59  | 0.00     | 10/17/2017   | Valley Line Trail construction engineering |
| 454-000-561-5399 Land Acquisition & Improve    |              |           |          |              |                                            |
| 9232.409-15 Total:                             |              | 1,852.59  |          |              |                                            |
| Gewalt Hamilton Associate                      |              | 3,093.37  |          |              |                                            |
|                                                |              |           |          |              |                                            |
| Guthman, Doris                                 |              |           |          |              |                                            |
| GUTHMAN                                        |              |           |          |              |                                            |
| 008516-000                                     | 10/4/2017    | 144.86    | 0.00     | 10/17/2017   | Resident moved/Account closed              |
| 660-000-110-1230 Water customer receivables    |              |           |          |              |                                            |
| 008516-000 Total:                              |              | 144.86    |          |              |                                            |
| Guthman, Doris Total:                          |              | 144.86    |          |              |                                            |
|                                                |              |           |          |              |                                            |
| HMO Healthcare Service Corporation             |              |           |          |              |                                            |
| HMO                                            |              |           |          |              |                                            |
| October,2017                                   | 9/15/2017    | 10,527.39 | 0.00     | 10/17/2017   | Employee Health Insurance HMO - October    |
| 102-000-210-2027 Health insurance premium with |              |           |          |              |                                            |
| October,2017 Total:                            |              | 10,527.39 |          |              |                                            |
| HMO Healthcare Service C                       |              | 10,527.39 |          |              |                                            |
|                                                |              |           |          |              |                                            |
| Impact Networking, LLC                         |              |           |          |              |                                            |
| IMPACT                                         |              |           |          |              |                                            |
| 932327                                         | 9/29/2017    | 19.50     | 0.00     | 10/17/2017   | Shipping fees - Copier Fire Dept           |
| 101-000-210-2650 Contractor Permits Payable    |              |           |          |              |                                            |

| Invoice Number           | Invoice Date                | Amount | Quantity | Payment Date |                                                |
|--------------------------|-----------------------------|--------|----------|--------------|------------------------------------------------|
| Account Number           |                             |        |          |              | Description                                    |
|                          | 932327 Total:               | 19.50  |          |              |                                                |
| 933479                   | 10/2/2017                   | 19.50  | 0.00     | 10/17/2017   |                                                |
| 101-000-210-2650         | Contractor Permits Payable  |        |          |              | Shipping fees - Copier Admin Dept              |
|                          | 933479 Total:               | 19.50  |          |              |                                                |
|                          | Impact Networking, LLC T    | 39.00  |          |              |                                                |
| Lowe's Business Acc/GECE |                             |        |          |              |                                                |
| LOWES                    |                             |        |          |              |                                                |
| 02479                    | 9/25/2017                   | 54.74  | 0.00     | 10/17/2017   |                                                |
| 205-430-515-5730         | Program supplies            |        |          |              | Masks for Parks                                |
|                          | 02479 Total:                | 54.74  |          |              |                                                |
| 02492                    | 9/25/2017                   | 254.91 | 0.00     | 10/17/2017   |                                                |
| 205-430-515-5730         | Program supplies            |        |          |              | Lawn sprinkler, water shut off, power inverter |
|                          | 02492 Total:                | 254.91 |          |              |                                                |
| 02496                    | 9/25/2017                   | 161.65 | 0.00     | 10/17/2017   |                                                |
| 217-000-561-5290         | Maintenance of TIF Improvem |        |          |              | Plier set, socket set, socket extension        |
|                          | 02496 Total:                | 161.65 |          |              |                                                |
| 02512                    | 9/25/2017                   | 10.44  | 0.00     | 10/17/2017   |                                                |
| 205-430-515-5730         | Program supplies            |        |          |              | Pump for Parks                                 |
|                          | 02512 Total:                | 10.44  |          |              |                                                |
| 02569                    | 9/26/2017                   | 66.46  | 0.00     | 10/17/2017   |                                                |
| 205-430-515-5730         | Program supplies            |        |          |              | Tape for Parks                                 |
|                          | 02569 Total:                | 66.46  |          |              |                                                |
| 03407                    | 9/25/2017                   | 48.39  | 0.00     | 10/17/2017   |                                                |
| 205-430-515-5730         | Program supplies            |        |          |              | Lawn sprinkler for Parks                       |

| Invoice Number          | Invoice Date | Amount | Quantity | Payment Date | Description                     |
|-------------------------|--------------|--------|----------|--------------|---------------------------------|
| 03407 Total:            |              | 48.39  |          |              |                                 |
| 07388                   | 9/25/2017    | 75.00  | 0.00     | 10/17/2017   | Gift Card for LWD Bloom contest |
| 101-440-513-5680        |              |        |          |              | Landscaping supplies            |
| 07388 Total:            |              | 75.00  |          |              |                                 |
| 07665                   | 9/21/2017    | 30.11  | 0.00     | 10/17/2017   | Cleaning supplies for PW        |
| 101-440-513-5730        |              |        |          |              | Program supplies                |
| 07665 Total:            |              | 30.11  |          |              |                                 |
| 2780                    | 9/28/2017    | 9.23   | 0.00     | 10/17/2017   | Water fountain supplies         |
| 205-571-515-5535        |              |        |          |              | Facility rental                 |
| 2780 Total:             |              | 9.23   |          |              |                                 |
| 2854                    | 9/29/2017    | 23.75  | 0.00     | 10/17/2017   | Water fountain supplies         |
| 205-571-515-5535        |              |        |          |              | Facility rental                 |
| 2854 Total:             |              | 23.75  |          |              |                                 |
| 5933                    | 9/28/2017    | 58.72  | 0.00     | 10/17/2017   | Water fountain supplies         |
| 205-571-515-5535        |              |        |          |              | Facility rental                 |
| 5933                    | 10/4/2017    | -54.16 | 0.00     | 10/17/2017   | Water fountain supplies         |
| 205-571-515-5535        |              |        |          |              | Facility rental                 |
| 5933 Total:             |              | 4.56   |          |              |                                 |
| Lowe's Business Acc/GEC |              | 739.24 |          |              |                                 |
| Madison National Life   |              |        |          |              |                                 |
| MADISON                 |              |        |          |              |                                 |
| 1269104                 | 9/20/2017    | 156.17 | 0.00     | 10/17/2017   | Insurance - October             |
| 101-200-511-5150        |              |        |          |              | Insurance - group life & AD&D   |
| 1269104                 | 9/20/2017    | 94.63  | 0.00     | 10/17/2017   | Insurance - October             |
| 101-210-511-5150        |              |        |          |              | Insurance - group life & AD&D   |
| 1269104                 | 9/20/2017    | 88.27  | 0.00     | 10/17/2017   | Insurance - October             |
| 101-240-517-5150        |              |        |          |              | Insurance - group life & AD&D   |

| Invoice Number       | Invoice Date               | Amount   | Quantity | Payment Date                         |
|----------------------|----------------------------|----------|----------|--------------------------------------|
| Account Number       |                            |          |          | Description                          |
| 1269104              | 9/20/2017                  | 573.36   | 0.00     | 10/17/2017                           |
| 101-300-512-5150     |                            |          |          | Insurance - group life & AD&D        |
|                      |                            |          |          | Insurance - October                  |
| 1269104              | 9/20/2017                  | 17.40    | 0.00     | 10/17/2017                           |
| 101-350-512-5150     |                            |          |          | Insurance - group life & AD&D        |
|                      |                            |          |          | Insurance - October                  |
| 1269104              | 9/20/2017                  | 66.96    | 0.00     | 10/17/2017                           |
| 101-400-511-5150     |                            |          |          | Insurance - group life & AD&D        |
|                      |                            |          |          | Insurance - October                  |
| 1269104              | 9/20/2017                  | 35.53    | 0.00     | 10/17/2017                           |
| 101-410-511-5150     |                            |          |          | Insurance - group life & AD&D        |
|                      |                            |          |          | Insurance - October                  |
| 1269104              | 9/20/2017                  | 96.87    | 0.00     | 10/17/2017                           |
| 101-440-513-5150     |                            |          |          | Insurance - group life & AD&D        |
|                      |                            |          |          | Insurance - October                  |
| 1269104              | 9/20/2017                  | 58.54    | 0.00     | 10/17/2017                           |
| 205-430-515-5150     |                            |          |          | Insurance - group life & AD&D        |
|                      |                            |          |          | Insurance - October                  |
| 1269104              | 9/20/2017                  | 93.13    | 0.00     | 10/17/2017                           |
| 205-500-515-5150     |                            |          |          | Insurance - group life & AD&D        |
|                      |                            |          |          | Insurance - October                  |
| 1269104              | 9/20/2017                  | 95.94    | 0.00     | 10/17/2017                           |
| 660-620-519-5150     |                            |          |          | Insurance - group life & AD&D        |
|                      |                            |          |          | Insurance - October                  |
|                      | 1269104 Total:             | 1,376.80 |          |                                      |
|                      | Madison National Life Tot  | 1,376.80 |          |                                      |
| Malnati Organization |                            |          |          |                                      |
| MALNATI              |                            |          |          |                                      |
| 638784               | 10/3/2017                  | 220.20   | 0.00     | 10/17/2017                           |
| 101-100-511-5840     |                            |          |          | Meals                                |
|                      |                            |          |          | Dinner Village Board meeting 10/3/17 |
|                      | 638784 Total:              | 220.20   |          |                                      |
|                      | Malnati Organization Total | 220.20   |          |                                      |
| Marc Printing        |                            |          |          |                                      |
| MARCP                |                            |          |          |                                      |
| 111367               | 9/18/2017                  | 265.61   | 0.00     | 10/17/2017                           |
| 660-610-519-5720     |                            |          |          | Postage                              |
|                      |                            |          |          | Mailing water bills                  |
|                      | 111367 Total:              | 265.61   |          |                                      |
| Cyc2&4               | 10/4/2017                  | 515.12   | 0.00     | 10/17/2017                           |

| Invoice Number                                 | Invoice Date | Amount           | Quantity | Payment Date | Description                               |
|------------------------------------------------|--------------|------------------|----------|--------------|-------------------------------------------|
| 660-610-519-5720 Postage                       |              |                  |          |              | Mailing of Water Bills Cycle 2 & 4        |
|                                                |              | <u>515.12</u>    |          |              |                                           |
| Cyc2&4 Total:                                  |              | 515.12           |          |              |                                           |
| Cyc3&4                                         | 10/4/2017    | 795.24           | 0.00     | 10/17/2017   |                                           |
| 660-610-519-5720 Postage                       |              |                  |          |              | Mailing of Water Bills Cycle 3 & 4        |
|                                                |              | <u>795.24</u>    |          |              |                                           |
| Cyc3&4 Total:                                  |              | 795.24           |          |              |                                           |
|                                                |              | <u>1,575.97</u>  |          |              |                                           |
| Marc Printing Total:                           |              | 1,575.97         |          |              |                                           |
| North Suburban Employee Benefit                |              |                  |          |              |                                           |
| NSEBENEF                                       |              |                  |          |              |                                           |
| September 2017                                 | 10/2/2017    | 96,935.00        | 0.00     | 10/17/2017   |                                           |
| 102-000-210-2027 Health insurance premium with |              |                  |          |              | Employee Health insurance PPO - September |
|                                                |              | <u>96,935.00</u> |          |              |                                           |
| September 2017 Total:                          |              | 96,935.00        |          |              |                                           |
|                                                |              | <u>96,935.00</u> |          |              |                                           |
| North Suburban Employee                        |              | 96,935.00        |          |              |                                           |
| Planned Forest Solutions LLC                   |              |                  |          |              |                                           |
| PLANNED                                        |              |                  |          |              |                                           |
| 168249                                         | 10/1/2017    | 1,468.80         | 0.00     | 10/17/2017   |                                           |
| 101-400-511-5039 Other contract labor          |              |                  |          |              | Nuisance tree removal permits             |
|                                                |              | <u>1,468.80</u>  |          |              |                                           |
| 168249 Total:                                  |              | 1,468.80         |          |              |                                           |
| 168250                                         | 10/2/2017    | 440.64           | 0.00     | 10/17/2017   |                                           |
| 101-400-511-5039 Other contract labor          |              |                  |          |              | Nuisance tree removal permit inspections  |
|                                                |              | <u>440.64</u>    |          |              |                                           |
| 168250 Total:                                  |              | 440.64           |          |              |                                           |
|                                                |              | <u>1,909.44</u>  |          |              |                                           |
| Planned Forest Solutions L                     |              | 1,909.44         |          |              |                                           |
| Warehouse Direct                               |              |                  |          |              |                                           |
| WAREHOUS                                       |              |                  |          |              |                                           |
| 3612050-0                                      | 9/8/2017     | 133.61           | 0.00     | 10/17/2017   |                                           |

| Invoice Number                               | Invoice Date            | Amount   | Quantity | Payment Date    |
|----------------------------------------------|-------------------------|----------|----------|-----------------|
| Account Number                               |                         |          |          | Description     |
| 101-350-512-5700 Office supplies             |                         |          |          | Office supplies |
|                                              | 3612050-0 Total:        | 133.61   |          |                 |
| 3613399-0                                    | 9/8/2017                | 145.58   | 0.00     | 10/17/2017      |
| 101-210-511-5700 Office supplies             |                         |          |          | Office supplies |
|                                              | 3613399-0 Total:        | 145.58   |          |                 |
| 3613399-1                                    | 9/11/2017               | 9.48     | 0.00     | 10/17/2017      |
| 101-210-511-5700 Office supplies             |                         |          |          | Office supplies |
|                                              | 3613399-1 Total:        | 9.48     |          |                 |
| 3613995-0                                    | 9/11/2017               | 117.30   | 0.00     | 10/17/2017      |
| 101-350-512-5700 Office supplies             |                         |          |          | Office supplies |
|                                              | 3613995-0 Total:        | 117.30   |          |                 |
| 3618814-0                                    | 9/14/2017               | 197.40   | 0.00     | 10/17/2017      |
| 101-350-512-5700 Office supplies             |                         |          |          | Office supplies |
|                                              | 3618814-0 Total:        | 197.40   |          |                 |
| 3618815-0                                    | 9/14/2017               | 508.12   | 0.00     | 10/17/2017      |
| 101-200-511-5700 Office supplies             |                         |          |          | Office supplies |
|                                              | 3618815-0 Total:        | 508.12   |          |                 |
| 3620217-0                                    | 9/14/2017               | 129.17   | 0.00     | 10/17/2017      |
| 101-210-511-5700 Office supplies             |                         |          |          | Office supplies |
|                                              | 3620217-0 Total:        | 129.17   |          |                 |
|                                              | Warehouse Direct Total: | 1,240.66 |          |                 |
| Wells Fargo Vendor Fin Serv                  |                         |          |          |                 |
| GECAPITA                                     |                         |          |          |                 |
| 67539046                                     | 9/24/2017               | 232.43   | 0.00     | 10/17/2017      |
| 660-610-519-5340 Maintenance Agreement Expen |                         |          |          | Copier - PW     |
| 67539046                                     | 9/24/2017               | 269.95   | 0.00     | 10/17/2017      |

| Invoice Number                              | Invoice Date              | Amount     | Quantity | Payment Date | Description          |
|---------------------------------------------|---------------------------|------------|----------|--------------|----------------------|
| 205-500-515-5440 R&M - office equipment     |                           |            |          |              | Copier - Parks       |
| 67539046                                    | 9/24/2017                 | 232.44     | 0.00     | 10/17/2017   |                      |
| 101-000-210-2650 Contractor Permits Payable |                           |            |          |              | Copier - Fire        |
| 67539046                                    | 9/24/2017                 | 697.36     | 0.00     | 10/17/2017   |                      |
| 101-210-511-5440 R&M - office equipment     |                           |            |          |              | Copier - PD, Finance |
|                                             | 67539046 Total:           | 1,432.18   |          |              |                      |
|                                             | Wells Fargo Vendor Fin Se | 1,432.18   |          |              |                      |
|                                             | Report Total:             | 180,538.91 |          |              |                      |

# Accounts Payable

## To Be Paid Proof List

User: jmazzeffi  
Printed: 10/09/2017 - 2:06PM  
Batch: 00203.10.2017



| Invoice Number                    | Invoice Date | Amount | Quantity | Payment Date |                                                       |
|-----------------------------------|--------------|--------|----------|--------------|-------------------------------------------------------|
| Account Number                    |              |        |          |              | Description                                           |
| Cassidy Tire                      |              |        |          |              |                                                       |
| CASSIDYT                          |              |        |          |              |                                                       |
| 6184257                           | 9/22/2017    | 150.00 | 0.00     | 10/17/2017   |                                                       |
| 101-300-512-5480 R&M - vehicles   |              |        |          |              | Tires for Squad 214                                   |
|                                   |              | <hr/>  |          |              |                                                       |
| 6184257 Total:                    |              | 150.00 |          |              |                                                       |
| 6184360                           | 9/29/2017    | 150.00 | 0.00     | 10/17/2017   |                                                       |
| 101-300-512-5480 R&M - vehicles   |              |        |          |              | Tires for Squad 213                                   |
|                                   |              | <hr/>  |          |              |                                                       |
| 6184360 Total:                    |              | 150.00 |          |              |                                                       |
|                                   |              | <hr/>  |          |              |                                                       |
| Cassidy Tire Total:               |              | 300.00 |          |              |                                                       |
|                                   |              | <hr/>  |          |              |                                                       |
| Decker Supply Co, Inc.            |              |        |          |              |                                                       |
| DECKER                            |              |        |          |              |                                                       |
| 898169                            | 9/29/2017    | 208.23 | 0.00     | 10/17/2017   |                                                       |
| 101-300-512-5730 Program supplies |              |        |          |              | Neighborhood Watch signs                              |
|                                   |              | <hr/>  |          |              |                                                       |
| 898169 Total:                     |              | 208.23 |          |              |                                                       |
|                                   |              | <hr/>  |          |              |                                                       |
| Decker Supply Co, Inc. To         |              | 208.23 |          |              |                                                       |
|                                   |              | <hr/>  |          |              |                                                       |
| Douglas Truck Parts               |              |        |          |              |                                                       |
| DOUGTK                            |              |        |          |              |                                                       |
| 33344                             | 9/8/2017     | 142.94 | 0.00     | 10/17/2017   |                                                       |
| 101-410-511-5730 Program supplies |              |        |          |              | General purpose pad, brake clean, respirator for Shop |

| Invoice Number | Invoice Date | Amount | Quantity | Payment Date |
|----------------|--------------|--------|----------|--------------|
| Account Number |              |        |          | Description  |

|              |  |        |  |  |
|--------------|--|--------|--|--|
| 33344 Total: |  | 142.94 |  |  |
|--------------|--|--------|--|--|

|                            |  |        |  |  |
|----------------------------|--|--------|--|--|
| Douglas Truck Parts Total: |  | 142.94 |  |  |
|----------------------------|--|--------|--|--|

Galls Incorporated

GALLS

|                                    |           |        |      |                     |
|------------------------------------|-----------|--------|------|---------------------|
| 008375601                          | 9/27/2017 | 320.29 | 0.00 | 10/17/2017          |
| 101-300-512-5070 Uniform allowance |           |        |      | Misc. Uniform items |

|                  |  |        |  |  |
|------------------|--|--------|--|--|
| 008375601 Total: |  | 320.29 |  |  |
|------------------|--|--------|--|--|

|                           |  |        |  |  |
|---------------------------|--|--------|--|--|
| Galls Incorporated Total: |  | 320.29 |  |  |
|---------------------------|--|--------|--|--|

Illinois Tactical Officers Assoc.

ILTACTIC

|                                                 |           |        |      |                 |
|-------------------------------------------------|-----------|--------|------|-----------------|
| 5176                                            | 9/25/2017 | 650.00 | 0.00 | 10/17/2017      |
| 101-300-512-5810 Conference & meeting registrat |           |        |      | ITOA Conference |

|             |  |        |  |  |
|-------------|--|--------|--|--|
| 5176 Total: |  | 650.00 |  |  |
|-------------|--|--------|--|--|

|                               |  |        |  |  |
|-------------------------------|--|--------|--|--|
| Illinois Tactical Officers As |  | 650.00 |  |  |
|-------------------------------|--|--------|--|--|

JG Uniforms Inc

JGUNIFOR

|                                    |           |        |      |               |
|------------------------------------|-----------|--------|------|---------------|
| 25732                              | 9/19/2017 | 149.50 | 0.00 | 10/17/2017    |
| 101-300-512-5070 Uniform allowance |           |        |      | Uniform items |

|              |  |        |  |  |
|--------------|--|--------|--|--|
| 25732 Total: |  | 149.50 |  |  |
|--------------|--|--------|--|--|

|                                    |           |        |      |               |
|------------------------------------|-----------|--------|------|---------------|
| 25733                              | 9/19/2017 | 149.50 | 0.00 | 10/17/2017    |
| 101-300-512-5070 Uniform allowance |           |        |      | Uniform items |

|              |  |        |  |  |
|--------------|--|--------|--|--|
| 25733 Total: |  | 149.50 |  |  |
|--------------|--|--------|--|--|

|                        |  |        |  |  |
|------------------------|--|--------|--|--|
| JG Uniforms Inc Total: |  | 299.00 |  |  |
|------------------------|--|--------|--|--|

| Invoice Number                                                                               | Invoice Date              | Amount          | Quantity | Payment Date | Description                                 |
|----------------------------------------------------------------------------------------------|---------------------------|-----------------|----------|--------------|---------------------------------------------|
| Account Number                                                                               |                           |                 |          |              |                                             |
| Kieca, Michael<br>KIECA<br>REIM100317<br>101-350-512-5840 Meals                              | 10/3/2017                 | 150.00          | 0.00     | 10/17/2017   | Reimbursement - Meals                       |
|                                                                                              | REIM100317 Total:         | <u>150.00</u>   |          |              |                                             |
|                                                                                              | Kieca, Michael Total:     | <u>150.00</u>   |          |              |                                             |
| Landscape Concepts Management<br>LANDSCAP<br>131630<br>205-430-515-5250 Contract Maintenance | 10/1/2017                 | 2,835.00        | 0.00     | 10/17/2017   | Landscaping maintenance for Centennial Park |
|                                                                                              | 131630 Total:             | <u>2,835.00</u> |          |              |                                             |
|                                                                                              | Landscape Concepts Mana   | <u>2,835.00</u> |          |              |                                             |
| Lawson Products Inc<br>LAWSNPRO<br>9305256095<br>101-410-511-5730 Program supplies           | 9/22/2017                 | 266.32          | 0.00     | 10/17/2017   | Shop supplies for PW garage                 |
|                                                                                              | 9305256095 Total:         | <u>266.32</u>   |          |              |                                             |
|                                                                                              | Lawson Products Inc Total | <u>266.32</u>   |          |              |                                             |
| Lowe's Business Acc/GECF<br>LOWES<br>01017<br>205-430-515-5730 Program supplies              | 9/29/2017                 | 16.47           | 0.00     | 10/17/2017   | Hex & bolts for Parks                       |
|                                                                                              | 01017 Total:              | <u>16.47</u>    |          |              |                                             |
| 01019<br>101-420-511-5730 Program supplies                                                   | 9/29/2017                 | 2.85            | 0.00     | 10/17/2017   | Sink strainer for PD                        |

| Invoice Number | Invoice Date                      | Amount | Quantity | Payment Date | Description                       |
|----------------|-----------------------------------|--------|----------|--------------|-----------------------------------|
| Account Number |                                   |        |          |              |                                   |
|                | 01019 Total:                      | 2.85   |          |              |                                   |
| 02010          | 10/2/2017                         | 13.46  | 0.00     | 10/17/2017   | Plumbing parts for PD             |
|                | 101-420-511-5730 Program supplies |        |          |              |                                   |
|                | 02010 Total:                      | 13.46  |          |              |                                   |
| 02021          | 10/2/2017                         | 3.96   | 0.00     | 10/17/2017   | Plumbing parts for PD             |
|                | 101-420-511-5730 Program supplies |        |          |              |                                   |
|                | 02021 Total:                      | 3.96   |          |              |                                   |
| 02256          | 9/21/2017                         | 55.86  | 0.00     | 10/17/2017   | Conduit, drill bit & connector    |
|                | 101-420-511-5405 R&M - buildings  |        |          |              |                                   |
|                | 02256 Total:                      | 55.86  |          |              |                                   |
| 02261          | 9/21/2017                         | 35.07  | 0.00     | 10/17/2017   | Spray paint for bathroom          |
|                | 101-420-511-5405 R&M - buildings  |        |          |              |                                   |
|                | 02261 Total:                      | 35.07  |          |              |                                   |
| 02306          | 9/22/2017                         | 14.25  | 0.00     | 10/17/2017   | Batteries for PW garage           |
|                | 101-410-511-5730 Program supplies |        |          |              |                                   |
|                | 02306 Total:                      | 14.25  |          |              |                                   |
| 02546          | 9/26/2017                         | 66.31  | 0.00     | 10/17/2017   | Glue & ceiling tiles for Bathroom |
|                | 101-420-511-5405 R&M - buildings  |        |          |              |                                   |
|                | 02546 Total:                      | 66.31  |          |              |                                   |
| 02863          | 9/29/2017                         | 11.39  | 0.00     | 10/17/2017   | Anchor with bolts for Parks       |
|                | 205-430-515-5730 Program supplies |        |          |              |                                   |
|                | 02863 Total:                      | 11.39  |          |              |                                   |
| 07524          | 10/2/2017                         | 303.88 | 0.00     | 10/17/2017   | Batteries for PW                  |
|                | 101-420-511-5730 Program supplies |        |          |              |                                   |
|                | 07524 Total:                      | 303.88 |          |              |                                   |

| Invoice Number                | Invoice Date                                    | Amount    | Quantity | Payment Date | Description                                   |
|-------------------------------|-------------------------------------------------|-----------|----------|--------------|-----------------------------------------------|
|                               | Lowe's Business Acc/GEC                         | 523.50    |          |              |                                               |
| Lund Industries               |                                                 |           |          |              |                                               |
| LUNDIND                       |                                                 |           |          |              |                                               |
| 89316                         | 9/26/2017                                       | 78.82     | 0.00     | 10/17/2017   |                                               |
|                               | 101-300-512-5480 R&M - vehicles                 |           |          |              | Replace light module on light bar in Squad    |
|                               | 89316 Total:                                    | 78.82     |          |              |                                               |
|                               | Lund Industries Total:                          | 78.82     |          |              |                                               |
| Midco                         |                                                 |           |          |              |                                               |
| MIDC                          |                                                 |           |          |              |                                               |
| 318563                        | 9/21/2017                                       | 375.00    | 0.00     | 10/17/2017   |                                               |
|                               | 101-300-512-5405 R&M - buildings                |           |          |              | Fix Cell doors to secure properly             |
|                               | 318563 Total:                                   | 375.00    |          |              |                                               |
|                               | Midco Total:                                    | 375.00    |          |              |                                               |
| QSR Awards & Engravings, Inc. |                                                 |           |          |              |                                               |
| QSR AWARD                     |                                                 |           |          |              |                                               |
| 106041                        | 9/26/2017                                       | 148.00    | 0.00     | 10/17/2017   |                                               |
|                               | 101-300-512-5730 Program supplies               |           |          |              | Human Relations Person of the Year award 2016 |
|                               | 106041 Total:                                   | 148.00    |          |              |                                               |
|                               | QSR Awards & Engravings                         | 148.00    |          |              |                                               |
| Schroeder & Schroeder Inc     |                                                 |           |          |              |                                               |
| SCHROEDE                      |                                                 |           |          |              |                                               |
| 5571                          | 10/2/2017                                       | 27,537.50 | 0.00     | 10/17/2017   |                                               |
|                               | 220-000-561-6310 Land Acq and Improvment        |           |          |              | Sidewalk replacement Program in TIF           |
| 5571                          | 10/2/2017                                       | 85,000.00 | 0.00     | 10/17/2017   |                                               |
|                               | 101-440-514-6300 Street system construction/imp |           |          |              | Sidewalk replacement program                  |

| Invoice Number                  | Invoice Date              | Amount     | Quantity | Payment Date |                                                 |
|---------------------------------|---------------------------|------------|----------|--------------|-------------------------------------------------|
| Account Number                  |                           |            |          |              | Description                                     |
| 5571                            | 10/2/2017                 | 4,331.50   | 0.00     | 10/17/2017   |                                                 |
| 205-430-515-6350                |                           |            |          |              | Park Construction & Improvem                    |
|                                 |                           |            |          |              | Sidewalk replacement program                    |
|                                 | 5571 Total:               | 116,869.00 |          |              |                                                 |
|                                 | Schroeder & Schroeder Inc | 116,869.00 |          |              |                                                 |
| Standard Equipment Company      |                           |            |          |              |                                                 |
| STANDARD                        |                           |            |          |              |                                                 |
| U0016                           | 10/5/2017                 | 55,000.00  | 0.00     | 10/17/2017   |                                                 |
| 101-440-514-6599                |                           |            |          |              | Equipment - other                               |
|                                 |                           |            |          |              | Replacement of Sweeper #2                       |
| U0016                           | 10/5/2017                 | 164,988.00 | 0.00     | 10/17/2017   |                                                 |
| 660-620-562-6580                |                           |            |          |              | Equipment - vehicles                            |
|                                 |                           |            |          |              | Replacement of Sweeper #2                       |
|                                 | U0016 Total:              | 219,988.00 |          |              |                                                 |
|                                 | Standard Equipment Comp   | 219,988.00 |          |              |                                                 |
| TransUnion Risk and Alternative |                           |            |          |              |                                                 |
| TRANSUN                         |                           |            |          |              |                                                 |
| 55681193017                     | 10/1/2017                 | 25.00      | 0.00     | 10/17/2017   |                                                 |
| 101-300-512-5399                |                           |            |          |              | Other professional services                     |
|                                 |                           |            |          |              | Online Investigative database system            |
|                                 | 55681193017 Total:        | 25.00      |          |              |                                                 |
|                                 | TransUnion Risk and Alter | 25.00      |          |              |                                                 |
| Tyler Technologies              |                           |            |          |              |                                                 |
| TYLERTE                         |                           |            |          |              |                                                 |
| 030-10873                       | 8/31/2017                 | 1,600.00   | 0.00     | 10/17/2017   |                                                 |
| 215-000-512-5599                |                           |            |          |              | Other contractual                               |
|                                 |                           |            |          |              | New World Upgrade for records Management system |
|                                 | 030-10873 Total:          | 1,600.00   |          |              |                                                 |
|                                 | Tyler Technologies Total: | 1,600.00   |          |              |                                                 |

| Invoice Number                            | Invoice Date | Amount | Quantity | Payment Date | Description                  |
|-------------------------------------------|--------------|--------|----------|--------------|------------------------------|
| Urhausen, Nicholas<br>URHAUNIC<br>3707899 | 9/14/2017    | 30.00  | 0.00     | 10/17/2017   | Refund - Paid parking ticket |
| 101-000-410-4540 Parking ticket fines     |              |        |          |              |                              |
|                                           |              | <hr/>  |          |              |                              |
| 3707899 Total:                            |              | 30.00  |          |              |                              |
|                                           |              | <hr/>  |          |              |                              |
| Urhausen, Nicholas Total:                 |              | 30.00  |          |              |                              |
|                                           |              | <hr/>  |          |              |                              |
| Warehouse Direct<br>WAREHOUS<br>3628835-0 | 9/21/2017    | 99.06  | 0.00     | 10/17/2017   | Office supplies              |
| 101-300-512-5730 Program supplies         |              |        |          |              |                              |
|                                           |              | <hr/>  |          |              |                              |
| 3628835-0 Total:                          |              | 99.06  |          |              |                              |
|                                           |              | <hr/>  |          |              |                              |
| 3629146-0                                 | 9/22/2017    | 18.39  | 0.00     | 10/17/2017   | Office supplies              |
| 101-350-512-5700 Office supplies          |              |        |          |              |                              |
|                                           |              | <hr/>  |          |              |                              |
| 3629146-0 Total:                          |              | 18.39  |          |              |                              |
|                                           |              | <hr/>  |          |              |                              |
| 3629147-0                                 | 9/22/2017    | 77.01  | 0.00     | 10/17/2017   | Office supplies              |
| 101-350-512-5700 Office supplies          |              |        |          |              |                              |
|                                           |              | <hr/>  |          |              |                              |
| 3629147-0 Total:                          |              | 77.01  |          |              |                              |
|                                           |              | <hr/>  |          |              |                              |
| 3629148-0                                 | 9/22/2017    | 94.74  | 0.00     | 10/17/2017   | Office supplies              |
| 101-350-512-5700 Office supplies          |              |        |          |              |                              |
|                                           |              | <hr/>  |          |              |                              |
| 3629148-0 Total:                          |              | 94.74  |          |              |                              |
|                                           |              | <hr/>  |          |              |                              |
| 3629149-0                                 | 9/22/2017    | 213.57 | 0.00     | 10/17/2017   | Office supplies              |
| 205-500-515-5700 Office supplies          |              |        |          |              |                              |
|                                           |              | <hr/>  |          |              |                              |
| 3629149-0 Total:                          |              | 213.57 |          |              |                              |
|                                           |              | <hr/>  |          |              |                              |
| 3630272-0                                 | 9/22/2017    | 288.41 | 0.00     | 10/17/2017   | Office supplies              |
| 101-210-511-5700 Office supplies          |              |        |          |              |                              |

| Invoice Number                                  | Invoice Date | Amount | Quantity | Payment Date | Description                 |
|-------------------------------------------------|--------------|--------|----------|--------------|-----------------------------|
| 3630272-0 Total:                                |              | 288.41 |          |              |                             |
| Warehouse Direct Total:                         |              | 791.18 |          |              |                             |
| Westmont Auto Parts<br>WESTMONT<br>17201        | 9/21/2017    | 51.12  | 0.00     | 10/17/2017   |                             |
| 101-300-512-5480 R&M - vehicles                 |              |        |          |              | Air filters for Police Dept |
| 17201 Total:                                    |              | 51.12  |          |              |                             |
| Westmont Auto Parts Total                       |              | 51.12  |          |              |                             |
| Wienski, Jesse<br>WIENSKI<br>REIM092717AJW      | 9/27/2017    | 41.73  | 0.00     | 10/17/2017   |                             |
| 101-300-512-5820 Local mileage, parking & tolls |              |        |          |              | Reimburse - Auto            |
| REIM092717AJW Total:                            |              | 41.73  |          |              |                             |
| REIM092717MJW                                   | 9/27/2017    | 45.00  | 0.00     | 10/17/2017   |                             |
| 101-300-512-5840 Meals                          |              |        |          |              | Reimburse - Meals           |
| REIM092717MJW Total:                            |              | 45.00  |          |              |                             |
| Wienski, Jesse Total:                           |              | 86.73  |          |              |                             |
| Work' N Gear, LLC<br>WRKNGEAR<br>HA84487        | 9/25/2017    | 69.40  | 0.00     | 10/17/2017   |                             |
| 660-620-519-5070 Uniform allowance              |              |        |          |              | Clothing allowance          |
| HA84487 Total:                                  |              | 69.40  |          |              |                             |
| Work' N Gear, LLC Total:                        |              | 69.40  |          |              |                             |



# Accounts Payable

## To Be Paid Proof List

User: jmazzeffi  
Printed: 10/09/2017 - 2:06PM  
Batch: 00204.10.2017



| Invoice Number          | Invoice Date | Amount                     | Quantity | Payment Date |                                             |
|-------------------------|--------------|----------------------------|----------|--------------|---------------------------------------------|
| Account Number          |              |                            |          |              | Description                                 |
| Anderson Pest Solutions |              |                            |          |              |                                             |
| ANDERP                  |              |                            |          |              |                                             |
| 4499909                 | 10/5/2017    | 37.10                      | 0.00     | 10/17/2017   |                                             |
|                         |              |                            |          |              | 101-420-511-5405 R&M - buildings            |
|                         |              |                            |          |              | 2 Interior mouse traps for PW garage        |
|                         |              | <hr/>                      |          |              |                                             |
|                         |              | 4499909 Total:             |          |              | 37.10                                       |
|                         |              | <hr/>                      |          |              |                                             |
|                         |              | Anderson Pest Solutions To |          |              | 37.10                                       |
|                         |              |                            |          |              |                                             |
| ATTS Logistics          |              |                            |          |              |                                             |
| ATTS                    |              |                            |          |              |                                             |
| ATT48299                | 9/25/2017    | 160.00                     | 0.00     | 10/17/2017   |                                             |
|                         |              |                            |          |              | 660-620-519-5796 Water system repair parts  |
|                         |              |                            |          |              | Aclara MTU's for shipping return            |
|                         |              | <hr/>                      |          |              |                                             |
|                         |              | ATT48299 Total:            |          |              | 160.00                                      |
|                         |              | <hr/>                      |          |              |                                             |
|                         |              | ATTS Logistics Total:      |          |              | 160.00                                      |
|                         |              |                            |          |              |                                             |
| A-Z Entertainment, Ltd. |              |                            |          |              |                                             |
| AZENTER                 |              |                            |          |              |                                             |
| 282544                  | 10/4/2017    | 475.00                     | 0.00     | 10/17/2017   |                                             |
|                         |              |                            |          |              | 205-504-515-5270 Purchased program services |
|                         |              |                            |          |              | DJ for Pumpkins in Proesel                  |
|                         |              | <hr/>                      |          |              |                                             |
|                         |              | 282544 Total:              |          |              | 475.00                                      |
|                         |              | <hr/>                      |          |              |                                             |
|                         |              | A-Z Entertainment, Ltd. To |          |              | 475.00                                      |

| Invoice Number                                                                     | Invoice Date | Amount   | Quantity | Payment Date | Description                              |
|------------------------------------------------------------------------------------|--------------|----------|----------|--------------|------------------------------------------|
| Christopher Burke Engineering<br>CHRISTB<br>138870<br>465-000-561-5340 Engineering | 10/3/2017    | 2,971.69 | 0.00     | 10/17/2017   | Lincoln Avenue Medians                   |
| 138870 Total:                                                                      |              | 2,971.69 |          |              |                                          |
| 138871<br>217-000-561-5340 Engineering                                             | 10/3/2017    | 4,900.68 | 0.00     | 10/17/2017   | UP Parking lot ROW observation           |
| 138871 Total:                                                                      |              | 4,900.68 |          |              |                                          |
| 138872<br>660-620-519-5320 Consulting                                              | 10/3/2017    | 5,134.88 | 0.00     | 10/17/2017   | Water main transmission main route study |
| 138872 Total:                                                                      |              | 5,134.88 |          |              |                                          |
| 138873<br>660-620-519-5399 Other professional services                             | 10/3/2017    | 4,500.00 | 0.00     | 10/17/2017   | Village Engineering Retainer             |
| 138873<br>101-290-511-5920 Administration Engineer Costs                           | 10/3/2017    | 4,500.00 | 0.00     | 10/17/2017   | Village Engineering Retainer             |
| 138873 Total:                                                                      |              | 9,000.00 |          |              |                                          |
| 138874<br>101-290-511-5922 Building Engineering Costs                              | 10/3/2017    | 2,901.25 | 0.00     | 10/17/2017   | Hyatt - 7250 Cicero                      |
| 138874 Total:                                                                      |              | 2,901.25 |          |              |                                          |
| 138875<br>101-290-511-5922 Building Engineering Costs                              | 10/3/2017    | 74.00    | 0.00     | 10/17/2017   | Stefani's Restaurant                     |
| 138875 Total:                                                                      |              | 74.00    |          |              |                                          |
| 138876<br>101-290-511-5922 Building Engineering Costs                              | 10/3/2017    | 46.25    | 0.00     | 10/17/2017   | 6401 N Cicero                            |
| 138876 Total:                                                                      |              | 46.25    |          |              |                                          |
| 138877<br>101-290-511-5922 Building Engineering Costs                              | 10/3/2017    | 1,442.71 | 0.00     | 10/17/2017   | 6424 N. Drake                            |

| Invoice Number | Invoice Date | Amount | Quantity | Payment Date |
|----------------|--------------|--------|----------|--------------|
| Account Number |              |        |          | Description  |

|               |  |          |  |  |
|---------------|--|----------|--|--|
| 138877 Total: |  | 1,442.71 |  |  |
|---------------|--|----------|--|--|

|                           |  |           |  |  |
|---------------------------|--|-----------|--|--|
| Christopher Burke Enginee |  | 26,471.46 |  |  |
|---------------------------|--|-----------|--|--|

Clark Baird Smith, LLP  
CLARKBAI

|                                              |           |        |      |                                      |
|----------------------------------------------|-----------|--------|------|--------------------------------------|
| 9008                                         | 9/30/2017 | 335.00 | 0.00 | 10/17/2017                           |
| 101-230-511-5399 Other professional services |           |        |      | Legal services for personnel matters |

|             |  |        |  |  |
|-------------|--|--------|--|--|
| 9008 Total: |  | 335.00 |  |  |
|-------------|--|--------|--|--|

|                           |  |        |  |  |
|---------------------------|--|--------|--|--|
| Clark Baird Smith, LLP To |  | 335.00 |  |  |
|---------------------------|--|--------|--|--|

GIS Consortium  
GIS

|                                    |           |          |      |                                   |
|------------------------------------|-----------|----------|------|-----------------------------------|
| 487                                | 9/30/2017 | 1,316.60 | 0.00 | 10/17/2017                        |
| 101-250-511-5599 Other contractual |           |          |      | GIS Consortium shared initiatives |

|            |  |          |  |  |
|------------|--|----------|--|--|
| 487 Total: |  | 1,316.60 |  |  |
|------------|--|----------|--|--|

|                       |  |          |  |  |
|-----------------------|--|----------|--|--|
| GIS Consortium Total: |  | 1,316.60 |  |  |
|-----------------------|--|----------|--|--|

Global Emergency Products Inc  
GLOBALEN

|                                 |           |        |      |                 |
|---------------------------------|-----------|--------|------|-----------------|
| AGJ12248                        | 9/25/2017 | 825.37 | 0.00 | 10/17/2017      |
| 101-350-512-5480 R&M - vehicles |           |        |      | Repair work T15 |

|                 |  |        |  |  |
|-----------------|--|--------|--|--|
| AGJ12248 Total: |  | 825.37 |  |  |
|-----------------|--|--------|--|--|

|                          |  |        |  |  |
|--------------------------|--|--------|--|--|
| Global Emergency Product |  | 825.37 |  |  |
|--------------------------|--|--------|--|--|

Golf Mill Ford  
GOLFMILL

|         |           |        |      |            |
|---------|-----------|--------|------|------------|
| 425475P | 9/23/2017 | 313.84 | 0.00 | 10/17/2017 |
|---------|-----------|--------|------|------------|

| Invoice Number                         | Invoice Date | Amount   | Quantity | Payment Date | Description                     |
|----------------------------------------|--------------|----------|----------|--------------|---------------------------------|
| 101-300-512-5480 R&M - vehicles        |              |          |          |              | Shaft for Squad #200            |
| 425475P Total:                         |              | 313.84   |          |              |                                 |
| 425625P                                | 9/27/2017    | 99.00    | 0.00     | 10/17/2017   |                                 |
| 101-300-512-5480 R&M - vehicles        |              |          |          |              | Shock for Squad #213            |
| 425625P Total:                         |              | 99.00    |          |              |                                 |
| 425706P                                | 9/27/2017    | 637.24   | 0.00     | 10/17/2017   |                                 |
| 101-300-512-5480 R&M - vehicles        |              |          |          |              | Core Exchange for Squad #200    |
| 425706P Total:                         |              | 637.24   |          |              |                                 |
| 426222P                                | 10/5/2017    | 16.30    | 0.00     | 10/17/2017   |                                 |
| 101-300-512-5480 R&M - vehicles        |              |          |          |              | Hose for Squad #216             |
| 426222P Total:                         |              | 16.30    |          |              |                                 |
| 426232P                                | 10/5/2017    | 121.39   | 0.00     | 10/17/2017   |                                 |
| 101-300-512-5480 R&M - vehicles        |              |          |          |              | Cannister, valve for Squad #216 |
| 426232P Total:                         |              | 121.39   |          |              |                                 |
| Golf Mill Ford Total:                  |              | 1,187.77 |          |              |                                 |
| Guadalupe, Duran                       |              |          |          |              |                                 |
| GUADAL                                 |              |          |          |              |                                 |
| 100617                                 | 10/6/2017    | 141.00   | 0.00     | 10/17/2017   |                                 |
| 101-000-410-4540 Parking ticket fines  |              |          |          |              | Parking ticket refund           |
| 100617 Total:                          |              | 141.00   |          |              |                                 |
| Guadalupe, Duran Total:                |              | 141.00   |          |              |                                 |
| Lion Group, Inc                        |              |          |          |              |                                 |
| LIONGROU                               |              |          |          |              |                                 |
| 30133361                               | 9/19/2017    | 3,124.51 | 0.00     | 10/17/2017   |                                 |
| 101-350-512-5665 Firefighting supplies |              |          |          |              | Bunker pants, bunker coat, belt |

| Invoice Number                   | Invoice Date | Amount   | Quantity | Payment Date | Description                              |
|----------------------------------|--------------|----------|----------|--------------|------------------------------------------|
| Account Number                   |              |          |          |              |                                          |
| 30133361 Total:                  |              | 3,124.51 |          |              |                                          |
| Lion Group, Inc Total:           |              | 3,124.51 |          |              |                                          |
| Lowe's Business Acc/GECE         |              |          |          |              |                                          |
| LOWES                            |              |          |          |              |                                          |
| 2221                             | 10/4/2017    | 18.91    | 0.00     | 10/17/2017   |                                          |
| 205-571-515-5535 Facility rental |              |          |          |              | Community Center water fountain supplies |
| 2221 Total:                      |              | 18.91    |          |              |                                          |
| 2234                             | 10/4/2017    | 1.90     | 0.00     | 10/17/2017   |                                          |
| 205-571-515-5535 Facility rental |              |          |          |              | Community Center water fountain supplies |
| 2234 Total:                      |              | 1.90     |          |              |                                          |
| 2239                             | 10/4/2017    | 8.12     | 0.00     | 10/17/2017   |                                          |
| 205-571-515-5535 Facility rental |              |          |          |              | Community Center water fountain supplies |
| 2239 Total:                      |              | 8.12     |          |              |                                          |
| Lowe's Business Acc/GEC          |              | 28.93    |          |              |                                          |
| Martin Implement Sales Inc       |              |          |          |              |                                          |
| MARTINIM                         |              |          |          |              |                                          |
| A58227                           | 8/31/2008    | 484.30   | 0.00     | 10/17/2017   |                                          |
| 205-430-515-5480 R&M - vehicles  |              |          |          |              | Tester for Tractor #5                    |
| A58227 Total:                    |              | 484.30   |          |              |                                          |
| A58762                           | 9/20/2008    | 511.06   | 0.00     | 10/17/2017   |                                          |
| 101-440-513-5480 R&M - vehicles  |              |          |          |              | Lever for Truck #3                       |
| A58762 Total:                    |              | 511.06   |          |              |                                          |
| Martin Implement Sales In        |              | 995.36   |          |              |                                          |

| Invoice Number       | Invoice Date               | Amount    | Quantity | Payment Date | Description                               |
|----------------------|----------------------------|-----------|----------|--------------|-------------------------------------------|
| MGP, Inc.            |                            |           |          |              |                                           |
| MGPINC               |                            |           |          |              |                                           |
| 3630                 | 9/30/2017                  | 909.14    | 0.00     | 10/17/2017   |                                           |
| 101-250-511-5599     | Other contractual          |           |          |              | GISC Staffing - September                 |
| 3630                 | 9/30/2017                  | 909.15    | 0.00     | 10/17/2017   |                                           |
| 101-000-210-2650     | Contractor Permits Payable |           |          |              | GISC Staffing - September                 |
| 3630                 | 9/30/2017                  | 1,818.29  | 0.00     | 10/17/2017   |                                           |
| 660-620-519-5599     | Other contractual          |           |          |              | GISC Staffing - September                 |
| 3630                 | 9/30/2017                  | 275.00    | 0.00     | 10/17/2017   |                                           |
| 101-250-511-5599     | Other contractual          |           |          |              | GISC Staffing - September                 |
|                      | 3630 Total:                | 3,911.58  |          |              |                                           |
|                      | MGP, Inc. Total:           | 3,911.58  |          |              |                                           |
| NAPA                 |                            |           |          |              |                                           |
| NAPA                 |                            |           |          |              |                                           |
| 2812-252582          | 10/3/2017                  | 6.48      | 0.00     | 10/17/2017   |                                           |
| 101-300-512-5480     | R&M - vehicles             |           |          |              | Oil filters for PD Squad #33              |
|                      | 2812-252582 Total:         | 6.48      |          |              |                                           |
|                      | NAPA Total:                | 6.48      |          |              |                                           |
| Nettle Creek Nursery |                            |           |          |              |                                           |
| NETTLE               |                            |           |          |              |                                           |
| 4                    | 10/3/2017                  | 45,956.94 | 0.00     | 10/17/2017   |                                           |
| 220-000-561-6310     | Land Acq and Improvment    |           |          |              | Lincoln Ave Median project pay request #4 |
| 4                    | 10/3/2017                  | -2,626.05 | 0.00     | 10/17/2017   |                                           |
| 220-000-561-6310     | Land Acq and Improvment    |           |          |              | Retainage                                 |
| 4                    | 10/3/2017                  | 24,682.45 | 0.00     | 10/17/2017   |                                           |
| 465-000-561-6310     | Land Acquisition           |           |          |              | Lincoln Ave Median project pay request #4 |
| 4                    | 10/3/2017                  | -1,410.40 | 0.00     | 10/17/2017   |                                           |
| 465-000-561-6310     | Land Acquisition           |           |          |              | Retainage                                 |
|                      | 4 Total:                   | 66,602.94 |          |              |                                           |

| Invoice Number             | Invoice Date                | Amount    | Quantity | Payment Date | Description                                 |
|----------------------------|-----------------------------|-----------|----------|--------------|---------------------------------------------|
| Nettle Creek Nursery Total |                             | 66,602.94 |          |              |                                             |
| Quinlan Security Systems   |                             |           |          |              |                                             |
| QUINLANS                   |                             |           |          |              |                                             |
| 20731                      | 7/1/2017                    | 4,139.51  | 0.00     | 10/17/2017   |                                             |
| 101-200-511-5340           | Engineering                 |           |          |              | Security camera maintenance                 |
| 20731                      | 7/1/2017                    | 312.00    | 0.00     | 10/17/2017   |                                             |
| 660-610-519-5340           | Maintenance Agreement Expen |           |          |              | Security camera maintenance                 |
| 20731 Total:               |                             | 4,451.51  |          |              |                                             |
| 21266                      | 10/3/2017                   | 111.00    | 0.00     | 10/17/2017   |                                             |
| 660-610-519-5340           | Maintenance Agreement Expen |           |          |              | Public Works parking lot security           |
| 21266 Total:               |                             | 111.00    |          |              |                                             |
| Quinlan Security Systems T |                             | 4,562.51  |          |              |                                             |
| Russo Power Equipment      |                             |           |          |              |                                             |
| RUSSO                      |                             |           |          |              |                                             |
| 4470605                    | 10/4/2017                   | 198.40    | 0.00     | 10/17/2017   |                                             |
| 205-430-515-5480           | R&M - vehicles              |           |          |              | Belts, air filter for Mower #5              |
| 4470605 Total:             |                             | 198.40    |          |              |                                             |
| Russo Power Equipment T    |                             | 198.40    |          |              |                                             |
| Seal Master Chicago        |                             |           |          |              |                                             |
| SEAL                       |                             |           |          |              |                                             |
| 61863                      | 9/28/2017                   | 75.00     | 0.00     | 10/17/2017   |                                             |
| 205-430-515-5730           | Program supplies            |           |          |              | Sand to mix with paint for Basketball Court |
| 61863 Total:               |                             | 75.00     |          |              |                                             |
| Seal Master Chicago Total: |                             | 75.00     |          |              |                                             |

| Invoice Number           | Invoice Date | Amount | Quantity | Payment Date | Description                                      |
|--------------------------|--------------|--------|----------|--------------|--------------------------------------------------|
| The Faucet Shoppe        |              |        |          |              |                                                  |
| THEFAUCE                 |              |        |          |              |                                                  |
| 55074                    | 9/25/2017    | 508.80 | 0.00     | 10/17/2017   |                                                  |
| 205-571-515-5535         |              |        |          |              | Facility rental Community Center water fountain  |
| 55074                    | 9/25/2017    | 91.00  | 0.00     | 10/17/2017   |                                                  |
| 205-560-515-5405         |              |        |          |              | R&M - buildings Pool Water fountain glass filler |
| 55074 Total:             |              | 599.80 |          |              |                                                  |
| The Faucet Shoppe Total: |              | 599.80 |          |              |                                                  |
| Verizon Wireless         |              |        |          |              |                                                  |
| VERIZON                  |              |        |          |              |                                                  |
| 9793158965               | 9/21/2017    | 583.26 | 0.00     | 10/17/2017   |                                                  |
| 101-210-511-5580         |              |        |          |              | Telephone Phone charges                          |
| 9793158965               | 9/21/2017    | 28.91  | 0.00     | 10/17/2017   |                                                  |
| 205-508-515-5580         |              |        |          |              | Telephone Phone charges                          |
| 9793158965               | 9/21/2017    | 1.71   | 0.00     | 10/17/2017   |                                                  |
| 205-520-515-5580         |              |        |          |              | Telephone Phone charges                          |
| 9793158965               | 9/21/2017    | 4.60   | 0.00     | 10/17/2017   |                                                  |
| 205-530-515-5580         |              |        |          |              | Telephone Phone charges                          |
| 9793158965               | 9/21/2017    | 27.76  | 0.00     | 10/17/2017   |                                                  |
| 205-560-515-5580         |              |        |          |              | Telephone Phone charges                          |
| 9793158965               | 9/21/2017    | 1.15   | 0.00     | 10/17/2017   |                                                  |
| 205-550-515-5270         |              |        |          |              | Purchased program services Phone charges         |
| 9793158965               | 9/21/2017    | 26.22  | 0.00     | 10/17/2017   |                                                  |
| 101-000-210-2650         |              |        |          |              | Contractor Permits Payable Phone charges         |
| 9793158965               | 9/21/2017    | 83.34  | 0.00     | 10/17/2017   |                                                  |
| 660-610-519-5580         |              |        |          |              | Telephone Phone charges                          |
| 9793158965 Total:        |              | 756.95 |          |              |                                                  |
| Verizon Wireless Total:  |              | 756.95 |          |              |                                                  |

Wholesale Direct Inc  
WHOLESALE

| Invoice Number                  | Invoice Date               | Amount                   | Quantity | Payment Date               |
|---------------------------------|----------------------------|--------------------------|----------|----------------------------|
| Account Number                  |                            |                          |          | Description                |
| 229711                          | 9/25/2017                  | 284.33                   | 0.00     | 10/17/2017                 |
| 660-620-519-5480 R&M - vehicles |                            |                          |          | Hitch adapter for Truck #7 |
|                                 | 229711 Total:              | <u>284.33</u>            |          |                            |
|                                 | Wholesale Direct Inc Total | <u>284.33</u>            |          |                            |
|                                 | Report Total:              | <u><u>112,096.09</u></u> |          |                            |

# Request for Board Action

**REFERRED TO BOARD:** October 17, 2017

**AGENDA ITEM NO:** 1

**ORIGINATING DEPARTMENT:** Public Works

**SUBJECT:** Approval of a Resolution Authorizing the Execution of a Contract with GNP Energy Corporation, of Fort Myers, Florida, for the Provision and Installation of LED Street Light Retrofits in the Northeast Industrial District through the Interlocal Purchasing System Cooperative, in the amount of \$77,792.00

## **SUMMARY AND BACKGROUND OF SUBJECT MATTER:**

At the January 11, 2007 Village Board Workshop regarding infrastructure improvements, staff proposed a capital improvement plan that included an estimated \$5,000,000 street light replacement program. The program was intended to replace and install new street lights along the Village's arterial roadways in order to meet current safety standards.

Street lights were first installed in the Northeast Industrial District (NEID) with the construction of Northeast Parkway, which was completed in 2003. Installation of a similar style lights were installed in 2010 along Pratt (east of Hamlin Avenue), Lunt, Hamlin, Morse and Ridgeway Avenues as part of the first year of the street light replacement program. At that time, the Village considered installing light emitting diode (LED) fixtures, but there was not a fixture on the market that met the Village's specifications. Since then, LED fixtures, which consume less energy and require less maintenance, have been installed on McCormick Boulevard and Pratt (west of Hamlin Avenue), Lincoln, and Touhy Avenues.

The Village's engineering firm, Christopher B. Burke Engineering, Ltd. (CBBEL) performed an analysis of the cost associated with retrofitting existing light poles and determined that the project would pay for itself in approximately 14 years based on energy savings and the longer lifespan of LED bulbs. Existing street lights on Touhy Avenue, near Crawford Avenue, were retrofitted with LED fixtures earlier this year and the retrofitting of existing street lights with LED fixtures on Cicero Avenue and McCormick Boulevard (north of Pratt Avenue) will be included in the 2018 project. Though it was not part of the original street light replacement program, the Village identified the NEID as an area where the street lights could be converted to LEDs via retrofitting the existing fixtures.

At the June 16, 2015 Village Board meeting, the Board approved Resolution R2015-1856 authorizing the execution of an Interlocal Agreement with the Region VIII Education Service Center (ESC8), of

Pittsburg, Texas, to join The Interlocal Purchasing System (TIPS/TAPS), which is a joint purchasing cooperative. TIPS/TAPS is available for use by municipalities across the country to take advantage of their competitively bid contracts for a variety of services. The street lighting vendor awarded a contract through TIPS/TAPS was GNP Energy Corporation, of Fort Myers, Florida.

GNP Energy provided a proposal for the retrofitting of 99 street lights in the NEID, as well as the provision of 11 spare units, and the retrofitting of three street light control boxes. GNP's cost to provide the retrofit units and perform the installation on the light poles and control boxes totaled \$77,792. The conversion to 130 watt LED fixtures from 295 watt metal halide fixtures would result in roughly a 56% energy savings per fixture. Due to the energy savings, the retrofitting of the 99 street lights is eligible for an energy efficiency rebate from ComEd, totaling \$22,792, which would bring the final project cost to \$55,000. GNP has already submitted the pre-approval to ComEd to ensure the Village obtains the rebate, whether or not GNP is awarded a contract.

Staff met with one alternative vendor in an effort to evaluate GNP's pricing. The alternate vendor did not submit an accurate proposal and did not respond after staff requested it be corrected. Staff also met with a company that offered to build new fixtures as opposed to retrofitting the existing lights; however, the overall cost was \$156,314 higher than retrofitting the existing lights.

GNP Energy Corporation backs their products with a ten year warranty. Staff contacted the reference provided by the contractor, which provided a positive review. Due to the reasons listed herein, staff is recommending the Village Board authorize the execution of an agreement with GNP Energy Corporation for the retrofitting of street lights in the NEID.

**FINANCIAL IMPACT:**

\$55,000 has been budgeted in the fiscal year 2017/2018 annual budget for retrofitting street lights with LED fixture in the Northeast Industrial District.

**DOCUMENTS ATTACHED:**

1. Proposed Resolution
2. Proposed Contract/Proposal
3. Project Map

**RECOMMENDED MOTION:**

**Move to approve** a Resolution authorizing the execution of a contract with GNP Energy Corporation, of Fort Myers, Florida, for the provision and installation of LED street light retrofits in the Northeast Industrial District through The Interlocal Purchasing System Cooperative, in the amount of \$77,792.00

VILLAGE OF LINCOLNWOOD

RESOLUTION NO. R2017-\_\_\_\_\_

**A RESOLUTION AUTHORIZING THE EXECUTION OF A CONTRACT WITH GNP ENERGY CORPORATION, OF FORT MYERS, FLORIDA, FOR THE PROVISION AND INSTALLATION OF LED STREET LIGHT RETROFITS IN THE NORTHEAST INDUSTRIAL DISTRICT THROUGH THE INTERLOCAL PURCHASING SYSTEM COOPERATIVE, IN THE AMOUNT OF \$77,792.00**

WHEREAS, the Village of Lincolnwood ("*Village*") is a home rule municipality located in Cook County, Illinois; and

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 Interlocal Purchasing System ("*TIPS/TAPS*"), a purchasing cooperative governed by the Region VIII Education Service Center, of Pittsburg, Texas, representing municipalities, schools, counties and townships located throughout the country; and

WHEREAS, the Village desires to retrofit the existing streetlights in the Northeast Industrial District with LED fixtures; and

**WHEREAS**, TIPS/TAPS sought bids for the award of a contract for the provision and installation of LED street light fixtures ("*Contract*"); and

WHEREAS, TIPS/TAPS has identified GNP Energy, of Fort Myers, Florida ("*Contractor*"), as the low responsible bidder for the Contract; 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 enter into a Contract with the Contractor for the provision and installation of LED street light fixtures in the Northeast Industrial District, in the amount of \$77,792.00;

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 CONTRACT. The Contract between the Village and the Contractor is hereby approved in substantially the form attached to this Resolution as **Exhibit A**.

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

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

PASSED this \_\_\_ day of \_\_\_\_\_, 2017.

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTENTION: \_\_\_\_\_

APPROVED by me this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

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Barry I. Bass, President  
Village of Lincolnwood, Cook County, Illinois

ATTESTED and FILED in my office this  
\_\_\_\_\_ day of \_\_\_\_\_, 2017

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

**EXHIBIT A**  
**CONTRACT**

**VILLAGE OF LINCOLNWOOD**  
**CONTRACT/PROPOSAL FOR THE**  
**STREET LIGHT RETROFIT PROJECT**

Full Name of Bidder Great Northern Processing Corp. dba GNP Energy (“Bidder”)  
Principal Office Address 17000 Alico Commerce Court Suite 103 Fort Myers FL 33967  
Local Office Address 317 S Dominion Drive Wood Dale IL 60191  
Contact Person Price Sowers Telephone Number 630-433-8572

TO: Village of Lincolnwood (“**Village**”)  
6900 N. Lincoln Avenue  
Lincolnwood, Illinois 60712  
Attention: Nadim Badran  
Assistant to the Public Works Director

*Bidder warrants and represents that Bidder has carefully examined the Work Site described below and has reviewed and understood all documents included, referred to, or mentioned in this bound set of documents, including Addenda Nos. none [if none, write “NONE”], which are securely stapled to the end of this Contract/Proposal.*

**1. Work Proposal**

A. Contract and Work. If this Contract/Proposal is accepted, Bidder proposes, and agrees, that Bidder shall, at its sole cost and expense, provide, perform, and complete, in the manner specified and described, and upon the terms and conditions set forth, in this Contract/Proposal and the Village’s written notification of acceptance in the form included in this bound set of documents, all of the following, all of which is herein referred to as the “Work”:

1. Labor, Equipment, Materials, and Supplies. Provide, perform, and complete, in the manner specified and described in this Contract/Proposal, all necessary work, labor, services, transportation, equipment, materials, supplies, information, data, and other means and items necessary for the retrofitting of streetlights and electrical boxes in the Industrial District (“**Work Site**”);
2. Permits. Procure and furnish all permits, licenses, and other governmental approvals and authorizations necessary in connection therewith;
3. Bonds and Insurance. Procure and furnish all bonds and all insurance certificates and

policies of insurance specified in this Contract/Proposal;

4. Taxes. Pay all applicable federal, state, and local taxes;
5. Miscellaneous. Do all other things required of Bidder by this Contract/Proposal; and
6. Quality. Provide, perform, and complete all of the foregoing in a proper and workmanlike manner, consistent with the standards of recognized professional firms in performing Work of a similar nature, in full compliance with, and as required by or pursuant, to this Contract/Proposal, and with the greatest economy, efficiency, and expedition consistent therewith, with only new, undamaged, and first quality equipment, materials, and supplies.

B. Performance Standards. If this Contract/Proposal is accepted, Bidder proposes, and agrees, that all Work shall be fully provided, performed, and completed in accordance with the specifications attached hereto and by this reference made a part of this Contract/Proposal.

C. Responsibility for Damage or Loss. Bidder proposes, and agrees, that Bidder shall be responsible and liable for, and shall promptly and without charge to Village repair or replace, any damage done to, and any loss or injury suffered by, the Village, the Work, the Work Site, or other property or persons as a result of the Work.

D. Inspection/Testing/Rejection. Village shall have the right to inspect all or any part of the Work and to reject all or any part of the Work that is, in Village's judgment, defective or damaged or that in any way fails to conform strictly to the requirements of this Contract/Proposal and the Village, without limiting its other rights or remedies, may require correction or replacement at Bidder's cost, perform or have performed all Work necessary to complete or correct all or any part of the Work that is defective, damaged, or nonconforming and charge Bidder with any excess cost incurred thereby, or cancel all or any part of any order or this Contract/Proposal. Work so rejected may be returned or held at Bidder's expense and risk.

2. Contract Price Proposal

If this Contract/Proposal is accepted, Bidder proposes, and agrees, that Bidder shall take in full payment for all Work and other matters set forth under Section 1 above, including overhead and profit; taxes, contributions, and premiums; and compensation to all subcontractors and suppliers, the compensation set forth below.

A. SCHEDULE OF PRICES

For providing, performing, and completing all Work, the total Contract Price of:

TOTAL CONTRACT PRICE (in writing):

seventy seven thousand seven hundred ninety two  
\_\_\_\_\_ Dollars and 00 Cents

TOTAL CONTRACT PRICE (in figures):

77,792 \_\_\_\_\_ Dollars and 00 Cents

B. BASIS FOR DETERMINING PRICES

It is expressly understood and agreed that:

1. All prices stated in the Schedule of Prices are firm and shall not be subject to escalation or change;
2. The Village is not subject to state or local sales, use, and excise taxes, that no such taxes are included in the Schedule of Prices, and that all claim or right to claim any additional compensation by reason of the payment of any such tax is hereby waived and released; and
3. All other applicable federal, state, and local taxes of every kind and nature applicable to the Work are included in the Schedule of Prices.

C. TIME OF PAYMENT

It is expressly understood and agreed that all payments shall be made in accordance with the following schedule:

Bidder shall submit invoices in an approved format to the Village for all Work accepted by the Village. Bidder must submit all appropriate waivers and prevailing wage certifications along with the invoice. The Village shall pay to the Bidder the amount billed within 45 days after receiving each invoice.

All payments may be subject to deduction or setoff by reason of any failure of Bidder to perform under this Contract/Proposal. Each payment shall include Bidder's certification of the value of, and partial or final waivers of lien covering, all Work for which payment is then requested and Bidder's certification that all prior payments have been properly applied to the payment or reimbursement of the costs with respect to which they were paid.

3. Contract Time Proposal

If this Contract/Proposal is accepted, Bidder proposes, and agrees, that Bidder shall commence the Work within 20 days following the Village's acceptance of this Contract/Proposal provided Bidder shall have furnished to the Village all bonds and all insurance certificates specified in this Contract/Proposal ("**Commencement Date**"). If this Contract/Proposal is accepted, Bidder proposes, and agrees, that Bidder shall perform the Work diligently and continuously and shall complete the Work not later than January 30, 2018 ("**Time of Performance**"). The Village may modify the Time of Performance at any time upon 15 days prior written notice to the Bidder. Delays caused by the Village shall extend the Time of Performance.

4. Financial Assurance

A. Bonds. If this Contract/Proposal is accepted, Bidder proposes, and agrees, that Bidder shall provide a Performance Bond and a Labor and Material Payment Bond, on forms provided by, or otherwise acceptable to, the Village, from a surety company acceptable to the Village, each in the penal sum of the Contract Price, within 10 days following the Village's acceptance of this Contract/Proposal.

B. Insurance. If this Contract/Proposal is accepted, Bidder proposes, and agrees, that Bidder shall provide certificates [**and policies**] of insurance evidencing the minimum insurance coverages and limits set forth below within 10 days following the Village's acceptance of this Contract/Proposal. Such policies shall be in form, and from companies, acceptable to the Village. The

insurance coverages and limits set forth below shall be deemed to be minimum coverages and limits and shall not be construed in any way as a limitation on Bidder's duty to carry adequate insurance or on Bidder's liability for losses or damages under this Contract/Proposal. The minimum insurance coverages and limits that shall be maintained at all times while providing, performing, or completing the Work are as follows:

1. Workers' Compensation and Employer's Liability

Limits shall not be less than:

Worker's Compensation: Statutory

Employer's Liability: \$500,000 ea. accident-injury  
\$500,000 ea. employee-disease  
\$500,000 disease-policy

Such insurance shall evidence that coverage applies to the State of Illinois.

2. Comprehensive Motor Vehicle Liability

Limits for vehicles owned, non-owned or rented shall not be less than:

\$1,000,000 Bodily Injury and Property Damage Combined Single Limit

3. Comprehensive General Liability

Limits shall not be less than:

\$1,000,000 Bodily Injury and Property Damage Combined Single Limit.

Coverage is to be written on an "occurrence" basis.

Coverage to include:

- Premises Operations
- Products/Completed Operations
- Independent Contractors
- Personal Injury (with Employment Exclusion deleted)
- Broad Form Property Damage Endorsement
- "X," "C," and "U"
- Contractual Liability

Contractual Liability coverage shall specifically include the indemnification set forth below.

4. Umbrella Liability

Limits shall not be less than:

\$2,000,000 Bodily Injury and Property Damage Combined Single Limit.

This Policy shall apply in excess of the limits stated in 1, 2, and 3 above.

C. Indemnification. If this Contract/Proposal is accepted, Bidder proposes, and agrees, that Bidder shall indemnify, save harmless, and defend the Village against all damages, liability, claims, losses, and expenses (including attorneys' fee) that may arise, or be alleged to have arisen, out of or in connection with Bidder's performance of, or failure to perform, the Work or any part thereof, or any failure to meet the representations and warranties set forth in Section 6 of this Contract/Proposal.

D. Penalties. If this Contract/Proposal is accepted, Bidder proposes, and agrees, that Bidder shall be solely liable for any fines or civil penalties that are imposed by any governmental or quasi-governmental agency or body that may arise, or be alleged to have arisen, out of or in connection with Bidder's performance of, or failure to perform, the Work or any part thereof.

5. Firm Proposal

All prices and other terms stated in this Contract/Proposal are firm and shall not be subject to withdrawal, escalation, or change provided the Village accepts this Contract/Proposal within 45 days after the date this sealed Agreement is opened.

6. Bidder's Representations and Warranties

In order to induce the Village to accept this Contract/Proposal, Bidder hereby represents and warrants as follows:

A. The Work. The Work, and all of its components, shall strictly conform to the requirements of this Contract/Proposal, including, without limitation, the performance standards set forth in Subsection 1B of this Contract/Proposal; and shall be fit, sufficient, and suitable for the purposes expressed in, or reasonably inferred from, this Contract/Proposal and the warranties expressed herein shall be in addition to any other warranties expressed or implied by law, which are hereby reserved unto the Village.

B. Compliance with Laws. The Work, and all of its components, shall be provided, performed, and completed in compliance with, and Bidder agrees to be bound by, all applicable federal, state, and local laws, orders, rules, and regulations, as they may be modified or amended from time to time, including without limitation the Prevailing Wage Act, 820 ILCS 130/0.01 et seq. (in

furtherance of which, a copy of Village's ordinance ascertaining the prevailing rate of wages, in effect as of the date of this Contract/Proposal, has been attached as an Appendix to this Contract/Proposal; if the Illinois Department of Labor revises the prevailing rate of hourly wages to be paid, the revised rate shall apply to this Contract); any other prevailing wage laws; any statutes requiring preference to laborers of specified classes; any statutes prohibiting discrimination because of, or requiring affirmative action based on, race, creed, color, national origin, age, sex, or other prohibited classification; and any statutes regarding safety or the performance of the Work. Further, Bidder shall have a written sexual harassment policy in compliance with Section 2-105 of the Illinois Human Rights Act during the course of the work.

C. Not Barred. Bidder is not barred by law from contracting with the Village or with any other unit of state or local government as a result of (i) a delinquency in the payment of any tax administered by the Illinois Department of Revenue unless Bidder is contesting, in accordance with the procedures established by the appropriate Revenue Act, its liability for the tax or the amount of tax, as set forth in 65 ILCS 5/11-42.1-1; or (ii) a violation of either Section 33E-3 or Section 33E-4 of Article 33 of the Criminal Code of 1961, 720 ILCS 5/33E-1 et seq.

D. Qualified. Bidder has the requisite experience, ability, capital, facilities, plant, organization, and staff to enable Bidder to perform the Work successfully and promptly and to commence and complete the Work within the Contract Price and Contract Time Proposals set forth above.

## 7. Acknowledgements

In submitting this Contract/Proposal, Bidder acknowledges and agrees that:

A. Reliance. The Village is relying on all warranties, representations, and statements made by Bidder in this Contract/Proposal.

B. Reservation of Rights. The Village reserves the right to reject any and all proposals, reserves the right to reject the low price proposal, and reserves such other rights as are set forth in the Instructions to Bidders.

C. Acceptance. If this Contract/Proposal is accepted, Bidder shall be bound by each and every term, condition, or provision contained in this Contract/Proposal and in the Village's written notification of acceptance in the form included in this bound set of documents.

D. Remedies. Each of the rights and remedies reserved to the Village in this Contract/Proposal shall be cumulative and additional to any other or further

remedies provided in law or equity or in this Contract/Proposal.

E. Time. Time is of the essence in the performance of all terms and provisions of this Contract/Proposal and, except where stated otherwise references in this Contract/Proposal to days shall be construed to refer to calendar days and time.

F. No Waiver. No examination, inspection, investigation, test, measurement, review, determination, decision, certificate, or approval by the Village, whether before or after the Village's acceptance of this Contract/Proposal; nor any information or data supplied by the Village, whether before or after the Village's acceptance of this Contract/Proposal; nor any order by the Village for the payment of money; nor any payment for, or use, possession, or acceptance of, the whole or any part of the Work by the Village; nor any extension of time granted by the Village; nor any delay by the Village in exercising any right under this Contract/Proposal; nor any other act or omission of the Village shall constitute or be deemed to be an acceptance of any defective, damaged, or nonconforming Work, nor operate to waive or otherwise diminish the effect of any representation or warranty made by Bidder; or of any requirement or provision of this Contract/Proposal; or of any remedy, power, or right of the Village.

G. Severability. It is hereby expressed to be the intent of the parties to this Contract/Proposal that should any provision, covenant, agreement, or portion of this Contract/Proposal or its application to any Person or property be held invalid by a court of competent jurisdiction, the remaining provisions of this Contract/Proposal and the validity, enforceability, and application to any Person or property shall not be impaired thereby, but the remaining provisions shall be interpreted, applied, and enforced so as to achieve, as near as may be, the purpose and intent of this Contract/Proposal to the greatest extent permitted by applicable law.

H. Amendments and Modifications. No amendment or modification to this Contract/Proposal shall be effective until it is reduced to writing and approved and executed by the corporate authorities of the parties in accordance with all applicable statutory procedures.

I. Assignment. Neither this Contract/Proposal, nor any interest herein, shall be assigned or subcontracted, in whole or in part, by Bidder except upon the prior written consent of the Village.

J. Governing Law. This Contract/Proposal shall be governed by, construed and enforced in accordance with the internal laws, but not the conflicts of laws rules, of the State of Illinois.

K. Certified Payrolls. Bidder shall, in accordance with Section 5 of the Illinois Prevailing Wage Act, 820

ILCS 130/5, submit to the Village, on a monthly basis, a certified payroll. The certified payroll shall consist of a complete copy of those records required to be made and kept by the Prevailing Wage Act. The certified payroll shall be accompanied by a statement signed by the Bidder or subcontractor which certifies that: (1) such records are true and accurate; (2) the hourly rate paid is not less than the general prevailing rate of hourly wages required by the Prevailing Wage Act; and (3) Bidder or subcontractor is aware that filing a certified payroll that he or she knows to be false is a Class B misdemeanor. A general contractor may rely upon the certification of a lower tier subcontractor, provided that the general

contractor does not knowingly rely upon a subcontractor's false certification. Upon two business days' notice, Bidder and each subcontractor shall make available for inspection the records required to be made and kept by the Act: (i) to the Village, its officers and agents, and to the Director of the Illinois Department of Labor and his or her deputies and agents; and (ii) at all reasonable hours at a location within this State.

DATED this \_\_ day of \_\_\_\_\_, 2017.

Bidder's Status:  Florida Corporation  Partnership  Individual Proprietor  
(State) (State)

Bidder's Name: Great Northern Processing Corp

Doing Business As (if different): GNP Energy

Signature of Bidder or Authorized Agent: Mark Fiacable

Digitally signed by Mark Fiacable  
Date: 2017.10.04 09:10:17 -04'00'

(corporate seal)  
(if corporation)

Printed Name: Mark Fiacable

Title/Position: VP Sales

Bidder's Business Address: 17000 Alico Commerce CT #103 Fort Myers FL 33967

Bidder's Business Telephone: 312-970-1533

Facsimile: 866-286-1588

If a Corporation or Partnership, list all Officers or Partners:

| NAME           | TITLE     | ADDRESS                              |
|----------------|-----------|--------------------------------------|
| Janet Fiacable | President | 20233 Wildcat Run DR Estero FI 33928 |
| Mark Fiacable  | VP        | 20233 Wildcat Run DR Estero FI 33928 |
|                |           |                                      |
|                |           |                                      |

**ACCEPTANCE**

The Contract/Proposal attached hereto and by this reference incorporated herein and made a part hereof is hereby accepted by the order of the Village of Lincolnwood ("***Village***") this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

This Acceptance, together with the Contract/Proposal attached hereto, constitutes the entire and only agreement between the parties relating to the accomplishment of the Work and the compensation therefor and supersedes and merges any other prior or contemporaneous discussions, agreements, or understandings, whether written or oral, and shall prevail over any contradictory or inconsistent terms or conditions contained in any purchase order, acceptance, acknowledgement, invoice, or other standard form used by the parties in the performance of the Contract/Proposal. Any such contradictory or inconsistent terms or conditions shall be deemed objected to by the Village without further notice of objection and shall be of no effect nor in any circumstances binding upon the Village unless accepted by the Village in a written document plainly labeled "Amendment to Agreement." Acceptance or rejection by the Village of any such contradictory or inconsistent terms or conditions shall not constitute acceptance of any other contradictory or inconsistent terms or conditions.

**VILLAGE OF LINCOLNWOOD**

By: \_\_\_\_\_  
Timothy C. Wiberg  
Village Manager

## APPENDIX A: PREVAILING WAGE ORDINANCE

### VILLAGE OF LINCOLNWOOD

#### RESOLUTION NO. R2017-1979

#### A RESOLUTION DETERMINING THE PREVAILING RATE OF WAGES IN THE VILLAGE OF LINCOLNWOOD

WHEREAS, the State of Illinois has enacted the "Prevailing Wage Act," 820 ILCS 130/0.01 *et seq.* ("*Act*"); and

WHEREAS, the Act requires that the Village investigate and ascertain the prevailing rate of wages as defined in the Act for laborers, mechanics, and other workers in the locality of Cook County employed in performing construction of public works for the Village; 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 adopt this Resolution;

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. ASCERTAINMENT AND APPLICATION OF PREVAILING WAGES. To the extent and as required by the Act, the general prevailing rate of wages in Cook County for laborers, mechanics, and other workers engaged in construction of public works coming under the jurisdiction of the Village is hereby ascertained to be the same as the prevailing rate of wages for construction work in the Cook County area as determined by the Department of Labor of the State of Illinois as of July 2015, a copy of that determination being attached hereto and incorporated herein by reference as **Exhibit A**. As required by the Act, any and all revisions of the prevailing rate of wages by the Department of Labor of the State of Illinois will supersede the Department's July 2015 determination and apply to any and all public works construction undertaken by the Village.

SECTION 3. CONTRACTORS' RESPONSIBILITY. Each contractor or subcontractor engaged in construction of public works for the Village to which the general prevailing rate of hourly wages are required by the Act to be paid must submit to the Village a certified payroll on a monthly basis, in accordance with Section 5 of the Act. The certified payroll must consist of a complete copy of those records required to be made and kept by the Act. The certified payroll must be accompanied by a statement signed by the contractor or subcontractor that certifies that: (A) such records are true and accurate; (B) the hourly rate paid is not less than the general prevailing rate of hourly wages required by the Act; and (C) the contractor or subcontractor is aware that filing a certified payroll that he or she knows to be false is a Class A misdemeanor. A general contractor may rely on the certification of a lower tier subcontractor, provided that the general contractor does not knowingly rely upon a subcontractor's false certification. Upon seven business days' notice, the contractor and each subcontractor must make available for

inspection the records required to be made and kept by the Act: (i) to the Village and its officers and agents, and to the Director of the Illinois Department of Labor and his or her deputies and agents, and all other federal, State, or local law enforcement agencies and prosecutors; and (ii) at all reasonable hours at a location within the State.

SECTION 4. DEFINITIONS; APPLICABILITY. The definition of any term appearing in this Resolution that also is used in the Act is the same as in the Act. Nothing in this Resolution is to be construed to apply to the general prevailing rate of wages for Cook County, as ascertained pursuant to this Resolution, to any work or employment except public works construction of the Village conducted in Cook County to the extent required by the Act.

SECTION 5. POSTING AND INSPECTION. The Village Clerk is directed to publicly post or keep available for inspection by any interested party in the main office of the Village this determination or any revisions to the prevailing rate of wages for Cook County. A copy of this determination or of any revised determination of prevailing rate of wages for Cook County then in effect will be attached to all public works construction contract specifications.

SECTION 6. FILING. The Village Clerk is hereby directed to promptly file a certified copy of this Resolution with both the Secretary of State Index Division of the State of Illinois and the Department of Labor of the State of Illinois.

SECTION 7. PUBLICATION. The Village Clerk is hereby directed to cause a copy of this Resolution to be published in a newspaper of general circulation within the area within 30 days after its filing with the Secretary of State Index Division of the State of Illinois and the Department of Labor of the State of Illinois, which publication will constitute notice that this determination is effective and is the determination of the Village.

SECTION 8. MAILING UPON REQUEST. The Village Clerk is hereby directed to mail a copy of this determination to any employer, and to any association of employers, and to any person or association of employees who have filed their names and addresses, requesting copies of any determination stating the particular rates and the particular class of workers whose wages will be affected by such rates.

SECTION 9. 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 2<sup>nd</sup> day of May, 2017.

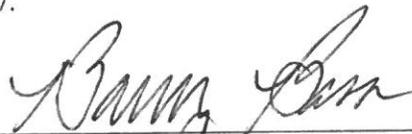
AYES: Trustees Patel, Cope, Ikezoe-Halevi, Spino, Nickell

NAYS: None

ABSENT: None

ABSTENTION: None

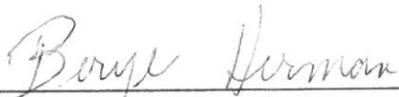
APPROVED by me this 2<sup>nd</sup> day of May, 2017.



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Barry Bass, President  
Village of Lincolnwood, Cook County, Illinois

ATTESTED and FILED in my office this  
2<sup>nd</sup> day of May, 2017



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

**VILLAGE OF LINCOLNWOOD**  
**STREET LIGHT RETROFIT PROJECT**

**PERFORMANCE BOND**

KNOW ALL MEN BY THESE PRESENTS: that *[FULL NAME, ADDRESS AND ORGANIZATION OF CONTRACTOR]*, as Principal, hereinafter called Contractor, and *[FULL NAME AND ADDRESS OF SURETY]*, as Surety, a corporation organized and existing under the laws of the State of *[INCORPORATION]*, hereinafter called Surety, are held and firmly bound unto the VILLAGE OF LINCOLNWOOD, 6900 North Lincoln Avenue, Lincolnwood, Illinois 60712, as Obligee, hereinafter called Owner, in the full and just sum of *[CONTRACT PRICE]* Dollars (*[\$[CONTRACT PRICE]*), for the payment of which sum of money well and truly to be made, Contractor and Surety bind themselves, their heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents, said amount to include payment of actual costs and damages and for attorneys' fees, architectural fees, design fees, engineering fees, accounting fees, testing fees, consulting fees, administrative costs, court costs, interest and any other fees and expenses resulting from or incurred by reason of Contractor's failure to promptly and faithfully perform its contract with Owner, said contract being more fully described below, and to include attorneys' fees, court costs and administrative and other expenses necessarily paid or incurred in successfully enforcing performance of the obligation of Surety under this bond.

WHEREAS, Contractor has entered into a written agreement dated *[DATE OF CONTRACT AGREEMENT]*, with Owner entitled "Contract Agreement between Village of Lincolnwood and *[CONTRACTOR'S NAME]* for the STREET LIGHT RETROFIT PROJECT- Contract." (the "Contract"), the terms and conditions of which are by this reference incorporated herein as though fully set forth herein.

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH THAT if Contractor shall well, truly, and promptly perform all the undertakings, covenants, terms, conditions, and agreements of said Contractor under the Contract, including, but not limited to, Contractor's obligations under the Contract: (1) to provide, perform and complete at the Work Site and in the manner specified in the Contract all necessary work, labor, services, transportation, equipment, materials, apparatus, machinery, tools, fuels, gas, electric, water, waste disposal, information, data, and other means and items necessary for the construction and installation of the STREET LIGHT RETROFIT PROJECT, together with related attachments, equipment, and appurtenances thereto; (2) to procure and furnish all permits, licenses, and other governmental approvals and authorizations necessary in connection therewith except as otherwise expressly provided in the Special Conditions of Contract; (3) to procure and furnish all bonds and certificates and policies of insurance specified in the Contract; (4) to pay all applicable federal, state, and local taxes; (5) to do all other things required of Contractor by the Contract; and (6) to provide, perform, and complete all of the foregoing in a proper and workmanlike manner and in full compliance with, and as required by and pursuant to, the Contract; all of which is herein referred to as the "Work," whether or not any of said Work enter into and become component parts of the improvement contemplated, then this obligation shall be null and void; otherwise it shall remain in full force and effect.

**PERFORMANCE BOND**

Surety, for value received, hereby stipulates and agrees that no changes, modifications, alterations, omissions, deletions, additions, extensions of time, or forbearances on the part of either Owner or Contractor to the other in or to the terms of said Contract; in or to the schedules, plans, drawings, or specifications; in or to the method or manner of performance of the Work; in or to Owner-furnished facilities, equipment, materials, services, or sites; or in or to the mode or manner of payment therefor, shall in any way release Contractor and Surety or either or any of them, or any of their heirs, executors, administrators, successors, or assigns, or affect the obligations of Surety on this bond, all notice of any and all of the foregoing changes, modifications, alterations, omissions, deletions, additions, extensions of time, or forbearances, and notice of any and all defaults by Contractor or of Owner's termination of Contractor being hereby waived by Surety.

Notwithstanding anything to the contrary in the foregoing paragraph, in no event shall the obligations of Surety under this bond in the event of Contractor's default be greater than the obligations of Contractor under the Contract in the absence of such Contractor default.

In the event of a default or defaults by Contractor, Owner shall have the right to take over and complete the Contract upon 30 calendar days' written notice to Surety, in which event Surety shall pay Owner all costs incurred by Owner in taking over and completing the Contract.

At its option, Owner may instead request that Surety take over and complete the Contract, in which event Surety shall take reasonable steps to proceed promptly with completion no later than 30 calendar days from the date on which Owner notifies Surety that Owner wants Surety to take over and complete the Contract.

Owner shall have no obligation to actually incur any expense or correct any deficient performance of Contractor in order to be entitled to receive the proceeds of this bond.

No right of action shall accrue on this bond to or for the use of any person or corporation other than Owner or the heirs, executors, administrators, or successors of Owner.

Signed and sealed this \_\_\_ day of \_\_\_\_\_, 20\_\_.

Attest/Witness:

PRINCIPAL: *[NAME OF CONTRACTOR]*

By: \_\_\_\_\_

By: \_\_\_\_\_

*[NAME OF CONTRACTOR'S  
EXECUTING OFFICER]*

Title: \_\_\_\_\_

Title: *[TITLE OF CONTRACTOR'S  
EXECUTING OFFICER]*

Attest/Witness:

SURETY: *[NAME OF SURETY]*

**PERFORMANCE BOND**

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone: \_\_\_\_\_

**VILLAGE OF LINCOLNWOOD**

**STREET LIGHT RETROFIT PROJECT**

**LABOR AND MATERIAL PAYMENT BOND**

KNOW ALL MEN BY THESE PRESENTS: that ***[FULL NAME, ADDRESS AND ORGANIZATION OF CONTRACTOR]***, as Principal, hereinafter called Contractor, and ***[FULL NAME AND ADDRESS OF SURETY]***, as Surety, a corporation organized and existing under the laws of the State of ***[INCORPORATION]***, hereinafter called Surety, are held and firmly bound unto the VILLAGE OF LINCOLNWOOD, 6900 North Lincoln Avenue, Lincolnwood, Illinois 60712, as Obligee, hereinafter called Owner, for the use and benefit of itself and of claimants as hereinafter defined, in the full and just sum of ***[CONTRACT PRICE]*** Dollars (***[\$CONTRACT PRICE]***), to be paid to it or the said claimants or its or their assigns, to which payment well and truly to be made Contractor and Surety bind themselves, their heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents, said amount to include attorney's fees, court costs, and administrative and other expenses necessarily paid or incurred in successfully enforcing performance of the obligation of Surety under this bond.

WHEREAS, Contractor has entered into a written agreement dated ***[DATE OF CONTRACT AGREEMENT]***, with Owner entitled "Contract Agreement Between Village of Lincolnwood and ***[CONTRACTOR'S NAME]*** for the STREET LIGHT RETROFIT PROJECT – Contract." (the "Contract"), the terms and conditions of which are by this reference incorporated herein as though fully set forth herein.

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH THAT if Contractor shall promptly pay or cause to be paid all sums of money that may be due to any claimant with respect to Contractor's obligations under the Contract: (1) to provide, perform, and complete at the Work Site and in the manner specified in the Contract all necessary work, labor, services, transportation, equipment, materials, apparatus, machinery, tools, fuels, gas, electric, water, waste disposal, information, data, and other means and items necessary for the construction and installation of the STREET LIGHT RETROFIT PROJECT, together with related attachments, equipment, and appurtenances thereto; (2) to procure and furnish all permits, licenses, and other governmental approvals and authorizations necessary in connection therewith except as otherwise expressly provided in the Special Conditions of Contract; (3) to procure and furnish all bonds and certificates and policies of insurance specified in the Contract; (4) to pay all applicable federal, state, and local taxes; (5) to do all other things required of Contractor by the Contract; and (6) to provide, perform, and complete all of the foregoing in a proper and workmanlike manner and in full compliance with, and as required by and pursuant to, the Contract; all of which is herein referred to as the "Work," whether or not any of said Work enter into and become component parts of the improvement contemplated, then this obligation shall be null and void; otherwise it shall remain in full force and effect.

## **LABOR AND MATERIAL PAYMENT BOND**

For purpose of this bond, a claimant is defined as one having a direct contract with Contractor or with a subcontractor of Contractor to provide, perform or complete any part of the Work.

Contractor and Surety hereby jointly and severally agree that every claimant who has not had all just claims for the furnishing of any part of the Work paid in full, including, without limitation, all claims for amounts due for materials, lubricants, oil, gasoline, rentals of, or service or repairs on, machinery, equipment, and tools consumed or used in connection with the furnishing of any part of the Work, may sue on this bond for the use of such claimant, may prosecute the suit to final judgment for such sum or sums as may be justly due such claimant, and may have execution therein; provided, however, that Owner shall not be liable for the payment of any costs or expenses of any such suit. The provisions of 30 ILCS 550/1 and 30 ILCS 550/2 shall be deemed inserted herein, including the time limits within which notices of claim must be filed and actions brought under this bond.

Contractor and Surety hereby jointly agree that Owner may sue on this bond if Owner is held liable to, or voluntarily agrees to pay, any claimant directly, but nothing in this bond shall create any duty on the part of Owner to pay any claimant.

Surety, for value received, hereby stipulates and agrees that no changes, modifications, alterations, omissions, deletions, additions, extensions of time, or forbearances on the part of Owner or Contractor to the other in or to the terms of said Contract; in or to the schedules, plans, drawings, or specifications; in or to the method or manner of performance of the Work; in or to Owner-furnished facilities, equipment, materials, services, or sites; or in or to the mode or manner of payment therefor shall in any way release Contractor and Surety or either or any of them, or any of their heirs, executors, administrators, successors, or assigns, or affect the obligations of said Surety on this bond, all notice of any and all of the foregoing changes, modifications, alterations, omissions, deletions, additions, extensions of time, or forbearances and notice of any and all defaults by Contractor or of Owner's termination of Contractor being hereby waived by Surety.

**LABOR AND MATERIAL PAYMENT BOND**

Signed and sealed this \_\_\_ day of \_\_\_\_\_, 20\_\_.

Attest/Witness:

PRINCIPAL: *[NAME OF CONTRACTOR]*

By: \_\_\_\_\_

By: \_\_\_\_\_  
*[NAME OF CONTRACTOR'S  
EXECUTING OFFICER]*

Title: \_\_\_\_\_

Title: *[TITLE OF CONTRACTOR'S  
EXECUTING OFFICER]*

Attest/Witness:

SURETY: *[NAME OF SURETY]*

By: \_\_\_\_\_

By: \_\_\_\_\_

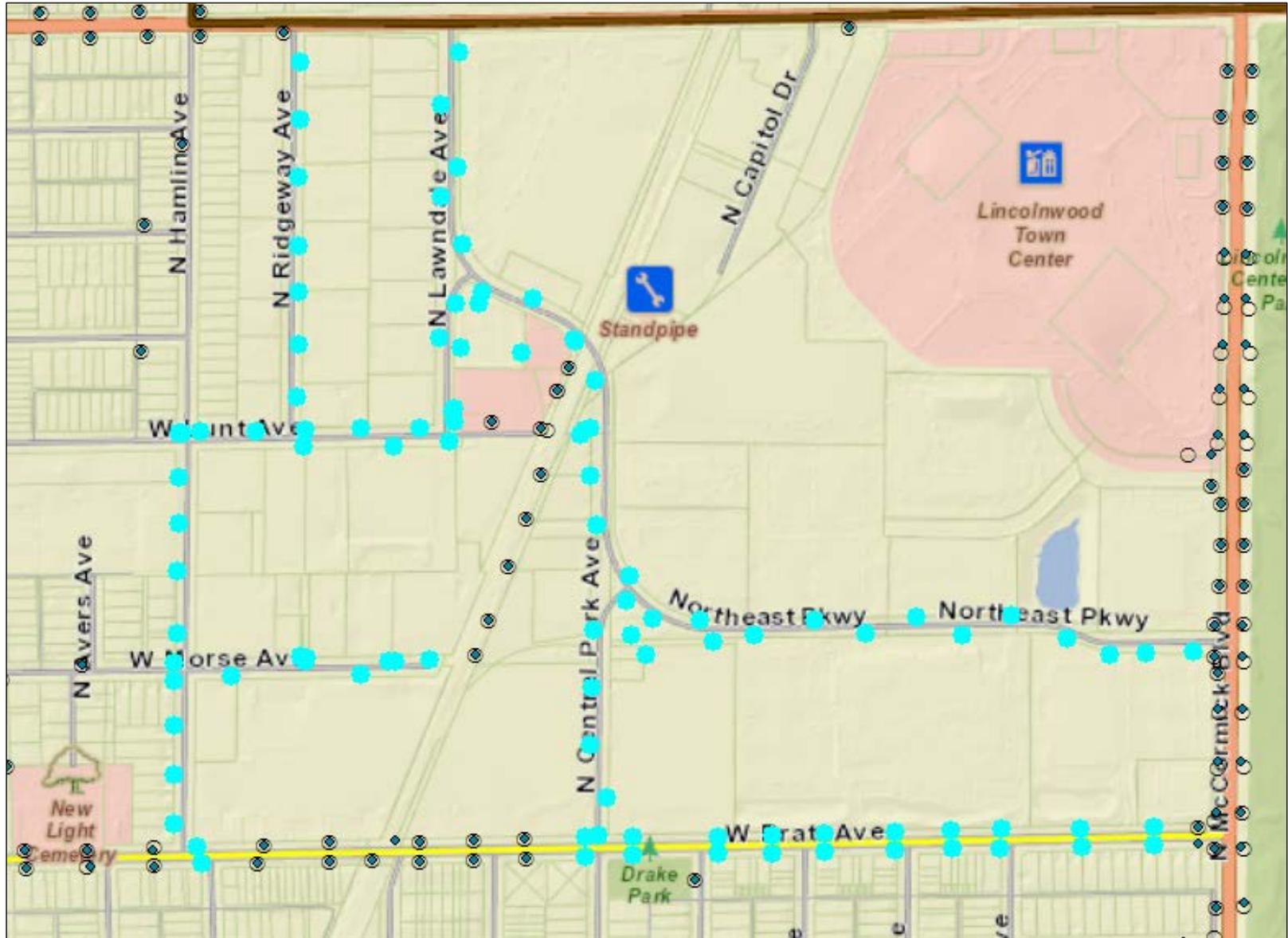
Title: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone: \_\_\_\_\_

#10225884\_v1

# Project Map



# Request For Board Action

**REFERRED TO BOARD:** October 17, 2017

**AGENDA ITEM NO:** 2

**ORIGINATING DEPARTMENT:** Community Development

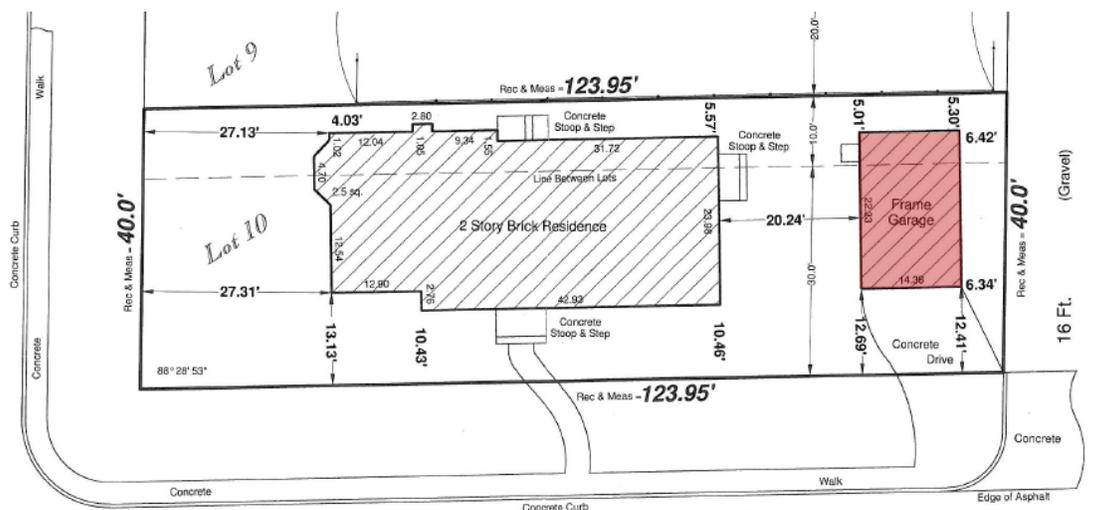
**SUBJECT:** Approval of a Recommendation by the Zoning Board of Appeals to Adopt an Ordinance in Case #ZB-12-17 to Permit the Increase in Permitted Building Coverage from 1,735-Square Feet to 1,813-Square Feet to Allow the Construction of a New Two-Car Garage at 3620 West North Shore Avenue

## **SUMMARY AND BACKGROUND OF SUBJECT MATTER:**

Andrew Venamore, Petitioner, on behalf of Van Huynh, property owner, seeks a Variation to allow the development of a two-car garage that would result in a total building coverage of approximately 36.6 percent. The permitted building coverage for the R-3 Residential Zoning District is 35 percent. (The property currently has a building coverage of approximately 34.2 percent.)

The proposed improvement includes the removal of the existing one-car garage and the construction of a new two-car garage. The new garage would be located in generally the same portion on the lot and would have dimensions of 20-feet wide by 22-feet deep. (The existing garage has an area of 321-square feet, while the new garage would have an area of 440-square feet, resulting in a net gain of 119-square feet of building coverage.)

### **Existing One-Car Garage**





### **Past Precedents in Related Requests**

The following table summarize cases that have relevance as precedents to the Variation request presented in the Request for Board Action. It should be noted that the Village has generally supported similar requests when Petitioners sought to provide two off-street parking spaces in what would be a typical two-car garage (400-450-square feet):

| Year | Address                    | Existing/ Requested Building Coverage | Village Action                                                                                                                                                                               |
|------|----------------------------|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2017 | 6641 North Trumbull Avenue | 38.7% / 40.8%                         | ZBA: Approval<br>Village Board: Approval, with a request to Village staff to explore a code amendment that would permit a higher building coverage when installing a standard two-car garage |
| 2014 | 3350 West Columbia Avenue  | 29.6% / 40.6%                         | ZBA: Approval with reduction in size of garage to result in building coverage of 36.6%<br>Village Board: N/A (request withdrawn by Petitioner)                                               |
| 2013 | 6849 North Keeler Avenue   | 30.2% / 38.4%                         | ZBA: Approval<br>Village Board: Approval                                                                                                                                                     |
| 2012 | 6531 North Drake Avenue    | 31.7% / 42.1%                         | ZBA: Denial<br>Village Board: Approval with reduction in size of garage to result in building coverage to 38.3%                                                                              |
| 2012 | 6730 North Kimball Avenue  | 30.0% / 36.2%                         | ZBA: Approval<br>Village Board: Approval                                                                                                                                                     |

### **FINANCIAL IMPACT:**

None

### **DOCUMENTS ATTACHED:**

1. Proposed Ordinance
2. September 27, 2017 Zoning Board of Appeals Minutes Excerpt (Draft)
3. September 27, 2017 Staff Report to Zoning Board of Appeals
4. Public Hearing Variation Application
5. Plat of Survey
6. Relevant Code Sections
7. Design Plans and Elevations

### **RECOMMENDED MOTION:**

**Move to approve** an Ordinance in Case #ZB-12-17 to permit the increase in permitted building coverage from 1,735-square feet to 1,813-square feet to allow the construction of a new two-car garage at 3620 West North Shore Avenue.

THIS SPACE FOR RECORDERS USE ONLY

**VILLAGE OF LINCOLNWOOD**

**ORDINANCE NO. 2017-\_\_\_\_\_**

**AN ORDINANCE GRANTING A VARIATION  
FOR THE CONSTRUCTION OF A DETACHED GARAGE**  
(3620 West North Shore Avenue)

ADOPTED BY THE  
PRESIDENT AND BOARD OF TRUSTEES  
OF THE VILLAGE OF LINCOLNWOOD  
THIS \_\_\_ DAY OF OCTOBER, 2017.

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, 2017

\_\_\_\_\_  
Village Clerk

**AN ORDINANCE GRANTING A VARIATION  
FOR THE CONSTRUCTION OF A DETACHED GARAGE**  
(3620 West North Shore Avenue)

WHEREAS, Van Huynh ("**Owner**") is the record title owner of that certain property located in the R-3 Residential District ("**R-3 District**"), consisting of approximately 4,958 square feet, commonly known as 3620 West North Shore Avenue, and legally described in **Exhibit A** attached to and, by this reference, made a part of this Ordinance ("**Property**"); and

WHEREAS, the Property is improved with a single-family residential structure; and

WHEREAS, pursuant to Section 4.11 of the Zoning Ordinance, the maximum building coverage on a lot in the R-3 District is 35%; and

WHEREAS, the Owner desires to construct a 440-square-foot detached garage in the rear yard of the property ("**Proposed Garage**"); and

WHEREAS, upon the construction of the Proposed Garage, the building coverage on the Property will be approximately 36.6%, in violation of the maximum building coverage regulation set forth in Section 4.11 of the Zoning Ordinance; and

WHEREAS, in order to construct the Proposed Garage, the Owner has filed an application for a variation from the maximum building coverage regulation set forth in Section 4.11 of the Zoning Ordinance ("**Requested Variation**"); and

WHEREAS, a public hearing of the Zoning Board of Appeals ("**ZBA**") of the Village of Lincolnwood to consider approval of the Requested Variation was duly advertised in the *Lincolnwood Review* on September 7, 2017, and held on September 27, 2017; and

WHEREAS, on September 27, 2017, the ZBA made findings and recommendations in support of the Requested Variation, subject to specified conditions; and

WHEREAS, the Village President and Board of Trustees have determined that the Requested Variation meets the required standards for variations as set forth in Article V of the Zoning Ordinance; and

WHEREAS, the Village President and Board of Trustees have determined that it will serve and be in the best interests of the Village to grant the Requested Variation, subject to the conditions, restrictions, and provisions of this Ordinance;

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

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

SECTION 2. APPROVAL OF REQUESTED VARIATION. In accordance with and pursuant to Article V of the Zoning Ordinance and the home rule powers of the Village, and subject to, and contingent upon, the conditions, restrictions, and provisions set forth in Section Three of this Ordinance, the Village President and Board of Trustees hereby grant a variation

from Section 4.11 of the Zoning Ordinance to increase the maximum building coverage allowed on the Property, from 35% (1,735 square feet) to approximately 36.6% (1,813 square feet), to permit the construction of the Proposed Garage on the Property.

SECTION 3. CONDITIONS. Notwithstanding any use or development right that may be applicable or available pursuant to the provisions of the Zoning Ordinance, the approval granted pursuant to Section Two of this Ordinance is hereby expressly subject to, and contingent upon, the development, use, and maintenance of the Property in compliance with each and all of the following conditions:

- A. Compliance with Regulations. Except to the extent specifically provided otherwise in this Ordinance, the development, use, operation, and maintenance of the Proposed Garage and the Property must comply at all times with all applicable Village codes and ordinances, as the same have been or may be amended from time to time.
- B. Compliance with Plans. Except for minor changes and site work approved by the Village Zoning Officer or the Village Engineer (for matters within their respective permitting authorities) in accordance with all applicable Village standards, the development, use, operation, and maintenance of the Proposed Garage and the Property must comply with the following plans, copies of which are attached to and, by this reference, made a part of this Ordinance as **Group Exhibit B** (collectively, the "*Plans*"):
  1. The Plat of Survey, prepared by William R. Webb of the Central Survey Company, Inc., consisting of one page, dated June 27, 2017; and
  2. That certain plan entitled "Detailed Garage – Hip Roof", prepared by Danley's Garage World, consisting of two sheets.
- C. Limitation of Variation. The variation granted in Section Two of this Ordinance applies and is limited only to the Proposed Garage, as depicted in the Plans. No future alterations or modifications that are not in conformity with the requirements of the Zoning Ordinance may be made to the Proposed Garage without first obtaining Village approval in accordance with the applicable provisions of the Zoning Ordinance.
- D. Reimbursement of Village Costs. In addition to any other costs, payments, fees, charges, contributions, or dedications required under applicable Village codes, ordinances, resolutions, rules, or regulations, the Owner must pay to the Village, promptly upon presentation of a written demand or demands therefor, all legal fees, costs, and expenses incurred or accrued in connection with the review, negotiation, preparation, consideration, and review of this Ordinance. Payment of all such fees, costs, and expenses for which demand has been made must be made by a certified or cashier's check. Further, the Owner must pay upon demand all costs incurred by the Village for publications and recordings required in connection with the aforesaid matters.

SECTION 4. RECORDATION; BINDING EFFECT. A copy of this Ordinance will be recorded with the Cook County Recorder of Deeds. This Ordinance and the privileges, obligations, and provisions contained herein inures solely to the benefit of, and be binding upon, the Owner and each of its heirs, representatives, successors, and assigns.

SECTION 5. FAILURE TO COMPLY WITH CONDITIONS. Upon the failure or refusal of the Owner to comply with any or all of the conditions, restrictions, or provisions of this Ordinance, as applicable, the variation granted in Section Two of this Ordinance will, at the sole discretion of the Village President and Board of Trustees, by ordinance duly adopted, be revoked and become null and void; provided, however, that the Village President and Board of Trustees may not so revoke the variation granted in Section Two of this Ordinance unless they first provide the Owner with two months advance written notice of the reasons for revocation and an opportunity to be heard at a regular meeting of the Village President and Board of Trustees. In the event of revocation, the development and use of the Property will be governed solely by the regulations of the R-3 District and the applicable provisions of the Zoning Ordinance, as the same may, from time to time, be amended. Further, in the event of such revocation, the Village Manager and Village Attorney are hereby authorized and directed to bring such zoning enforcement action as may be appropriate under the circumstances.

SECTION 6. AMENDMENTS. Any amendments to the variation granted in Section Two of this Ordinance that may be requested by the Owner after the effective date of this Ordinance may be granted only pursuant to the procedures, and subject to the standards and limitations, provided in the Zoning Ordinance.

SECTION 7. SEVERABILITY. If any provision of this Ordinance or part thereof is held invalid by a court of competent jurisdiction, the remaining provisions of this Ordinance are to remain in full force and effect, and are to be interpreted, applied, and enforced so as to achieve, as near as may be, the purpose and intent of this Ordinance to the greatest extent permitted by applicable law.

SECTION 8. EFFECTIVE DATE.

- A. This Ordinance will 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 the Owner with the Village Clerk of an Unconditional Agreement and Consent, in the form of **Exhibit C** attached to and, by this reference, made a part of this Ordinance, to accept and abide by each and all of the terms, conditions, and limitations set forth in this Ordinance and to indemnify the Village for any claims that may arise in connection with the approval of this Ordinance.
- B. In the event the Owner does not file fully executed copies of the Unconditional Agreement and Consent, as required by Section 9.A.3 of this Ordinance, within

30 days after the date of final passage of this Ordinance, the Village President and Board of Trustees will have the right, in its sole discretion, to declare this Ordinance null and void and of no force or effect.

PASSED this \_\_ day of October, 2017.

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTENTION: \_\_\_\_\_

APPROVED by me this \_\_ day of October, 2017.

\_\_\_\_\_  
Barry I. Bass, President  
Village of Lincolnwood, Cook County, Illinois

ATTESTED and FILED in my office this  
\_\_\_\_\_ day of October, 2017

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

#53941267\_V1

**EXHIBIT A**

**LEGAL DESCRIPTION OF THE PROPERTY**

LOT 10 AND THE SOUTH 10 FEET OF LOT 9 IN LINCOLN AVENUE GARDENS SUBDIVISION OF THE NORTH ½ OF THE SOUTHWEST ¼ OF SECTION 35, TOWNSHIP 41 NORTH, RANGE 13, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED FEBRUARY 11, 1927, AS DOCUMENT 9548461, ALL IN COOK COUNTY, ILLINOIS.

Commonly known as: 3620 West North Shore Avenue, Lincolnwood, Illinois.

PIN: 10-35-307-031-0000

**GROUP EXHIBIT B**

**PLANS**

6415 N. Caldwell Ave.  
Chicago, Il. 60646

# Plat of Survey

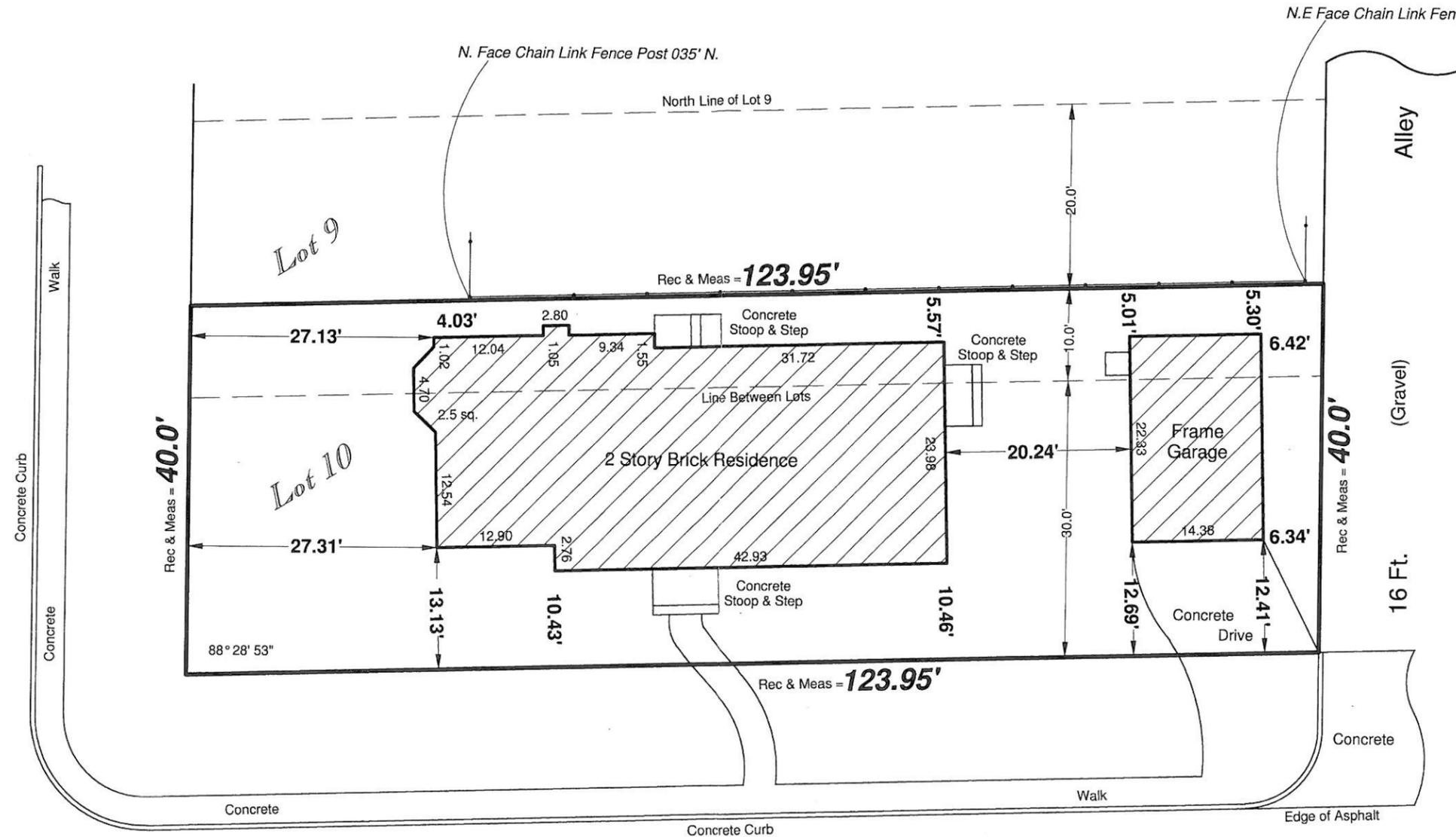
Central Survey Company, Inc.

Phone (773) 631-5285  
Fax (773) 775-2071  
www.Centralsurvey.com



**Legal Description**  
Lot 10 and the South 10 feet of Lot 9 in Lincoln Avenue Gardens Subdivision of the North 1/2 of the Southwest 1/4 of Section 35, Township 41 North, Range 13 East of the Third Principal Meridian, according to the plat thereof recorded February 11, 1927 as Document Number 9548461, all in Cook County, Illinois  
Commonly Known as: 3620 W. North Shore Ave., Lincolnwood, Illinois  
Area of Land Described: 4,956 Sq. Ft.

N. Monticello Ave.



**EXISTING  
SITE PLAN**

**Legend**

- N. = North
- S. = South
- E. = East
- W. = West
- (TYP) = Typical
- Rec = Record
- Meas = Measure
- St. = Street
- Ave. = Avenue

| Decimal/Inch Conversions |            |             |
|--------------------------|------------|-------------|
| 0.01' = 1/8"             | 0.08' = 1" | 0.58' = 7"  |
| 0.02' = 1/4"             | 0.17' = 2" | 0.67' = 8"  |
| 0.03' = 3/8"             | 0.25' = 3" | 0.75' = 9"  |
| 0.04' = 1/2"             | 0.33' = 4" | 0.83' = 10" |
| 0.05' = 5/8"             | 0.42' = 5" | 0.92' = 11" |
| 0.06' = 3/4"             | 0.50' = 6" | 1.00' = 12" |
| 0.07' = 7/8"             |            |             |

NOTE: Property corners were NOT staked per customer.

Scale: 1 Inch equals 15 Feet

Ordered By: MACH 1

Order Number: 3620A

Assume no dimension from scaling upon this plat. Compare all points before building and report any difference at once. For building restrictions refer to your abstract, deed, contract and local ordinances.

**W. North Shore Ave.**

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

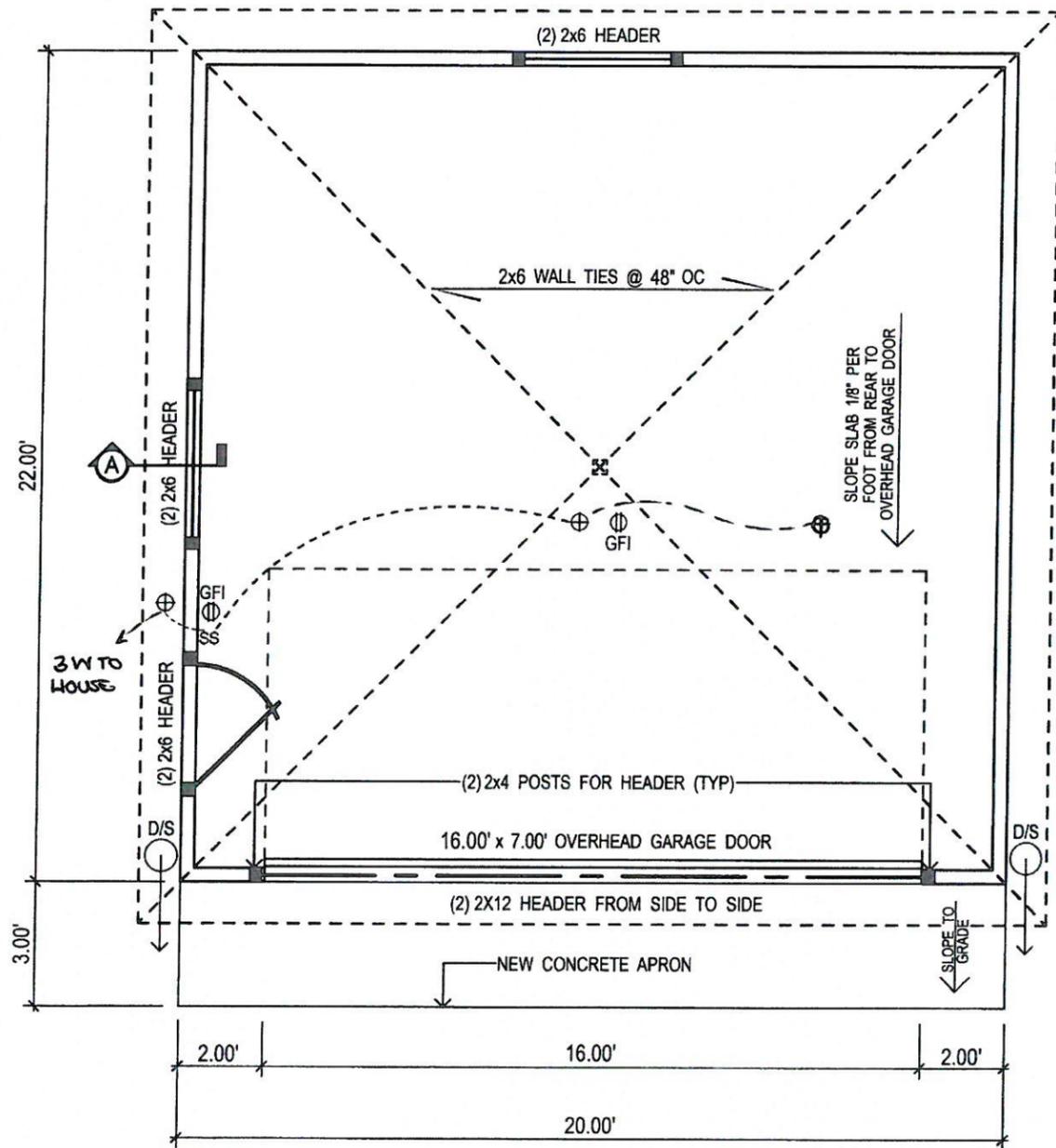
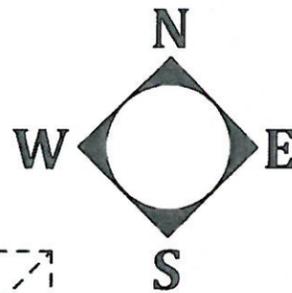
Central Survey LLC does hereby certify that an on the ground survey per record description of the land shown hereon was performed on June 27, 2017 and that the map or plat hereon drawn is a correct representation of said survey. When bearings are shown the bearing base is assumed. Dimensions are shown in feet and hundredths and are correct at a temperature of 68° Fahrenheit.

Dated this 27th day of June 2017 *William R. Webb*

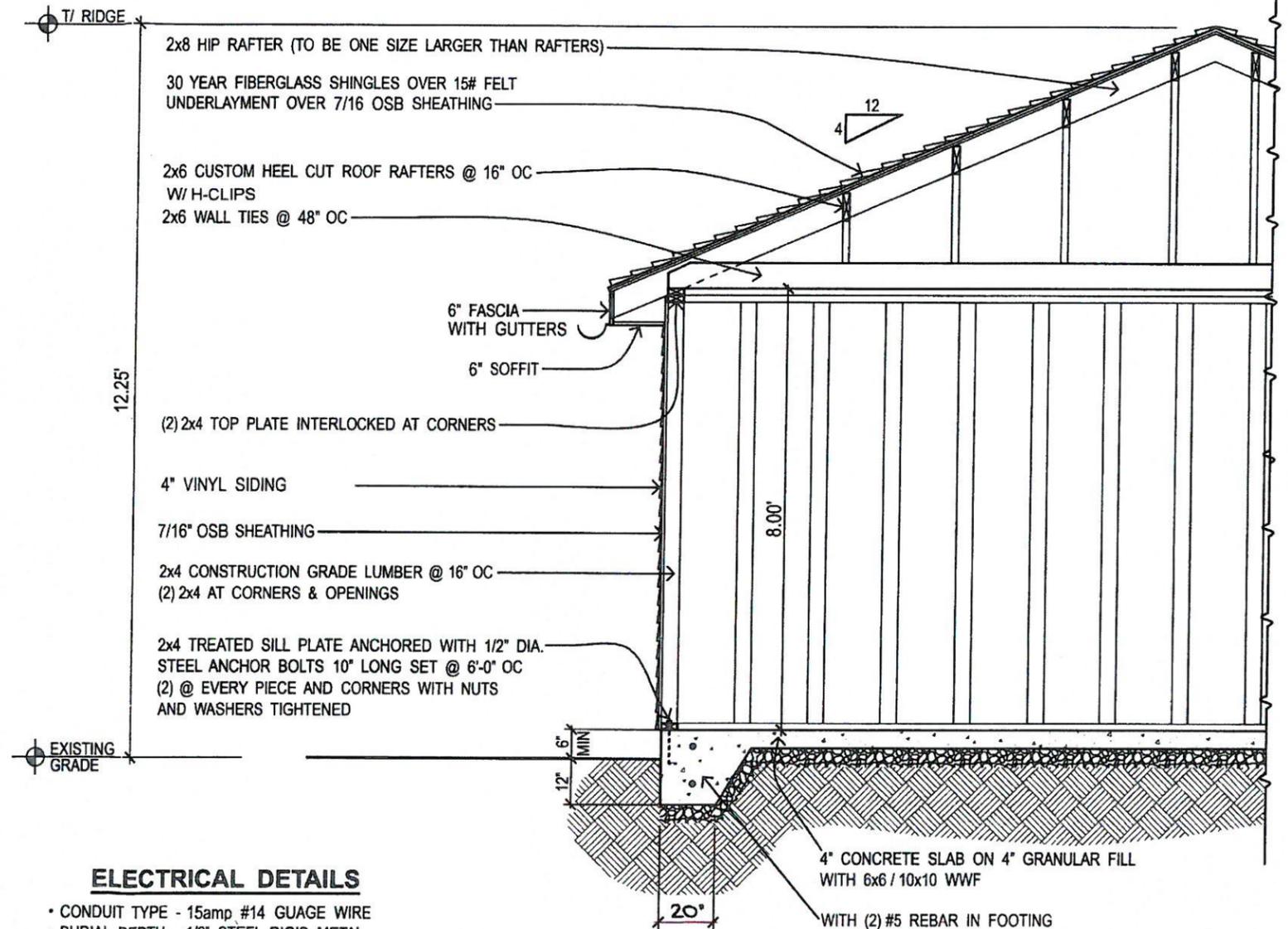
William R. Webb P.L.S. #2190 (exp.11/30/2018) Professional Design Firm Land Surveying LLC (#184.005417)



This professional service conforms to current Illinois minimum standards for a boundary survey.



**FLOOR PLAN**



**ELECTRICAL DETAILS**

- CONDUIT TYPE - 15amp #14 GAUGE WIRE
- BURIAL DEPTH - 1/2" STEEL RIGID METAL CONDUIT, 18" DEEP
- WIRING - SEPARATE CIRCUIT TO SERVICE PANEL

**BUILDING SECTION**

**NOTE: DRAWINGS ARE NOT TO SCALE**

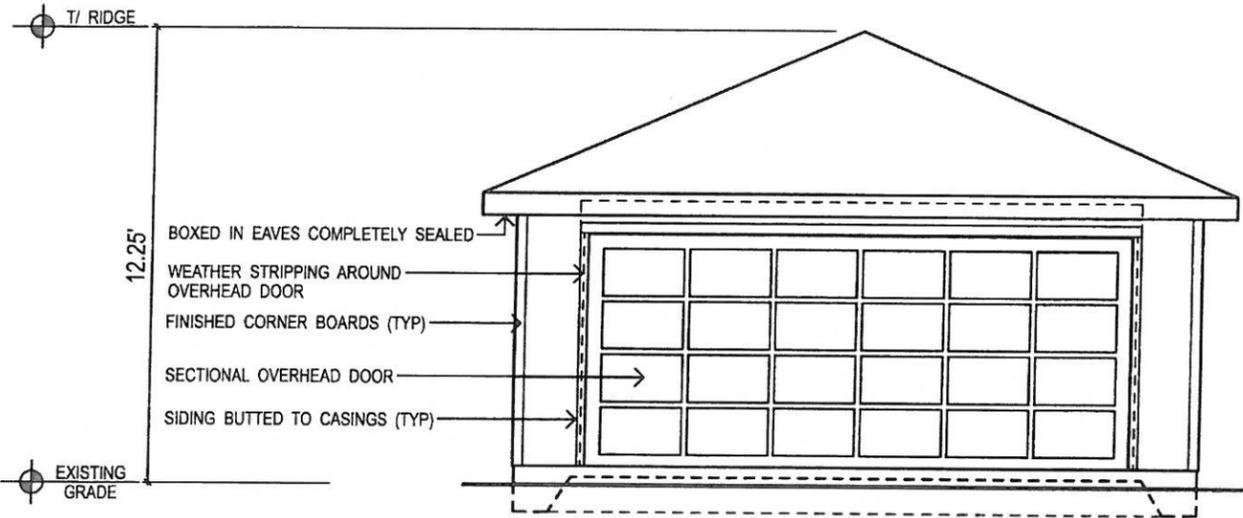


**DETACHED GARAGE - HIP ROOF**  
**3620 W. NORTH SHIRE AVENUE, LINCOLNWOOD - VAN HUYHN**

**CONTRACTOR:**  
**DANLEY'S GARAGE WORLD**  
 612 ACADEMY DRIVE  
 NORTHBROOK, IL. 60062  
 PHONE: 847/562-9393  
 FAX: 847/562-1939

**SHEET NAME:**  
**FLOOR PLAN & BUILDING SECTION**  
**SHEET NUMBER:**  
**1 OF 2**

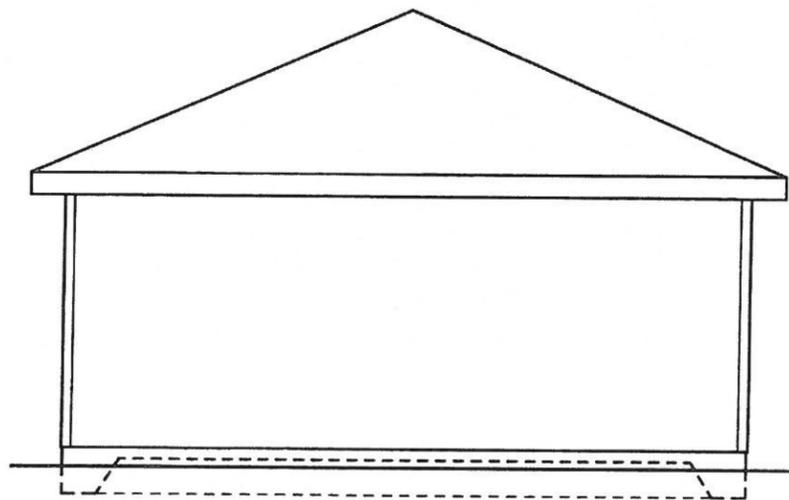
SPECIFIC WINDOW AND DOOR STYLES SHOWN ON PLANS ARE REPRESENTATIVE ONLY



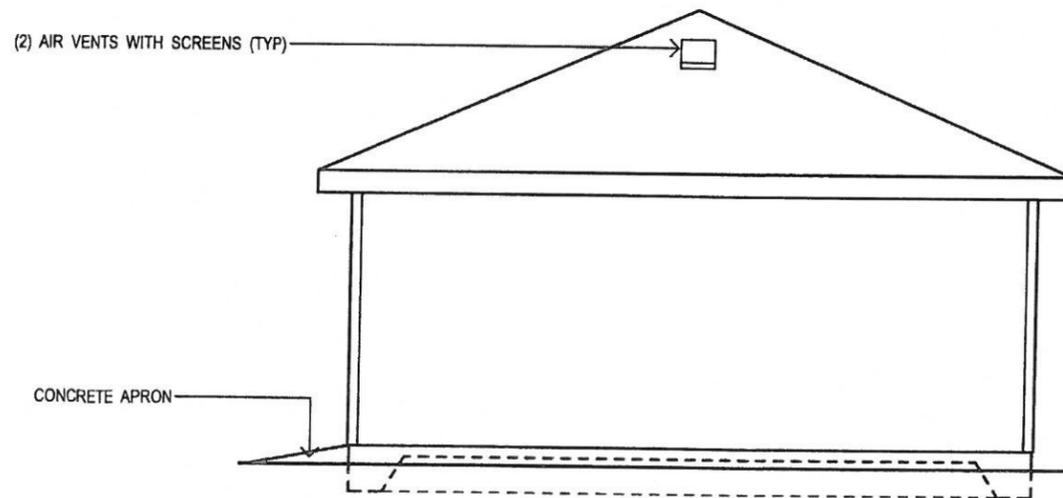
SOUTH ELEVATION



WEST ELEVATION



NORTH ELEVATION



EAST ELEVATION

NOTE: DRAWINGS ARE NOT TO SCALE



**DETACHED GARAGE - HIP ROOF**  
**3620 W. NORTH SHORE AVENUE, LINCOLNWOOD - VAN HUYHN**

CONTRACTOR:  
**DANLEY'S GARAGE WORLD**  
 612 ACADEMY DRIVE  
 NORTHBROOK, IL. 60062  
 PHONE: 847/562-9390  
 FAX: 847/562-1939

SHEET NAME:  
**ELEVATIONS**  
 SHEET NUMBER:  
**2 OF 2**

## EXHIBIT C

### UNCONDITIONAL AGREEMENT AND CONSENT

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

**WHEREAS**, Van Huynh ("**Owner**") is the record title owner of that certain property located in the R-3 Residential District, commonly known as 3620 West North Shore Avenue, in the Village ("**Property**"); and

**WHEREAS**, Ordinance No. 2017-\_\_\_\_\_, adopted by the Village President and Board of Trustees on \_\_\_\_\_, 2017 ("**Ordinance**"), grants a variation from "The Village of Lincolnwood Zoning Ordinance" to permit the construction of a detached garage on the Property; and

**WHEREAS**, Section 9 of the Ordinance provides, among other things, that the Ordinance will be of no force or effect unless and until the Owner has filed, within 30 days following the passage of the Ordinance, its unconditional agreement and consent to accept and abide by each and all of the terms, conditions, and limitations set forth in the Ordinance;

**NOW, THEREFORE**, the Owner does hereby agree and covenant as follows:

1. The Owner hereby unconditionally agrees to, accepts, consents to, and will abide by, each and all of the terms, conditions, limitations, restrictions, and provisions of the Ordinance.
2. The Owner acknowledges that public notices and hearings have been properly given and held with respect to the adoption of the Ordinance, has considered the possibility of the revocation provided for in the Ordinance, and agrees not to challenge any such revocation on the grounds of any procedural infirmity or a denial of any procedural right.
3. The Owner acknowledges and agrees that the Village is not and will not be, in any way, liable for any damages or injuries that may be sustained as a result of the Village's granting of a variation for the Property or its adoption of the Ordinance, and that the Village's approval does not, and will not, in any way, be deemed to insure the Owner against damage or injury of any kind and at any time.

4. The Owner hereby agrees to hold harmless and indemnify the Village, the Village's corporate authorities, and all Village elected and appointed officials, officers, employees, agents, representatives, and attorneys, from any and all claims that may, at any time, be asserted against any of such parties in connection with the Village's adoption of the Ordinance granting the variation for the Property.

Dated: \_\_\_\_\_, 2017

**VAN HUYNH**

---

Kraft's testimony about other properties with solid fences in that these fences may have been installed before the current Zoning Codes were adopted. Commissioner Hussain also mentioned there are child safety latches which Mr. Kraft can install on his gate to address the safety issue.

Commissioner Heller asked Mr. Kraft if he has tried to contact the contractor who installed the fence. Mr. Kraft replied that he has tried multiple times to contact them without success.

**Motion to recommend denial** of the proposed fence Variation in Case #ZB-11-17 was made by Commissioner Keller and seconded by Commissioner Grant. This motion will be heard at the October 17, 2017 Village Board meeting.

**Aye: Keller, Grant, Heller, Hussain, Vorobeychik, and O'Brien**

**Nay: None**

**Abstained: Nickell**

**Motion Approved: 6-0**

**DRAFT**

**V. Case #ZB-12-17: 3620 West North Shore Avenue – Building Coverage Variation**

Chairman O'Brien announced Case #ZB-12-17 for consideration of a request by Andrew Venamore, Petitioner, on behalf of Van Huynh, property owner, to allow the construction of a garage that would exceed the overall permitted building coverage to 36.6% rather than the 35% permitted by the Zoning Code.

Development Manager Hammel stated the proposed two-car garage requires a Variation to allow for total building coverage greater than 35 percent. The existing total building coverage is 1,694-square feet or 34.2 percent, and the Petitioner is proposing a two-car garage which would increase the total building coverage to 1,813-square feet or 36.6 percent. This proposed increase would have minimal impact on neighboring properties, is compliant with all other Code requirements, and would enhance the aesthetics along North Shore Avenue.

The Standards for Granting Variations and precedent cases were presented for review and discussion. No public comment was received regarding this request.

Mr. Venamore stated the owner's request is to replace the existing one-car garage with a standard two-car garage. The current garage is in disrepair and cannot be used for vehicular storage. The homeowner is asking for a Variation as a basic two-car garage could not be built without the 1.6% increase in lot coverage.

Chairman O'Brien asked if anyone in the audience would like to address the Zoning Board of Appeals regarding this issue. Let the record state that no one came forward.

Chairman O'Brien stated that, in the past, the Zoning Board of Appeals has deemed that a two-car garage is the minimum standard.

**Motion to recommend approval** of the proposed Building Coverage Variation in Case #ZB-12-17 was made by Commissioner Grant and seconded by Commissioner Heller. This motion will be heard at the October 17, 2017 Village Board meeting.

**Aye: Grant, Heller, Hussain, Keller, Nickell, Vorobeychik, and O'Brien**

**Nay: None**

**Motion Approved: 7-0**

#### **VI. Next Meeting**

Chairman O'Brien stated there is a possibility that the Zoning Board may need to meet twice in November, 2017. An informal poll was taken as to the availability of adding Wednesday, November 8, 2017 as one of these meeting dates which was acceptable to the majority of the Commissioners. Development Manager Hammel said he would follow up with the Zoning Board after he spoke with the Petitioners.

#### **VII. Public Comment**

Chairman O'Brien asked if anyone in the audience would like to address the Zoning Board of Appeals. Let the record state that no one came forward.

#### **VIII. Adjournment**

**Motion to adjourn** was made by Chairman O'Brien. Meeting adjourned at 7:56 p.m.

**Aye: O'Brien, Grant, Heller, Hussain, Keller, Nickell, and Vorobeychik**

**Nay: None**

**Motion Approved: 7-0**

Respectfully submitted,

Kathryn M. Kasprzyk  
Community Development Coordinator



## Zoning Board of Appeals Staff Report

### Case #ZB-12-17

September 27, 2017

**Subject Property:**

3620 West North Shore Avenue

**Zoning District:** R-3, Residential

**Petitioner:** Andrew Venamore, on behalf of Van Huynh, Property Owner

**Requested Action:** Variation to allow the construction of a new accessory structure that would result in a total building coverage of more than 35%



**Nature of Request:** The Petitioner seeks a Variation to allow the development of a two-car garage that would result in a total building coverage of approximately 36.6%. The permitted building coverage for the R-3 Residential zoning district is 35%. (The property currently has a building coverage of approximately 34.2%.)

**Notification:** Notice was published in the Lincolnwood Review on September 7, 2017, a Public Hearing Sign installed at 3620 West North Shore Avenue, and Legal Notices were mailed on September 6, 2017 to Properties within 250 Feet.

**Summary of Request**

The Petitioner is seeking zoning relief to allow the construction of a two-car garage at 3620 West North Shore Avenue. The new garage would replace an existing one-car garage, and would be located in the same general portion of the lot along the rear alley. The proposed improvement would be compliant with all other standards related to lot coverage, setbacks, and height of an accessory structure.

**Requested Relief:**

Section 4.11 of the Zoning Code, attached to this report, establishes regulations for several characteristics related to the scale and intensity of development. Specifically, it states that the maximum building coverage in the R-3 zoning district is 35% of the area of the lot. (The zoning ordinance defines “building coverage” as “the horizontal area measured within the outside of the exterior walls of the ground floor of all principles and accessory buildings on a lot.”) The following statistics represent the existing and proposed characteristics of the property:

**Total Lot Area: 4,958 square feet**  
**Permitted Total Building Coverage: 1,735 square feet**

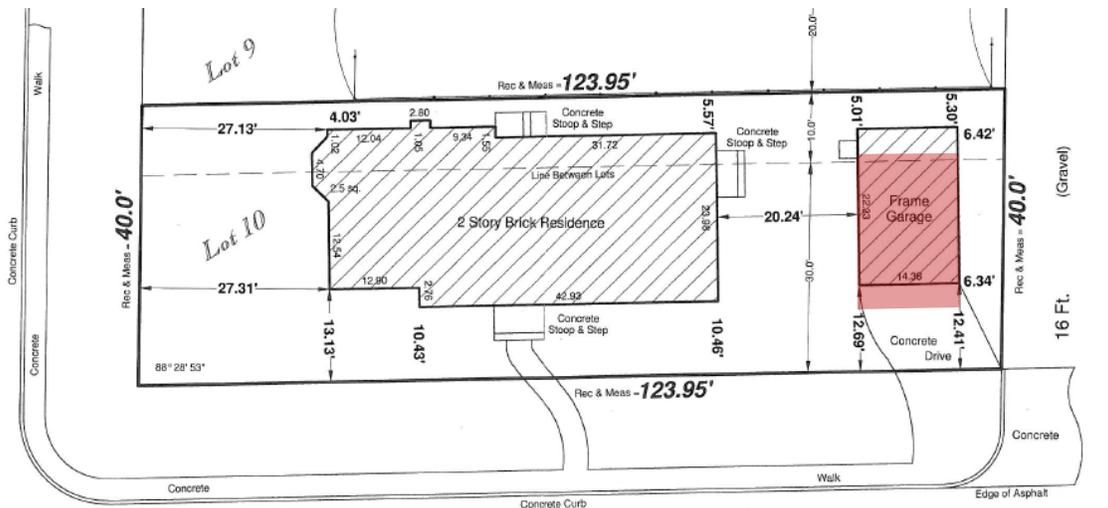
Building Area – Primary Structure: 1,373 square feet  
 Building Area – Existing 1-Car Garage: 321 square feet  
**Total Existing Building Coverage: 1,694 square feet (34.2% of total lot area)**

Proposed 2-Car Garage: 440 square feet  
 Total Proposed Increase over Existing Garage: 119 square feet  
**Total Proposed Building Coverage: 1,813 square feet (36.6% of total lot area)**  
**Proposed Building Coverage Above Permitted: 78 square feet**

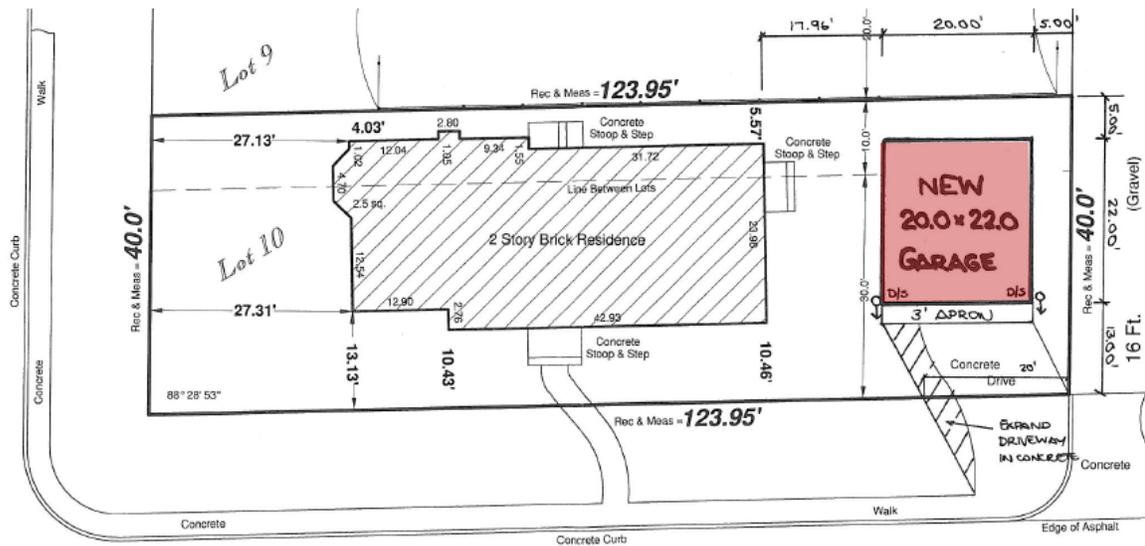
**Proposed Improvement:**

The Petitioner is proposing a two-car garage that would replace the existing one-car garage. The proposed garage would be 20 feet by 22 feet, and would be located 5’ from the north property line, 13’ from the south property line, and 5 feet from the rear alley.

**Existing One-Car Garage**



**Proposed Two-Car Garage**



**Considerations:**

The proposed improvement would result in a net increase of 119 square feet of building. In the Variation application, the Petitioner identified several factors that warrant consideration of this request. He stated that the existing garage has fallen into a state of disrepair and warrants replacement. He also stated that the proposed 20' x 22' garage is not excessive in terms of what is needed for a standard two-car garage. Finally, he stated that the replacement of the existing one-car garage will enhance the character of the neighborhood since it is directly visible from West North Shore Avenue.

**Variation Standards**

Section 5.15(7) Major Variations of the Village zoning ordinance identifies eight standards related to this case to be used in determining “whether in a specific case there are practical difficulties or particular hardships in the way of carrying out the strict letter of this Zoning Ordinance.” These standards can be found in attachment #4 of this report.

**Public Comment**

No public comment was received by the Community Development Department prior to the distribution of this staff report.

**Precedent Cases**

| <b><u>Property Address</u></b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b><u>ZBA Recommendation</u></b> | <b><u>Status</u></b>      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|---------------------------|
| <b>6641 North Trumbull</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>Recommended Approval 3-1</b>  | <b>Ordinance Approved</b> |
| Requested <i>total lot coverage Variation</i> for the replacement of a one-car garage with a two-car garage that would result in a total building coverage of approximately 40.8%. The existing lot coverage is 38.7%. During the course of ZBA deliberations, commissioners discussed the two-car garage as the minimum standard that should be permitted in Lincolnwood. Ultimately, commissioners approved the requested Variation based on the fact that it represented a standard two-car garage dimension. |                                  |                           |

| <u>Property Address</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <u>ZBA Recommendation</u>       | <u>Status</u>                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------------------|
| <b>3738 West Columbia Avenue</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Recommended Denial 5-1</b>   | <b>Ordinance No. 2016-3208 Approved</b>                      |
| Requested <i>detached building separation Variation</i> and <i>total building coverage Variation</i> to permit a new detached garage to be built. The building coverage Variation request sought approval for a garage that would result in a total building coverage of 40.3%, or 260 square feet more than what is permitted. The ZBA concluded that the Petitioner failed to demonstrate a true hardship given the fact that there were other home renovation options available that would have met the building coverage requirement. The Village Board concurred.                                                                                                                                                                                                                                                                                                                       |                                 |                                                              |
| <b>3350 West Columbia Avenue</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Recommended Approval 4-3</b> | <b>No Village Board Action Taken (Application Withdrawn)</b> |
| Requested <i>detached building separation Variation</i> and <i>total building coverage Variation</i> to permit a new detached garage to be built. The building coverage Variation request sought approval for a garage that would result in a total building coverage of 40.64%, or 350 square feet more than what is permitted. The ZBA concluded that there was adequate hardship, given the lack of available on-street parking on the block. The Village Board heard the case over a series of three meetings. Over the course of deliberations with the Village Board, the Petitioner reduced the size of the garage from 494 square feet to 430 square feet (resulting in a total building coverage of 36.6%), and modified the plan to remove portions of the sidewalk in the rear yard. However, prior to the third hearing, the Petitioner withdrew his request for the Variations. |                                 |                                                              |
| <b>6849 North Keeler Avenue</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Recommended Approval 4-1</b> | <b>Ordinance No. 2013-3060 Approved</b>                      |
| Requested <i>total building coverage Variation</i> to permit a new 26 feet x 23 feet detached garage to be built. The building coverage Variation request sought approval for a garage that would result in a total building coverage of 38.4%, or 250 square feet more than what is permitted. The ZBA concluded that there was adequate hardship to warrant the Variation. The Village Board concurred.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                 |                                                              |
| <b>6531 North Drake Avenue</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Recommended Denial 4-3</b>   | <b>Ordinance No. 2012-3017 Approved</b>                      |
| Requested <i>total lot coverage Variation</i> and <i>total building coverage Variation</i> to permit a new detached garage to be built. The building coverage Variation request sought approval for a garage that would result in a total building coverage of 42.1%, or 361 square feet more than what is permitted. The ZBA made two findings that led to a recommendation for denial. First, there is an existing garage on the front of the house, so there was found to be no hardship in terms of a lack of on-site parking. Secondly, the proposed garage was found to be excessively large. The Village Board concurred.                                                                                                                                                                                                                                                             |                                 |                                                              |
| <b>6730 North Kimball Avenue</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Recommended Approval 6-0</b> | <b>Ordinance No. 2012-3010 Approved</b>                      |
| Requested <i>detached building separation Variation</i> and <i>total building coverage Variation</i> to permit a new detached garage to be built. The building coverage Variation request sought approval for a garage that would result in a total building coverage of 36.2%, or 67 square feet more than what is permitted. The ZBA concluded that similar variations on nearby lots had been granted, and that the magnitude of the Variation request is nominal. The Village Board concurred.                                                                                                                                                                                                                                                                                                                                                                                           |                                 |                                                              |

**Conclusion**

The Petitioner is seeking zoning relief to allow the construction of a two-car garage at 3620 West North Shore Avenue. The Petitioner stated that the existing one-car garage is in disrepair and needs replacement. This request requires a Variation of standards related to building coverage. The new garage would result in 78 square feet of building above and beyond what is permitted for the subject property.

**Documents Attached**

1. Zoning Variation Application
2. Plat of Survey
3. Design Plans and Elevations
4. Relevant Village Code Sections



**VILLAGE OF LINCOLNWOOD Public Hearing Application**  
**Community Development Department Variations**

**SUBJECT PROPERTY**

Property Address: 3620 W. NORTH SHORE AVENUE

Permanent Real Estate Index Number(s): 10-35-307-031-0000

Zoning District: R-3 Lot Area: 4,956 S.F.

List all existing structures on the property. Include fencing, sheds, garages, pools, etc.  
S.F.R., DETACHED GARAGE, NORTH SIDE REAR FENCE, NUMEROUS STOOPS AND SIDEWALKS

Are there existing development restrictions affecting the property?  Yes  No  
(Examples: previous Variations, conditions, easements, covenants) If yes, describe: \_\_\_\_\_

**REQUESTED ACTION**

- |                                                             |                                                          |
|-------------------------------------------------------------|----------------------------------------------------------|
| <input checked="" type="checkbox"/> Variation - Residential | <input type="checkbox"/> Variation - Signs/Special Signs |
| <input type="checkbox"/> Variation - Non-Residential        | <input type="checkbox"/> Minor Variation                 |
| <input type="checkbox"/> Variation - Off-Street Parking     | <input type="checkbox"/> Other                           |
| <input type="checkbox"/> Variation - Design Standards       |                                                          |

**PROJECT DESCRIPTION**

Describe the Request and Project: REPLACEMENT STANDARD-SIZED 2-CAR DETACHED GARAGE THAT DOES NOT SATISFY REAR YARD COVERAGE REQUIREMENTS.

**PROPERTY OWNER/PETITIONER INFORMATION**

**Property Owner(s):** *(List all Beneficiaries if Trust)*

Name: VAN HUYNH

Address: 3620 W. NORTH SHORE AVENUE

Telephone: (773) 744-7117 Fax: ( ) E-mail: vannahuynh02@gmail.com

**Petitioner:** *(if Different from Owner)*

Name: ANDREW VENAMORE, MACH 1, INC. Relationship to Property: ZONING SPECIALIST

Address: 602 ACADEMY DRIVE, NORTHBROOK, IL 60062

Telephone: (224) 619-4539 Fax: (224) 326-2483 E-mail: andrew@venamore.net

**NOTICE OF REASONABLE ACCOMMODATION PROCESS**

An alternate process is provided by the Village for persons with disabilities or handicaps who seek a Reasonable Accommodation from the Zoning Code regulations in order to gain equal access to housing. If you seek a Reasonable Accommodation from the Zoning Code based on disability or handicap, do not complete this application form, but rather a separate application for Reasonable Accommodation. For more information on this process, consult Section 4.06(3) of the Zoning Code, or contact the Community Development Department at 847.673.7402.

## REQUIRED ATTACHMENTS \*

Check all Documents that are Attached:

|                    |                                     |                             |                                     |
|--------------------|-------------------------------------|-----------------------------|-------------------------------------|
| Plat of Survey     | <input checked="" type="checkbox"/> | Applicable Zoning Worksheet | <input checked="" type="checkbox"/> |
| Site Plan          | <input checked="" type="checkbox"/> | Photos of the Property      | <input type="checkbox"/>            |
| Proof of Ownership | <input checked="" type="checkbox"/> | PDF Files of all Drawings   | <input checked="" type="checkbox"/> |
| Floor Plans        | <input checked="" type="checkbox"/> | Elevations                  | <input checked="" type="checkbox"/> |

\*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.

## 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: VAN HUYNH  
Address: 3620 W. NORTH SHORE AVENUE  
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 also understand that if I desire a Reasonable Accommodation from the Zoning Code based on disability or handicap, that I must complete and submit a different application for consideration and by submitting this application for a Variation, I am attesting that I am not seeking a Reasonable Accommodation. 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.

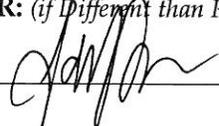
**PROPERTY OWNER:**

  
Signature

VAN HUYNH / Tin Quach  
Print Name

8/28/17  
Date

**PETITIONER:** (if Different than Property Owner)

  
Signature

ANDREW VENAMORE  
Print Name

8/28/17  
Date

## VARIATION STANDARDS

*To be approved, each Variation request must meet certain specific standards. These standards are listed below. After each listed standard, explain how your Variation request satisfies the listed standard. Use additional paper if necessary.*

1. The requested Variation is consistent with the stated intent and purposes of the Zoning Ordinance and the Comprehensive Plan.

PLEASE SEE ATTACHED.

2. The particular physical surroundings, shape or topographical conditions of the subject property would bring a particular hardship upon the owner, as distinguished from a mere inconvenience, if the strict letter of this Zoning Ordinance is enforced.

3. The conditions upon which the petition for the Variation is based would not be applicable generally to other property within the same Zoning District.

4. The Variation is not solely and exclusively for the purpose of enhancing the value of or increasing the revenue from the property.

**EXPLANATION OF VARIATION  
VILLAGE OF LINCOLNWOOD  
3620 W. NORTH SHORE AVENUE – Van Huynh**

- 1. The requested major variation is consistent with the stated intent and purposes of this Zoning Ordinance and the Comprehensive Plan:**

This replacement garage project is consistent with the zoning ordinance and comprehensive plan principles as it avoids congestion in the public streets by getting two vehicles into secure private off-street parking, will conserve (and likely increase) the taxable value of land and buildings within the Village, will maintain adequate natural light, pure air, and safety from fire and other dangers and will protecting the public health, safety, comfort, morals, convenience, and general welfare.

- 2. The particular physical surroundings, shape or topographical conditions of the subject property would bring a particular hardship upon the owner, as distinguished from a mere inconvenience, if the strict letter of this Zoning Ordinance is enforced:**

When the garage was constructed, it was only built as a 1-car (14'x22') structure and since that time it has fallen into a state of disrepair. This project seeks to replace that existing accessory building with a standard 2-car garage and a slightly expanded driveway. As a result of this more practically-sized garage (for 2 vehicles), the permitted lot coverage will be exceeded. The hardship is related to providing a standard sized garage.

- 3. The conditions upon which the petition for the variation is based would not be applicable generally to other property within the same zoning district:**

Due to the narrow lot width and the associated challenge of providing a basic-sized garage, the lot coverage will be exceeded. This situation is driven by the tight lot dimensions.

- 4. The variation is not solely and exclusively for the purpose of enhancing the value of or increasing the revenue from the property:**

The intent behind the project is to provide a newer garage that will allow for the parking of the owner's vehicles undercover by replacing an decrepit (1-car) ineffective structure. While there will be an overall improvement in the value of the property as a result of this project, that is not the specific intent of the owner.

- 5. The alleged difficulty or hardship has not been created by any person presently having an interest in the property:**

The hardship for the owner is related to the challenge of the lot size and the size of the existing residence. The proposed garage at 20'x22' is by no means extravagant. Such hardship was created by the original owner/builder of the property and the size of the original single family residence they built, which now impacts the current owner.

**6. The granting of the variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhood in which the property is located:**

Since the current garage fronts onto North Shore Avenue, and this proposal is intended to update and replace that older structure, this standard use will not be injurious to other property nor detrimental to the public welfare within the neighborhood vicinity.

**7. The variation granted is the minimum change to the Zoning Ordinance standards necessary to alleviate the practical hardship on the subject property:**

The proposed 20'x22' garage is the minimum change possible to the zoning ordinance that would permit a replacement of the existing structure.

**8. The proposed variation will not impair an adequate supply of light and air to adjacent property, or substantially increase the danger of fire, or otherwise endanger the public safety, or substantially diminish or impair property values within the neighborhood:**

Since there is already an existing garage located at the rear of this property, there will be little change in the supply of light and air onto adjacent properties nor any specific increase in the danger of fire, or diminished property values as a result of this replacement garage receiving zoning relief. There may in fact be some improvement to all these items based on the fact that a newer garage will be an improvement to the neighborhood.

# QUIT CLAIM DEED

THE GRANTOR(S): Claudia Chau Quach, Duc Quach, Tin Quach and Helen Quach, of the County of Cook, State of Illinois for and in consideration of Ten (\$10.00) and other good and valuable consideration in hand paid CONVEY(S) AND QUIT CLAIM(S) to

Van Thani Huynh and Aaron L. Huynh, AS JOINT TENANTS.

the real estate described in Exhibit "A" made a part of this instrument situated in the County of Cook, State of Illinois.  
Known as: 3620 North Shore Ave,  
Lincolnwood, IL 60712  
P.L.N.: 10 35 307 031

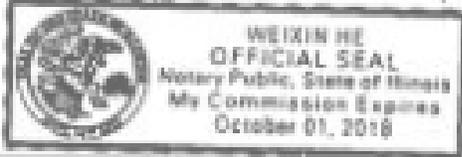
Hereby releasing and waiving all rights under and by virtue of the Homestead Exemption Laws of the State of Illinois. To have and to hold said premises forever subject to covenants and restrictions of record. **Said property is not the homestead property of the Grantors.**

Dated this date: February 22, 2017

Claudia Chau Quach (also known as Chau Quach)

State of Illinois  
County of Cook S.S.

I, the undersigned, a Notary Public in and for said County, in the State aforesaid, DO HEREBY CERTIFY that Claudia Chau Quach, personally known to me to be the same persons whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he/she signed and sealed and delivered the said instrument as his/her free and voluntary act for the uses and purposes therein set forth including the release and waiver of the right of Homestead.  
Given under my hand and official seal, this 22nd day of February, 2017



Weixin He

Notary Public



Doc# 1711129058 Fee 846.00  
RHSF FEE: 19.00 GRF FEE: 51.00  
AFFIDAVIT FEE: 52.00  
KAREN A. YARBROUGH  
COOK COUNTY RECORDER OF DEEDS  
DATE: 04/23/2017 12:28 PM PG: 1 OF 3



## Attachment #4: Relevant Code Sections

### Section 2.02. Definitions

#### BUILDING COVERAGE

The horizontal area measured within the outside of the exterior walls of the ground floor of all principles and accessory buildings on a lot.

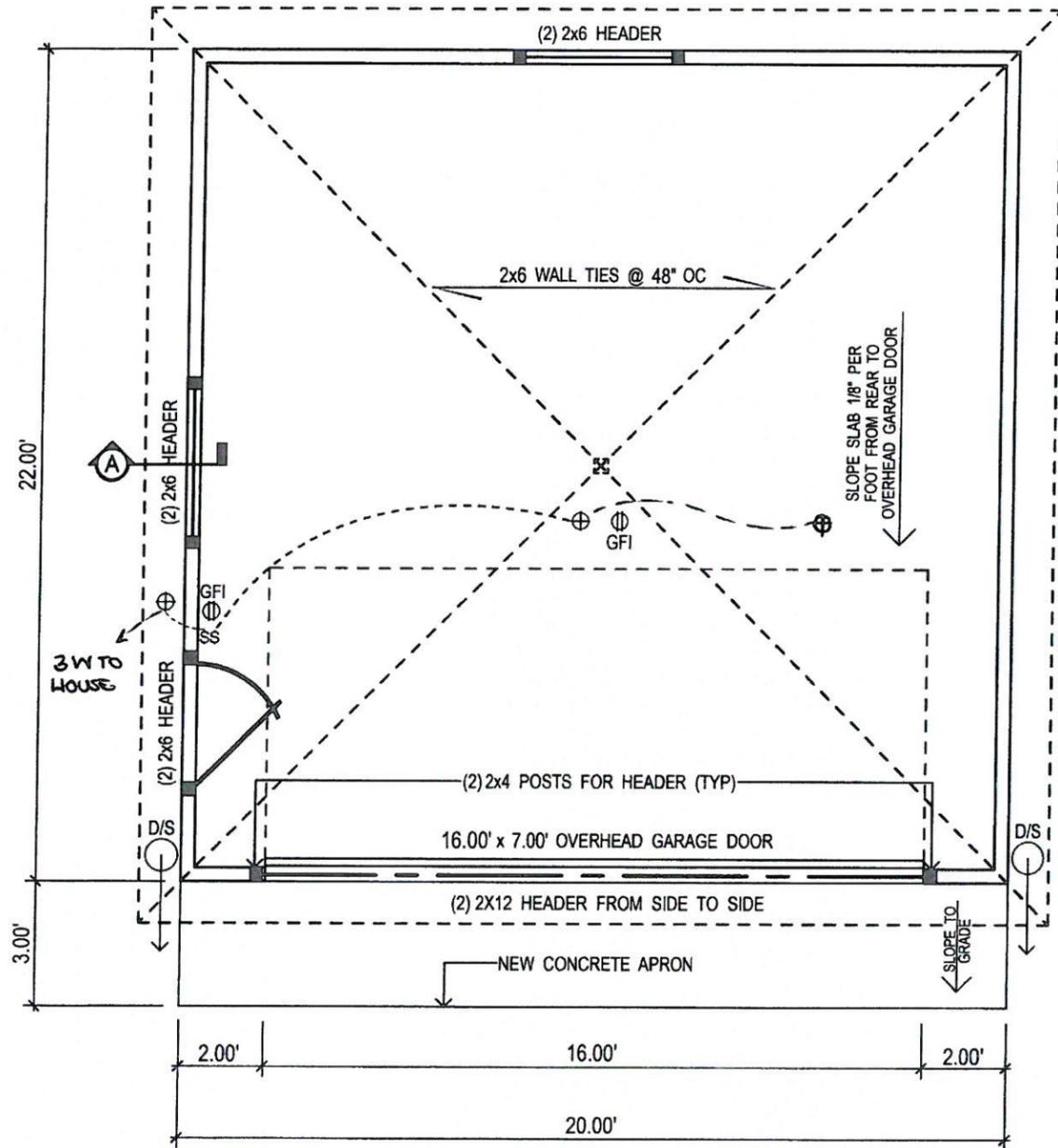
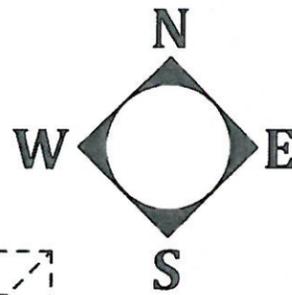
### Section 4.11 Area, bulk, density and setback standards: R-1, R-2, and R-3 Districts.

| Use Category                                        | Residential Zones |            |            |
|-----------------------------------------------------|-------------------|------------|------------|
|                                                     | R-1               | R-2        | R-3        |
| <b>Lot Standards (single-family dwelling units)</b> |                   |            |            |
| Minimum lot size (square feet)                      | 9,000 SF          | 7,000 SF   | 5,400 SF   |
| Maximum impervious coverage: %                      | 60%               | 60%        | 60%        |
| <b>Maximum building coverage (%)</b>                | <b>35%</b>        | <b>35%</b> | <b>35%</b> |

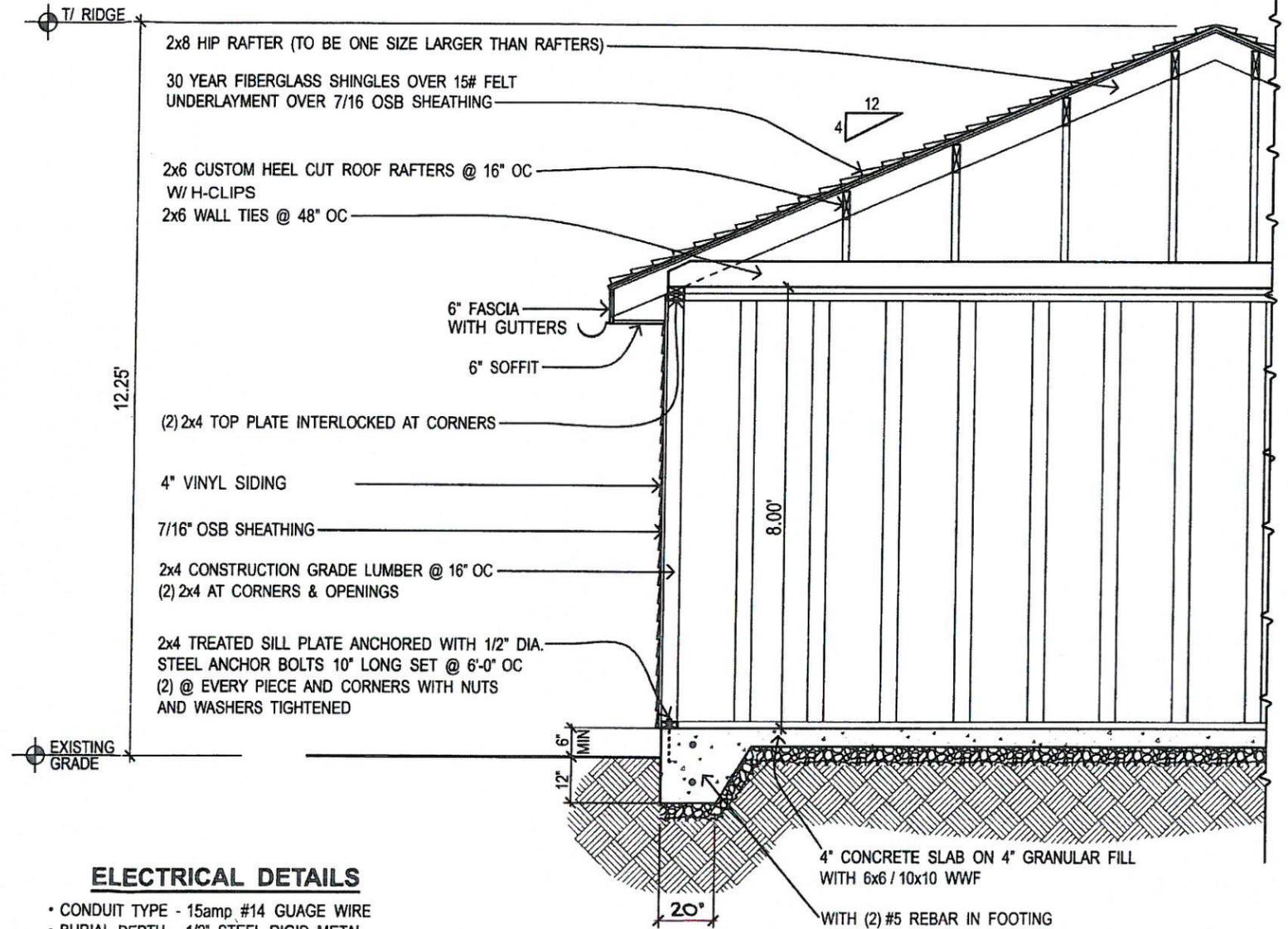
### Section 5.15 Major Variations

(7) Standards. In determining whether in a specific case there are practical difficulties or particular hardships in the way of carrying out the strict letter of this Zoning Ordinance, there shall be taken into consideration the extent to which the following facts are established:

- a. The requested major Variation is consistent with the stated intent and purposes of this Zoning Ordinance and the Comprehensive Plan;
- b. The particular physical surroundings, shape, or topographical conditions of the subject property would bring a particular hardship upon the owner, as distinguished from a mere inconvenience, if the strict letter of this Zoning Ordinance is enforced;
- c. The conditions upon which the petition for the Variation is based would not be applicable generally to other property within the same zoning district;
- d. The Variation is not solely and exclusively for the purpose of enhancing the value of or increasing the revenue from the property;
- e. The alleged difficulty or hardship has not been created by any person presently having an interest in the property;
- f. The granting of the Variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhood in which the property is located;
- g. The Variation granted is the minimum change to the Zoning Ordinance standards necessary to alleviate the practical hardship on the subject property; and
- h. The proposed Variation will not impair an adequate supply of light and air to adjacent property, or substantially increase the danger of fire, or otherwise endanger the public safety, or substantially diminish or impair property values within the neighborhood.



**FLOOR PLAN**



**ELECTRICAL DETAILS**

- CONDUIT TYPE - 15amp #14 GAUGE WIRE
- BURIAL DEPTH - 1/2" STEEL RIGID METAL CONDUIT, 18" DEEP
- WIRING - SEPARATE CIRCUIT TO SERVICE PANEL

**BUILDING SECTION**

NOTE: DRAWINGS ARE NOT TO SCALE

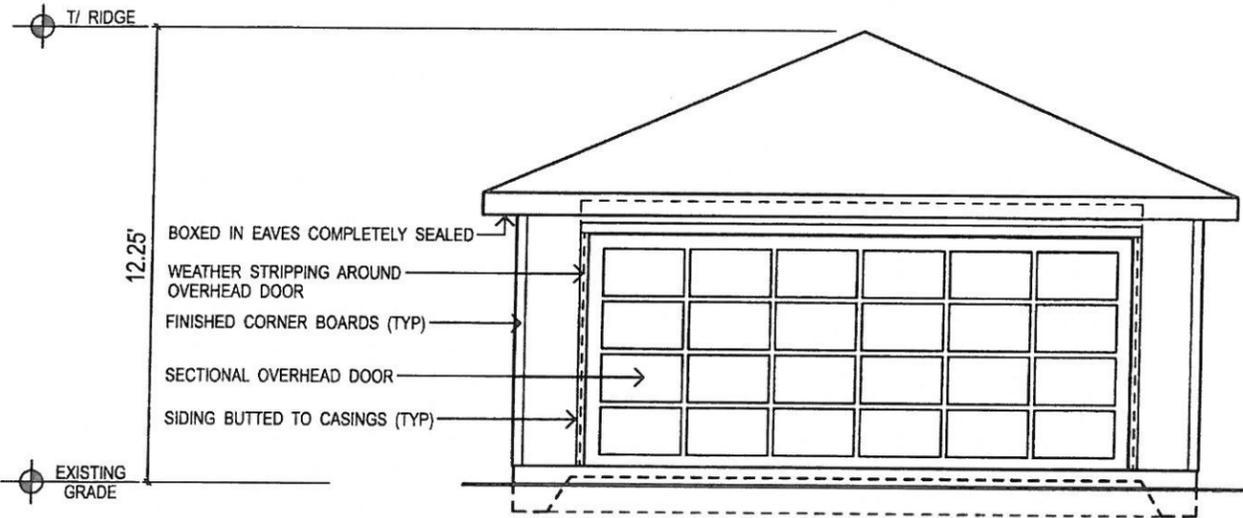


**DETACHED GARAGE - HIP ROOF**  
 3620 W. NORTH SHIRE AVENUE, LINCOLNWOOD - VAN HUYHN

CONTRACTOR:  
**DANLEY'S GARAGE WORLD**  
 612 ACADEMY DRIVE  
 NORTHBROOK, IL. 60062  
 PHONE: 847/562-9393  
 FAX: 847/562-1939

SHEET NAME:  
**FLOOR PLAN & BUILDING SECTION**  
 SHEET NUMBER:  
**1 OF 2**

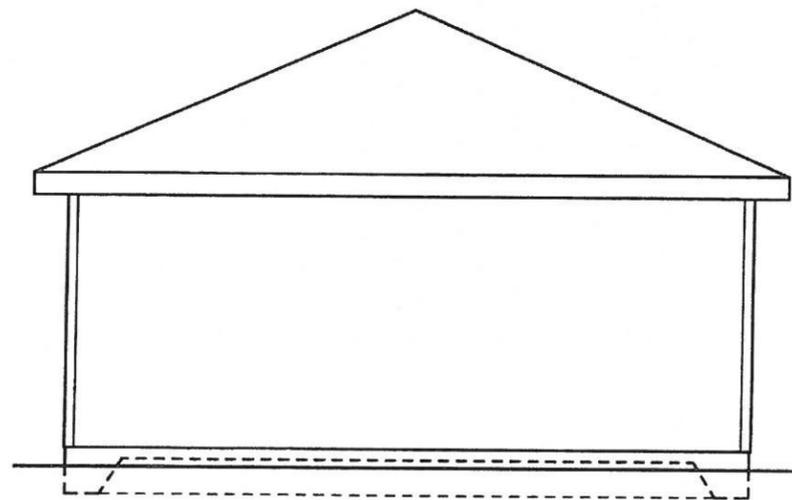
SPECIFIC WINDOW AND DOOR STYLES SHOWN ON PLANS ARE REPRESENTATIVE ONLY



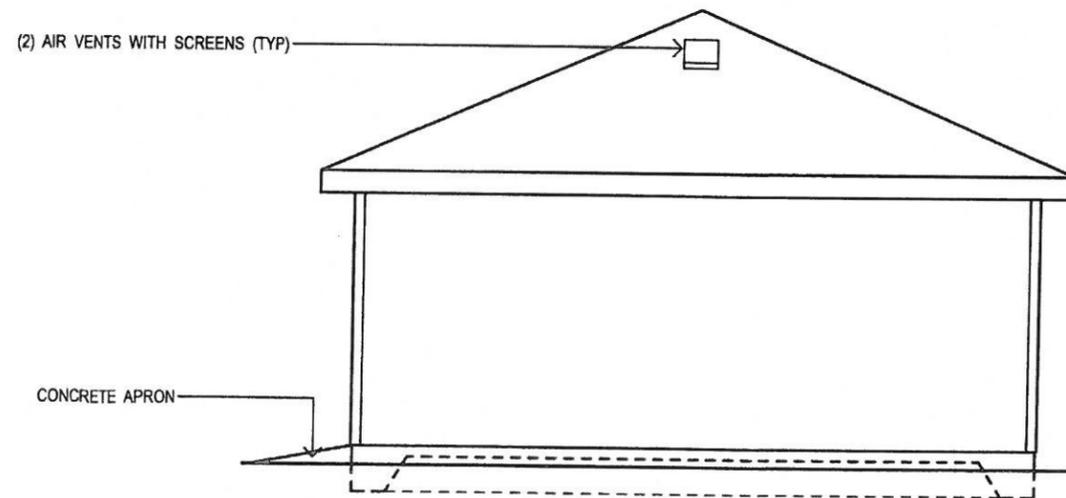
SOUTH ELEVATION



WEST ELEVATION



NORTH ELEVATION



EAST ELEVATION

NOTE: DRAWINGS ARE NOT TO SCALE



**DETACHED GARAGE - HIP ROOF**  
**3620 W. NORTH SHORE AVENUE, LINCOLNWOOD - VAN HUYHN**

CONTRACTOR:  
**DANLEY'S GARAGE WORLD**  
 612 ACADEMY DRIVE  
 NORTHBROOK, IL. 60062  
 PHONE: 847/562-9390  
 FAX: 847/562-1939

SHEET NAME:  
**ELEVATIONS**  
 SHEET NUMBER:  
**2 OF 2**

# Request For Board Action

**REFERRED TO BOARD:** October 17, 2017

**AGENDA ITEM NO:** 3

**ORIGINATING DEPARTMENT:** Police

**SUBJECT:** Approval of an Ordinance Establishing a Designated Parkway Parking Area on Chase Avenue

**SUMMARY AND BACKGROUND OF SUBJECT MATTER:**

On July 26, 2017, the Traffic Commission considered a request by Mr. Nick Tuik of 7300 ACQ LLC, property owner of 7300 N. Cicero Avenue and petitioner for Designated Parkway Parking on the south side of the building; on the 4800 block of W. Chase Avenue. Currently, parking is prohibited on Chase Avenue west of Cicero Avenue. The petitioner proposed seven Designated Parkway Parking spaces on the north side of Chase Avenue immediately east of the building's loading dock.

The petitioner requested relief from two Code requirements. The first is to reduce the required foundation landscaping from six feet to five feet. The location does not have sufficient space to allow for six feet of landscaping. The second is to eliminate the perimeter landscaping to the immediate west of the loading dock. The area to the west of the loading dock and east of rear drive is narrow and it would be difficult to grow and maintain foliage.

At the August 31, 2017 Traffic Commission meeting, staff reviewed the petitioner's request and relevant data including the traffic volume, traffic speeds, motor vehicle traffic crash history, roadway design, pedestrian generators, parking usage, and input from the community and expressed no concerns. Following a review and discussion, the Commission unanimously moved to deny the petitioner's request due to traffic and parking concerns.

On October 3, 2017 the Village Board reviewed and discussed the petitioner's request for Designated Parkway Parking at 7300 N. Cicero Avenue. Following the discussion, the Board directed the Village Attorney to prepare an Ordinance approving the petitioner's request for Designated Parkway Parking using permeable pavers, as agreed to during the meeting.

**FINANCIAL IMPACT:**

None

**DOCUMENTS ATTACHED:**

1. Proposed Ordinance

**RECOMMENDED MOTION:**

**Move to approve** an Ordinance for Designated Parkway Parking on Chase Avenue.

THIS SPACE FOR RECORDERS USE ONLY

**VILLAGE OF LINCOLNWOOD**

**ORDINANCE NO. 2017-\_\_\_\_\_**

**AN ORDINANCE APPROVING A DESIGNATED PARKWAY  
PARKING AREA ON CHASE AVENUE**

ADOPTED BY THE  
PRESIDENT AND BOARD OF TRUSTEES  
OF THE VILLAGE OF LINCOLNWOOD  
THIS \_\_\_\_ DAY OF OCTOBER, 2017.

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, 2017

\_\_\_\_\_  
Village Clerk

**AN ORDINANCE APPROVING A DESIGNATED PARKWAY  
PARKING AREA ON CHASE AVENUE**

WHEREAS, 7300 ACQ LLC ("**Owner**") is the record title owner of that certain property located in the O Office District, commonly known as 7300 North Cicero Avenue, and legally described in **Exhibit A** attached to and, by this reference, made a part of this Ordinance ("**Property**"); and

WHEREAS, the Property is bounded by the Chase Avenue right-of-way to the south and the Cicero Avenue right-of-way to the east; and

WHEREAS, pursuant to Section 6-5-17 of the Municipal Code of Lincolnwood, as amended ("**Village Code**"), the Owner has filed an application to designate the public parkway within that portion of the Chase Avenue right-of-way adjacent to the Property for parkway parking ("**Requested Parkway Parking**"); and

WHEREAS, a public meeting of the Traffic Commission ("**Commission**") of the Village of Lincolnwood to consider approval of the Requested Parkway Parking was duly advertised in the *Lincolnwood Review* on July 13, 2017, noticed as required pursuant to Section 6-5-20 of the Village Code, and held on July 27, 2017, and August 31, 2017;

WHEREAS, at the conclusion of the public hearing, the Commission made findings and recommendations concerning the Requested Parkway Parking; and

WHEREAS, the Village President and Board of Trustees have determined that the Requested Parkway Parking meets the required standards for designated parkway parking as set forth in Article 5 of Chapter 6 of the Village Code; 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 approve the Requested Parkway Parking, subject to the conditions, restrictions, and provisions of this Ordinance;

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

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

SECTION 2. APPROVAL OF REQUESTED PARKWAY PARKING. In accordance with, and pursuant to, Article 5 of Chapter 6 of the Village Code and the home rule powers of the Village, and subject to, and contingent upon, the conditions, restrictions, and provisions set forth in Section 3 of this Ordinance, the Village President and Board of Trustees hereby approve the use of that portion of the Chase Avenue right-of-way adjacent to the Property for designated parkway parking.

SECTION 3. CONDITIONS. Notwithstanding any use or development right that may be applicable or available pursuant to the provisions of the Village Code, the approvals granted pursuant to Section 2 of this Ordinance are hereby expressly subject to, and contingent upon, the

development, use, and maintenance of the designated parkway parking area and the Property in compliance with each and all of the following conditions:

- A. Compliance with Regulations. Except to the extent specifically provided otherwise in this Ordinance, the development, use, operation, and maintenance of the designated parkway parking area and the Property must comply at all times with all applicable Village codes and ordinances, as the same have been or may be amended from time to time.
- B. Compliance with Site Plan. Except for minor changes and site work approved by the Village Chief of Police or the Village Engineer (for matters within their respective permitting authorities) in accordance with all applicable Village standards, the development, use, operation, and maintenance of the designated parkway parking area and the Property must comply with the following plans, copies of which are attached to and, by this reference, made a part of this Ordinance as **Group Exhibit B** (collectively, the “*Plans*”):
  - 1. The Proposed Parking Layout and Landscape Plan, consisting of one sheet and prepared by Gensburg, Ltd. Architecture/Design, with a latest revision date of June 23, 2017;
  - 2. The Demo Site Plan, consisting of one sheet and prepared by Gensburg, Ltd. Architecture/Design, with a latest revision date of May 17, 2017; and
- C. Installation of Permeable Pavers. The Owner must install permeable pavers as the surface of the designated parkway parking area on Chase Avenue, in a manner approved in writing and in advance by the Village Engineer.
- D. Installation of Foundation Landscaping. The Owner must install not less than five feet of landscaping around the foundation of the building on the Property, in accordance with a plan to be submitted to, and approved by, the Village Director of Community Development. No permit for the installation of the proposed parkway parking may be issued by the Village prior to approval by the Village Director of Community Development of such landscaping plan.
- E. Payment of Fee. In accordance with Section 6-5-21(A) of the Village Code, prior to the issuance of a certificate of occupancy for the Property, the Owner must pay to the Village a designated parkway parking fee in the amount of \$10.00.
- F. Reimbursement of Village Costs. In addition to any other costs, payments, fees, charges, contributions, or dedications required under applicable Village codes, ordinances, resolutions, rules, or regulations, the Owner must pay to the Village, promptly upon presentation of a written demand or demands therefor, all legal fees, costs, and expenses incurred or accrued in connection with the review, negotiation, preparation, consideration, and review of this Ordinance. Payment of all such fees, costs, and expenses for which demand has been made must be made by a certified or cashier's check. Further, the Owner must pay upon demand all

costs incurred by the Village for publications and recordings required in connection with the aforesaid matters.

SECTION 4. RECORDATION; BINDING EFFECT. A copy of this Ordinance will be recorded with the Cook County Recorder of Deeds. This Ordinance and the privileges, obligations, and provisions contained herein inure solely to the benefit of, and are binding upon, the Owner and each of its heirs, representatives, successors, and assigns.

SECTION 5. REVOCATION.

- A. Automatic Revocation. Pursuant to Section 6-5-21(B) of the Village Code, the designated parkway parking area approved in Section 2 of this Ordinance will be automatically revoked, without further action by the Village, upon the occurrence of either of the following:
1. Delivery to the Village of a written notice of termination by the then-owner of the Property; or
  2. Redevelopment of the Property.
- B. Optional Revocation. Pursuant to Section 6-5-21(C) of the Village Code, and upon the provision by the Village to the owner of the Property with two months advance written notice of the reasons for revocation and an opportunity to be heard at a regular meeting of the Village President and Board of Trustees, the designated parkway parking area approved in Section 2 of this Ordinance may, at the sole discretion of the Village President and Board of Trustees, by ordinance duly adopted, be revoked and become null and void, upon the occurrence of any of the following:
1. The failure or refusal of the owner of the Property to comply with any or all of the conditions, restrictions, or provisions of this Ordinance;
  2. The determination by the Village Board that the designated parkway parking area is needed for municipal or governmental purposes; or
  3. The determination by the Village Engineer, and the concurrence by the Village Board, that the designated parkway parking area is unsafe for motorists, pedestrians, or the traveling public.
- C. Consequences of Revocation. In the event of revocation pursuant to this Section 5:
1. The owner of the property must restore the designated parkway parking area as required pursuant to Article 5 of Chapter 6 of the Village Code; and

2. The Village Manager and Village Attorney will be authorized and directed to bring such enforcement action as may be appropriate under the circumstances.

SECTION 6. AMENDMENTS. Any amendments to the approval granted in Section 2 of this Ordinance that may be requested after the effective date of this Ordinance may be granted only pursuant to the procedures, and subject to the standards and limitations, provided in the Village Code.

SECTION 7. SEVERABILITY. If any provision of this Ordinance or part thereof is held invalid by a court of competent jurisdiction, the remaining provisions of this Ordinance are to remain in full force and effect, and are to be interpreted, applied, and enforced so as to achieve, as near as may be, the purpose and intent of this Ordinance to the greatest extent permitted by applicable law.

SECTION 8. EFFECTIVE DATE.

- A. This Ordinance will 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 the Owner with the Village Clerk of an Unconditional Agreement and Consent, in the form of **Exhibit C** attached to and, by this reference, made a part of this Ordinance, to accept and abide by each and all of the terms, conditions, and limitations set forth in this Ordinance and to indemnify the Village for any claims that may arise in connection with the approval of this Ordinance.
- B. In the event the Owner does not file fully executed copies of the Unconditional Agreement and Consent, as required by Section 8.A.3 of this Ordinance, within 30 days after the date of final passage of this Ordinance, the Village President and Board of Trustees will have the right, in its sole discretion, to declare this Ordinance null and void and of no force or effect.

[SIGNATURE PAGE FOLLOWS]

PASSED this \_\_\_ day of October, 2017.

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTENTION: \_\_\_\_\_

APPROVED by me this \_\_\_ day of October, 2017.

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Barry I. Bass, President  
Village of Lincolnwood, Cook County, Illinois

ATTESTED and FILED in my office this  
\_\_\_\_\_ day of October, 2017

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

Exhibit A

Legal Description of the Property

Parcel 1:

The East 166 feet (except the South 33 feet thereof reserved for street) of that part of the East Half of the South 13.65 chains of the Southeast Quarter of Section 28, Township 41 North, Range 13, East of the Third Principal Meridian lying North of the East and West center line of the Southeast Quarter of the Southeast Quarter of Section 28 aforesaid, in Cook County, Illinois.

Parcel 2:

The East 346.79 feet (except the North 76 feet thereof) and (except the West 172.79 feet thereof) and (except the East 166 feet thereof) and (except the South 33 feet thereof) reserved for street of that part of the East Half of the South 13.65 chains of the East 18.35 chains of the Southeast Quarter of Section 28, Township 41 North, Range 13, East of the Third Principal Meridian, in Cook County, Illinois, lying North of the East and West center line of the Southeast Quarter of the Southeast Quarter of Section 28 aforesaid, in Cook County, Illinois.

Note: For informational purposes only, the land is known as:

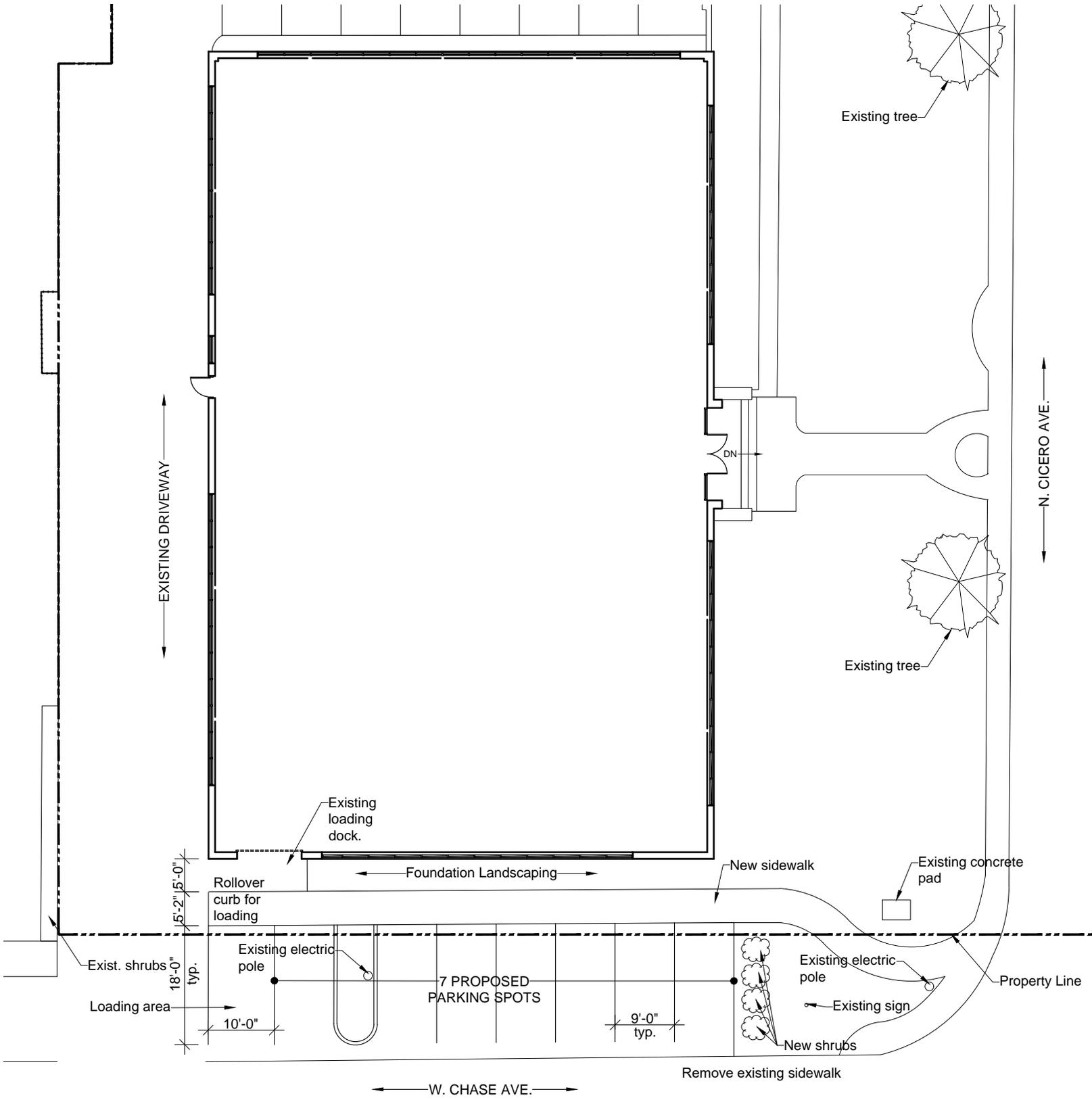
7300 N. Cicero

Lincolnwood, IL 60712

**GROUP EXHIBIT B**

**PLANS**





# Proposed Parking Layout

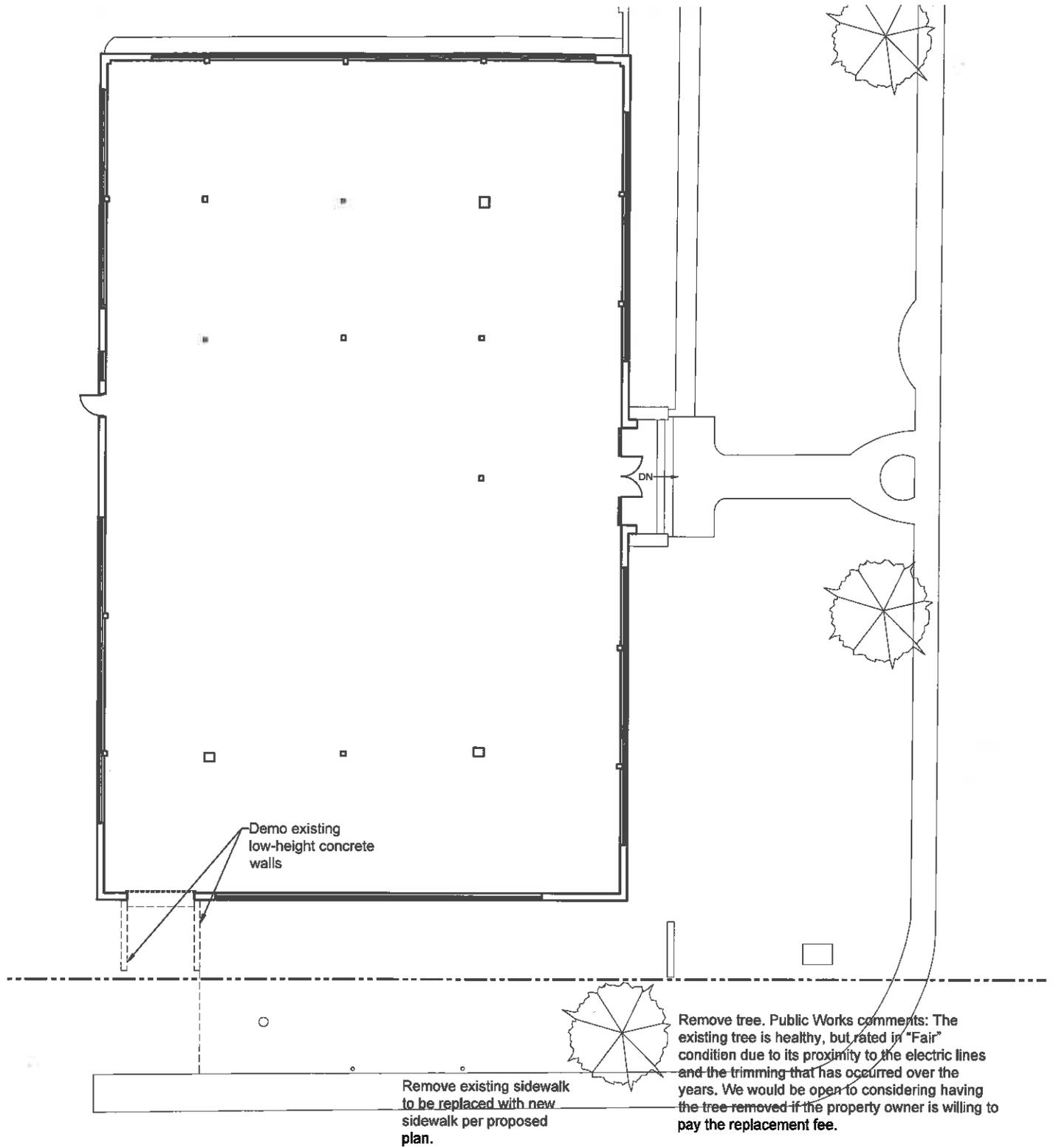
Not to scale



06-23-17

## PROPOSED PARKING 7300 N. CICERO AVE. LINCOLNWOOD, ILLINOIS

This drawing indicates the general scope of the building in terms of its layout. Contractors shall field verify any critical dimensions prior to construction. This drawing has been prepared by Gensburg, Ltd. Architecture/Design, 105 Revere Dr., Suite G. Northbrook, Illinois 60062 Tel. (847) 715-9591.



## Demo Site Plan

Not to scale

North



05-17-17

This drawing indicates the general scope of the building in terms of its layout. Contractors shall field verify any critical dimensions prior to construction. This drawing has been prepared by Gensburg, Ltd. Architecture/Design, 105 Revere Dr., Suite G. Northbrook, Illinois 60062 Tel. (847) 715-9591.

**SITE DEMOLITION  
7300 N. CICERO AVE.  
LINCOLNWOOD, ILLINOIS**

**EXHIBIT C**

**UNCONDITIONAL AGREEMENT AND CONSENT**

TO: The Village of Lincolnwood, Illinois (“**Village**”):

**WHEREAS**, \_\_\_\_\_ (“**Owner**”) is the record title owner of that certain property located in the B-2 General Business District, commonly known as 7300 North Cicero Avenue, in the Village (“**Property**”); and

**WHEREAS**, Ordinance No. 2017-\_\_\_\_\_, adopted by the Village President and Board of Trustees on \_\_\_\_\_, 2017 (“**Ordinance**”), approves the designation of that portion of the Chase Avenue right-of-way adjacent to the Property for parkway parking; and

**WHEREAS**, Section 8 of the Ordinance provides, among other things, that the Ordinance will be of no force or effect unless and until the Owner has filed, within 30 days following the passage of the Ordinance, its unconditional agreement and consent to accept and abide by each and all of the terms, conditions, and limitations set forth in the Ordinance;

**NOW, THEREFORE**, the Owner does hereby agree and covenant as follows:

1. The Owner hereby unconditionally agrees to, accepts, consents to, and will abide by, each and all of the terms, conditions, limitations, restrictions, and provisions of the Ordinance.
2. The Owner acknowledges that public notices and hearings have been properly given and held with respect to the adoption of the Ordinance, has considered the possibility of the revocation provided for in the Ordinance, and agrees not to challenge any such revocation on the grounds of any procedural infirmity or a denial of any procedural right.
3. The Owner acknowledges and agrees that the Village is not and will not be, in any way, liable for any damages or injuries that may be sustained as a result of the Village's approval of designated parkway parking or its adoption of the Ordinance, and that the Village's approvals do not, and will not, in any way, be deemed to insure the Owner against damage or injury of any kind and at any time.
4. The Owner hereby agrees to hold harmless and indemnify the Village, the Village's corporate authorities, and all Village elected and appointed officials, officers, employees, agents, representatives, and attorneys, from any and all claims that may, at any time, be asserted against any of such parties in connection with the Village's adoption of the Ordinance approving the designated parkway parking.
5. The Owner acknowledges and agrees that the adoption of the Ordinance and the approval of the designated parkway parking is not to be deemed or interpreted as a limitation in any way on the right of the Village to modify or eliminate the existing public parking area located on the north side of the Chase Avenue west of Cicero Avenue.

[SIGNATURE PAGE FOLLOWS]

Exhibit C

Dated: \_\_\_\_\_, 2017

ATTEST:

**7300 ACQ LLC**

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

Its: \_\_\_\_\_

# Request For Board Action

**REFERRED TO BOARD:** October 17, 2017

**AGENDA ITEM NO:** 4

**ORIGINATING DEPARTMENT:** Police

**SUBJECT:** Approval of a Resolution Authorizing the Purchase of 44 Police Radios through the State of Illinois Central Management Services Contract with Motorola Solutions, Inc., of Chicago, Illinois

**SUMMARY AND BACKGROUND OF SUBJECT MATTER:**

The FY2017-18 Capital Improvement Plan contains funding for the replacement of all portable and mobile radios in the Police Department. This investment is necessary due to the Federal Commerce Commission's decision to eliminate current public safety radio frequencies on a national scale. The pending conversion to a new STARCOM21 digital radio frequency requires the purchase of new radios, and it should be noted that many of the current Police Department's radios were already nearing the end of their life expectancy. The new radios are expected to last the Police Departments over a decade, and upon completion the conversion will generate an annual operating savings to the Village.

Pricing for the radio equipment and hardware recommended for purchase herein was obtained from Motorola Solutions Inc., which was awarded a contract for Starcom21 replacement radios and peripherals by Central Management Services (CMS) of the State of Illinois. CMS contracts for goods and services on behalf of government entities in the State of Illinois and allows such governments to achieve economies of scale in purchases while satisfying formal bidding requirements. Pricing for the services required to maintain the equipment was negotiated by staff directly with Motorola. The programming of the equipment will be done by Chicago Communications, Motorola's contracted service provider for the Chicago area.

It is recommended that a contract for the purchase of replacement radios, accessories, programming and training be awarded to Motorola Solutions Inc., of Chicago, Illinois, the State of Illinois' awarded contractor for Starcom21 equipment, in the amount of \$207,642.51.

This purchase will provide a solution that offers IP-based seamless connectivity between Skokie's dispatch operators and field personnel. Lincolnwood and Skokie's staffs have coordinated the budgeting and requested approval of new STARCOM21 radio purchases to ensure a synchronized conversion to the new radio frequencies by both communities, in order to prevent any disruption in service.

The bid includes implementation services which include removal of the old equipment, installation, programming and training of police department staff. The equipment is expected to be delivered in December, 2017.

**FINANCIAL IMPACT:**

Funds in the amount of \$230,000 were approved in the Police Department's FY2017-18 Budget for the replacement of mobile and portable police radios.

**DOCUMENTS ATTACHED:**

1. Proposed Resolution
2. Memorandum Recommending Police Radios and Equipment
3. Quote from Motorola Solutions, Inc.
4. Sole Source Letter from Motorola Solutions, Inc.
5. Central Management Services Contract #DIT7016660

**RECOMMENDED MOTION:**

**Move to approve** a Resolution Authorizing the Purchase of 44 Police Radios in the amount of \$207,642.51 from Motorola Solutions, Inc., Chicago, Illinois.

VILLAGE OF LINCOLNWOOD

RESOLUTION NO. R2017-\_\_\_\_\_

**A RESOLUTION APPROVING THE PURCHASE OF 44 POLICE RADIOS  
FROM MOTOROLA SOLUTIONS, INC., OF CHICAGO, ILLINOIS**

WHEREAS, in order to comply with new federal regulations governing the use of public safety radio frequencies, the Village Police Department has identified the need to purchase new portable and mobile police radios that utilize the STARCOM21 digital radio frequency (collectively, the "***Police Radios***"); and

WHEREAS, the State of Illinois Central Management Services Joint Purchasing Program ("***State Program***"), of which the Village is a member, sought bids for the award of a contract for the purchase of the Police Radios ("***State Contract***"); and

WHEREAS, the State Program identified Motorola Solutions, Inc., of Chicago, Illinois ("***Motorola***"), as the low responsible bidder for the State Contract; and

WHEREAS, the Village desires to purchase 44 Police Radios from Motorola, in a total amount not to exceed \$207,642.51; 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 purchase 44 Police Radios from Motorola, in a total amount not to exceed \$207,642.51;

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 OF POLICE RADIOS. The purchase of 44 Police Radios from Motorola, in a total amount not to exceed \$207,642.51, is hereby approved.

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

[SIGNATURE PAGE FOLLOWS]

PASSED this \_\_\_ day of \_\_\_\_\_, 2017.

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTENTION: \_\_\_\_\_

APPROVED by me this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

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Barry I. Bass, President  
Village of Lincolnwood, Cook County, Illinois

ATTESTED and FILED in my office this  
\_\_\_\_\_ day of \_\_\_\_\_, 2017

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



# LINCOLNWOOD POLICE DEPARTMENT

## INTER-OFFICE MEMO

Robert LaMantia  
Chief of Police

To: Robert LaMantia, Chief of Police  
From: Deputy Chief John Walsh  
Date: October 09, 2017  
Subject: STARCOM21 Radio Equipment Acquisition

This memorandum provides information that supports the purchase of STARCOM21 Radio equipment. IT Specialist Ray Williams and I met with Motorola representative Ravi Suthar and prepared the following data to assist you in the decision on the essential totals of radios and accessories for the police department. The Motorola Quote is attached and was based on the replacement of all existing equipment.

The table below reflects IT Specialist Ray Williams and my recommendation on the essential equipment needs regarding the project; i.e. mobile squad radios, portable radios, chargers, radio cases, microphones, programming fees, batteries, and other miscellaneous expenses. The individual equipment totals reflect replacement of all existing portable radios with accessories and five mobile radios for the unmarked administrative (2) and detective squads (3). These unmarked squads are used outside of the Village limits and for mutual aid requests regularly and mobile radios are needed to maintain the broader frequency coverage.

| Quantity | Description                             | Unit Price | Extended price |
|----------|-----------------------------------------|------------|----------------|
| 5        | Mobile Radio Units                      | 4,509.21   | 22,546.05      |
| 39       | Portable Radio Units                    | 4,304.25   | 167,865.75     |
| 18       | Spare Batteries                         | 97.98      | 1,763.64       |
| 8        | Desk Chargers                           | 103.50     | 828.00         |
| 2        | Multi-Unit Wall Chargers (6 units)      | 862.50     | 1,725.00       |
| 2        | Wall Mount Kits                         | 14.49      | 28.98          |
| 39       | Microphones                             | 91.08      | 3,552.12       |
| 39       | Portable Radio Cases                    | 46.23      | 1,802.97       |
| 44       | Portable/Mobile Radio Programming Fee   | 70.00      | 3,080.00       |
| 1        | Encryption Code Plug                    | 1,500.00   | 1,500.00       |
| 15       | NORCOM Mobile Radio Removal Fee         | 95.00      | 1,425.00       |
| 5        | STARCOM21 Mobile Radio Installation Fee | 305.00     | 1,525.00       |
|          | Total                                   |            | 207,642.51     |



**MOTOROLA SOLUTIONS**

Bill-To  
Lincolnwood Police Department

Quote# LincolnwoodPDAPXQuote

**Ultimate Destination**  
Lincolnwood Police Department

Attn: Ray Williams

**Sales Contact:**  
Name: Ravi Suthar  
Email: ravi.suthar@motorolasolutions.com  
Phone: 847-980-0151

Contract Number: IL-DOITT  
Freight terms: FOB Destination  
Payment terms: Net 30 Due

Quote Date: 9/13/2017  
Effective to: 10/13/2017

Customer Number:

| Quantity                        | Description                                                            | Nomenclature |     | List price | Discounted Unit | Extended Price |
|---------------------------------|------------------------------------------------------------------------|--------------|-----|------------|-----------------|----------------|
| <b>Vehicle Mobiles APX 6500</b> |                                                                        |              |     |            |                 |                |
| 15                              | APX6500 7/800 MHZ MID POWER MOBILE                                     | M25URS9PW1 N | 527 | \$2,438.00 | \$ 1,535.94     | \$ 23,039.10   |
| 15                              | ADD: ASTRO DIGITAL CAI OPERATION                                       | G806         | 656 | \$515.00   | \$ 324.45       | \$ 4,866.75    |
| 15                              | ADD: ADVANCED SYSTEM KEY - HARDWARE KEY                                | QA01648      | 655 | \$5.00     |                 |                |
|                                 |                                                                        |              |     |            | \$ 3.15         | \$ 47.25       |
| 15                              | ADD: TDMA OPERATION                                                    | GA00580      | 471 | \$450.00   | \$ 283.50       | \$ 4,252.50    |
| 15                              | ADD: O5 CONTROL HEAD                                                   | G442         | 656 | \$432.00   | \$ 272.16       | \$ 4,082.40    |
| 15                              | ADD: APX CONTROL HEAD SOFTWARE                                         | G444         | 656 | \$0.00     | \$ -            | \$ -           |
| 15                              | ADD: REMOTE MOUNT MID POWER                                            | G67          | 656 | \$297.00   | \$ 187.11       | \$ 2,806.65    |
| 15                              | ADD: GROUP SERVICES                                                    | GA09008      | 656 | \$150.00   | \$ 94.50        | \$ 1,417.50    |
| 15                              | ADD: ANT 3DB LOW-PROFILE 762-870                                       | G174         | 656 | \$43.00    | \$ 27.09        | \$ 406.35      |
| 15                              | ADD: STD PALM MICROPHONE APEX                                          | W22          | 656 | \$72.00    | \$ 45.36        | \$ 680.40      |
| 15                              | ADD: AUXILARY SPKR 7.5 WATT                                            | B18          | 656 | \$60.00    | \$ 37.80        | \$ 567.00      |
| 15                              | ADD: 5 YEAR SERVICE FROM THE START LITE                                | GA00318      | 185 | \$246.00   | \$246.00        | \$ 3,690.00    |
| 15                              | ADD: NO GPS ANTENNA NEEDED                                             | GA00235      | 656 | \$0.00     | \$ -            | \$ -           |
| 15                              | ADD: MULTIPLE KEY ENCRYPTION OPERATION                                 | W969         | 656 | \$330.00   | \$ 207.90       | \$ 3,118.50    |
| 15                              | ADD: AES ENCRYPTION APX                                                | G843         | 656 | \$475.00   | \$ 299.25       | \$ 4,488.75    |
| 15                              | ENH: SMARTZONE OPERATION APX6500                                       | G51          | 527 | \$1,200.00 | \$ 756.00       | \$ 11,340.00   |
| 15                              | ADD: P25 TRUNKING SOFTWARE                                             | G361         | 656 | \$300.00   | \$ 189.00       | \$ 2,835.00    |
|                                 | Subtotal                                                               |              |     |            | \$ 4,509.21     | \$ 67,638.15   |
| <b>APX Portables</b>            |                                                                        |              |     |            |                 |                |
| 39                              | APX6000 700/800 MODEL 2.5 PORTABLE                                     | H98UCF9PW6BN | 481 | \$3,026.00 | \$ 1,906.38     | \$ 74,348.82   |
| 39                              | ADD: ASTRO DIGITAL CAI OPERATION                                       | Q806         | 481 | \$515.00   | \$ 324.45       | \$ 12,653.55   |
| 39                              | ADD: SMARTZONE OPERATION                                               | H38          | 481 | \$1,200.00 | \$ 756.00       | \$ 29,484.00   |
| 39                              | ADD: P25 9600 BAUD TRUNKING                                            | Q361         | 481 | \$300.00   | \$ 189.00       | \$ 7,371.00    |
| 39                              | ADD: ADVANCED SYSTEM KEY - HARDWARE KEY                                | QA01648      | 655 | \$5.00     |                 |                |
|                                 |                                                                        |              |     |            | \$ 3.15         | \$ 122.85      |
| 39                              | ADD: GROUP SERVICES                                                    | GA09008      | 656 | \$150.00   | \$ 94.50        | \$ 3,685.50    |
| 39                              | ADD: TDMA OPERATION                                                    | QA00580      | 481 | \$450.00   | \$ 283.50       | \$ 11,056.50   |
| 39                              | ENH: MULTIKEY                                                          | H869         | 481 | \$330.00   | \$ 207.90       | \$ 8,108.10    |
| 39                              | ENH: AES ENCRYPTION                                                    | Q629         | 481 | \$475.00   | \$ 299.25       | \$ 11,670.75   |
| 39                              | ALT: 1/4- WAVE 7/800 GPS STUBBY (NAR6595A                              | H122         | 481 | \$24.00    | \$ 15.12        | \$ 589.68      |
| 39                              | ALT: LI-ION IMPRES IP67 3400 MAH (PMNN4486)                            | QA05570      | 562 | \$100.00   | \$ 63.00        | \$ 2,457.00    |
| 39                              | ADD: 5 YEAR SERVICE FROM THE START LITE                                | Q887         | 185 | \$162.00   | \$162.00        | \$ 6,318.00    |
|                                 | Subtotal                                                               |              |     |            | \$ 4,304.25     | \$ 167,865.75  |
| <b>Accessories</b>              |                                                                        |              |     |            |                 |                |
| 18                              | BATT IMPRES 2 LIION R IP68 3400T                                       | PMNN4486     | 453 | \$142.00   | \$ 97.98        | \$ 1,763.64    |
| 8                               | CHARGER, SINGLE-UNIT, IMPRES 2, 3A, 115VAC, US/NA                      | NNTN8860A    | 785 | \$150.00   | \$ 103.50       | \$ 828.00      |
| 2                               | CHARGER, MULTI-UNIT, IMPRES 2, 6-DISP, NA/LA-PLUG, ACC USB CHGR        | NNTN8844A    | 785 | \$1,250.00 | \$ 862.50       | \$ 1,725.00    |
| 2                               | WALL MOUNT KIT FOR IMPRES MULTI-UNIT CHARGER                           | NLN7967      | 476 | \$21.00    | \$ 14.49        | \$ 28.98       |
| 39                              | APX6000 CC 3 FIX BL 2900&2150MAH                                       | PMLN5658B    | 795 | \$67.00    | \$ 46.23        | \$ 1,802.97    |
| 39                              | AUDIO ACCESSORY-REMOTE SPEAKER MICROPHONE,IMPRES WINDPORTING RSM, IP55 | PMMN4099A    | 372 | \$132.00   | \$ 91.08        | \$ 3,552.12    |
|                                 | Subtotal                                                               |              |     |            | \$              | \$ 9,700.71    |
| 54                              | Program 39 portables, 15 mobiles                                       |              |     |            | \$ 70.00        | \$ 3,780.00    |

|    |                |  |  |    |          |    |            |
|----|----------------|--|--|----|----------|----|------------|
| 1  | Codeplug       |  |  | \$ | 1,500.00 | \$ | 1,500.00   |
| 15 | Mobile Removal |  |  | \$ | 95.00    | \$ | 1,425.00   |
| 15 | Mobile Install |  |  | \$ | 305.00   | \$ | 4,575.00   |
|    | Subtotal       |  |  |    |          | \$ | 11,280.00  |
|    | Totals         |  |  |    |          | \$ | 256,484.61 |

THIS QUOTE IS BASED ON THE FOLLOWING:

1 This quotation is provided to you for information purposes only and is not intended to be an offer or a binding proposal. If you wish to purchase the quoted products, Motorola Solutions, Inc. ("Motorola") will be pleased to provide you with our standard terms and conditions of sale (which will include the capitalized provisions below), or alternatively, receive your purchase order which will be acknowledged.

Thank you for your consideration of Motorola products.

2 Quotes are exclusive of all installation and programming charges (unless expressly stated) and all applicable taxes.

3 Purchaser will be responsible for shipping costs, which will be added to the invoice.

5 Unless otherwise stated, payment will be due within thirty days after invoice. Invoicing will occur concurrently with shipping.

MOTOROLA DISCLAIMS ALL OTHER WARRANTIES WITH RESPECT TO THE ORDERED PRODUCTS, EXPRESS OR IMPLIED INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

MOTOROLA'S TOTAL LIABILITY ARISING FROM THE ORDERED PRODUCTS WILL BE LIMITED TO THE PURCHASE PRICE OF THE PRODUCTS WITH RESPECT TO WHICH LOSSES OR DAMAGES ARE CLAIMED. IN NO EVENT WILL

MOTOROLA BE LIABLE FOR INCIDENTAL OR CONSEQUENTIAL DAMAGES.



**MOTOROLA SOLUTIONS**

Motorola Solutions, Inc.  
224 S. Michigan Avenue  
Chicago, IL 60604

Telephone: 1847-576-5000  
Fax: 1312 614 4295

October 4, 2017

Lincolnwood Police Department  
Communications Supervisor  
Ray Williams

Dear Mr. Williams,

This letter is in reference to the potential purchase the Village of Lincolnwood is looking to make for a new communication system using the STARCOM21 radio system. The STARCOM21 system is solely owned by Motorola Solutions for use with public safety agencies in the State of Illinois. This system was bid out in 2003 and awarded to Motorola for statewide mission critical communications for any public safety users.

The APX radios are also on State Contract via the Department of Innovation and Technology (DOIT) under contract number DIT7016660. This contract was renewed in May of 2017.

If you have any further questions please do not hesitate to give me a call at (847) 514-7128

Sincerely,

A handwritten signature in cursive script that reads "Pat Hughes".

Pat Hughes  
Area Sales Manager  
**MOTOROLA SOLUTIONS, INC.**

# Master Contract



## Identification

Date Published: 06/26/2017

Contract Number: DIT7016660  
 Contract Title: Statewide Master Contract for Starcom 21 Equipment

Category: Telecom

Scope: Statewide Master Contract for the purchase of P25 and WAVE subscriber equipment operating on the Starcom21 700/800 MHz Public Safety communications network.

MetaData: Motorola radio equipment and associated installation, extended warranty, parts and accessories for state agencies, elected officials, boards and commissions utilizing the Starcom21 Network. In addition, all State and other governmental units authorized by law to participate in the Joint Purchasing Program may utilize this contract.

T-Number: TE010  
 T-Number Title: INFORMATION TECHNOLOGY - OTHER

Start Date: 06/01/2017  
 Expiration Date: 05/31/2019  
 Renewals Remaining: 3 - 1 year renewals  
 Fiscal Year: FY17

Joint Purchasing Indicator: Yes  
 Green Contract: No  
 Small Business Set-Aside: No  
 Does this contract include a BEP Requirement: No

## Agency

\*\*Agency designation restricts who can purchase from this contract. R0 indicates purchasing is open statewide.

Agency: SWC - Statewide Contract  
 Master Agency:  
 Master Sub-Agency:

## Comments/Overview

Original Procurement Method: IFB  
 IPB Solicitation #22040612  
 IPB Publication Date: 04/11/2017  
 Subcontractors will only be utilized for installation and maintenance

Motorola Solutions, Inc.  
 954-232-2513

# Request For Board Action

**REFERRED TO BOARD:** October 17, 2017

**AGENDA ITEM NO:** 5

**ORIGINATING DEPARTMENT:** Finance

**SUBJECT:** Consideration of a Resolution to Accept the Comprehensive Annual Financial Report for the Year Ended April 30, 2017

**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, 2017.

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, 2017

**RECOMMENDED MOTION:**

**Move to approve** a Resolution to accept the Comprehensive Annual Financial Report for the Fiscal Year Ended April 30, 2017.

**VILLAGE OF LINCOLNWOOD**

**RESOLUTION NO. R2017-\_\_\_\_\_**

**A RESOLUTION ACCEPTING THE COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED APRIL 30, 2017**

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, 2017 (“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, 2017 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, 2017.

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTENTION: \_\_\_\_\_

APPROVED by me this \_\_\_ day of October, 2017.

---

Barry I. Bass, President  
Village of Lincolnwood, Cook County, Illinois

ATTESTED and FILED in my office this  
\_\_\_\_\_ day of October, 2017

---

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

**EXHIBIT A**

**2017 CAFR**

# VILLAGE OF LINCOLNWOOD, ILLINOIS

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## COMPREHENSIVE ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED  
APRIL 30, 2017

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED APRIL 30, 2017**

Prepared by:

Finance Department

Robert J. Merkel  
Director of Finance

**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, 2017**

---

**LEGISLATIVE**

**Village Board of Trustees**

Barry I. Bass, Village President

Ronald S. Cope, Trustee

Jean Ikezoe-Halevi, Trustee

Georjean Hlepas Nickell, Trustee

Jesal B. Patel, Sr., Trustee

Jennifer G. Spino, Trustee

Renan I. Sugarman, 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

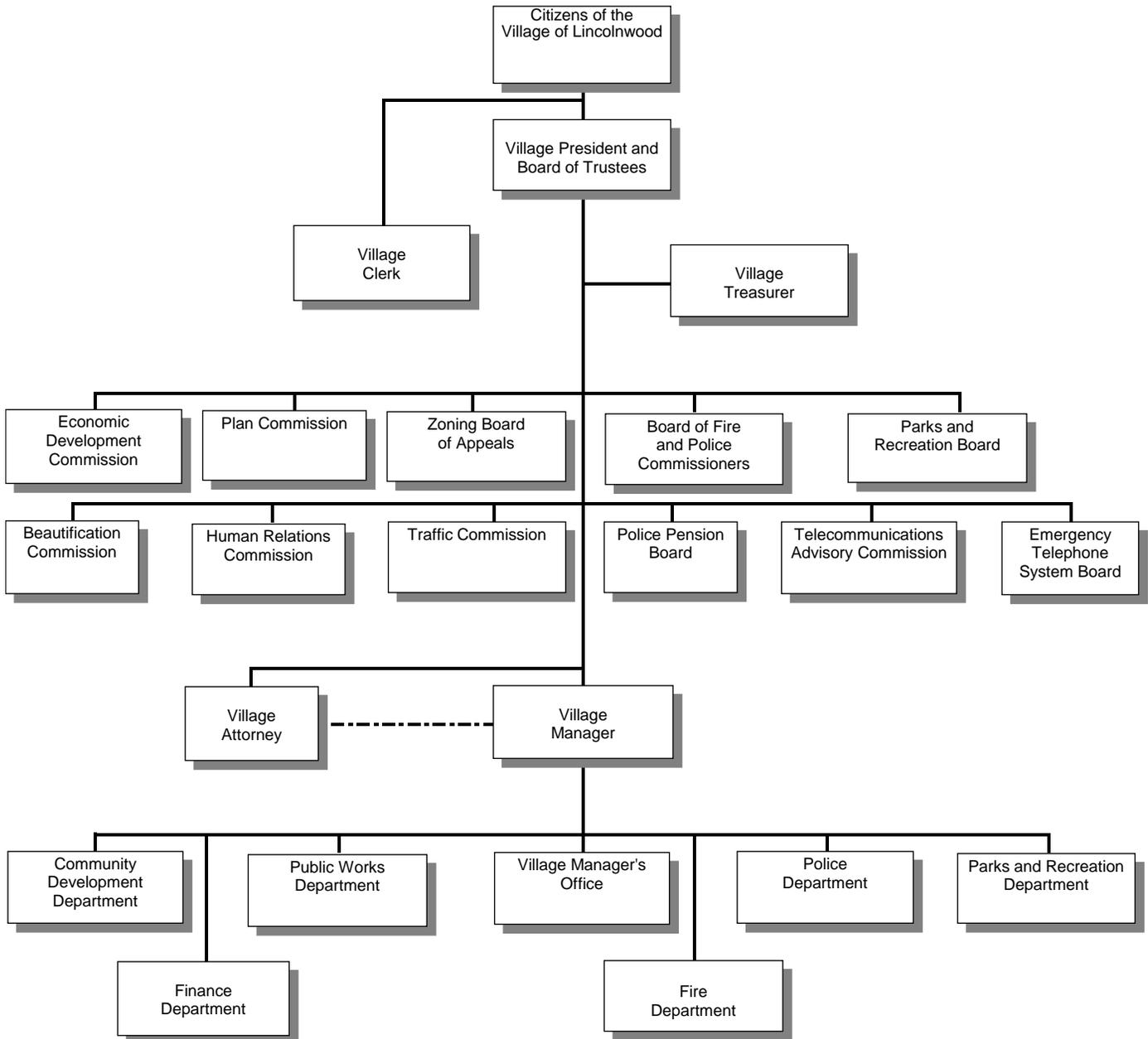
Laura McCarty, Director of Parks and Recreation

Andrew Letson, Director of Public Works



**Village of Lincolnwood, Illinois**

Organizational Chart  
April 30, 2017



VILLAGE PRESIDENT  
Barry I. Bass

VILLAGE CLERK  
Beryl Herman

VILLAGE MANAGER  
Timothy C. Wiberg



TRUSTEES  
Ronald S. Cope  
Jean Ikezoe-Halevi  
Georjean Hlepas Nickell  
Jesal B. Patel, Sr.  
Jennifer G. Spino  
Renan I. Sugarman

September 15, 2017

The Honorable Barry I. Bass, 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, 2017 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 2017. 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, 2017 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 87 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, 2020. The public works department employees of the Village are members of the Local #700 – 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, 2017. 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 Touhy Ave. for the final year of a program replacing all the streetlights in the Village.

The Village completed construction of bike paths on the Commonwealth Edison right - of- way and the land purchased from the Union Pacific Railroad. The Village also continued the engineering on the overpass for the bike path on the Commonwealth Edison right –of-way.

The Village began construction of a new public parking lot in one of the Village's TIF district and also began construction on the beautification of the medians on Lincoln Ave.

The Village completed the resurfacing of Pratt Avenue from Lockwood Ave. to Crawford Ave.

The Village completed the installation of a pilot project for stormwater management.

The Village replaced the playground equipment at GG Rowell Park as a continuing program to systematically update the various parks in the Village.

The Village completed the purchase of a replacement fire engine.

## 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 \$481,640,000 for fiscal year 2017.

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 2016 equalized assessed valuation (EAV) experienced an increase from 2015 values as a result of the triennial reassessment by the Cook County's Assessors Office.

Building activity increased in fiscal 2017 as a large assisted living project began construction. This growth could increase in future years due to the development of property in one of the Village's Tax Increment Financing (TIF) 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 (2018-2022), it is anticipated that the Village could expend approximately \$38,000,000 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, 2017 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, 2017 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 Agency (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 Fund's actuary. The unfunded liability is being systematically funded as part of the required annual contribution as calculated by the Fund's actuary. The Village's actuary has determined that, at April 30, 2017, the Lincolnwood Pension Fund has an actuarial accrued liability in excess of assets of \$26,061,948 and the funded ratio is 43.64 %.

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 2016 (fiscal year 2017) was 11.17% 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, 2016 which is the latest available date, the Village has an actuarial accrued liability in excess of assets of \$2,237,729 and the funded ratio is 90.58%.

Further postemployment benefits are offered to retirees to remain in the Village's medical and dental insurance plan at the current group rates. At year end fifteen retirees participated in this plan. Participants pay the entire cost of the premium. The Village incurs no current costs by offering this benefit; however, claims by the covered retirees may affect the Village's overall claim experience and thus affect future premiums. The Village has no post-employment benefit obligation at April 30, 2017.

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, a high speed emergency telephone notification system, and a refund of utility taxes to eligible citizens in financial need.

The Police Department through a contracted emergency communication center provides to all citizens a 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 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, 2016. 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.

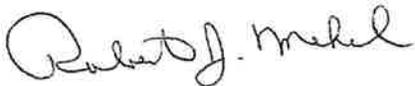
A Certificate of Achievement is valid for a period of one year. We believe that the current comprehensive annual financial report continues to meet the Program's requirements, and we will submit the current report to the GFOA for review to determine the eligibility for a continuing certificate.

### **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, 2016**

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
- Supplemental Schedules

## **INDEPENDENT AUDITORS' REPORT**

This section includes the opinion of the Village's independent auditing firm.



**INDEPENDENT AUDITORS' REPORT**

September 15, 2017

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Lincolnwood, Illinois, as of and for the year ended April 30, 2017, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Lincolnwood, Illinois, as of April 30, 2017, 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 budgetary comparison schedules, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

  
LAUTERBACH & AMEN, LLP

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# VILLAGE OF LINCOLNWOOD, ILLINOIS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

April 30, 2017

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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 \$37,798,661 (*net position*).
- The Village's total net position decreased by \$2,528,224. This reflects the excess of current expenses over current revenues, 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 \$2,583,105.
- As of the close of the current fiscal year, the Village's governmental funds reported combined fund balances of \$17,808,159, a decrease of \$4,044,205 in comparison with the prior year. Of this amount, \$12,360,320 is available for spending at the Village's discretion (unassigned fund balance). The decrease during the current year was primarily due to the payment of \$3,680,000 of surplus monies from one of the Village's tax increment financing districts.
- At the end of the current fiscal year, the unassigned fund balance of the General Corporate Fund was \$12,532,345, or 64%, of total General Fund expenditures during the current year.
- The Village's total debt decreased by \$2,628,545 (7%) during the current fiscal year. This was mainly due to the decrease of \$1,076,806 in the net pension liabilities and the scheduled principal payments on loans payable totaling \$1,040,409.

### 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.)**

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### **Government-Wide Financial Statements**

The government-wide financial statements (see pages 3-6) are designed to emulate the corporate sector in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government. The focus of the Statement of Net Position (see pages 3-4) is designed to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates the governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.

The Statement of Activities (see pages 5-6) is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

The Governmental Activities reflect the Village's basic services, including public safety (police and fire), public works, engineering, culture-recreation and administration. Property taxes, shared state sales and income, and local utility taxes finance the majority of these services. The Business-type Activities reflect private sector type operations (Water and Sewer), where the fee for service typically covers all or most of the cost of operation, including depreciation.

### **Fund Financial Statements**

Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is on Major Funds, rather than fund types.

The Governmental funds (see pages 7-12) are presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan (the budget) is typically developed. Funds are established for various purposes and the Fund Financial Statements allow the demonstration of sources and uses and/or budgeting compliance associated therewith.

The Proprietary fund (Water and Sewer Fund) accounts for services that are generally fully supported by user fees (i.e. charges to customers). The Proprietary fund is presented on a total economic resources basis. Proprietary fund statements, like government-wide financial statements, provide both short- and long-term financial information.

While the Business-type Activities column on the Business-type Fund Financial Statements (see pages 13-16) is the same as the Business-type column on the Government-Wide Financial Statement, the Governmental Funds Total column requires a reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected on the page following each statement (see pages 9 and 12). The flow of current financial resources will reflect bond proceeds and interfund transfers as other financing sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligation (bonds and others) into the Governmental Activities column (in the Government-wide statements).

The Fund Financial Statements allow the Village to address its Fiduciary fund (Police Pension Trust, see pages 17-18). While these funds represent trust responsibilities of the Village, these assets are restricted in purpose and do not represent discretionary assets of the general government. Therefore, these assets are not presented as part of the Government-Wide Financial Statements.

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

**Capital Assets**

The new statement requires that these assets be valued and reported within the governmental column of the government-wide statements. Additionally, the government must elect to either (1) depreciate these assets over their estimated useful life or (2) develop a system of asset management designed to maintain the service delivery potential to near perpetuity. If the government develops the asset management system (the modified approach) which periodically (at least every third year), by category, measures and demonstrates its maintenance of locally established levels of service standards, the government may record its cost of maintenance in lieu of depreciation. The Village has chosen to depreciate assets over their useful life. If a road project is considered maintenance - a recurring cost that does not extend the road's original useful life or expand its capacity - the cost of the project will be expensed. An "overlay" of a road will be considered maintenance whereas a "rebuild" of a road will be capitalized.

**FINANCIAL ANALYSIS OF THE VILLAGE AS A WHOLE**

The following table reflects the condensed Statement of Net Position:

|                                        | <b>Governmental<br/>Activities</b> |             | <b>Business-Type<br/>Activities</b> |             | <b>Total</b> |             |
|----------------------------------------|------------------------------------|-------------|-------------------------------------|-------------|--------------|-------------|
|                                        | <b>2017</b>                        | <b>2016</b> | <b>2017</b>                         | <b>2016</b> | <b>2017</b>  | <b>2016</b> |
| Current and Other Assets               | \$ 25.1                            | 27.6        | 2.3                                 | 2.5         | 27.4         | 31.5        |
| Capital Assets                         | 38.6                               | 37.1        | 11.2                                | 11.5        | 49.8         | 43.9        |
| Total Assets                           | 63.7                               | 64.7        | 13.5                                | 14.0        | 77.2         | 75.4        |
| Deferred Outflows                      | 4.5                                | 5.2         | 0.1                                 | 0.1         | 4.6          | -           |
| Total Assets/Deferred Outflows         | 68.2                               | 69.9        | 13.6                                | 14.1        | 81.8         | 75.4        |
| Current Liabilities                    | 5.8                                | 4.2         | 0.8                                 | 0.8         | 6.6          | 4.8         |
| Long-Term Liabilities                  | 29.0                               | 33.8        | 4.1                                 | 4.6         | 33.1         | 8.3         |
| Total Liabilities                      | 34.8                               | 38.0        | 4.9                                 | 5.4         | 39.7         | 13.1        |
| Deferred Inflows                       | 4.3                                | 0.2         | -                                   | -           | 4.3          | 2.8         |
| Total Liabilities/<br>Deferred Inflows | 39.1                               | 38.2        | 4.9                                 | 5.4         | 44.0         | 15.9        |
| Net Position                           |                                    |             |                                     |             |              |             |
| Net Investment in Capital Assets       | 37.3                               | 34.8        | 6.8                                 | 6.5         | 44.1         | 41.3        |
| Restricted                             | 5.3                                | 11.0        | -                                   | -           | 5.3          | 11.0        |
| Unrestricted                           | (13.5)                             | (14.1)      | 1.9                                 | 2.1         | (11.6)       | (12.0)      |
| Total Net Position                     | 29.1                               | 31.7        | 8.7                                 | 8.6         | 37.8         | 40.3        |

For more detailed information see the Statement of Net Position (pages 3-4).

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

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The Village's had a deficit unrestricted net position which totaled (31%) of its net position at April 30, 2017. Approximately 14% reflects net position restricted for economic development and highway and street purposes. The remaining 117% 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) decreased \$2.5 million which was the result of the governmental activities net position decreasing by \$2.6 million and the business-type activities net position increasing by \$.1 million. The governmental activities accounted for 97% of the decrease in the assets of the Village.

The Village has restricted net position of \$5.3 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, 2017 and 2016  
(in millions)**

|                                         | Governmental<br>Activities |      | Business-Type<br>Activities |       | Total |      |
|-----------------------------------------|----------------------------|------|-----------------------------|-------|-------|------|
|                                         | 2017                       | 2016 | 2017                        | 2016  | 2017  | 2016 |
| <b>REVENUES</b>                         |                            |      |                             |       |       |      |
| Program Revenues:                       |                            |      |                             |       |       |      |
| Charges for Services                    | \$ 4.4                     | 3.3  | 4.8                         | 4.6   | 9.2   | 7.9  |
| Capital Grants<br>and Contributions     | 0.5                        | 3.9  | -                           | -     | 0.5   | 3.9  |
| General Revenues:                       |                            |      |                             |       |       |      |
| Property Taxes                          | 6.3                        | 6.7  | -                           | -     | 6.3   | 6.7  |
| Sales, income, and use taxes            | 9.2                        | 9.3  | -                           | -     | 9.2   | 9.3  |
| Other Taxes                             | 2.6                        | 2.7  | -                           | -     | 2.6   | 2.7  |
| Other                                   | 0.6                        | 0.6  | -                           | -     | 0.6   | 0.6  |
| Total Revenues                          | 23.6                       | 26.5 | 4.8                         | 4.6   | 28.4  | 31.1 |
| <b>EXPENSES</b>                         |                            |      |                             |       |       |      |
| General Government                      | 9.2                        | 7.3  | -                           | -     | 9.2   | 7.3  |
| Public Safety                           | 9.8                        | 10.0 | -                           | -     | 9.8   | 10.0 |
| Water and Sewer                         |                            | -    | 4.5                         | 4.3   | 4.5   | 4.3  |
| Parks & Recreation                      | 2.6                        | 2.7  | -                           | -     | 2.6   | 2.7  |
| Interest Expense                        | 0.1                        | 0.1  | -                           | -     | 0.1   | 0.1  |
| Highways and Streets                    | 2.7                        | 2.6  | -                           | -     | 2.7   | 2.6  |
| Economic Development                    | 1.0                        | 1.0  | -                           | -     | 1.0   | 1.0  |
| Sanitation                              | 1.0                        | 1.0  | -                           | -     | 1.0   | 1.0  |
| Total Expenses                          | 26.4                       | 24.7 | 4.5                         | 4.3   | 30.9  | 29.0 |
| Change in Net Position before Transfers | (2.8)                      | 1.8  | 0.3                         | 0.3   | (2.5) | 2.1  |
| Transfers                               | 0.2                        | 0.2  | (0.2)                       | (0.2) | -     | -    |
| Change in Net Position                  | (2.6)                      | 2.0  | 0.1                         | 0.1   | (2.5) | 2.1  |
| Net Position - Beginning                | 31.7                       | 29.7 | 8.6                         | 8.5   | 40.3  | 38.2 |
| Net Position - Ending                   | 29.1                       | 31.7 | 8.7                         | 8.6   | 37.8  | 40.3 |

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

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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.)**

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**Current Year Impacts**

***Governmental Activities***

**Revenue:**

For the fiscal year ended April 30, 2017, revenues from the governmental activities totaled \$23.6 million. Sales tax revenue is the Village's largest revenue source, totaling \$7.2 million with property tax revenues second at \$6.3 million. Sales tax receipts had a decrease of \$119,361 when compared to Fiscal 2016. The Village is still experiencing a slow recovery in consumer spending as seen in both our State and National economies. Property tax revenues and sales tax revenues combined with the local utility tax and shared state income tax and other tax revenues total \$18.6 million and represents 79% of the total Governmental Funds revenue. Investment income experienced an increase of \$107,309 due to rate increases the Village earned on the certificates of deposit and other investments.

**Expenses:**

For the fiscal year ended April 30, 2017, expenses for governmental activities totaled \$26.4 million. The increase was due mainly to a surplus distribution from one of the Village's tax increment financing districts.

The Village invested in capital assets during Fiscal 2017. This investment totaled \$3.4 million less the current year depreciation of \$1.9 million for a net increase in capital assets of \$1.5 million

It is important that the Village provide competitive compensation levels for our employees. Fiscal 2017 expenses included funding an average 2% increase for Village personnel along with 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, 2017, revenues from the business-type activities totaled \$4.8 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 2017 by 5%.

**Expenses:**

For the fiscal year ended April 30, 2017, expenses for business-type activities totaled \$4.5 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, 2017, the governmental funds (as presented on the income statement on page 11) reported a combined fund balance of \$17.8 million.

**General Fund Budgetary Highlights**

The 2017 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.

|                                         | Original/<br>Final<br>Budget | Actual       |
|-----------------------------------------|------------------------------|--------------|
| Revenues                                |                              |              |
| Taxes                                   | \$ 14.7                      | 14.4         |
| Intergovernmental                       | 1.9                          | 2.1          |
| Other                                   | 3.9                          | 5            |
| Total                                   | <u>20.5</u>                  | <u>21.5</u>  |
| Expenditures                            | <u>20.0</u>                  | <u>19.6</u>  |
| Excess of Revenues<br>over Expenditures | <u>0.50</u>                  | <u>1.9</u>   |
| Other Financing Sources                 |                              |              |
| Transfer In                             | 0.3                          | 0.3          |
| Transfer Out                            | (1.3)                        | (0.7)        |
|                                         | <u>(1.0)</u>                 | <u>(0.4)</u> |
| Change in Fund Balance                  | <u>(0.5)</u>                 | <u>1.5</u>   |

The Fiscal 2017 General Fund approved budget was balanced with the use of \$520,007 of excess fund balance. The actual results reflect a \$1,484,031 increase in fund balance for the year ended April 30, 2017. Total revenues were \$1 million (5%) more than the original budget amount, and actual expenditures were \$.4 million less than the budget amount. State sales and home rule sales taxes were \$353,085 less than budgeted while state income tax revenues were \$152,266 greater than budgeted. The decrease in sales tax revenue reflects the slow growth that the national economy is experiencing. The income tax revenue is received from the state of Illinois based on a per capita basis. The majority of the \$1 million increase in revenue resulted from the issuance of a building permit in one of the Village's TIF districts. The expenditure budget variance was \$.4 million (2%) under budget. This was due a reduction of expenditures in many of the Village departments. Transfers out to other funds were \$.6 million under budget as expenditures in a capital projects fund were deferred to the next budget year.

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

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**Other Major Funds Highlights**

The Village's major Tax Increment Financing (TIF) Fund experienced a decrease of \$4.7 million in fund balance for fiscal year ended April 30, 2017. The tax increment revenue received of \$480,926 was mainly used to pay debt service costs. Total expenditures and transfers were \$5.3 million for the fiscal year ended April 30, 2017. Included in this amount was \$3.68 million which was declared as surplus and returned to the Cook County Treasurer for distribution to the various taxing bodies of the TIF district.

The Motor Fuel Tax Fund had a \$476,796 decrease in fund balance. The Village received a local distributive share of \$360,126 from the State of Illinois. The primary expenditures were for the replacement of streetlights in the Village and other street maintenance costs.

The Debt Service Fund had a minimal increase in fund balance. Local taxes totaling \$480,792 were allocated to pay the current year's general bond obligations. Other funds transferred in another \$207,381 to pay loans for capital asset purchases and street improvements.

**Capital Assets**

At the end of Fiscal Year 2017, the Village had a combined total of capital assets of \$49.8 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).

|                                   | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Total</b> |
|-----------------------------------|------------------------------------|-------------------------------------|--------------|
| Land                              | \$ 10.9                            | 0.1                                 | 11.0         |
| Buildings                         | 3.9                                | 0.3                                 | 4.2          |
| Improvements Other Than Buildings | 5.7                                |                                     | 5.7          |
| Equipment                         | 0.4                                | 0.9                                 | 1.3          |
| Vehicle                           | 2.0                                |                                     | 2.0          |
| Waterworks System                 |                                    | 9.9                                 | 9.9          |
| Infrastructure                    | 15.7                               | -                                   | 15.7         |
|                                   | <u>\$ 38.6</u>                     | <u>11.2</u>                         | <u>49.8</u>  |

More detailed information on capital asset activity can be found in Note 3 of the notes to the financial statements beginning on page 34.

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

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

|                   | <b>Governmental<br/>Activities</b> | <b>Business-type<br/>Activities</b> | <b>Total</b> |
|-------------------|------------------------------------|-------------------------------------|--------------|
| Beginning Balance | \$ 37.1                            | 11.5                                | 48.6         |
| Additions:        |                                    |                                     |              |
| Depreciable       | 3.4                                | 0.4                                 | 3.8          |
| Depreciation      | (1.9)                              | (0.7)                               | (2.6)        |
| Ending Balance    | <u>\$ 38.6</u>                     | <u>11.2</u>                         | <u>49.8</u>  |

**Debt Outstanding**

The Village of Lincolnwood had total long-term debt and loans payable of \$34.8 million as of April 30, 2017. Long-term debt is comprised of general obligation debt, compensated absences to employees, net pension liabilities and loans payable. The Village made payments totaling \$1.5 million of general obligation debt and loans payable while compensated absences decreased by \$1,830. In addition, the net pension obligation decreased by \$1.1 million.

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, 2017, the Village had \$780,000 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 \$658,065,848 of total assessed value of real personal property. As of April 30, 2017, the Village's general obligation bonded debt, applicable to the debt limit of \$780,000, was well below the legal limit of \$56,758,179.

As presented above, the Village is well within the existing debt levels and will continue to be so in the future.

Additional information on the Village's long-term bonded debt can be found in the Note 3 to the basic financial statements.

**Economic Factors and Next Year's Budget**

The Village continues to provide quality government services funded by a tax base that is basically residential. The local and national economies are still experiencing slow economic growth. The next few years will still continue to be challenging as the Village continues to balance expenditures with the slow growth in revenues while continuing to maintain the current services to our residents and businesses. The Village property tax, sales tax, local utility taxes and the Village's share of the state income tax make a majority of the portion of General Fund revenues. Most of these major revenue sources experienced increases from the prior year. We still expect revenues to remain in a slow growth pattern in the upcoming years as the global economy is still in a slow growth mode and the current State budget climate 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 2018 for various sites in the Village, including the TIF districts.

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

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**CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Robert J. Merkel, Finance Director, Village of Lincolnwood, 6900 N. Lincoln Ave. Lincolnwood, IL 60712.

## **BASIC FINANCIAL STATEMENTS**

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Proprietary Fund

Fiduciary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Statement of Net Position**

**April 30, 2017**

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**See Following Page**

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Statement of Net Position  
April 30, 2017**

|                                                 | Governmental<br>Activities | Business-<br>Type<br>Activities | Totals       |
|-------------------------------------------------|----------------------------|---------------------------------|--------------|
| <b>ASSETS</b>                                   |                            |                                 |              |
| Current Assets                                  |                            |                                 |              |
| Cash and Investments                            | \$ 18,757,671              | 1,578,902                       | 20,336,573   |
| Receivables - Net of Allowances                 | 5,972,900                  | 679,145                         | 6,652,045    |
| Due from Other Governments                      | 290,894                    | -                               | 290,894      |
| Prepays/Inventories                             | 2,822                      | 45,155                          | 47,977       |
| Total Current Assets                            | 25,024,287                 | 2,303,202                       | 27,327,489   |
| Noncurrent Assets                               |                            |                                 |              |
| Capital Assets                                  |                            |                                 |              |
| Nondepreciable Capital Assets                   | 10,885,084                 | 96,214                          | 10,981,298   |
| Depreciable Capital Assets                      | 54,993,573                 | 21,918,633                      | 76,912,206   |
| Accumulated Depreciation                        | (27,253,989)               | (10,840,336)                    | (38,094,325) |
| Total Capital Assets                            | 38,624,668                 | 11,174,511                      | 49,799,179   |
| Other Assets                                    |                            |                                 |              |
| Long-Term Notes Receivable                      | 100,000                    | -                               | 100,000      |
| Total Noncurrent Assets                         | 38,724,668                 | 11,174,511                      | 49,899,179   |
| Total Assets                                    | 63,748,955                 | 13,477,713                      | 77,226,668   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>           |                            |                                 |              |
| Deferred Items - IMRF                           | 977,642                    | 157,355                         | 1,134,997    |
| Deferred Items - Police Pension                 | 3,463,917                  | -                               | 3,463,917    |
| Total Deferred Outflows of Resources            | 4,441,559                  | 157,355                         | 4,598,914    |
| Total Assets and Deferred Outflows of Resources | 68,190,514                 | 13,635,068                      | 81,825,582   |

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

|                                                                     | Governmental<br>Activities | Business-<br>Type<br>Activities | Totals       |
|---------------------------------------------------------------------|----------------------------|---------------------------------|--------------|
| <b>LIABILITIES</b>                                                  |                            |                                 |              |
| Current Liabilities                                                 |                            |                                 |              |
| Accounts Payable                                                    | \$ 3,078,472               | 198,388                         | 3,276,860    |
| Accrued Payroll                                                     | 174,943                    | 16,158                          | 191,101      |
| Deposits Payable                                                    | 48,609                     | -                               | 48,609       |
| Accrued Interest                                                    | 6,500                      | -                               | 6,500        |
| Other Payables                                                      | 1,309,796                  | -                               | 1,309,796    |
| Current Portion of Long-Term Debt                                   |                            |                                 |              |
| Compensated Absences Payable                                        | 151,066                    | 12,354                          | 163,420      |
| Loans Payable                                                       | 210,381                    | 589,582                         | 799,963      |
| General Obligation Bonds Payable                                    | 780,000                    | -                               | 780,000      |
| Total Current Liabilities                                           | 5,759,767                  | 816,482                         | 6,576,249    |
| Noncurrent Liabilities                                              |                            |                                 |              |
| Compensated Absences Payable                                        | 604,264                    | 49,414                          | 653,678      |
| Net Pension Liability - IMRF                                        | 1,927,493                  | 310,236                         | 2,237,729    |
| Net Pension Liability - Police Pension                              | 26,061,948                 | -                               | 26,061,948   |
| Loans Payable                                                       | 360,397                    | 3,792,492                       | 4,152,889    |
| Total Noncurrent Liabilities                                        | 28,954,102                 | 4,152,142                       | 33,106,244   |
| Total Liabilities                                                   | 34,713,869                 | 4,968,624                       | 39,682,493   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                |                            |                                 |              |
| Deferred Items - IMRF                                               | 47,718                     | 7,680                           | 55,398       |
| Deferred Items - Police Pension                                     | 1,584,722                  | -                               | 1,584,722    |
| Property Taxes                                                      | 2,704,308                  | -                               | 2,704,308    |
| Total Deferred Inflows of Resources                                 | 4,336,748                  | 7,680                           | 4,344,428    |
| Total Liabilities and Deferred Inflows of Resources                 | 39,050,617                 | 4,976,304                       | 44,026,921   |
| <b>NET POSITION</b>                                                 |                            |                                 |              |
| Net Investment in Capital Assets                                    | 37,273,890                 | 6,792,437                       | 44,066,327   |
| Restricted - Police Forfeiture                                      | 72,372                     | -                               | 72,372       |
| Restricted - Economic Development                                   | 1,750,073                  | -                               | 1,750,073    |
| Restricted - Debt Service                                           | 4,771                      | -                               | 4,771        |
| Restricted - Street and Street Light<br>Maintenance and Replacement | 3,492,969                  | -                               | 3,492,969    |
| Restricted - Transportation Improvement                             | 957                        | -                               | 957          |
| Restricted - Police Dispatch                                        | 1,265                      | -                               | 1,265        |
| Restricted - Capital Projects                                       | 16,110                     | -                               | 16,110       |
| Unrestricted (Deficit)                                              | (13,472,510)               | 1,866,327                       | (11,606,183) |
| Total Net Position                                                  | 29,139,897                 | 8,658,764                       | 37,798,661   |

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, 2017**

|                               | Expenses     | Program Revenues           |                                       |                                     |
|-------------------------------|--------------|----------------------------|---------------------------------------|-------------------------------------|
|                               |              | Charges<br>for<br>Services | Operating<br>Grants/<br>Contributions | Capital<br>Grants/<br>Contributions |
| Primary Government            |              |                            |                                       |                                     |
| Governmental Activities       |              |                            |                                       |                                     |
| General Government            | \$ 9,223,163 | 383,809                    | 233,286                               | -                                   |
| Public Safety                 | 9,803,007    | 2,623,677                  | 8,128                                 | -                                   |
| Highways and Streets          | 2,684,893    | -                          | -                                     | 302,582                             |
| Sanitation                    | 985,348      | -                          | -                                     | -                                   |
| Economic Development          | 960,386      | -                          | -                                     | -                                   |
| Culture and Recreation        | 2,736,060    | 1,451,707                  | -                                     | -                                   |
| Interest Expense              | 25,441       | -                          | -                                     | -                                   |
| Total Governmental Activities | 26,418,298   | 4,459,193                  | 241,414                               | 302,582                             |
| Business-Type Activities      |              |                            |                                       |                                     |
| Water and Sewer               | 4,464,309    | 4,770,964                  | -                                     | -                                   |
| Total Primary Government      | 30,882,607   | 9,230,157                  | 241,414                               | 302,582                             |

|                                  |
|----------------------------------|
| General Revenues                 |
| Taxes                            |
| Property Taxes                   |
| Food and Beverage Taxes          |
| Utility Taxes                    |
| Other Taxes                      |
| Intergovernmental - Unrestricted |
| Sales Taxes                      |
| Income Taxes                     |
| Replacement Taxes                |
| Use Taxes                        |
| Motor Fuel Taxes                 |
| Investment Income                |
| Miscellaneous                    |
| Internal Activity - Transfers    |
| Change in Net Position           |
| Net Position - Beginning         |
| Net Position - Ending            |

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

| Net (Expenses)/Revenues    |                             |              |
|----------------------------|-----------------------------|--------------|
| Primary Government         |                             |              |
| Governmental<br>Activities | Business-Type<br>Activities | Totals       |
| (8,606,068)                | -                           | (8,606,068)  |
| (7,171,202)                | -                           | (7,171,202)  |
| (2,382,311)                | -                           | (2,382,311)  |
| (985,348)                  | -                           | (985,348)    |
| (960,386)                  | -                           | (960,386)    |
| (1,284,353)                | -                           | (1,284,353)  |
| (25,441)                   | -                           | (25,441)     |
| (21,415,109)               | -                           | (21,415,109) |
| -                          | 306,655                     | 306,655      |
| (21,415,109)               | 306,655                     | (21,108,454) |
| 6,258,757                  | -                           | 6,258,757    |
| 480,362                    | -                           | 480,362      |
| 1,334,684                  | -                           | 1,334,684    |
| 744,198                    | -                           | 744,198      |
| 7,232,007                  | -                           | 7,232,007    |
| 1,192,266                  | -                           | 1,192,266    |
| 179,298                    | -                           | 179,298      |
| 307,652                    | -                           | 307,652      |
| 319,112                    | -                           | 319,112      |
| 339,078                    | 4,591                       | 343,669      |
| 293,957                    | (105,732)                   | 188,225      |
| 200,000                    | (200,000)                   | -            |
| 18,881,371                 | (301,141)                   | 18,580,230   |
| (2,533,738)                | 5,514                       | (2,528,224)  |
| 31,673,635                 | 8,653,250                   | 40,326,885   |
| 29,139,897                 | 8,658,764                   | 37,798,661   |

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

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Balance Sheet - Governmental Funds**

**April 30, 2017**

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|                                                                        | <u>General</u>               |
|------------------------------------------------------------------------|------------------------------|
| <b>ASSETS</b>                                                          |                              |
| Cash and Investments                                                   | \$ 12,051,488                |
| Receivables                                                            |                              |
| Property Taxes                                                         | 2,739,942                    |
| Other Taxes                                                            | 2,388,067                    |
| Accounts                                                               | 695,080                      |
| Due from Other Governments                                             | -                            |
| Due from Other Funds                                                   | 207,735                      |
| Long-Term Notes Receivable                                             | 100,000                      |
| Prepays                                                                | <u>2,822</u>                 |
| <br>Total Assets                                                       | <br><u><u>18,185,134</u></u> |
| <b>LIABILITIES</b>                                                     |                              |
| Accounts Payable                                                       | 1,149,568                    |
| Accrued Payroll                                                        | 174,943                      |
| Deposits Payable                                                       | 48,609                       |
| Due to Other Funds                                                     | 90,371                       |
| Other Payables                                                         | <u>1,309,796</u>             |
| Total Liabilities                                                      | <u>2,773,287</u>             |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                   |                              |
| Property Taxes                                                         | <u>2,704,308</u>             |
| Total Liabilities and Deferred Inflows of Resources                    | <u>5,477,595</u>             |
| <b>FUND BALANCES</b>                                                   |                              |
| Nonspendable                                                           | 102,822                      |
| Restricted                                                             | 72,372                       |
| Unassigned                                                             | <u>12,532,345</u>            |
| Total Fund Balances                                                    | <u>12,707,539</u>            |
| <br>Total Liabilities, Deferred Inflows of Resources and Fund Balances | <br><u><u>18,185,134</u></u> |

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

| <u>Special Revenue</u>                                                       |                           |                         |                  |                   |
|------------------------------------------------------------------------------|---------------------------|-------------------------|------------------|-------------------|
| <u>Northeast<br/>Industrial<br/>District Tax<br/>Increment<br/>Financing</u> | <u>Motor<br/>Fuel Tax</u> | <u>Debt<br/>Service</u> | <u>Nonmajor</u>  | <u>Totals</u>     |
| 2,176,040                                                                    | 4,245,498                 | 11,271                  | 273,374          | 18,757,671        |
| 19,236                                                                       | -                         | -                       | -                | 2,759,178         |
| -                                                                            | -                         | -                       | -                | 2,388,067         |
| -                                                                            | 27,565                    | -                       | 103,010          | 825,655           |
| 48,538                                                                       | 41,014                    | -                       | 201,342          | 290,894           |
| -                                                                            | -                         | -                       | -                | 207,735           |
| -                                                                            | -                         | -                       | -                | 100,000           |
| -                                                                            | -                         | -                       | -                | 2,822             |
| <u>2,243,814</u>                                                             | <u>4,314,077</u>          | <u>11,271</u>           | <u>577,726</u>   | <u>25,332,022</u> |
| 493,741                                                                      | 821,108                   | -                       | 523,684          | 2,988,101         |
| -                                                                            | -                         | -                       | -                | 174,943           |
| -                                                                            | -                         | -                       | -                | 48,609            |
| -                                                                            | -                         | -                       | 207,735          | 298,106           |
| -                                                                            | -                         | -                       | -                | 1,309,796         |
| <u>493,741</u>                                                               | <u>821,108</u>            | <u>-</u>                | <u>731,419</u>   | <u>4,819,555</u>  |
| -                                                                            | -                         | -                       | -                | 2,704,308         |
| <u>493,741</u>                                                               | <u>821,108</u>            | <u>-</u>                | <u>731,419</u>   | <u>7,523,863</u>  |
| -                                                                            | -                         | -                       | -                | 102,822           |
| 1,750,073                                                                    | 3,492,969                 | 11,271                  | 18,332           | 5,345,017         |
| -                                                                            | -                         | -                       | (172,025)        | 12,360,320        |
| <u>1,750,073</u>                                                             | <u>3,492,969</u>          | <u>11,271</u>           | <u>(153,693)</u> | <u>17,808,159</u> |
| <u>2,243,814</u>                                                             | <u>4,314,077</u>          | <u>11,271</u>           | <u>577,726</u>   | <u>25,332,022</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, 2017**

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|                                         |                      |
|-----------------------------------------|----------------------|
| <b>Total Governmental Fund Balances</b> | <b>\$ 17,808,159</b> |
|-----------------------------------------|----------------------|

Amounts reported for governmental activities in the Statement of Net Position  
are different because:

|                                                                                                                             |            |
|-----------------------------------------------------------------------------------------------------------------------------|------------|
| Capital assets used in governmental activities are not financial<br>resources and therefore, are not reported in the funds. | 38,624,668 |
|-----------------------------------------------------------------------------------------------------------------------------|------------|

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

|                                 |           |
|---------------------------------|-----------|
| Deferred Items - IMRF           | 929,924   |
| Deferred Items - Police Pension | 1,879,195 |

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

|                                  |                |
|----------------------------------|----------------|
| Compensated Absences Payable     | (755,330)      |
| Net Pension Liability - IMRF     | (1,927,493)    |
| Net Pension Liability - Police   | (26,061,948)   |
| Loan Payable                     | (570,778)      |
| General Obligation Bonds Payable | (780,000)      |
| Accrued Interest Payable         | <u>(6,500)</u> |

|                                                |                          |
|------------------------------------------------|--------------------------|
| <b>Net Position of Governmental Activities</b> | <b><u>29,139,897</u></b> |
|------------------------------------------------|--------------------------|

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended April 30, 2017**

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**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, 2017

|                                                              | <u>General</u>           |
|--------------------------------------------------------------|--------------------------|
| Revenues                                                     |                          |
| Taxes                                                        | \$ 8,052,435             |
| Charges for Services                                         | 2,042,559                |
| Licenses and Permits                                         | 2,075,684                |
| Intergovernmental                                            | 8,438,559                |
| Fines and Forfeits                                           | 340,950                  |
| Investment Income                                            | 307,531                  |
| Miscellaneous                                                | 293,957                  |
| Total Revenues                                               | <u>21,551,675</u>        |
| Expenditures                                                 |                          |
| Current                                                      |                          |
| General Government                                           | 3,498,417                |
| Public Safety                                                | 10,029,278               |
| Highways and Streets                                         | 1,205,480                |
| Sanitation                                                   | 985,348                  |
| Economic Development                                         | 960,386                  |
| Culture and Recreation                                       | 2,266,129                |
| Capital Outlay                                               | 686,073                  |
| Debt Service                                                 |                          |
| Principal Retirement                                         | -                        |
| Interest and Fiscal Charges                                  | -                        |
| Total Expenditures                                           | <u>19,631,111</u>        |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>1,920,564</u>         |
| Other Financing Sources (Uses)                               |                          |
| Transfers In                                                 | 330,000                  |
| Transfers Out                                                | <u>(766,533)</u>         |
|                                                              | <u>(436,533)</u>         |
| Net Change in Fund Balances                                  | 1,484,031                |
| Fund Balances - Beginning                                    | <u>11,223,508</u>        |
| Fund Balances - Ending                                       | <u><u>12,707,539</u></u> |

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

| Special Revenue                                                   |                   |                 |             |             |
|-------------------------------------------------------------------|-------------------|-----------------|-------------|-------------|
| Northeast<br>Industrial<br>District Tax<br>Increment<br>Financing | Motor<br>Fuel Tax | Debt<br>Service | Nonmajor    | Totals      |
| 480,926                                                           | -                 | -               | 284,640     | 8,818,001   |
| -                                                                 | -                 | -               | -           | 2,042,559   |
| -                                                                 | -                 | -               | -           | 2,075,684   |
| 48,538                                                            | 360,126           | 480,792         | 446,316     | 9,774,331   |
| -                                                                 | -                 | -               | -           | 340,950     |
| 8,184                                                             | 18,669            | -               | 4,694       | 339,078     |
| -                                                                 | -                 | -               | -           | 293,957     |
| 537,648                                                           | 378,795           | 480,792         | 735,650     | 23,684,560  |
| 3,855,099                                                         | -                 | -               | 555,812     | 7,909,328   |
| -                                                                 | -                 | -               | -           | 10,029,278  |
| -                                                                 | 852,588           | -               | 550,649     | 2,608,717   |
| -                                                                 | -                 | -               | -           | 985,348     |
| -                                                                 | -                 | -               | -           | 960,386     |
| -                                                                 | -                 | -               | -           | 2,266,129   |
| 730,500                                                           | -                 | -               | 750,850     | 2,167,423   |
| 300,000                                                           | 3,000             | 667,381         | -           | 970,381     |
| 12,525                                                            | -                 | 19,250          | -           | 31,775      |
| 4,898,124                                                         | 855,588           | 686,631         | 1,857,311   | 27,928,765  |
| (4,360,476)                                                       | (476,793)         | (205,839)       | (1,121,661) | (4,244,205) |
| -                                                                 | -                 | 207,381         | 1,004,033   | 1,541,414   |
| (380,000)                                                         | -                 | -               | (194,881)   | (1,341,414) |
| (380,000)                                                         | -                 | 207,381         | 809,152     | 200,000     |
| (4,740,476)                                                       | (476,793)         | 1,542           | (312,509)   | (4,044,205) |
| 6,490,549                                                         | 3,969,762         | 9,729           | 158,816     | 21,852,364  |
| 1,750,073                                                         | 3,492,969         | 11,271          | (153,693)   | 17,808,159  |

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, 2017

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Net Change in Fund Balances - Total Governmental Funds \$ (4,044,205)

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                      | 3,344,581   |
| Depreciation Expense                 | (1,865,004) |
| Disposals - Cost                     | (342,282)   |
| Disposals - Accumulated Depreciation | 342,282     |

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

|                                           |             |
|-------------------------------------------|-------------|
| Change in Deferred Items - IMRF           | (252,241)   |
| Change in Deferred Items - Police Pension | (1,912,399) |

The issuance of long-term debt provides current financial resources to  
governmental funds, while the repayment of the principal on long-term  
debt consumes the current financial resources of the governmental funds.

|                                              |         |
|----------------------------------------------|---------|
| Deductions to Net Pension Liability - IMRF   | 295,307 |
| Deductions in Net Pension Liability - Police | 925,180 |
| (Additions) to Compensated Absences Payable  | (1,672) |
| Retirement of Debt                           | 970,381 |

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.

6,334

Changes in Net Position of Governmental Activities

(2,533,738)

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, 2017**

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**See Following Page**

VILLAGE OF LINCOLNWOOD, ILLINOIS

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

April 30, 2017

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|                                                 | <u>Water and<br/>Sewer</u> |
|-------------------------------------------------|----------------------------|
| <b>ASSETS</b>                                   |                            |
| Current Assets                                  |                            |
| Cash and Investments                            | \$ 1,578,902               |
| Receivables - Net of Allowances<br>Accounts     | 679,145                    |
| Inventories                                     | <u>45,155</u>              |
| Total Current Assets                            | <u>2,303,202</u>           |
| Noncurrent Assets                               |                            |
| Capital Assets                                  |                            |
| Nondepreciable Capital Assets                   | 96,214                     |
| Depreciable Capital Assets                      | 21,918,633                 |
| Accumulated Depreciation                        | <u>(10,840,336)</u>        |
| Total Noncurrent Assets                         | <u>11,174,511</u>          |
| Total Assets                                    | 13,477,713                 |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>           |                            |
| Deferred Items - IMRF                           | <u>157,355</u>             |
| Total Assets and Deferred Outflows of Resources | <u>13,635,068</u>          |

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

|                                                     | <u>Water and<br/>Sewer</u> |
|-----------------------------------------------------|----------------------------|
| <b>LIABILITIES</b>                                  |                            |
| Current Liabilities                                 |                            |
| Accounts Payable                                    | \$ 198,388                 |
| Accrued Payroll                                     | 16,158                     |
| Compensated Absences Payable                        | 12,354                     |
| Loans Payable                                       | <u>589,582</u>             |
| Total Current Liabilities                           | <u>816,482</u>             |
| Noncurrent Liabilities                              |                            |
| Compensated Absences Payable                        | 49,414                     |
| Net Pension Liability - IMRF                        | 310,236                    |
| Loans Payable                                       | <u>3,792,492</u>           |
| Total Noncurrent Liabilities                        | <u>4,152,142</u>           |
| Total Liabilities                                   | 4,968,624                  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                |                            |
| Deferred Items - IMRF                               | <u>7,680</u>               |
| Total Liabilities and Deferred Inflows of Resources | <u>4,976,304</u>           |
| <b>NET POSITION</b>                                 |                            |
| Net Investment in Capital Assets                    | 6,792,437                  |
| Unrestricted                                        | <u>1,866,327</u>           |
| Total Net Position                                  | <u><u>8,658,764</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, 2017

|                                  | <u>Water and<br/>Sewer</u> |
|----------------------------------|----------------------------|
| Operating Revenues               |                            |
| Charges for Services             | \$ 4,712,123               |
| Fines and Forfeitures            | 58,841                     |
| Total Operating Revenues         | <u>4,770,964</u>           |
| Operating Expenses               |                            |
| Cost of Sales and Services       | 3,646,461                  |
| Depreciation                     | 718,101                    |
| Total Operating Expenses         | <u>4,364,562</u>           |
| Operating Income                 | <u>406,402</u>             |
| Nonoperating Revenues (Expenses) |                            |
| Interest Income                  | 4,591                      |
| Other Expense                    | (105,732)                  |
| Interest and Fiscal Charges      | (99,747)                   |
|                                  | <u>(200,888)</u>           |
| Income Before Transfers          | 205,514                    |
| Transfers Out                    | <u>(200,000)</u>           |
| Change in Net Position           | 5,514                      |
| Net Position - Beginning         | <u>8,653,250</u>           |
| Net Position - Ending            | <u><u>8,658,764</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, 2017**

|                                                          | <u>Water and<br/>Sewer</u> |
|----------------------------------------------------------|----------------------------|
| Cash Flows from Operating Activities                     |                            |
| Receipts from Customers and Users                        | \$ 4,947,148               |
| Other Income                                             | (23,146)                   |
| Payments to Employees                                    | (586,538)                  |
| Payments to Suppliers                                    | (3,047,361)                |
|                                                          | <u>1,290,103</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                               | (423,243)                  |
| Interest and Fiscal Charges                              | (99,747)                   |
| Payment of Bond Principal                                | (582,528)                  |
|                                                          | <u>(1,105,518)</u>         |
| Cash Flows from Investing Activities                     |                            |
| Interest Received                                        | <u>4,591</u>               |
| Net Change in Cash and Cash Equivalents                  | (10,824)                   |
| Cash and Cash Equivalents - Beginning of Year            | <u>1,589,726</u>           |
| Cash and Cash Equivalents - End of Year                  | <u><u>1,578,902</u></u>    |
| Reconciliation of Operating Income to Net Cash           |                            |
| Provided (Used) by Operating Activities                  |                            |
| Operating Income (Loss)                                  | <u>406,402</u>             |
| Adjustments to Reconcile Operating                       |                            |
| Income to Net Income to Net Cash                         |                            |
| Provided by (Used In) Operating Activities:              |                            |
| Depreciation and Amortization Expense                    | 718,101                    |
| Other Income (Expense)                                   | (23,146)                   |
| (Increase) Decrease in Current Assets                    | 176,184                    |
| Increase (Decrease) in Current Liabilities               | <u>12,562</u>              |
| Net Cash Provided by Operating Activities                | <u><u>1,290,103</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, 2017**

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|                                        | <u>Police<br/>Pension</u> |
|----------------------------------------|---------------------------|
| <b>ASSETS</b>                          |                           |
| Cash and Cash Equivalents              | \$ 827,572                |
| Investments                            |                           |
| U.S. Government and Agency Obligations | 3,618,675                 |
| Corporate Bonds                        | 5,193,909                 |
| Equity Mutual Funds                    | 10,389,755                |
| Accrued Interest                       | 62,892                    |
| Due from Other Funds                   | <u>90,371</u>             |
| <b>NET POSITION</b>                    |                           |
| Net Position Restricted for Pensions   | <u><u>20,183,174</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, 2017

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|                                  | <u>Police<br/>Pension</u> |
|----------------------------------|---------------------------|
| Additions                        |                           |
| Contributions - Employer         | \$ 1,981,909              |
| Contributions - Plan Members     | <u>289,868</u>            |
| Total Contributions              | <u>2,271,777</u>          |
| Investment Income                |                           |
| Interest Earned                  | 552,352                   |
| Net Change in Fair Value         | <u>1,026,204</u>          |
|                                  | 1,578,556                 |
| Less Investment Expenses         | <u>(44,485)</u>           |
| Net Investment Income            | <u>1,534,071</u>          |
| Total Additions                  | <u>3,805,848</u>          |
| Deductions                       |                           |
| Administration                   | 33,724                    |
| Benefits and Refunds             | <u>2,367,698</u>          |
| Total Deductions                 | <u>2,401,422</u>          |
| Change in Fiduciary Net Position | 1,404,426                 |
| Net Position - Beginning         | <u>18,778,748</u>         |
| Net Position - Ending            | <u>20,183,174</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, 2017

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Lincolnwood (Village), Illinois, is a municipal corporation, organized with powers and authorities as established in the Illinois Municipal code (Chapter 65 of the Illinois Compiled Statutes), as is governed by an elected Village President and six-member Board of Trustees.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Village's accounting policies established in GAAP and used by the Village are described below.

#### REPORTING ENTITY

The Village's financial reporting entity comprises the following:

|                     |                        |
|---------------------|------------------------|
| Primary Government: | Village of Lincolnwood |
|---------------------|------------------------|

In determining the financial reporting entity, the Village complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the Village. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

#### Police Pension Employees Retirement System

The Village's sworn police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's President, one elected pension beneficiary and two elected police employees constitute the pension board.

The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Village, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's police employees. The PPERS is reported as a pension trust fund.

# VILLAGE OF LINCOLNWOOD, ILLINOIS

## Notes to the Financial Statements

April 30, 2017

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### 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, 2017

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### 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, 2017

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### BASIS OF PRESENTATION – Continued

##### Governmental Funds – Continued

**Special revenue funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Village maintains two major special revenue funds, the Northeast Industrial District Tax Increment Financing Fund and the Motor Tax Fuel Fund. The Northeast Industrial District Tax Increment Financing Fund is used to account for resources (restricted real estate taxes) received and expenditures made to promote the objectives of the TIF District. The Motor Tax Fuel Fund is used to account for resources (restricted motor fuel taxes) to maintain traffic signal lighting in the Village and for services performed by the Village for upkeep of IDOT street within the Village limits. The Village maintains four nonmajor special revenue funds.

**Debt service funds** are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is treated as a major fund and is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Capital projects funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Village maintains four nonmajor capital projects funds.

##### Proprietary Funds

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

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

# VILLAGE OF LINCOLNWOOD, ILLINOIS

## Notes to the Financial Statements

April 30, 2017

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### 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, 2017

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### 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, 2017

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### 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 generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

##### 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 prepays/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 prepays 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, 2017**

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**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.

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.

# VILLAGE OF LINCOLNWOOD, ILLINOIS

## Notes to the Financial Statements

April 30, 2017

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued

##### 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, 2017

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### NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

#### BUDGETARY INFORMATION

All departments of the Village submit requests for appropriation to the Village Manager so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. Annual appropriated budgets are adopted for general, special revenue, debt service, capital projects, enterprise and pension trust funds.

Budgets are adopted on a basis consistent with generally accepted accounting principles except of the Water and Sewer Fund. The Water and Sewer Fund is adopted on a modified basis in that depreciation is not budgeted and capital outlay and debt principal retirements, if any, are budgeted.

The proposed budget is presented to the governing body for review. The governing body hold public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. The finance director is authorized to transfer budgeted amounts between departments within any fund; however, the governing body must approve any revisions that alter the total expenditures of any fund.

The budget may be amended by the governing body but 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:

| Fund           | Excess    |
|----------------|-----------|
| Motor Fuel Tax | \$ 18,488 |

#### DEFICIT FUND EQUITY

The following funds had deficit fund equity as of the date of this report:

| Fund                                  | Deficit   |
|---------------------------------------|-----------|
| Lincoln/Touhy Tax Increment Financing | \$ 63,016 |
| Devon/Lincoln Tax Increment Financing | 105,009   |
| Private Water Line Assistance         | 4,000     |

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. The Private Water Line Assistance Fund's deficit will be funded with monies from the General Fund.

## VILLAGE OF LINCOLNWOOD, ILLINOIS

### Notes to the Financial Statements

April 30, 2017

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#### 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, 2017

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#### 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 \$10,752,973 and the bank balances totaled \$11,638,528. The Village also has \$8,690,350 invested in the Illinois Funds and \$893,250 invested in IMET, which have an average maturity of less than one year to three years and are measured at the net asset value per share determined by the pool.

*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 does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Notes to the Financial Statements**

**April 30, 2017**

**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 \$826,091 and the bank balances totaled \$826,091.

*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 | \$ 3,087,357     | 305,202                          | 2,144,831        | 637,324        | -            |
| U.S. Agencies   | 531,318          | -                                | 531,318          | -              | -            |
| Corporate Bonds | 5,193,909        | 702,559                          | 4,361,013        | 130,337        | -            |
| Illinois Funds  | 1,481            | 1,481                            | -                | -              | -            |
|                 | <u>8,814,065</u> | <u>1,009,242</u>                 | <u>7,037,162</u> | <u>767,661</u> | <u>-</u>     |

The Fund has the following recurring fair value measurements as of April 30, 2017:

| Investments by Fair Value Level                   | April 30, 2017    | Fair Value Measurements Using                                  |                                               |                                           |
|---------------------------------------------------|-------------------|----------------------------------------------------------------|-----------------------------------------------|-------------------------------------------|
|                                                   |                   | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Debt Securities                                   |                   |                                                                |                                               |                                           |
| U.S. Treasuries                                   | \$ 3,087,357      | 3,087,357                                                      | -                                             | -                                         |
| U.S. Agencies                                     | 531,318           | -                                                              | 531,318                                       | -                                         |
| Corporate Bonds                                   | 5,193,909         | -                                                              | 5,193,909                                     | -                                         |
| Equity Securities                                 |                   |                                                                |                                               |                                           |
| Mutual Funds                                      | 10,389,755        | 10,389,755                                                     | -                                             | -                                         |
| Total Investments by Fair Value Level             | 19,202,339        | <u>13,477,112</u>                                              | <u>5,725,227</u>                              | <u>-</u>                                  |
| Investments Measured at the Net Asset Value (NAV) |                   |                                                                |                                               |                                           |
| Illinois Funds                                    | <u>1,481</u>      |                                                                |                                               |                                           |
| Total Investments Measured at Fair Value          | <u>19,203,820</u> |                                                                |                                               |                                           |

# VILLAGE OF LINCOLNWOOD, ILLINOIS

## Notes to the Financial Statements

April 30, 2017

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### 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

*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 Aaa to Baa3 by Moody'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.

*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 \$10,389,755 invested in mutual funds. At year-end, the Fund does not have any investments over 5 percent of the net position (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

# VILLAGE OF LINCOLNWOOD, ILLINOIS

## Notes to the Financial Statements

April 30, 2017

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### 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

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<br/>Expected Real<br/>Rate of Return</u> |
|---------------------------|-----------------|-------------------------------------------------------|
| Fixed Income              | 35.00% - 65.00% | 1.80% - 5.00%                                         |
| Domestic Equities         | 20.00% - 80.00% | 7.00% - 8.10%                                         |
| International Equities    | 20.00%          | 5.50% - 7.50%                                         |
| Cash and Cash Equivalents | 0.00%           | 0.00%                                                 |

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 2017 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, 2017 are listed in the table above.

#### Rate of Return

For the year ended April 30, 2017, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 8.19%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

# VILLAGE OF LINCOLNWOOD, ILLINOIS

## Notes to the Financial Statements April 30, 2017

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### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

#### PROPERTY TAXES

Property taxes for 2016 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<br>Balances | Increases        | Decreases      | Ending<br>Balances |
|--------------------------------------|-----------------------|------------------|----------------|--------------------|
| Nondepreciable Capital Assets        |                       |                  |                |                    |
| Land                                 | \$ 10,885,084         | -                | -              | 10,885,084         |
| Depreciable Capital Assets           |                       |                  |                |                    |
| Parks and Improvements               | 10,899,002            | 916,165          | -              | 11,815,167         |
| Buildings                            | 10,325,971            | 98,100           | -              | 10,424,071         |
| Equipment and Furniture              | 2,011,322             | 121,807          | -              | 2,133,129          |
| Vehicles and Heavy Equipment         | 4,803,461             | 361,271          | 342,282        | 4,822,450          |
| Streets, Sidewalks and Alleys        | 23,951,518            | 1,847,238        | -              | 25,798,756         |
|                                      | <u>51,991,274</u>     | <u>3,344,581</u> | <u>342,282</u> | <u>54,993,573</u>  |
| Less Accumulated Depreciation        |                       |                  |                |                    |
| Parks and Improvements               | 5,723,905             | 431,936          | -              | 6,155,841          |
| Buildings                            | 6,189,043             | 292,738          | -              | 6,481,781          |
| Equipment and Furniture              | 1,555,493             | 88,314           | -              | 1,643,807          |
| Vehicles and Heavy Equipment         | 2,867,955             | 291,408          | 342,282        | 2,817,081          |
| Streets, Sidewalks and Alleys        | 9,394,871             | 760,608          | -              | 10,155,479         |
|                                      | <u>25,731,267</u>     | <u>1,865,004</u> | <u>342,282</u> | <u>27,253,989</u>  |
| Total Net Depreciable Capital Assets | <u>26,260,007</u>     | <u>1,479,577</u> | -              | <u>27,739,584</u>  |
| Total Net Capital Assets             | <u>37,145,091</u>     | <u>1,479,577</u> | -              | <u>38,624,668</u>  |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Notes to the Financial Statements**

**April 30, 2017**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**CAPITAL ASSETS – Continued**

**Governmental Activities – Continued**

Depreciation expense was charged to governmental activities as follows:

|                        |                  |
|------------------------|------------------|
| General Government     | \$ 1,068,317     |
| Public Safety          | 250,580          |
| Highways and Streets   | 76,176           |
| Culture and Recreation | 469,931          |
|                        | <u>1,865,004</u> |

**Business-Type Activities**

Business-type capital asset activity for the year was as follows:

|                                      | Beginning<br>Balances | Increases | Decreases | Ending<br>Balances |
|--------------------------------------|-----------------------|-----------|-----------|--------------------|
| Nondepreciable Capital Assets        |                       |           |           |                    |
| Land                                 | \$ 96,214             | -         | -         | 96,214             |
| Depreciable Capital Assets           |                       |           |           |                    |
| Buildings and Structures             | 692,615               | -         | -         | 692,615            |
| Waterworks System                    | 19,274,363            | 423,243   | -         | 19,697,606         |
| Equipment and Vehicles               | 1,528,412             | -         | -         | 1,528,412          |
|                                      | <u>21,495,390</u>     | 423,243   | -         | <u>21,918,633</u>  |
| Less Accumulated Depreciation        |                       |           |           |                    |
| Buildings and Structures             | 328,187               | 28,944    | -         | 357,131            |
| Waterworks System                    | 9,180,734             | 589,349   | -         | 9,770,083          |
| Equipment and Vehicles               | 613,314               | 99,808    | -         | 713,122            |
|                                      | <u>10,122,235</u>     | 718,101   | -         | <u>10,840,336</u>  |
| Total Net Depreciable Capital Assets | <u>11,373,155</u>     | (294,858) | -         | <u>11,078,297</u>  |
| Total Net Capital Assets             | <u>11,469,369</u>     | (294,858) | -         | <u>11,174,511</u>  |

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

|                 |                   |
|-----------------|-------------------|
| Water and Sewer | <u>\$ 718,101</u> |
|-----------------|-------------------|

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2017**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

**Interfund Balances**

The composition of interfund balances as of the date of this report is as follows:

| Receivable Fund | Payable Fund          | Amount                |
|-----------------|-----------------------|-----------------------|
| General         | Nonmajor Governmental | \$ 207,735            |
| Police Pension  | General               | <u>90,371</u>         |
|                 |                       | <u><u>298,106</u></u> |

Interfund balances are advances in anticipation of receipts.

**Interfund Transfers**

Interfund transfers for the year consisted of the following:

| Transfer In           | Transfer Out                                             | Amount                  |
|-----------------------|----------------------------------------------------------|-------------------------|
| General               | Northeast Industrial District<br>Tax Increment Financing | \$ 130,000 (1)          |
| General               | Water and Sewer                                          | 200,000 (1)             |
| Debt Service          | General                                                  | 12,500 (2)              |
| Debt Service          | Northeast Industrial District<br>Tax Increment Financing | 194,881 (2)             |
| Nonmajor Governmental | General                                                  | 754,033 (3)             |
| Nonmajor Governmental | Northeast Industrial District<br>Tax Increment Financing | 250,000 (1)             |
|                       |                                                          | <u><u>1,541,414</u></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, 2017**

**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    | \$ 175,000         | -         | 12,500         | 162,500          |
| 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    | 577,958            | -         | 194,881        | 383,077          |
|                                                                                                                                              | Motor Fuel Tax  | 28,201             | -         | 3,000          | 25,201           |
|                                                                                                                                              | Water and Sewer | 905,053            | -         | 302,119        | 602,934          |
|                                                                                                                                              |                 | <u>1,686,212</u>   | <u>-</u>  | <u>512,500</u> | <u>1,173,712</u> |

**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 | \$ 607,500         | -         | 300,000     | 307,500         |
|                                                                                                                                                      | Service                                | 202,500            | -         | 100,000     | 102,500         |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2017**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT – Continued**

**General Obligation Bonds – Continued**

| Issue                                                                                                                                                | Fund<br>Retired by | Beginning<br>Balances | Issuances | Retirements    | Ending<br>Balances |
|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------|-----------|----------------|--------------------|
| 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<br>Service    | \$ 730,000            | -         | 360,000        | 370,000            |
|                                                                                                                                                      |                    | <u>1,540,000</u>      | <u>-</u>  | <u>760,000</u> | <u>780,000</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<br>Retired by    | Beginning<br>Balances | Issuances | Retirements | Ending<br>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<br>and<br>Sewer | \$ 4,059,549          | -         | 280,409     | 3,779,140          |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2017**

**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<br>Balances | Additions      | Deductions       | Ending<br>Balances | Amounts<br>Due within<br>One Year |
|----------------------------------|-----------------------|----------------|------------------|--------------------|-----------------------------------|
| <b>Governmental Activities</b>   |                       |                |                  |                    |                                   |
| Compensated Absences             | \$ 753,658            | 202,594        | 200,922          | 755,330            | 151,066                           |
| Net Pension Liability - IMRF     | 2,222,800             | -              | 295,307          | 1,927,493          | -                                 |
| Net Pension Liability - Police   | 26,987,128            | -              | 925,180          | 26,061,948         | -                                 |
| Loans Payable                    | 781,159               | -              | 210,381          | 570,778            | 210,381                           |
| General Obligation Bonds Payable | 1,540,000             | -              | 760,000          | 780,000            | 780,000                           |
|                                  | <u>32,284,745</u>     | <u>202,594</u> | <u>2,391,790</u> | <u>30,095,549</u>  | <u>1,141,447</u>                  |
| <b>Business-Type Activities</b>  |                       |                |                  |                    |                                   |
| Compensated Absences             | 65,270                | 12,552         | 16,054           | 61,768             | 12,354                            |
| Net Pension Liability - IMRF     | 166,555               | 143,681        | -                | 310,236            | -                                 |
| Loans Payable                    | 905,053               | -              | 302,119          | 602,934            | 302,119                           |
| IEPA Loans Payable               | 4,059,549             | -              | 280,409          | 3,779,140          | 287,463                           |
|                                  | <u>5,196,427</u>      | <u>156,233</u> | <u>598,582</u>   | <u>4,754,078</u>   | <u>601,936</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, and Motor Fuel Tax 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, 2017**

**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<br>Year | Governmental Activities |                                     |               | Business-Type Activities |                       |                |
|----------------|-------------------------|-------------------------------------|---------------|--------------------------|-----------------------|----------------|
|                | Loans<br>Payable        | General Obligation<br>Bonds Payable | Interest      | Loans<br>Payable         | IEPA Loans<br>Payable | Interest       |
|                | Principal               | Principal                           |               | Principal                | Principal             |                |
| 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         | <u>570,778</u>          | <u>780,000</u>                      | <u>15,600</u> | <u>602,934</u>           | <u>3,779,140</u>      | <u>592,653</u> |

**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 - 2016                   | <u>\$ 658,065,848</u> |
| Legal Debt Limit - 8.625% of Assessed Value | 56,758,179            |
| Amount of Debt Applicable to Limit          | <u>(780,000)</u>      |
| Legal Debt Margin                           | <u>55,978,179</u>     |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2017**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**NET POSITION/FUND BALANCE CLASSIFICATIONS**

**Fund Balance Classifications**

In the governmental funds financial statements, the Village considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Village first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

*Minimum Fund Balance Policy.* The Villages policy manual states that the General Fund should maintain a minimum unrestricted fund balance equal 25 to 35 percent of actual expenditures. Fund balances in excess of said levels may be used for the purchase of new or replacement capital equipment and capital expenditures.

|                                                       | General           | Special Revenue     |                  |               | Nonmajor         | Totals            |
|-------------------------------------------------------|-------------------|---------------------|------------------|---------------|------------------|-------------------|
|                                                       |                   | Increment Financing | Motor Fuel Tax   | Debt Service  |                  |                   |
| Fund Balances                                         |                   |                     |                  |               |                  |                   |
| Nonspendable                                          |                   |                     |                  |               |                  |                   |
| Notes Receivable                                      | \$ 100,000        | -                   | -                | -             | -                | 100,000           |
| Prepays                                               | 2,822             | -                   | -                | -             | -                | 2,822             |
|                                                       | <u>102,822</u>    | <u>-</u>            | <u>-</u>         | <u>-</u>      | <u>-</u>         | <u>102,822</u>    |
| Restricted                                            |                   |                     |                  |               |                  |                   |
| Police Forfeiture                                     | 72,372            | -                   | -                | -             | -                | 72,372            |
| Economic Development                                  | -                 | 1,750,073           | -                | -             | -                | 1,750,073         |
| Debt Service                                          | -                 | -                   | -                | 11,271        | -                | 11,271            |
| Street and Streetlight<br>Maintenance and Replacement | -                 | -                   | 3,492,969        | -             | -                | 3,492,969         |
| Transportation Improvements                           | -                 | -                   | -                | -             | 957              | 957               |
| Police Dispatch                                       | -                 | -                   | -                | -             | 1,265            | 1,265             |
| Capital Projects                                      | -                 | -                   | -                | -             | 16,110           | 16,110            |
|                                                       | <u>72,372</u>     | <u>1,750,073</u>    | <u>3,492,969</u> | <u>11,271</u> | <u>18,332</u>    | <u>5,345,017</u>  |
| Unassigned                                            | 12,532,345        | -                   | -                | -             | (172,025)        | 12,360,320        |
|                                                       | <u>12,707,539</u> | <u>1,750,073</u>    | <u>3,492,969</u> | <u>11,271</u> | <u>(153,693)</u> | <u>17,808,159</u> |

# VILLAGE OF LINCOLNWOOD, ILLINOIS

## Notes to the Financial Statements April 30, 2017

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### 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, 2017:

|                                                  |                    |
|--------------------------------------------------|--------------------|
| Governmental Activities                          |                    |
| Capital Assets - Net of Accumulated Depreciation | \$ 38,624,668      |
| Less Capital Related Debt:                       |                    |
| Illinois Finance Authority Loan Payable of 2009  | (162,500)          |
| Cook County Intergovernmental Agreement of 2014  | (408,278)          |
| General Obligation Refunding Bonds of 2011A      | (410,000)          |
| General Obligation Refunding Bonds of 2011B      | <u>(370,000)</u>   |
| Net Investment in Capital Assets                 | <u>37,273,890</u>  |
| Business-Type Activities                         |                    |
| Capital Assets - Net of Accumulated Depreciation | 11,174,511         |
| Less Capital Related Debt:                       |                    |
| Cook County Intergovernmental Agreement of 2014  | (602,934)          |
| IEPA Loan Payable of 2008                        | <u>(3,779,140)</u> |
| Net Investment in Capital Assets                 | <u>6,792,437</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, 2017

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#### 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, 2017

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#### 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 governmental entities created to finance and administer medical and dental care benefits to employees of its member organizations. Each municipality appoints one representative to serve on the Board of Directors. The Board determines the general policies, which includes approval of the annual budget. Members are contractually obligated to make all monthly payments and to fund any deficit upon dissolution of the pool. They will share in any surplus of the pool based on a decision by the Board. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years. The Village reports insurance activities within the General Fund. The Village's total payments for the year ended April 30, 2017 were \$1,090,822.

#### 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, if applicable, is made each year until the TIF District closes and there is no limit to the amount paid to the School District. There was no payment due for the year ended April 30, 2017 as the School District received a surplus distribution from the TIF District. The surplus distribution was used to offset the current development benefit owed to the School District per the terms of the Intergovernmental Agreement.

##### 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, 2017, the Village collected and will rebate \$128,051 of sales tax revenue to this dealership. Cumulative payments through April 30, 2017 are \$850,496.

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, 2017, the Village collected and will rebate \$42,571 of sales tax revenue to this dealership. Cumulative payments through April 30, 2017 are \$257,555.

# VILLAGE OF LINCOLNWOOD, ILLINOIS

## Notes to the Financial Statements

April 30, 2017

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### 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, 2017 are as follows:

|                              | Percent<br>Share |
|------------------------------|------------------|
| Village of Arlington Heights | 9.78 %           |
| Village of Barrington        | 1.42             |
| Village of Buffalo Grove     | 6.38             |
| Village of Elk Grove Village | 4.32             |
| City of Evanston             | 6.63             |
| Village of Glencoe           | 1.31             |
| Village of Glenview          | 4.76             |
| Village of Hoffman Estates   | 5.57             |
| Village of Inverness         | 1.14             |
| Village of Kenilworth        | 0.41             |
| Village of Lincolnwood       | 2.02             |
| Village of Morton Grove      | 3.38             |
| Village of Mount Prospect    | 9.09             |
| Village of Niles             | 3.34             |
| Village of Palatine          | 10.43            |
| City of Park Ridge           | 5.04             |
| City of Prospect Heights     | 3.09             |
| City of Rolling Meadows      | 3.66             |
| Village of Skokie            | 7.47             |
| Village of South Barrington  | 0.72             |
| Village of Wheeling          | 3.52             |
| Village of Wilmette          | 3.74             |
| Village of Winnetka          | 2.78             |
|                              | <u>100.00 %</u>  |

# VILLAGE OF LINCOLNWOOD, ILLINOIS

## Notes to the Financial Statements April 30, 2017

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### 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, 2017:

|                |                   |                                                        |                         |
|----------------|-------------------|--------------------------------------------------------|-------------------------|
| Current Assets | \$ 2,058,663      | Current Liabilities                                    | \$ 1,989,852            |
| Capital Assets | <u>8,625,458</u>  | Deferred Inflows                                       | <u>116,571</u>          |
| Total Assets   | <u>10,684,121</u> | Total Liabilities and Deferred<br>Inflows of Resources | <u>2,106,423</u>        |
|                |                   | Net Position                                           | <u><u>8,577,698</u></u> |

#### Summary of revenues, expenses and changes in net position for the year ended April 30, 2017:

|                                      |                         |
|--------------------------------------|-------------------------|
| Operating Revenues                   | \$ 12,029,784           |
| Operating Expenses                   | <u>12,540,648</u>       |
| Change in Net Position               | (510,864)               |
| Net Position - Beginning as Restated | <u>9,088,562</u>        |
| Net Position - Ending                | <u><u>8,577,698</u></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, 2017

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#### 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](http://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, 2017

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### 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.

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, 2017**

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**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, 2016, the measurement date, the following employees were covered by the benefit terms:

|                                                                  |                   |
|------------------------------------------------------------------|-------------------|
| Inactive Plan Members Currently Receiving Benefits               | 60                |
| Inactive Plan Members Entitled to but not yet Receiving Benefits | 61                |
| Active Plan Members                                              | <u>59</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 2016 was 12.78% of covered payroll.

*Net Pension Liability.* The Village’s net pension liability was measured as of December 31, 2016. 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, 2016, using the following actuarial methods and assumptions:

|                            |                     |
|----------------------------|---------------------|
| Actuarial Cost Method      | Entry Age<br>Normal |
| Asset Valuation Method     | Market              |
| Actuarial Assumptions      |                     |
| Interest Rate              | 7.50%               |
| 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, 2017

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### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLANS – Continued

##### Illinois Municipal Retirement Fund (IMRF) – Continued

##### Plan Descriptions – Continued

*Actuarial Assumptions – Continued.* For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). 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 2012). 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 2012). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

##### Discount Rate

The discount rate used to measure the total pension liability was 7.50% and the discount rate in the prior valuation was 7.49%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

##### Discount Rate Sensitivity

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1 percent lower or 1 percent higher:

|                               | 1% Decrease<br>(6.50%) | Current<br>Discount Rate<br>(7.50%) | 1% Increase<br>(8.50%) |
|-------------------------------|------------------------|-------------------------------------|------------------------|
| Net Pension Liability/(Asset) | \$ 5,442,615           | 2,237,729                           | (340,831)              |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2017**

**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<br>Pension<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net Pension<br>Liability<br>(A) - (B) |
|-------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|
| Balances at December 31, 2015                                                       | \$ 22,808,944                        | 20,419,589                            | 2,389,355                             |
| Changes for the Year:                                                               |                                      |                                       |                                       |
| Service Cost                                                                        | 406,906                              | -                                     | 406,906                               |
| Interest on the Total Pension Liability                                             | 1,680,508                            | -                                     | 1,680,508                             |
| Difference Between Expected and Actual<br>Experience of the Total Pension Liability | 45,145                               | -                                     | 45,145                                |
| Changes of Assumptions                                                              | (29,409)                             | -                                     | (29,409)                              |
| Contributions - Employer                                                            | -                                    | 510,031                               | (510,031)                             |
| Contributions - Employees                                                           | -                                    | 179,548                               | (179,548)                             |
| Net Investment Income                                                               | -                                    | 1,406,428                             | (1,406,428)                           |
| Benefit Payments, including Refunds<br>of Employee Contributions                    | (1,151,404)                          | (1,151,404)                           | -                                     |
| Other (Net Transfer)                                                                | -                                    | 158,769                               | (158,769)                             |
| Net Changes                                                                         | 951,746                              | 1,103,372                             | (151,626)                             |
| Balances at December 31, 2016                                                       | 23,760,690                           | 21,522,961                            | 2,237,729                             |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2017**

**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, 2017, the Village recognized pension expense of \$493,556. At April 30, 2017, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                     | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources | Totals                  |
|-------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|-------------------------|
| Difference Between Expected and Actual Experience                                   | \$ 34,070                            | (33,204)                            | 866                     |
| Change in Assumptions                                                               | 14,784                               | (22,194)                            | (7,410)                 |
| Net Difference Between Projected and Actual<br>Earnings on Pension Plan Investments | <u>949,664</u>                       | -                                   | <u>949,664</u>          |
| Total Pension Expense to be<br>Recognized in Future Periods                         | 998,518                              | (55,398)                            | 943,120                 |
| Pension Contributions Made Subsequent<br>to the Measurement Date                    | <u>136,479</u>                       | -                                   | <u>136,479</u>          |
| Total Deferred Amounts Related to IMRF                                              | <u><u>1,134,997</u></u>              | <u><u>(55,398)</u></u>              | <u><u>1,079,599</u></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<br>Year | Net Deferred<br>Outflows<br>of Resources |
|----------------|------------------------------------------|
| 2018           | \$ 303,920                               |
| 2019           | 303,920                                  |
| 2020           | 312,247                                  |
| 2021           | 23,033                                   |
| 2022           | -                                        |
| Thereafter     | <u>-</u>                                 |
| Total          | <u><u>943,120</u></u>                    |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2017**

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**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, 2017, the measurement date, membership consisted of the following:

|                                                                  |                  |
|------------------------------------------------------------------|------------------|
| Inactive Plan Members Currently Receiving Benefits               | 37               |
| Inactive Plan Members Entitled to but not yet Receiving Benefits | -                |
| Active Plan Members                                              | <u>32</u>        |
| Total                                                            | <u><u>69</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, 2017

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#### 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 1<sup>st</sup> after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent of ½ of the change in the Consumer Price Index for the preceding calendar year.

*Contributions.* Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the year-ended April 30, 2017, the Village's contribution was 69.85% of covered payroll.

*Concentrations.* At year end, the Pension Plan does not have any investments over 5 percent of the net position (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments) in any one organization that represent 5 percent or more of net position available.

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2017**

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**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, 2017, using the following actuarial methods and assumptions:

|                            |                     |
|----------------------------|---------------------|
| Actuarial Cost Method      | Entry Age<br>Normal |
| Asset Valuation Method     | Market              |
| Actuarial Assumptions      |                     |
| Interest Rate              | 7.00%               |
| Salary Increases           | 5.00%               |
| Cost of Living Adjustments | 2.50%               |
| Inflation                  | 2.50%               |

Mortality rates were based on the RP-2014 Mortality Table (BCHA) projected to 2017 using improvement scale MP-2016. The other non-economic actuarial assumptions used in the April 30, 2017 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, 2017**

**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<br>(6.00%) | Current<br>Discount Rate<br>(7.00%) | 1% Increase<br>(8.00%) |
|-----------------------|------------------------|-------------------------------------|------------------------|
| Net Pension Liability | \$ 31,456,065          | 26,061,948                          | 21,553,327             |

**Changes in the Net Pension Liability**

|                                                                                     | Total<br>Pension<br>Liability<br>(A) | Plan Fiduciary<br>Net Position<br>(B) | Net Pension<br>Liability<br>(A) - (B) |
|-------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|
| Balances at April 30, 2016                                                          | \$ 45,765,876                        | 18,778,748                            | 26,987,128                            |
| Changes for the Year:                                                               |                                      |                                       |                                       |
| Service Cost                                                                        | 660,252                              | -                                     | 660,252                               |
| Interest on the Total Pension Liability                                             | 3,120,742                            | -                                     | 3,120,742                             |
| Difference Between Expected and Actual<br>Experience of the Total Pension Liability | 681,205                              | -                                     | 681,205                               |
| Changes of Assumptions                                                              | (1,615,255)                          | -                                     | (1,615,255)                           |
| Contributions - Employer                                                            | -                                    | 1,981,909                             | (1,981,909)                           |
| Contributions - Employees                                                           | -                                    | 289,868                               | (289,868)                             |
| Net Investment Income                                                               | -                                    | 1,533,296                             | (1,533,296)                           |
| Benefit Payments, including Refunds<br>of Employee Contributions                    | (2,367,698)                          | (2,367,698)                           | -                                     |
| Administrative Expense                                                              | -                                    | (32,949)                              | 32,949                                |
| Net Changes                                                                         | 479,246                              | 1,404,426                             | (925,180)                             |
| Balances at April 30, 2017                                                          | 46,245,122                           | 20,183,174                            | 26,061,948                            |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Notes to the Financial Statements  
April 30, 2017**

**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, 2017, the Village recognized pension expense of \$2,969,128. At April 30, 2017, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                     | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources | Totals           |
|-------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|------------------|
| Difference Between Expected and Actual Experience                                   | \$ 533,116                           | (141,973)                           | 391,143          |
| Change in Assumptions                                                               | 2,161,063                            | (1,264,113)                         | 896,950          |
| Net Difference Between Projected and Actual<br>Earnings on Pension Plan Investments | 769,738                              | (178,636)                           | 591,102          |
| Total Deferred Amounts Related to Police Pension                                    | <u>3,463,917</u>                     | <u>(1,584,722)</u>                  | <u>1,879,195</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<br>Year | Net Deferred<br>Outflows/(Inflows)<br>of Resources |
|----------------|----------------------------------------------------|
| 2018           | \$ 755,053                                         |
| 2019           | 755,053                                            |
| 2020           | 535,583                                            |
| 2021           | (166,494)                                          |
| 2022           | -                                                  |
| Thereafter     | <u>-</u>                                           |
| Total          | <u>1,879,195</u>                                   |

# VILLAGE OF LINCOLNWOOD, ILLINOIS

## Notes to the Financial Statements

April 30, 2017

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### NOTE 4 – OTHER INFORMATION – Continued

#### OTHER POST-EMPLOYMENT BENEFITS

In addition to providing pension benefits, the Village provides certain health care insurance benefits for retired employees. In accordance with the personnel policy substantially all of the Village's employees may become eligible for those benefits if they reach normal retirement age while working for the Village. The retirees pay 100 percent of the annual premium for health insurance. The Village's health insurance provider, North Suburban Employee Benefit Cooperative utilizes community based rates, which adjust for the demographics of the Village's pool of participants, including age, etc. Therefore, 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*. Additionally, the Village had no former employees for which the Village was providing an explicit subsidy as of April 30, 2017.

## **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, 2017**

| 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 |
|-------------|-------------------------------------|----------------------------------------------------------------------|-----------------------------------|--------------------------|-----------------------------------------------------------|
| 2016        | \$ 426,544                          | \$ 438,149                                                           | \$ 11,605                         | \$ 3,960,480             | 11.06%                                                    |
| 2017        | 445,679                             | 510,031                                                              | 64,352                            | 3,989,965                | 12.78%                                                    |

Notes to the Required Supplementary Information:

|                               |                                                                                                           |
|-------------------------------|-----------------------------------------------------------------------------------------------------------|
| Actuarial Cost Method         | Entry Age Normal                                                                                          |
| Amortization Method           | Level % Pay (Closed)                                                                                      |
| Remaining Amortization Period | 27 Years                                                                                                  |
| Asset Valuation Method        | 5-Year Smoothed Market                                                                                    |
| Inflation                     | 2.75%                                                                                                     |
| Salary Increases              | 3.75% - 14.50%                                                                                            |
| Investment Rate of Return     | 7.50%                                                                                                     |
| Retirement Age                | See the Notes to the Financial Statements                                                                 |
| Mortality                     | IMFR specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). |

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, 2017**

| 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%                                                    |
| 2017        | 1,738,640                           | 1,981,909                                                            | 243,269                           | 2,838,613                | 69.82%                                                    |

Notes to the Required Supplementary Information:

|                               |                                           |
|-------------------------------|-------------------------------------------|
| Actuarial Cost Method         | Entry Age Normal                          |
| Amortization Method           | Level % Pay (Closed)                      |
| Remaining Amortization Period | 24 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 2017                 |

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, 2017**

|                                                                              | December 31,<br>2015 | December 31,<br>2016 |
|------------------------------------------------------------------------------|----------------------|----------------------|
| Total Pension Liability                                                      |                      |                      |
| Service Cost                                                                 | \$ 415,872           | 406,906              |
| Interest                                                                     | 1,616,496            | 1,680,508            |
| Differences Between Expected and Actual Experience                           | (65,350)             | 45,145               |
| Change of Assumptions                                                        | 29,098               | (29,409)             |
| Benefit Payments, Including Refunds of Member Contributions                  | (1,065,044)          | (1,151,404)          |
| Net Change in Total Pension Liability                                        | 931,072              | 951,746              |
| Total Pension Liability - Beginning                                          | 21,877,872           | 22,808,944           |
| Total Pension Liability - Ending                                             | 22,808,944           | 23,760,690           |
| Plan Fiduciary Net Position                                                  |                      |                      |
| Contributions - Employer                                                     | \$ 438,149           | 510,031              |
| Contributions - Members                                                      | 204,467              | 179,548              |
| Net Investment Income                                                        | 101,748              | 1,406,428            |
| Benefit Payments, Including Refunds of Member Contributions                  | (1,065,044)          | (1,151,404)          |
| Other (Net Transfer)                                                         | 179,386              | 158,769              |
| Net Change in Plan Fiduciary Net Position                                    | (141,294)            | 1,103,372            |
| Plan Net Position - Beginning                                                | 20,560,883           | 20,419,589           |
| Plan Net Position - Ending                                                   | 20,419,589           | 21,522,961           |
| Employer's Net Pension Liability                                             | \$ 2,389,355         | 2,237,729            |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability   | 89.52%               | 90.58%               |
| Covered-Employee Payroll                                                     | \$ 3,960,480         | 3,989,965            |
| Employer's Net Pension Liability as a Percentage of Covered-Employee Payroll | 60.33%               | 56.08%               |

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, 2017**

|                                                                                 | 2015         | 2016        | 2017        |
|---------------------------------------------------------------------------------|--------------|-------------|-------------|
| Total Pension Liability                                                         |              |             |             |
| Service Cost                                                                    | \$ 607,303   | 604,414     | 660,252     |
| Interest                                                                        | 2,479,621    | 2,797,155   | 3,120,742   |
| Differences Between Expected and Actual Experience                              | 715,929      | (246,911)   | 681,205     |
| Change of Assumptions                                                           | 2,821,996    | 3,758,373   | (1,615,255) |
| Benefit Payments, Including Refunds of Member Contributions                     | (1,964,302)  | (2,213,010) | (2,367,698) |
| Net Change in Total Pension Liability                                           | 4,660,547    | 4,700,021   | 479,246     |
| Total Pension Liability - Beginning                                             | 36,405,308   | 41,065,855  | 45,765,876  |
| Total Pension Liability - Ending                                                | 41,065,855   | 45,765,876  | 46,245,122  |
| Plan Fiduciary Net Position                                                     |              |             |             |
| Contributions - Employer                                                        | 1,402,000    | 1,663,647   | 1,981,909   |
| Contributions - Members                                                         | 327,215      | 368,810     | 289,868     |
| Net Investment Income                                                           | 975,130      | 37,214      | 1,533,296   |
| Benefit Payments, Including Refunds of Member Contributions                     | (1,964,302)  | (2,213,010) | (2,367,698) |
| Administrative Expense                                                          | (13,796)     | (23,850)    | (32,949)    |
| Net Change in Plan Fiduciary Net Position                                       | 726,247      | (167,189)   | 1,404,426   |
| Plan Net Position - Beginning                                                   | 18,219,690   | 18,945,937  | 18,778,748  |
| Plan Net Position - Ending                                                      | 18,945,937   | 18,778,748  | 20,183,174  |
| Employer's Net Pension Liability                                                | 22,119,918   | 26,987,128  | 26,061,948  |
| Plan Fiduciary Net Position as a<br>Percentage of the Total Pension Liability   | 46.14%       | 41.03%      | 43.64%      |
| Covered-Employee Payroll                                                        | \$ 2,549,041 | 2,728,347   | 2,838,613   |
| Employer's Net Pension Liability as a Percentage of<br>Covered-Employee Payroll | 867.77%      | 989.14%     | 918.12%     |

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, 2017**

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| Fiscal<br>Year | Annual Money-<br>Weighted Rate<br>of Return, Net<br>of Investment<br>Expense |
|----------------|------------------------------------------------------------------------------|
| 2015           | 5.39%                                                                        |
| 2016           | 0.73%                                                                        |
| 2017           | 8.19%                                                                        |

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, 2017**

|                                                              | Budget            |                   | Actual                   |
|--------------------------------------------------------------|-------------------|-------------------|--------------------------|
|                                                              | Original          | Final             |                          |
| Revenues                                                     |                   |                   |                          |
| Taxes                                                        | \$ 8,068,000      | 8,068,000         | 8,052,435                |
| Charges for Services                                         | 2,029,765         | 2,029,765         | 2,042,559                |
| Licenses and Permits                                         | 1,148,669         | 1,148,669         | 2,075,684                |
| Intergovernmental                                            | 8,554,300         | 8,554,300         | 8,438,559                |
| Fines and Forfeitures                                        | 293,400           | 293,400           | 340,950                  |
| Investment Income                                            | 88,000            | 88,000            | 307,531                  |
| Miscellaneous                                                | 260,669           | 260,669           | 293,957                  |
| Total Revenues                                               | <u>20,442,803</u> | <u>20,442,803</u> | <u>21,551,675</u>        |
| Expenditures                                                 |                   |                   |                          |
| Current                                                      |                   |                   |                          |
| General Government                                           | 3,791,562         | 3,791,562         | 3,498,417                |
| Public Safety                                                | 10,096,078        | 10,096,078        | 10,029,278               |
| Highways and Streets                                         | 1,215,595         | 1,215,595         | 1,205,480                |
| Sanitation                                                   | 1,074,294         | 1,074,294         | 985,348                  |
| Economic Development                                         | 840,851           | 840,851           | 960,386                  |
| Culture and Recreation                                       | 2,343,237         | 2,343,237         | 2,266,129                |
| Capital Outlay                                               | 673,693           | 673,693           | 686,073                  |
| Total Expenditures                                           | <u>20,035,310</u> | <u>20,035,310</u> | <u>19,631,111</u>        |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>407,493</u>    | <u>407,493</u>    | <u>1,920,564</u>         |
| Other Financing Sources (Uses)                               |                   |                   |                          |
| Transfers In                                                 | 330,000           | 330,000           | 330,000                  |
| Transfers Out                                                | (1,257,500)       | (1,257,500)       | (766,533)                |
|                                                              | <u>(927,500)</u>  | <u>(927,500)</u>  | <u>(436,533)</u>         |
| Net Change in Fund Balance                                   | <u>(520,007)</u>  | <u>(520,007)</u>  | 1,484,031                |
| Fund Balance - Beginning                                     |                   |                   | <u>11,223,508</u>        |
| Fund Balance - Ending                                        |                   |                   | <u><u>12,707,539</u></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, 2017**

|                                                              | Budget             |                    | Actual                  |
|--------------------------------------------------------------|--------------------|--------------------|-------------------------|
|                                                              | Original           | Final              |                         |
| Revenues                                                     |                    |                    |                         |
| Taxes                                                        |                    |                    |                         |
| Local Taxes                                                  | \$ 835,000         | 835,000            | 480,926                 |
| Intergovernmental                                            |                    |                    |                         |
| Grants                                                       | 3,680,000          | 3,680,000          | 48,538                  |
| Interest                                                     | 5,500              | 5,500              | 8,184                   |
| Total Revenues                                               | <u>4,520,500</u>   | <u>4,520,500</u>   | <u>537,648</u>          |
| Expenditures                                                 |                    |                    |                         |
| Current                                                      |                    |                    |                         |
| General Government                                           | 3,999,700          | 3,999,700          | 3,855,099               |
| Capital Outlay                                               | 1,265,726          | 1,265,726          | 730,500                 |
| Debt Service                                                 |                    |                    |                         |
| Principal Retirement                                         | 300,000            | 300,000            | 300,000                 |
| Interest and Fiscal Charges                                  | 12,525             | 12,525             | 12,525                  |
| Total Expenditures                                           | <u>5,577,951</u>   | <u>5,577,951</u>   | <u>4,898,124</u>        |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (1,057,451)        | (1,057,451)        | (4,360,476)             |
| Other Financing (Uses)                                       |                    |                    |                         |
| Transfers Out                                                | <u>(1,230,000)</u> | <u>(1,230,000)</u> | <u>(380,000)</u>        |
| Net Change in Fund Balance                                   | <u>(2,287,451)</u> | <u>(2,287,451)</u> | (4,740,476)             |
| Fund Balance - Beginning                                     |                    |                    | <u>6,490,549</u>        |
| Fund Balance - Ending                                        |                    |                    | <u><u>1,750,073</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, 2017**

|                                                              | Budget           |                  | Actual                  |
|--------------------------------------------------------------|------------------|------------------|-------------------------|
|                                                              | Original         | Final            |                         |
| Revenues                                                     |                  |                  |                         |
| Intergovernmental                                            |                  |                  |                         |
| Motor Fuel Tax Allotments                                    | \$ 300,000       | 300,000          | 319,112                 |
| Grants                                                       | -                | -                | 41,014                  |
| Interest                                                     | 1,000            | 1,000            | 18,669                  |
| Total Revenues                                               | <u>301,000</u>   | <u>301,000</u>   | <u>378,795</u>          |
| Expenditures                                                 |                  |                  |                         |
| Highways and Streets                                         | 837,100          | 837,100          | 852,588                 |
| Debt Service                                                 |                  |                  |                         |
| Principal Retirement                                         | -                | -                | 3,000                   |
| Total Expenditures                                           | <u>837,100</u>   | <u>837,100</u>   | <u>855,588</u>          |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (536,100)        | (536,100)        | (476,793)               |
| Other Financing (Uses)                                       |                  |                  |                         |
| Transfers Out                                                | <u>(3,000)</u>   | <u>(3,000)</u>   | -                       |
| Net Change in Fund Balance                                   | <u>(539,100)</u> | <u>(539,100)</u> | (476,793)               |
| Fund Balance - Beginning                                     |                  |                  | <u>3,969,762</u>        |
| Fund Balance - Ending                                        |                  |                  | <u><u>3,492,969</u></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
  - Transportation Improvement – Special Revenue Fund
  - Lincoln/Touhy Tax Increment Financing – Special Revenue Fund
  - Devon/Lincoln Tax Increment Financing – Special Revenue Fund
  - Lincoln Avenue Medians – Capital Projects 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**

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## **GENERAL FUND**

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

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## **SPECIAL REVENUE FUNDS**

The 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.

### **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**

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## **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.

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## **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.

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## **CAPITAL PROJECTS FUNDS**

The 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.

### **Lincoln Avenue Medians Fund**

The Lincoln Avenue Medians Fund is used to account for the costs associated with the beautifications of the medians on Lincoln Avenue.

### **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.

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# **COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES**

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## **ENTERPRISE FUND**

The Enterprise Funds are created 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.

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## **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.

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**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**General Fund**

**Schedule of Revenues - Budget and Actual  
For the Fiscal Year Ended April 30, 2017**

|                               | Budget           |                  | Actual           |
|-------------------------------|------------------|------------------|------------------|
|                               | Original         | Final            |                  |
| <b>Taxes</b>                  |                  |                  |                  |
| Property Taxes                | \$ 5,730,000     | 5,730,000        | 5,777,831        |
| Food and Beverage Tax         | 480,000          | 480,000          | 480,362          |
| Auto Rental Tax               | 12,000           | 12,000           | 2,324            |
| Foreign Fire Insurance Tax    | 26,000           | 26,000           | 30,274           |
| Gas Tax for Motor Fuel        | 420,000          | 420,000          | 426,960          |
| Utility Taxes - Electric      | 560,000          | 560,000          | 595,791          |
| Utility Taxes - Natural Gas   | 410,000          | 410,000          | 303,157          |
| Telecommunications Tax        | 430,000          | 430,000          | 435,736          |
|                               | <u>8,068,000</u> | <u>8,068,000</u> | <u>8,052,435</u> |
| <b>Charges for Services</b>   |                  |                  |                  |
| Accident Report Fee           | 9,000            | 9,000            | 9,781            |
| Alarm Service Fee             | 72,515           | 72,515           | 105,062          |
| Ambulance and EMS Fee         | 370,000          | 370,000          | 426,999          |
| Filing and Variance Fee       | 5,000            | 5,000            | 7,625            |
| Landscape Waste Program Sales | 130              | 130              | 218              |
| Parks and Recreation          | 1,533,863        | 1,533,863        | 1,451,707        |
| Elevator Inspection Fee       | 12,000           | 12,000           | 12,150           |
| Other Charges for Services    | 27,257           | 27,257           | 29,017           |
|                               | <u>2,029,765</u> | <u>2,029,765</u> | <u>2,042,559</u> |
| <b>Licenses and Permits</b>   |                  |                  |                  |
| Vehicle Licenses              | 339,870          | 339,870          | 335,125          |
| Business Licenses             | 116,036          | 116,036          | 122,789          |
| Liquor Licenses               | 34,587           | 34,587           | 32,063           |
| Building Permits              | 429,606          | 429,606          | 1,352,859        |
| Franchise Fees                | 185,000          | 185,000          | 208,659          |
| Licenses and Permits - Other  | 43,570           | 43,570           | 24,189           |
|                               | <u>1,148,669</u> | <u>1,148,669</u> | <u>2,075,684</u> |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**General Fund**

**Schedule of Revenues - Budget and Actual - Continued  
For the Fiscal Year Ended April 30, 2017**

|                                              | Budget            |                   | Actual            |
|----------------------------------------------|-------------------|-------------------|-------------------|
|                                              | Original          | Final             |                   |
| <b>Intergovernmental</b>                     |                   |                   |                   |
| State Income Tax                             | \$ 1,040,000      | 1,040,000         | 1,192,266         |
| State Sales Tax                              | 5,288,700         | 5,288,700         | 4,681,113         |
| Home Rule Sales Tax                          | 1,815,600         | 1,815,600         | 2,070,102         |
| Personal Property Replacement Tax            | 150,000           | 150,000           | 179,298           |
| State Use Tax                                | 240,000           | 240,000           | 307,652           |
| State Grants                                 | 20,000            | 20,000            | 8,128             |
|                                              | <u>8,554,300</u>  | <u>8,554,300</u>  | <u>8,438,559</u>  |
| <b>Fines and Forfeitures</b>                 |                   |                   |                   |
| Late Payment Penalty                         | 7,000             | 7,000             | 6,695             |
| NSF Check Charge                             | 400               | 400               | 200               |
| Circuit Court Fines                          | 65,000            | 65,000            | 63,480            |
| Court Cost Liens and Fees                    | 50,000            | 50,000            | 46,640            |
| Parking Ticket Fines                         | 55,000            | 55,000            | 49,380            |
| Red Light Camera Fines                       | 96,000            | 96,000            | 169,820           |
| False Alarm Fines                            | 20,000            | 20,000            | 4,735             |
|                                              | <u>293,400</u>    | <u>293,400</u>    | <u>340,950</u>    |
| <b>Investment Income</b>                     | <u>88,000</u>     | <u>88,000</u>     | <u>307,531</u>    |
| <b>Miscellaneous</b>                         |                   |                   |                   |
| Rent - Telecommunications Antenna Site Lease | 46,500            | 46,500            | 63,196            |
| Rent - Parking Lot                           | 55,000            | 55,000            | 55,000            |
| Reimbursements                               | 113,144           | 113,144           | 35,293            |
| Donations                                    | 13,025            | 13,025            | 615               |
| Miscellaneous                                | 33,000            | 33,000            | 139,853           |
|                                              | <u>260,669</u>    | <u>260,669</u>    | <u>293,957</u>    |
| <b>Total Revenues</b>                        | <u>20,442,803</u> | <u>20,442,803</u> | <u>21,551,675</u> |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended April 30, 2017**

|                                         | Budget           |                  | Actual         |
|-----------------------------------------|------------------|------------------|----------------|
|                                         | Original         | Final            |                |
| <b>General Government</b>               |                  |                  |                |
| Village President and Board of Trustees |                  |                  |                |
| Personal Services                       | \$ 66,317        | 66,317           | 66,916         |
| Contractual Services                    | 12,000           | 12,000           | 20,801         |
| Commodities                             | 35,730           | 35,730           | 32,180         |
|                                         | <u>114,047</u>   | <u>114,047</u>   | <u>119,897</u> |
| Village Clerk                           |                  |                  |                |
| Personal Services                       | 8,852            | 8,852            | 8,852          |
| Commodities                             | 9,350            | 9,350            | 5,250          |
|                                         | <u>18,202</u>    | <u>18,202</u>    | <u>14,102</u>  |
| Village Manager                         |                  |                  |                |
| Personal Services                       | 675,144          | 675,144          | 685,714        |
| Contractual Services                    | 17,000           | 17,000           | 18,800         |
| Commodities                             | 71,545           | 71,545           | 95,545         |
|                                         | <u>763,689</u>   | <u>763,689</u>   | <u>800,059</u> |
| Finance Department                      |                  |                  |                |
| Personal Services                       | 734,356          | 734,356          | 576,223        |
| Contractual Services                    | 183,000          | 183,000          | 137,752        |
| Commodities                             | 123,300          | 123,300          | 121,171        |
|                                         | <u>1,040,656</u> | <u>1,040,656</u> | <u>835,146</u> |
| Engineering                             |                  |                  |                |
| Contractual Services                    | <u>159,875</u>   | <u>159,875</u>   | <u>119,651</u> |
| Legal Department                        |                  |                  |                |
| Contractual Services                    | <u>342,770</u>   | <u>342,770</u>   | <u>289,727</u> |
| Information Services                    |                  |                  |                |
| Contractual Services                    | 283,969          | 283,969          | 312,834        |
| Commodities                             | 40,393           | 40,393           | 45,991         |
|                                         | <u>324,362</u>   | <u>324,362</u>   | <u>358,825</u> |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended April 30, 2017**

|                                | Budget            |                   | Actual            |
|--------------------------------|-------------------|-------------------|-------------------|
|                                | Original          | Final             |                   |
| General Government - Continued |                   |                   |                   |
| Public Works Department        |                   |                   |                   |
| Personal Services              | \$ 351,466        | 351,466           | 281,972           |
| Contractual Services           | 9,000             | 9,000             | 2,948             |
| Commodities                    | 14,415            | 14,415            | 17,276            |
|                                | <u>374,881</u>    | <u>374,881</u>    | <u>302,196</u>    |
| Vehicle Maintenance Division   |                   |                   |                   |
| Personal Services              | 228,176           | 228,176           | 215,522           |
| Commodities                    | 24,800            | 24,800            | 25,448            |
|                                | <u>252,976</u>    | <u>252,976</u>    | <u>240,970</u>    |
| Building Maintenance Division  |                   |                   |                   |
| Personal Services              | 166,704           | 166,704           | 139,878           |
| Contractual Services           | 34,400            | 34,400            | 33,985            |
| Commodities                    | 199,000           | 199,000           | 243,981           |
|                                | <u>400,104</u>    | <u>400,104</u>    | <u>417,844</u>    |
| Total General Government       | <u>3,791,562</u>  | <u>3,791,562</u>  | <u>3,498,417</u>  |
| Public Safety                  |                   |                   |                   |
| Police Department              |                   |                   |                   |
| Personal Services              | 6,612,342         | 6,612,342         | 6,554,414         |
| Contractual Services           | 14,573            | 14,573            | 5,753             |
| Commodities                    | 316,033           | 316,033           | 292,043           |
|                                | <u>6,942,948</u>  | <u>6,942,948</u>  | <u>6,852,210</u>  |
| Fire Department                |                   |                   |                   |
| Personal Services              | 82,756            | 82,756            | 82,498            |
| Contractual Services           | 2,775,576         | 2,775,576         | 2,773,069         |
| Commodities                    | 294,798           | 294,798           | 321,501           |
|                                | <u>3,153,130</u>  | <u>3,153,130</u>  | <u>3,177,068</u>  |
| Total Public Safety            | <u>10,096,078</u> | <u>10,096,078</u> | <u>10,029,278</u> |

VILLAGE OF LINCOLNWOOD, ILLINOIS

General Fund

Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended April 30, 2017

|                                  | Budget     |            | Actual     |
|----------------------------------|------------|------------|------------|
|                                  | Original   | Final      |            |
| Highways and Streets             |            |            |            |
| Street Maintenance Division      |            |            |            |
| Personal Services                | \$ 752,795 | 752,795    | 761,819    |
| Contractual Services             | 95,000     | 95,000     | 86,072     |
| Commodities                      | 367,800    | 367,800    | 357,589    |
| Total Highways and Streets       | 1,215,595  | 1,215,595  | 1,205,480  |
| Sanitation                       |            |            |            |
| Contractual                      | 1,074,294  | 1,074,294  | 985,348    |
| Economic Development             |            |            |            |
| Community Development Department |            |            |            |
| Personal Services                | 493,172    | 493,172    | 454,246    |
| Contractual Services             | 230,308    | 230,308    | 322,792    |
| Commodities                      | 117,371    | 117,371    | 183,348    |
| Total Economic Development       | 840,851    | 840,851    | 960,386    |
| Culture and Recreation           |            |            |            |
| Parks and Recreation Department  |            |            |            |
| Personal Services                | 1,535,447  | 1,535,447  | 1,499,837  |
| Contractual Services             | 338,330    | 338,330    | 317,212    |
| Commodities                      | 469,460    | 469,460    | 449,080    |
| Total Culture and Recreation     | 2,343,237  | 2,343,237  | 2,266,129  |
| Capital Outlay                   |            |            |            |
| General Government               |            |            |            |
| Information Services             | 78,700     | 78,700     | 83,639     |
| Public Safety                    |            |            |            |
| Police Department                | 64,800     | 64,800     | 40,387     |
| Fire Department                  | 285,693    | 285,693    | 311,267    |
| Sanitation                       | 80,000     | 80,000     | 79,744     |
| Culture and Recreation           |            |            |            |
| Parks and Recreation Department  | 164,500    | 164,500    | 171,036    |
| Total Capital Outlay             | 673,693    | 673,693    | 686,073    |
| Total Expenditures               | 20,035,310 | 20,035,310 | 19,631,111 |

**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, 2017**

|                                                              | Budget     |           | Actual    |
|--------------------------------------------------------------|------------|-----------|-----------|
|                                                              | Original   | Final     |           |
| Revenues                                                     |            |           |           |
| Intergovernmental                                            |            |           |           |
| State Sales Tax                                              | \$ 480,200 | 480,200   | 480,792   |
| Expenditures                                                 |            |           |           |
| Debt Service                                                 |            |           |           |
| Principal Retirement                                         | 667,381    | 667,381   | 667,381   |
| Interest and Fiscal Charges                                  | 19,250     | 19,250    | 19,250    |
| Total Expenditures                                           | 686,631    | 686,631   | 686,631   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (206,431)  | (206,431) | (205,839) |
| Other Financing Sources                                      |            |           |           |
| Transfers In                                                 | 210,381    | 210,381   | 207,381   |
| Net Change in Fund Balance                                   | 3,950      | 3,950     | 1,542     |
| Fund Balance - Beginning                                     |            |           | 9,729     |
| Fund Balance - Ending                                        |            |           | 11,271    |

VILLAGE OF LINCOLNWOOD, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet  
April 30, 2017

|                                     | Special<br>Revenue | Capital<br>Projects | Totals    |
|-------------------------------------|--------------------|---------------------|-----------|
| <b>ASSETS</b>                       |                    |                     |           |
| Cash and Investments                | \$ 43,522          | 229,852             | 273,374   |
| Receivables                         |                    |                     |           |
| Accounts                            | 103,010            | -                   | 103,010   |
| Due from Other Governments          | -                  | 201,342             | 201,342   |
| Total Assets                        | 146,532            | 431,194             | 577,726   |
| <b>LIABILITIES</b>                  |                    |                     |           |
| Accounts Payable                    | 104,600            | 419,084             | 523,684   |
| Due to Other Funds                  | 207,735            | -                   | 207,735   |
| Total Liabilities                   | 312,335            | 419,084             | 731,419   |
| <b>FUND BALANCES</b>                |                    |                     |           |
| Restricted                          | 2,222              | 16,110              | 18,332    |
| Unassigned                          | (168,025)          | (4,000)             | (172,025) |
| Total Fund Balances                 | (165,803)          | 12,110              | (153,693) |
| Total Liabilities and Fund Balances | 146,532            | 431,194             | 577,726   |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Nonmajor Governmental Funds**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended April 30, 2017**

|                                                              | Special<br>Revenue | Capital<br>Projects | Totals             |
|--------------------------------------------------------------|--------------------|---------------------|--------------------|
| Revenues                                                     |                    |                     |                    |
| Taxes                                                        | \$ 284,640         | -                   | 284,640            |
| Intergovernmental                                            | 184,748            | 261,568             | 446,316            |
| Interest                                                     | 4,694              | -                   | 4,694              |
| Total Revenues                                               | <u>474,082</u>     | <u>261,568</u>      | <u>735,650</u>     |
| Expenditures                                                 |                    |                     |                    |
| General Government                                           | 555,812            | -                   | 555,812            |
| Highways and Streets                                         | 550,649            | -                   | 550,649            |
| Capital Outlay                                               | 54,852             | 695,998             | 750,850            |
| Total Expenditures                                           | <u>1,161,313</u>   | <u>695,998</u>      | <u>1,857,311</u>   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>(687,231)</u>   | <u>(434,430)</u>    | <u>(1,121,661)</u> |
| Other Financing Sources (Uses)                               |                    |                     |                    |
| Transfers In                                                 | 565,933            | 438,100             | 1,004,033          |
| Transfers Out                                                | (194,881)          | -                   | (194,881)          |
|                                                              | <u>371,052</u>     | <u>438,100</u>      | <u>809,152</u>     |
| Net Change in Fund Balances                                  | (316,179)          | 3,670               | (312,509)          |
| Fund Balances - Beginning                                    | <u>150,376</u>     | <u>8,440</u>        | <u>158,816</u>     |
| Fund Balances - Ending                                       | <u>(165,803)</u>   | <u>12,110</u>       | <u>(153,693)</u>   |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Nonmajor Governmental - Special Revenue Funds**

**Combining Balance Sheet**

**April 30, 2017**

|                                     | E-911  | Transportation<br>Improvement | Lincoln/<br>Touhy<br>Tax<br>Increment<br>Financing | Devon/<br>Lincoln<br>Tax<br>Increment<br>Financing | Totals    |
|-------------------------------------|--------|-------------------------------|----------------------------------------------------|----------------------------------------------------|-----------|
| <b>ASSETS</b>                       |        |                               |                                                    |                                                    |           |
| Cash and Investments                | \$ -   | 43,422                        | 100                                                | -                                                  | 43,522    |
| Receivables                         |        |                               |                                                    |                                                    |           |
| Accounts                            | 42,373 | 60,637                        | -                                                  | -                                                  | 103,010   |
| Total Assets                        | 42,373 | 104,059                       | 100                                                | -                                                  | 146,532   |
| <b>LIABILITIES</b>                  |        |                               |                                                    |                                                    |           |
| Accounts Payable                    | 40,785 | 4,725                         | -                                                  | 59,090                                             | 104,600   |
| Due to Other Funds                  | 323    | 98,377                        | 63,116                                             | 45,919                                             | 207,735   |
| Total Liabilities                   | 41,108 | 103,102                       | 63,116                                             | 105,009                                            | 312,335   |
| <b>FUND BALANCES</b>                |        |                               |                                                    |                                                    |           |
| Restricted                          | 1,265  | 957                           | -                                                  | -                                                  | 2,222     |
| Unassigned                          | -      | -                             | (63,016)                                           | (105,009)                                          | (168,025) |
| Total Fund Balances                 | 1,265  | 957                           | (63,016)                                           | (105,009)                                          | (165,803) |
| Total Liabilities and Fund Balances | 42,373 | 104,059                       | 100                                                | -                                                  | 146,532   |

**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, 2017**

|                                                                      | E-911            | Transportation<br>Improvement | Lincoln/<br>Touhy<br>Tax<br>Increment<br>Financing | Devon/<br>Lincoln<br>Tax<br>Increment<br>Financing | Totals           |
|----------------------------------------------------------------------|------------------|-------------------------------|----------------------------------------------------|----------------------------------------------------|------------------|
| <b>Revenues</b>                                                      |                  |                               |                                                    |                                                    |                  |
| Taxes                                                                | \$ -             | 284,640                       | -                                                  | -                                                  | 284,640          |
| Intergovernmental                                                    | 184,748          | -                             | -                                                  | -                                                  | 184,748          |
| Interest                                                             | 1,174            | 3,402                         | -                                                  | 118                                                | 4,694            |
| <b>Total Revenues</b>                                                | <b>185,922</b>   | <b>288,042</b>                | <b>-</b>                                           | <b>118</b>                                         | <b>474,082</b>   |
| <b>Expenditures</b>                                                  |                  |                               |                                                    |                                                    |                  |
| General Government                                                   | 501,838          | -                             | -                                                  | 53,974                                             | 555,812          |
| Highways and Streets                                                 | -                | 550,649                       | -                                                  | -                                                  | 550,649          |
| Capital Outlay                                                       | 901              | -                             | -                                                  | 53,951                                             | 54,852           |
| <b>Total Expenditures</b>                                            | <b>502,739</b>   | <b>550,649</b>                | <b>-</b>                                           | <b>107,925</b>                                     | <b>1,161,313</b> |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>(316,817)</b> | <b>(262,607)</b>              | <b>-</b>                                           | <b>(107,807)</b>                                   | <b>(687,231)</b> |
| <b>Other Financing Sources (Uses)</b>                                |                  |                               |                                                    |                                                    |                  |
| Transfers In                                                         | 315,933          | -                             | -                                                  | 250,000                                            | 565,933          |
| Transfers Out                                                        | -                | (194,881)                     | -                                                  | -                                                  | (194,881)        |
|                                                                      | <b>315,933</b>   | <b>(194,881)</b>              | <b>-</b>                                           | <b>250,000</b>                                     | <b>371,052</b>   |
| <b>Net Change in Fund Balances</b>                                   | <b>(884)</b>     | <b>(457,488)</b>              | <b>-</b>                                           | <b>142,193</b>                                     | <b>(316,179)</b> |
| <b>Fund Balances - Beginning</b>                                     | <b>2,149</b>     | <b>458,445</b>                | <b>(63,016)</b>                                    | <b>(247,202)</b>                                   | <b>150,376</b>   |
| <b>Fund Balances - Ending</b>                                        | <b>1,265</b>     | <b>957</b>                    | <b>(63,016)</b>                                    | <b>(105,009)</b>                                   | <b>(165,803)</b> |

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, 2017

|                                                              | Budget          |                 | Actual              |
|--------------------------------------------------------------|-----------------|-----------------|---------------------|
|                                                              | Original        | Final           |                     |
| Revenues                                                     |                 |                 |                     |
| Intergovernmental                                            | \$ 175,000      | 175,000         | 184,748             |
| Interest                                                     | -               | -               | 1,174               |
| Total Revenues                                               | <u>175,000</u>  | <u>175,000</u>  | <u>185,922</u>      |
| Expenditures                                                 |                 |                 |                     |
| General Government                                           | 502,433         | 502,433         | 501,838             |
| Capital Outlay                                               | 4,400           | 4,400           | 901                 |
| Total Expenditures                                           | <u>506,833</u>  | <u>506,833</u>  | <u>502,739</u>      |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (331,833)       | (331,833)       | (316,817)           |
| Other Financing Sources                                      |                 |                 |                     |
| Transfers In                                                 | <u>320,000</u>  | <u>320,000</u>  | <u>315,933</u>      |
| Net Change in Fund Balance                                   | <u>(11,833)</u> | <u>(11,833)</u> | (884)               |
| Fund Balance - Beginning                                     |                 |                 | <u>2,149</u>        |
| Fund Balance - Ending                                        |                 |                 | <u><u>1,265</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, 2017

|                                                              | Budget           |                  | Actual            |
|--------------------------------------------------------------|------------------|------------------|-------------------|
|                                                              | Original         | Final            |                   |
| Revenues                                                     |                  |                  |                   |
| Taxes                                                        |                  |                  |                   |
| Local Taxes                                                  | \$ 302,000       | 302,000          | 284,640           |
| Interest                                                     | -                | -                | 3,402             |
| Total Revenues                                               | <u>302,000</u>   | <u>302,000</u>   | <u>288,042</u>    |
| Expenditures                                                 |                  |                  |                   |
| Highways and Streets                                         | <u>843,000</u>   | <u>843,000</u>   | <u>550,649</u>    |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (541,000)        | (541,000)        | (262,607)         |
| Other Financing (Uses)                                       |                  |                  |                   |
| Transfers Out                                                | <u>(194,881)</u> | <u>(194,881)</u> | <u>(194,881)</u>  |
| Net Change in Fund Balance                                   | <u>(735,881)</u> | <u>(735,881)</u> | (457,488)         |
| Fund Balance - Beginning                                     |                  |                  | <u>458,445</u>    |
| Fund Balance - Ending                                        |                  |                  | <u><u>957</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, 2017

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|                            | Budget           |                  | Actual          |
|----------------------------|------------------|------------------|-----------------|
|                            | Original         | Final            |                 |
| Revenues                   |                  |                  |                 |
| Miscellaneous              | \$ -             | -                | -               |
| Expenditures               |                  |                  |                 |
| General Government         | 177,775          | 177,775          | -               |
| Net Change in Fund Balance | <u>(177,775)</u> | <u>(177,775)</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, 2017

|                                                              | Budget                |                       | Actual                  |
|--------------------------------------------------------------|-----------------------|-----------------------|-------------------------|
|                                                              | Original              | Final                 |                         |
| Revenues                                                     |                       |                       |                         |
| Taxes                                                        |                       |                       |                         |
| Property Taxes                                               | \$ 192,000            | 192,000               | -                       |
| Interest                                                     | -                     | -                     | 118                     |
| Total Revenues                                               | <u>192,000</u>        | <u>192,000</u>        | <u>118</u>              |
| Expenditures                                                 |                       |                       |                         |
| General Government                                           | 375,500               | 375,500               | 53,974                  |
| Capital Outlay                                               | 194,225               | 194,225               | 53,951                  |
| Total Expenditures                                           | <u>569,725</u>        | <u>569,725</u>        | <u>107,925</u>          |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (377,725)             | (377,725)             | (107,807)               |
| Other Financing Sources                                      |                       |                       |                         |
| Transfers In                                                 | <u>1,100,000</u>      | <u>1,100,000</u>      | <u>250,000</u>          |
| Net Change in Fund Balance                                   | <u><u>722,275</u></u> | <u><u>722,275</u></u> | 142,193                 |
| Fund Balance - Beginning                                     |                       |                       | <u>(247,202)</u>        |
| Fund Balance - Ending                                        |                       |                       | <u><u>(105,009)</u></u> |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Nonmajor Governmental - Capital Projects Funds**

**Combining Balance Sheet**

**April 30, 2017**

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|                                     | Lincoln<br>Avenue<br>Medians | Comm Ed<br>ROW<br>Bike Path | PEP    | Private<br>Water Line<br>Assistance | Totals  |
|-------------------------------------|------------------------------|-----------------------------|--------|-------------------------------------|---------|
| <b>ASSETS</b>                       |                              |                             |        |                                     |         |
| Cash and Investments                | \$ 105,168                   | 49,684                      | 75,000 | -                                   | 229,852 |
| Due from Other Governments          | -                            | 201,342                     | -      | -                                   | 201,342 |
| Total Assets                        | 105,168                      | 251,026                     | 75,000 | -                                   | 431,194 |
| <b>LIABILITIES</b>                  |                              |                             |        |                                     |         |
| Accounts Payable                    | 105,168                      | 234,916                     | 75,000 | 4,000                               | 419,084 |
| Due to Other Funds                  | -                            | -                           | -      | -                                   | -       |
| Total Liabilities                   | 105,168                      | 234,916                     | 75,000 | 4,000                               | 419,084 |
| <b>FUND BALANCES</b>                |                              |                             |        |                                     |         |
| Restricted                          | -                            | 16,110                      | -      | -                                   | 16,110  |
| Unassigned                          | -                            | -                           | -      | (4,000)                             | (4,000) |
| Total Fund Balances                 | -                            | 16,110                      | -      | (4,000)                             | 12,110  |
| Total Liabilities and Fund Balances | 105,168                      | 251,026                     | 75,000 | -                                   | 431,194 |

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**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, 2017**

|                                                              | Lincoln<br>Avenue<br>Medians | Comm Ed<br>ROW<br>Bike Path | PEP      | Private<br>Water Line<br>Assistance | Totals    |
|--------------------------------------------------------------|------------------------------|-----------------------------|----------|-------------------------------------|-----------|
| Revenues                                                     |                              |                             |          |                                     |           |
| Intergovernmental                                            | \$ -                         | 261,568                     | -        | -                                   | 261,568   |
| Expenditures                                                 |                              |                             |          |                                     |           |
| Capital Outlay                                               | 147,626                      | 501,622                     | 25,000   | 21,750                              | 695,998   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (147,626)                    | (240,054)                   | (25,000) | (21,750)                            | (434,430) |
| Other Financing Sources                                      |                              |                             |          |                                     |           |
| Transfers In                                                 | 147,626                      | 247,724                     | 25,000   | 17,750                              | 438,100   |
| Net Change in Fund Balances                                  | -                            | 7,670                       | -        | (4,000)                             | 3,670     |
| Fund Balances - Beginning                                    | -                            | 8,440                       | -        | -                                   | 8,440     |
| Fund Balances - Ending                                       | -                            | 16,110                      | -        | (4,000)                             | 12,110    |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Lincoln Avenue Medians - Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2017**

|                                                              | Budget    |           | Actual    |
|--------------------------------------------------------------|-----------|-----------|-----------|
|                                                              | Original  | Final     |           |
| Revenues                                                     |           |           |           |
| Intergovernmental                                            |           |           |           |
| State Grants                                                 | \$ -      | -         | -         |
| Expenditures                                                 |           |           |           |
| Capital Outlay                                               |           |           |           |
| Contractual Services                                         | 70,000    | 70,000    | 42,458    |
| Land Acquisition                                             | 480,000   | 480,000   | 105,168   |
| Total Expenditures                                           | 550,000   | 550,000   | 147,626   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (550,000) | (550,000) | (147,626) |
| Other Financing Sources                                      |           |           |           |
| Transfers In                                                 | 550,000   | 550,000   | 147,626   |
| Net Change in Fund Balance                                   | -         | -         | -         |
| Fund Balance - Beginning                                     |           |           | -         |
| Fund Balance - Ending                                        |           |           | -         |

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, 2017

|                                                              | Budget     |           | Actual    |
|--------------------------------------------------------------|------------|-----------|-----------|
|                                                              | Original   | Final     |           |
| Revenues                                                     |            |           |           |
| Intergovernmental                                            |            |           |           |
| State Grants                                                 | \$ 291,000 | 291,000   | 261,568   |
| Expenditures                                                 |            |           |           |
| Capital Outlay                                               |            |           |           |
| Contractual Services                                         | 591,000    | 591,000   | 501,622   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (300,000)  | (300,000) | (240,054) |
| Other Financing Sources                                      |            |           |           |
| Transfers In                                                 | 300,000    | 300,000   | 247,724   |
| Net Change in Fund Balance                                   | -          | -         | 7,670     |
| Fund Balance - Beginning                                     |            |           | 8,440     |
| Fund Balance - Ending                                        |            |           | 16,110    |

**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, 2017**

|                                                              | Budget   |          | Actual   |
|--------------------------------------------------------------|----------|----------|----------|
|                                                              | Original | Final    |          |
| Revenues                                                     |          |          |          |
| Intergovernmental                                            | \$ -     | -        | -        |
| Expenditures                                                 |          |          |          |
| Capital Outlay                                               | 50,000   | 50,000   | 25,000   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (50,000) | (50,000) | (25,000) |
| Other Financing Sources                                      |          |          |          |
| Transfers In                                                 | 50,000   | 50,000   | 25,000   |
| 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, 2017

|                                                              | Budget   |          | Actual   |
|--------------------------------------------------------------|----------|----------|----------|
|                                                              | Original | Final    |          |
| Revenues                                                     |          |          |          |
| Intergovernmental                                            | \$ -     | -        | -        |
| Expenditures                                                 |          |          |          |
| Capital Outlay                                               | 25,000   | 25,000   | 21,750   |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (25,000) | (25,000) | (21,750) |
| Other Financing Sources                                      |          |          |          |
| Transfers In                                                 | 25,000   | 25,000   | 17,750   |
| Net Change in Fund Balance                                   | -        | -        | (4,000)  |
| Fund Balance - Beginning                                     |          |          | -        |
| Fund Balance - Ending                                        |          |          | (4,000)  |

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, 2017

|                                     | Budget           |                  | Actual           |
|-------------------------------------|------------------|------------------|------------------|
|                                     | Original         | Final            |                  |
| Operating Revenues                  |                  |                  |                  |
| Charges for Services                | \$ 4,968,000     | 4,968,000        | 4,712,123        |
| Fines and Forfeitures               | 40,000           | 40,000           | 58,841           |
| Total Operating Revenues            | <u>5,008,000</u> | <u>5,008,000</u> | <u>4,770,964</u> |
| Operating Expenses                  |                  |                  |                  |
| Cost of Sales and Services          |                  |                  |                  |
| Personal Services                   | 827,854          | 827,854          | 906,899          |
| Contractual                         | 470,883          | 470,883          | 351,192          |
| Commodities                         | 2,547,115        | 2,547,115        | 2,388,370        |
| Capital Outlay                      | 490,300          | 490,300          | 423,243          |
| Less Capital Assets Capitalized     | (490,300)        | (490,300)        | (423,243)        |
| Debt Service                        |                  |                  |                  |
| Principal Payments                  | 582,528          | 582,528          | 582,528          |
| Less Principal Payments Capitalized | (582,528)        | (582,528)        | (582,528)        |
| Depreciation                        | -                | -                | 718,101          |
| Total Operating Expenses            | <u>3,845,852</u> | <u>3,845,852</u> | <u>4,364,562</u> |
| Operating Income                    | <u>1,162,148</u> | <u>1,162,148</u> | <u>406,402</u>   |
| Nonoperating Revenues (Expenses)    |                  |                  |                  |
| Interest Income                     | -                | -                | 4,591            |
| Other Expense                       | -                | -                | (105,732)        |
| Interest and Fiscal Charges         | (99,747)         | (99,747)         | (99,747)         |
|                                     | <u>(99,747)</u>  | <u>(99,747)</u>  | <u>(200,888)</u> |
| Income Before Transfers             | 1,062,401        | 1,062,401        | 205,514          |
| Transfers Out                       | <u>(200,000)</u> | <u>(200,000)</u> | <u>(200,000)</u> |
| Change in Net Position              | <u>862,401</u>   | <u>862,401</u>   | 5,514            |
| Net Position - Beginning            |                  |                  | <u>8,653,250</u> |
| Net Position - Ending               |                  |                  | <u>8,658,764</u> |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Police Pension - Pension Trust Fund**

**Schedule of Changes in Fiduciary Net Position  
For the Fiscal Year Ended April 30, 2017**

|                                  | Budget           |                  | Actual            |
|----------------------------------|------------------|------------------|-------------------|
|                                  | Original         | Final            |                   |
| Additions                        |                  |                  |                   |
| Contributions - Employer         | \$ 1,800,000     | 1,800,000        | 1,981,909         |
| Contributions - Plan Members     | 280,000          | 280,000          | 289,868           |
| Total Contributions              | <u>2,080,000</u> | <u>2,080,000</u> | <u>2,271,777</u>  |
| Investment Income                |                  |                  |                   |
| Interest Earned                  | 700,000          | 700,000          | 552,352           |
| Net Change in Fair Value         | -                | -                | 1,026,204         |
|                                  | <u>700,000</u>   | <u>700,000</u>   | <u>1,578,556</u>  |
| Less Investment Expenses         | <u>(76,000)</u>  | <u>(76,000)</u>  | <u>(44,485)</u>   |
| Net Investment Income            | <u>624,000</u>   | <u>624,000</u>   | <u>1,534,071</u>  |
| Total Additions                  | <u>2,704,000</u> | <u>2,704,000</u> | <u>3,805,848</u>  |
| Deductions                       |                  |                  |                   |
| Administration                   | 31,150           | 31,150           | 33,724            |
| Benefits and Refunds             | <u>2,563,686</u> | <u>2,563,686</u> | <u>2,367,698</u>  |
| Total Deductions                 | <u>2,594,836</u> | <u>2,594,836</u> | <u>2,401,422</u>  |
| Change in Fiduciary Net Position | <u>109,164</u>   | <u>109,164</u>   | 1,404,426         |
| Net Position - Beginning         |                  |                  | <u>18,778,748</u> |
| Net Position - Ending            |                  |                  | <u>20,183,174</u> |

## **SUPPLEMENTAL SCHEDULES**

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Long-Term Debt Requirements**

**Illinois Finance Authority Loan Payable of 2009  
April 30, 2017**

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|                         |                                  |
|-------------------------|----------------------------------|
| 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<br/>Year</u> | <u>Principal</u>      |
|------------------------|-----------------------|
| 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>162,500</u>        |
|                        | <u><u>162,500</u></u> |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Long-Term Debt Requirements**

**Cook County Intergovernmental Agreement of 2014  
April 30, 2017**

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|                         |                       |
|-------------------------|-----------------------|
| 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<br/>Year</u> | <u>Principal</u> |                 |
|------------------------|------------------|-----------------|
| 2018                   | \$ 500,000       |                 |
| 2019                   | 511,212          |                 |
|                        | <u>1,011,212</u> |                 |
|                        | 383,077          | Debt Service    |
|                        | 25,201           | Motor Fuel Tax  |
|                        | <u>602,934</u>   | Water and Sewer |
|                        | <u>1,011,212</u> |                 |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Refunding Bonds of 2011A  
April 30, 2017**

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|                         |                        |
|-------------------------|------------------------|
| 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<br/>Year</u> | <u>Principal</u>  | <u>Interest</u> | <u>Totals</u>  |
|------------------------|-------------------|-----------------|----------------|
| 2018                   | <u>\$ 410,000</u> | <u>8,200</u>    | <u>418,200</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, 2017**

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|                         |                        |
|-------------------------|------------------------|
| 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<br/>Year</u> | <u>Principal</u>  | <u>Interest</u> | <u>Totals</u>  |
|------------------------|-------------------|-----------------|----------------|
| 2018                   | <u>\$ 370,000</u> | <u>7,400</u>    | <u>377,400</u> |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Long-Term Debt Requirements**

**Illinois Environmental Protection Agency Loan Payable of 2008  
April 30, 2017**

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|                          |                                          |
|--------------------------|------------------------------------------|
| Date of Issue            | December 17, 2008                        |
| Date of Maturity         | June 17, 2028                            |
| Authorized Issue         | \$5,718,966                              |
| Interest Rate            | 2.50%                                    |
| Principal Maturity Dates | June 17 and December 17                  |
| Payable at               | Illinois Environmental Protection Agency |

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

| <u>Fiscal<br/>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Totals</u>    |
|------------------------|------------------|-----------------|------------------|
| 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          |
|                        | <u>3,779,140</u> | <u>592,653</u>  | <u>4,371,793</u> |

## **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, 2017 (Unaudited)**

|                                             | 2008          | 2009       | 2010       |
|---------------------------------------------|---------------|------------|------------|
| Governmental Activities                     |               |            |            |
| Net Investment in Capital Assets            | \$ 19,075,136 | 20,057,662 | 21,129,264 |
| Restricted                                  | 6,052,311     | 7,642,939  | 8,516,994  |
| Unrestricted                                | 8,921,742     | 9,054,630  | 9,618,838  |
| Total Governmental Activities Net Position  | 34,049,189    | 36,755,231 | 39,265,096 |
| Business-Type Activities                    |               |            |            |
| Net Investment in Capital Assets            | 7,859,971     | 7,998,375  | 7,097,003  |
| Restricted                                  | -             | -          | -          |
| Unrestricted                                | 832,538       | 990,528    | 1,387,413  |
| Total Business-Type Activities Net Position | 8,692,509     | 8,988,903  | 8,484,416  |
| Primary Government                          |               |            |            |
| Net Investment in Capital Assets            | 26,935,107    | 28,056,037 | 28,226,267 |
| Restricted                                  | 6,052,311     | 7,642,939  | 8,516,994  |
| Unrestricted                                | 9,754,280     | 10,045,158 | 11,006,251 |
| Total Primary Government Net Position       | 42,741,698    | 45,744,134 | 47,749,512 |

\* Accrual Basis of Accounting

Data Source: Village Records

| 2011       | 2012       | 2013       | 2014       | 2015       | 2016         | 2017         |
|------------|------------|------------|------------|------------|--------------|--------------|
| 24,011,361 | 25,625,635 | 26,637,660 | 27,626,486 | 28,404,391 | 34,823,932   | 37,273,890   |
| 7,664,671  | 11,211,585 | 12,260,925 | 12,353,691 | 12,637,469 | 10,929,345   | 5,338,517    |
| 10,140,308 | 7,590,556  | 8,193,496  | 9,402,780  | 9,965,159  | (14,079,642) | (13,472,510) |
| 41,816,340 | 44,427,776 | 47,092,081 | 49,382,957 | 51,007,019 | 31,673,635   | 29,139,897   |
| 6,177,316  | 6,576,698  | 6,521,402  | 6,299,012  | 6,248,147  | 6,504,767    | 6,792,437    |
| 240,000    | -          | -          | -          | -          | -            | -            |
| 2,156,907  | 1,969,054  | 2,144,850  | 2,337,049  | 2,284,624  | 2,148,483    | 1,866,327    |
| 8,574,223  | 8,545,752  | 8,666,252  | 8,636,061  | 8,532,771  | 8,653,250    | 8,658,764    |
| 30,188,677 | 32,202,333 | 33,159,062 | 33,925,498 | 34,652,538 | 41,328,699   | 44,066,327   |
| 7,904,671  | 11,211,585 | 12,260,925 | 12,353,691 | 12,637,469 | 10,929,345   | 5,338,517    |
| 12,297,215 | 9,559,610  | 10,338,346 | 11,739,829 | 12,249,783 | (11,931,159) | (11,606,183) |
| 50,390,563 | 52,973,528 | 55,758,333 | 58,019,018 | 59,539,790 | 40,326,885   | 37,798,661   |

VILLAGE OF LINCOLNWOOD, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years\*  
April 30, 2017 (Unaudited)

|                                                  | 2008         | 2009         | 2010         | 2011         | 2012         | 2013         | 2014         | 2015         | 2016         | 2017         |
|--------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>Expenses</b>                                  |              |              |              |              |              |              |              |              |              |              |
| Governmental Activities                          |              |              |              |              |              |              |              |              |              |              |
| General Government                               | \$ 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   | 12,919,609   |
| Public Safety                                    | 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   | 9,803,007    |
| Public Works                                     | 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    | 3,670,241    |
| Interest on Long-Term Debt                       | 485,310      | 427,695      | 369,448      | 345,551      | 274,942      | 169,973      | 132,128      | 87,897       | 49,222       | 25,441       |
| Total Governmental Activities Expenses           | 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   | 26,418,298   |
| Business-Type Activities                         |              |              |              |              |              |              |              |              |              |              |
| Water and Sewer                                  | 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    | 4,464,309    |
| Total Business-Type Activities Expenses          | 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    | 4,464,309    |
| Total Primary Government Expenses                | 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   | 30,882,607   |
| <b>Program Revenues</b>                          |              |              |              |              |              |              |              |              |              |              |
| Governmental Activities                          |              |              |              |              |              |              |              |              |              |              |
| Charges for Services                             |              |              |              |              |              |              |              |              |              |              |
| General Government                               | 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    | 1,835,516    |
| Public Safety                                    | 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    | 2,623,677    |
| Public Works                                     | 3,792        | 4,605        | 2,858        | 733          | -            | -            | -            | -            | -            | -            |
| Operating Grants/Contributions                   | 751,563      | 304,282      | 80,817       | 602,356      | 105,533      | 250,393      | 347,483      | 205,573      | 3,847,125    | 241,414      |
| Capital Grants/Contributions                     | -            | -            | -            | -            | 388,795      | 392,023      | 104,024      | 182,199      | 79,245       | 302,582      |
| Total Governmental Activities Program Revenues   | 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    | 5,003,189    |
| Business-Type Activities                         |              |              |              |              |              |              |              |              |              |              |
| Charges for Services                             |              |              |              |              |              |              |              |              |              |              |
| Water and Sewer                                  | 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    | 4,770,964    |
| Total Business-Type Activities Program Revenues  | 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    | 4,770,964    |
| Total Primary Government Program Revenues        | 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   | 9,774,153    |
| <b>Net (Expenses) Revenues</b>                   |              |              |              |              |              |              |              |              |              |              |
| Governmental Activities                          |              |              |              |              |              |              |              |              |              |              |
| Business-Type Activities                         | (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) | (21,415,109) |
| Total Primary Government Net (Expenses) Revenues | (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) | (21,108,454) |

|                                                           | 2008              | 2009              | 2010              | 2011              | 2012              | 2013              | 2014              | 2015              | 2016              | 2017               |
|-----------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| <b>General Revenues and Other Changes in Net Position</b> |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| <b>Governmental Activities</b>                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| <b>Taxes</b>                                              |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| Property                                                  | \$ 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         | 6,258,757          |
| Utility                                                   | 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         | 1,334,684          |
| <b>Intergovernmental - Unrestricted</b>                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| State Sales, Income Taxes and Use Taxes                   | 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         | 8,731,925          |
| Replacement Taxes                                         | 171,151           | 150,040           | 124,581           | 153,684           | 135,608           | 143,399           | 150,349           | 157,314           | 126,382           | 179,298            |
| Other                                                     | 575,230           | 507,724           | 866,145           | 872,480           | 799,404           | 1,330,642         | 1,339,288         | 1,337,757         | 1,528,313         | 1,543,672          |
| Interest                                                  | 584,477           | 222,002           | 200,209           | 238,760           | 196,040           | 152,448           | 176,067           | 186,750           | 231,769           | 339,078            |
| Miscellaneous                                             | 432,291           | 435,209           | 212,422           | 187,430           | 189,445           | 413,923           | 180,697           | 384,214           | 326,367           | 293,957            |
| Transfers                                                 | 150,000           | 150,000           | 175,000           | 175,000           | 200,000           | 200,000           | 200,000           | 200,000           | 200,000           | 200,000            |
| <b>Total Governmental Activities</b>                      | <b>19,913,784</b> | <b>19,180,033</b> | <b>19,398,526</b> | <b>18,610,243</b> | <b>19,127,663</b> | <b>18,985,603</b> | <b>19,352,757</b> | <b>19,021,338</b> | <b>19,407,794</b> | <b>18,881,371</b>  |
| <b>Business-Type Activities</b>                           |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| Interest                                                  | 121,583           | 125,529           | 41,782            | 5,842             | 5,971             | 4,263             | 2,653             | 2,659             | 2,813             | 4,591              |
| Miscellaneous                                             | -                 | -                 | -                 | -                 | -                 | -                 | 16,150            | -                 | 10,000            | (105,732)          |
| Transfers                                                 | (150,000)         | (150,000)         | (175,000)         | (175,000)         | (200,000)         | (200,000)         | (200,000)         | (200,000)         | (200,000)         | (200,000)          |
| <b>Total Business-Type Activities</b>                     | <b>(28,417)</b>   | <b>(24,471)</b>   | <b>(133,218)</b>  | <b>(169,158)</b>  | <b>(194,029)</b>  | <b>(195,737)</b>  | <b>(181,197)</b>  | <b>(197,341)</b>  | <b>(187,187)</b>  | <b>(301,141)</b>   |
| <b>Total Primary Government General Revenue</b>           | <b>19,885,367</b> | <b>19,155,562</b> | <b>19,265,308</b> | <b>18,441,085</b> | <b>18,933,634</b> | <b>18,789,866</b> | <b>19,171,560</b> | <b>18,823,997</b> | <b>19,220,607</b> | <b>18,580,230</b>  |
| <b>Changes in Net Position</b>                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
| Governmental Activities                                   | 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         | (2,533,738)        |
| Business-Type Activities                                  | 186,905           | 296,394           | (504,487)         | 89,807            | (28,471)          | 120,500           | (30,191)          | (103,290)         | 181,740           | 5,514              |
| <b>Total Primary Government</b>                           | <b>2,904,090</b>  | <b>3,002,436</b>  | <b>2,005,378</b>  | <b>2,641,051</b>  | <b>2,582,965</b>  | <b>2,784,805</b>  | <b>2,260,685</b>  | <b>1,520,772</b>  | <b>2,187,984</b>  | <b>(2,528,224)</b> |

\* Accrual Basis of Accounting

Data Source: Village Records

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Fund Balances of Governmental Funds - Last Ten Fiscal Years\***  
**April 30, 2017 (Unaudited)**

|                                    | 2008                     | 2009                     | 2010                     | 2011                     |
|------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| General Fund                       |                          |                          |                          |                          |
| Reserved                           | \$ 2,407                 | 625                      | 400,625                  | 150,478                  |
| Unreserved                         | 9,272,816                | 9,158,204                | 8,914,733                | 9,805,693                |
| Nonspendable                       | -                        | -                        | -                        | -                        |
| Restricted                         | -                        | -                        | -                        | -                        |
| Unassigned                         | -                        | -                        | -                        | -                        |
| Total General Fund                 | <u>9,275,223</u>         | <u>9,158,829</u>         | <u>9,315,358</u>         | <u>9,956,171</u>         |
| All Other Governmental Funds       |                          |                          |                          |                          |
| Reserved                           | 6,052,311                | 7,642,939                | 8,516,994                | 7,664,671                |
| Unreserved, Reported in,           |                          |                          |                          |                          |
| Special Revenue Funds              | 1,409,348                | 1,778,703                | 2,084,554                | 1,632,933                |
| Debt Service Funds                 | 6,629                    | -                        | 453                      | 703                      |
| Capital Projects Funds             | 9,244                    | 17,842                   | 18,102                   | 485,611                  |
| Restricted                         | -                        | -                        | -                        | -                        |
| Unassigned                         | -                        | -                        | -                        | -                        |
| Total All Other Governmental Funds | <u>7,477,532</u>         | <u>9,439,484</u>         | <u>10,620,103</u>        | <u>9,783,918</u>         |
| Total Governmental Funds           | <u><u>16,752,755</u></u> | <u><u>18,598,313</u></u> | <u><u>19,935,461</u></u> | <u><u>19,740,089</u></u> |

\* Modified Accrual Basis of Accounting

Data Source: Village Records

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

| 2012       | 2013       | 2014       | 2015       | 2016       | 2017       |
|------------|------------|------------|------------|------------|------------|
| -          | -          | -          | -          | -          | -          |
| -          | -          | -          | -          | -          | -          |
| 511,884    | 408,967    | 435,356    | 142,887    | 110,482    | 102,822    |
| -          | -          | -          | -          | -          | 72,372     |
| 9,047,480  | 9,370,395  | 10,206,133 | 10,639,883 | 11,113,026 | 12,532,345 |
| 9,559,364  | 9,779,362  | 10,641,489 | 10,782,770 | 11,223,508 | 12,707,539 |
| -          | -          | -          | -          | -          | -          |
| -          | -          | -          | -          | -          | -          |
| -          | -          | -          | -          | -          | -          |
| -          | -          | -          | -          | -          | -          |
| 11,221,347 | 12,270,687 | 12,363,453 | 12,647,231 | 10,939,074 | 5,272,645  |
| (103,757)  | (59,987)   | (63,017)   | (106,302)  | (310,218)  | (172,025)  |
| 11,117,590 | 12,210,700 | 12,300,436 | 12,540,929 | 10,628,856 | 5,100,620  |
| 20,676,954 | 21,990,062 | 22,941,925 | 23,323,699 | 21,852,364 | 17,808,159 |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years\*  
April 30, 2017 (Unaudited)**

|                                                              | 2008              | 2009              | 2010              |
|--------------------------------------------------------------|-------------------|-------------------|-------------------|
| Revenues                                                     |                   |                   |                   |
| Taxes                                                        | \$ 19,220,739     | 18,798,722        | 18,837,235        |
| Licenses, Permits and Fees                                   | 973,929           | 983,497           | 922,356           |
| Intergovernmental - Grants                                   | 544,027           | 301,604           | 166,993           |
| Charges for Services                                         | 1,458,500         | 1,563,533         | 1,654,481         |
| Fines and Forfeitures                                        | 189,514           | 183,904           | 176,706           |
| Interest                                                     | 575,803           | 213,404           | 200,209           |
| Miscellaneous                                                | 195,026           | 195,022           | 129,033           |
| Total Revenues                                               | <u>23,157,538</u> | <u>22,239,686</u> | <u>22,087,013</u> |
| Expenditures                                                 |                   |                   |                   |
| Current                                                      |                   |                   |                   |
| General Government                                           | 3,974,785         | 3,709,003         | 3,889,439         |
| Public Safety                                                | 9,325,358         | 9,068,488         | 8,668,806         |
| Public Works                                                 | 1,266,245         | 1,131,520         | 1,141,803         |
| Culture and Recreation                                       | 2,071,540         | 2,086,397         | 2,064,504         |
| Sanitation                                                   | 917,168           | 956,426           | 1,006,848         |
| Economic Development                                         | 872,154           | 940,667           | 1,415,550         |
| Capital Outlay                                               | 2,058,126         | 336,409           | 1,449,975         |
| Debt Service                                                 |                   |                   |                   |
| Principal Retirement                                         | 1,850,000         | 1,905,000         | 1,190,000         |
| Interest and Fiscal Charges                                  | 470,364           | 410,218           | 347,940           |
| Total Expenditures                                           | <u>22,805,740</u> | <u>20,544,128</u> | <u>21,174,865</u> |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>351,798</u>    | <u>1,695,558</u>  | <u>912,148</u>    |
| Other Financing Sources (Uses)                               |                   |                   |                   |
| Debt Issuance                                                | -                 | -                 | 250,000           |
| Transfers In                                                 | 1,055,240         | 418,279           | 310,000           |
| Transfers Out                                                | (905,240)         | (268,279)         | (135,000)         |
|                                                              | <u>150,000</u>    | <u>150,000</u>    | <u>425,000</u>    |
| Net Change in Fund Balances                                  | <u>501,798</u>    | <u>1,845,558</u>  | <u>1,337,148</u>  |
| Debt Service as a Percentage<br>of Noncapital Expenditures   | <u>11.20%</u>     | <u>11.40%</u>     | <u>7.90%</u>      |

\* Modified Accrual Basis of Accounting

Data Source: Village Records

| 2011       | 2012        | 2013       | 2014       | 2015       | 2016        | 2017        |
|------------|-------------|------------|------------|------------|-------------|-------------|
| 18,036,316 | 18,715,559  | 18,219,232 | 18,795,993 | 18,250,374 | 18,649,658  | 8,818,001   |
| 1,007,370  | 1,009,122   | 1,074,728  | 1,109,864  | 1,033,923  | 1,072,394   | 2,075,684   |
| 667,400    | 494,328     | 642,416    | 451,507    | 387,772    | 3,926,370   | 9,774,331   |
| 1,789,585  | 1,764,893   | 1,940,107  | 1,902,915  | 1,903,730  | 1,968,852   | 2,042,559   |
| 265,214    | 359,731     | 358,848    | 347,394    | 297,578    | 291,189     | 340,950     |
| 238,758    | 196,040     | 152,448    | 176,067    | 186,750    | 231,769     | 339,078     |
| 135,559    | 189,445     | 413,923    | 180,697    | 384,214    | 326,367     | 293,957     |
| 22,140,202 | 22,729,118  | 22,801,702 | 22,964,437 | 22,444,341 | 26,466,599  | 23,684,560  |
| 3,825,017  | 3,858,935   | 3,723,651  | 3,965,888  | 3,722,000  | 4,155,775   | 7,909,328   |
| 9,489,960  | 9,051,421   | 9,200,803  | 9,393,305  | 9,518,972  | 9,767,597   | 10,029,278  |
| 1,873,033  | 1,171,370   | 1,257,315  | 1,768,165  | 2,670,998  | 2,605,336   | 2,608,717   |
| 2,142,897  | 2,100,417   | 2,210,831  | 2,091,160  | 2,194,920  | 2,195,582   | 2,266,129   |
| 1,000,832  | 1,042,760   | 1,003,569  | 977,975    | 1,001,538  | 1,000,930   | 985,348     |
| 1,105,001  | 1,137,237   | 1,184,987  | 1,191,511  | 1,314,624  | 950,667     | 960,386     |
| 2,111,785  | 2,106,974   | 1,521,896  | 1,202,232  | 1,016,945  | 6,017,661   | 2,167,423   |
| 1,242,500  | 1,330,550   | 1,402,751  | 1,478,386  | 1,718,674  | 1,375,553   | 970,381     |
| 312,201    | 351,695     | 182,791    | 143,952    | 105,817    | 68,834      | 31,775      |
| 23,103,226 | 22,151,359  | 21,688,594 | 22,212,574 | 23,264,488 | 28,137,935  | 27,928,765  |
| (963,024)  | 577,759     | 1,113,108  | 751,863    | (820,147)  | (1,671,336) | (4,244,205) |
| 592,652    | 159,106     | -          | -          | 1,001,921  | -           | -           |
| 422,094    | 1,264,655   | 883,513    | 518,392    | 768,716    | 1,066,060   | 1,541,414   |
| (247,094)  | (1,064,655) | (683,513)  | (318,392)  | (568,716)  | (866,060)   | (1,341,414) |
| 767,652    | 359,106     | 200,000    | 200,000    | 1,201,921  | 200,000     | 200,000     |
| (195,372)  | 936,865     | 1,313,108  | 951,863    | 381,774    | (1,471,336) | (4,044,205) |
| 8.10%      | 8.37%       | 7.80%      | 7.76%      | 8.53%      | 6.79%       | 4.08%       |

VILLAGE OF LINCOLNWOOD, ILLINOIS

Sales Tax by Category - Last Ten Calendar Years  
 April 30, 2017 (Unaudited)

|                                            | 2016             |                             | 2015             |                             | 2014             |                             | 2013             |                             |
|--------------------------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|
|                                            | Amount           | % Change from Previous Year |
| General Merchandise                        | \$ 301,209       | (4.1%)                      | \$ 314,147       | (4.2%)                      | \$ 328,058       | (0.3%)                      | \$ 328,933       | 20.3%                       |
| Food                                       | 164,796          | (17.8%)                     | 200,513          | (1.7%)                      | 204,020          | (45.7%)                     | 375,458          | (4.2%)                      |
| Drinking and Eating Places                 | 495,695          | 0.7%                        | 492,393          | 2.0%                        | 482,730          | 6.8%                        | 452,061          | 4.4%                        |
| Apparel                                    | 214,093          | (0.3%)                      | 214,716          | 10.5%                       | 194,259          | (3.0%)                      | 200,338          | (10.0%)                     |
| Furniture, Households and Radio            | 80,154           | (0.5%)                      | 80,594           | (9.0%)                      | 88,558           | 1.2%                        | 87,519           | 14.3%                       |
| Lumber, Building and Hardware              | 191,497          | (13.1%)                     | 220,429          | (0.2%)                      | 220,960          | 1.5%                        | 217,737          | 4.2%                        |
| Automotive Filing Stations                 | 2,539,884        | (8.3%)                      | 2,769,625        | 4.1%                        | 2,661,791        | 11.2%                       | 2,392,776        | 0.3%                        |
| Drugs and Other Retail                     | 501,291          | 15.3%                       | 434,860          | (15.8%)                     | 516,760          | (1.9%)                      | 526,540          | 11.6%                       |
| Agriculture and Extractive                 | 226,221          | (4.9%)                      | 237,989          | (1.5%)                      | 241,719          | 13.1%                       | 213,816          | (6.2%)                      |
| Manufacturers                              | 101,561          | 22.3%                       | 83,010           | 3.3%                        | 80,379           | 2.0%                        | 78,803           | (41.9%)                     |
|                                            | <u>4,816,401</u> | (4.6%)                      | <u>5,048,276</u> | 0.6%                        | <u>5,019,234</u> | 3.0%                        | <u>4,873,981</u> | 1.0%                        |
| 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 2016 is the most current available.

Data Source: Illinois Department of Revenue

| 2012             |                             | 2011             |                             | 2010             |                             | 2009             |                             | 2008             |                             | 2007             |                             |
|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|
| Amount           | % Change from Previous Year |
| \$ 273,486       | (2.9%)                      | \$ 281,587       | (19.3%)                     | \$ 349,013       | (2.4%)                      | \$ 357,635       | (7.7%)                      | \$ 387,343       | (13.6%)                     | \$ 448,526       | 10.1%                       |
| 392,096          | 0.8%                        | 388,828          | 14.3%                       | 340,290          | 0.2%                        | 339,654          | (3.8%)                      | 352,895          | 7.5%                        | 328,219          | 1.7%                        |
| 433,003          | 11.5%                       | 388,243          | 3.5%                        | 375,025          | (1.4%)                      | 380,518          | (9.4%)                      | 420,113          | 2.9%                        | 408,198          | 0.9%                        |
| 222,703          | (4.1%)                      | 232,302          | (4.9%)                      | 244,264          | 0.6%                        | 242,758          | (11.5%)                     | 274,233          | (14.5%)                     | 320,828          | (2.4%)                      |
| 76,548           | 13.5%                       | 67,414           | (9.6%)                      | 74,594           | (2.2%)                      | 76,302           | (17.4%)                     | 92,403           | (8.4%)                      | 100,831          | 5.2%                        |
| 208,967          | (2.1%)                      | 213,529          | (6.6%)                      | 228,726          | (2.6%)                      | 234,730          | (15.2%)                     | 276,899          | (13.8%)                     | 321,215          | (13.8%)                     |
| 2,385,103        | 0.0%                        | 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%)                      |
| 471,864          | 15.7%                       | 407,778          | 16.9%                       | 348,743          | (0.6%)                      | 350,756          | (6.7%)                      | 375,877          | (9.1%)                      | 413,424          | (0.6%)                      |
| 227,959          | (4.3%)                      | 238,146          | (35.3%)                     | 367,963          | (0.5%)                      | 369,838          | (13.6%)                     | 428,148          | (1.2%)                      | 433,155          | 2.8%                        |
| 135,689          | 1.0%                        | 134,346          | (19.3%)                     | 166,420          | 17.1%                       | 142,106          | (12.0%)                     | 161,443          | 21.6%                       | 132,776          | 17.1%                       |
| <u>4,827,418</u> | 1.9%                        | <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>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, 2017 (Unaudited)

|                                 | 2016             |                             | 2015             |                             | 2014             |                             | 2013             |                             |
|---------------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|
|                                 | Amount           | % Change from Previous Year |
| General Merchandise             | \$ 301,042       | (4.16%)                     | \$ 314,098       | (4.20%)                     | \$ 327,862       | (0.33%)                     | \$ 328,934       | 21.4%                       |
| Food                            | 134,047          | (8.87%)                     | 147,100          | 4.46%                       | 140,820          | (24.35%)                    | 186,143          | (4.1%)                      |
| Drinking and Eating Places      | 492,308          | 0.67%                       | 489,053          | 1.99%                       | 479,509          | 6.74%                       | 449,239          | 4.3%                        |
| Apparel                         | 214,059          | (0.31%)                     | 214,718          | 10.53%                      | 194,257          | (3.04%)                     | 200,339          | (10.0%)                     |
| Furniture, Households and Radio | 80,154           | (0.55%)                     | 80,595           | (8.99%)                     | 88,559           | 1.19%                       | 87,521           | 14.3%                       |
| Lumber, Building and Hardware   | 191,045          | (13.21%)                    | 220,124          | (0.19%)                     | 220,540          | 1.63%                       | 216,994          | 4.1%                        |
| Automotive Filing Stations      | 345,203          | (1.43%)                     | 350,202          | (17.95%)                    | 426,815          | (7.13%)                     | 459,580          | 2.6%                        |
| Drugs and Other Retail          | 307,210          | 20.45%                      | 255,043          | (22.52%)                    | 329,188          | (6.20%)                     | 350,943          | 13.5%                       |
| Agriculture and Extractive      | 212,664          | (6.53%)                     | 227,516          | 5.60%                       | 215,448          | 11.91%                      | 192,520          | (9.4%)                      |
| Manufacturers                   | 98,204           | 23.02%                      | 79,825           | 3.20%                       | 77,353           | 2.00%                       | 75,836           | (43.7%)                     |
|                                 | <u>2,375,936</u> | (0.10%)                     | <u>2,378,274</u> | (4.88%)                     | <u>2,500,351</u> | (1.87%)                     | <u>2,548,049</u> | 1.6%                        |
| 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 2016 is the most current available.

Data Source: Illinois Department of Revenue

| 2012             |                             | 2011             |                             | 2010             |                             | 2009             |                             | 2008             |                             | 2007             |                             |
|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|------------------|-----------------------------|
| Amount           | % Change from Previous Year |
| \$ 270,971       | 0.1%                        | \$ 270,834       | (22.4%)                     | \$ 349,013       | (2.4%)                      | \$ 357,635       | (7.7%)                      | \$ 387,343       | (13.6%)                     | \$ 448,322       | 10.3%                       |
| 194,097          | 2.9%                        | 188,624          | 63.3%                       | 115,542          | 26.2%                       | 91,548           | 2.4%                        | 89,392           | 6.4%                        | 84,035           | 4.5%                        |
| 430,734          | 11.5%                       | 386,324          | 3.5%                        | 373,285          | (1.3%)                      | 378,311          | (9.5%)                      | 417,838          | 3.0%                        | 405,782          | 1.1%                        |
| 222,704          | (4.1%)                      | 232,285          | (4.9%)                      | 244,246          | 0.7%                        | 242,561          | (11.5%)                     | 274,140          | (14.5%)                     | 320,751          | (2.2%)                      |
| 76,548           | 13.5%                       | 67,414           | (9.6%)                      | 74,592           | (2.2%)                      | 76,305           | (17.6%)                     | 92,642           | (8.1%)                      | 100,830          | 7.5%                        |
| 208,436          | (2.3%)                      | 213,421          | (6.4%)                      | 228,116          | (2.3%)                      | 233,600          | (15.2%)                     | 275,450          | (14.2%)                     | 321,061          | (13.8%)                     |
| 448,000          | 3.8%                        | 431,588          | 52.8%                       | 282,472          | 2.4%                        | 275,854          | (23.4%)                     | 360,287          | 8.1%                        | 333,171          | (3.2%)                      |
| 309,144          | 11.5%                       | 277,149          | 13.8%                       | 243,535          | 16.3%                       | 209,486          | (11.6%)                     | 236,960          | (14.2%)                     | 276,254          | (4.7%)                      |
| 212,591          | 2.2%                        | 208,091          | (33.6%)                     | 313,544          | (10.6%)                     | 350,667          | (15.3%)                     | 413,990          | (0.9%)                      | 417,766          | 2.6%                        |
| 134,729          | 1.0%                        | 133,396          | (13.4%)                     | 154,123          | 17.0%                       | 131,713          | (14.3%)                     | 153,676          | 23.3%                       | 124,618          | 16.5%                       |
| <u>2,507,954</u> | 4.1%                        | <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>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**

**Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years (in Thousands)  
April 30, 2017 (Unaudited)**

| Tax Levy Year | Residential Property | Farm   | Commercial Property | Industrial Property | Less: Tax-Exempt Property | Total Taxable Assessed Value | Total Direct Tax Rate |
|---------------|----------------------|--------|---------------------|---------------------|---------------------------|------------------------------|-----------------------|
| 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                 |
| 2016          | 437,199              | 118    | 177,507             | 43,241              | N/A                       | 658,065                      | 0.857                 |

Data Source: Office of the County Clerk

Property in the Village is reassessed every three years.

N/A - Not Available

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years  
April 30, 2017 (Unaudited)**

|                                                     | 2007         | 2008         | 2009         |
|-----------------------------------------------------|--------------|--------------|--------------|
| <b>Village Direct Rates</b>                         |              |              |              |
| General                                             | 0.332        | 0.327        | 0.328        |
| Police Pension                                      | 0.128        | 0.130        | 0.137        |
| Special Recreation                                  | -            | 0.013        | 0.013        |
| Playgrounds and Recreation                          | 0.126        | 0.106        | 0.107        |
| <b>Total Direct Rates</b>                           | <b>0.586</b> | <b>0.576</b> | <b>0.585</b> |
| <b>Overlapping Rates</b>                            |              |              |              |
| Lincolnwood Public Library                          | 0.285        | 0.280        | 0.286        |
| School District #74                                 | 2.348        | 2.313        | 2.363        |
| High School District #219                           | 2.114        | 2.120        | 2.267        |
| Oakton Community College District #535              | 0.141        | 0.140        | 0.140        |
| Niles Township                                      | 0.027        | 0.027        | 0.029        |
| Niles Township General Assistance                   | 0.003        | 0.003        | 0.003        |
| North Shore Mosquito Abatement District             | 0.008        | 0.008        | 0.008        |
| County of Cook                                      | 0.186        | 0.224        | 0.203        |
| Cook County Health Facilities                       | 0.093        | 0.086        | 0.086        |
| Forest Preserve District of Cook County             | 0.053        | 0.051        | 0.049        |
| Cook County Consolidated Elections                  | 0.012        | -            | 0.021        |
| Cook County Public Safety                           | 0.167        | 0.105        | -            |
| Suburban Cook County T.B. Sanitarium District       | -            | -            | 0.105        |
| Metro Water Reclamation District of Greater Chicago | 0.263        | 0.252        | 0.261        |
| <b>Total Overlapping Rates</b>                      | <b>5.700</b> | <b>5.609</b> | <b>5.821</b> |
| <br>                                                |              |              |              |
| <b>Total Direct and Overlapping Rates</b>           | <b>6.286</b> | <b>6.185</b> | <b>6.406</b> |

Data Source: Office of the County Clerk

Note: Rates are per \$100 of Assessed Value

| 2010  | 2011  | 2012  | 2013  | 2014  | 2015   | 2016  |
|-------|-------|-------|-------|-------|--------|-------|
| 0.366 | 0.395 | 0.450 | 0.522 | 0.541 | 0.530  | 0.428 |
| 0.165 | 0.210 | 0.226 | 0.252 | 0.243 | 0.276  | 0.273 |
| 0.015 | 0.016 | 0.018 | 0.020 | 0.019 | 0.020  | 0.017 |
| 0.115 | 0.132 | 0.143 | 0.160 | 0.160 | 0.162  | 0.139 |
| 0.661 | 0.753 | 0.836 | 0.954 | 0.963 | 0.988  | 0.857 |
| 0.289 | 0.330 | 0.368 | 0.421 | 0.426 | 0.442  | 0.384 |
| 2.666 | 3.034 | 3.366 | 3.383 | 3.421 | 3.891  | 3.244 |
| 2.538 | 2.904 | 3.256 | 3.707 | 3.650 | 3.741  | 3.460 |
| 0.160 | 0.196 | 0.219 | 0.256 | 0.258 | 0.271  | 0.231 |
| 0.032 | 0.037 | 0.042 | 0.049 | 0.050 | 0.052  | 0.046 |
| 0.004 | 0.005 | 0.006 | 0.007 | 0.007 | 0.008  | 0.007 |
| 0.009 | 0.010 | 0.010 | 0.007 | 0.011 | 0.012  | 0.010 |
| 0.228 | 0.223 | 0.287 | 0.275 | 0.296 | 0.289  | 0.316 |
| 0.082 | 0.078 | 0.063 | 0.066 | 0.031 | 0.116  | 0.087 |
| 0.051 | 0.058 | 0.063 | 0.069 | 0.069 | 0.069  | 0.063 |
| -     | 0.025 | -     | 0.031 | -     | 0.034  | -     |
| 0.113 | 0.161 | 0.181 | 0.219 | 0.241 | 0.147  | 0.130 |
| -     | -     | -     | -     | -     | -      | -     |
| 0.274 | 0.320 | 0.370 | 0.417 | 0.430 | 0.426  | 0.406 |
| 6.446 | 7.381 | 8.231 | 8.907 | 8.890 | 9.498  | 8.384 |
| 7.107 | 8.134 | 9.067 | 9.861 | 9.853 | 10.486 | 9.241 |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago  
April 30, 2017 (Unaudited)**

| Taxpayer                                               | 2017                   |      |                                                    | 2008                   |      |                                                    |
|--------------------------------------------------------|------------------------|------|----------------------------------------------------|------------------------|------|----------------------------------------------------|
|                                                        | 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<br>(formerly Syndicated Equities) | \$ 33,846,619          | 1    | 5.14%                                              | \$ 37,557,974          | 1    | 5.40%                                              |
| WLH Lincolnwood LLC                                    | 10,400,623             | 2    | 1.58%                                              |                        |      |                                                    |
| Grossprops Assoc.                                      | 8,495,633              | 3    | 1.29%                                              |                        |      |                                                    |
| Ping Holding Co.                                       | 5,835,531              | 4    | 0.89%                                              | 6,776,746              | 5    | 1.10%                                              |
| Lowes Companies                                        | 5,757,742              | 5    | 0.87%                                              | 9,346,711              | 3    | 1.30%                                              |
| Joe Koenig                                             | 5,693,411              | 6    | 0.87%                                              |                        |      |                                                    |
| Loeber Motors Corp                                     | 5,311,046              | 7    | 0.81%                                              | 6,733,807              | 6    | 1.00%                                              |
| MCRIL LLC                                              | 4,979,910              | 8    | 0.76%                                              |                        |      |                                                    |
| Bryn Mawr Country Club                                 | 4,229,247              | 9    | 0.64%                                              |                        |      |                                                    |
| Kohls                                                  | 3,812,310              | 10   | 0.58%                                              |                        |      |                                                    |
| Grossinger Properties                                  |                        |      |                                                    | 10,469,997             | 2    | 1.50%                                              |
| McRaes Inc.                                            |                        |      |                                                    | 7,571,706              | 4    | 1.10%                                              |
| Senior Lifestyle Corp.                                 |                        |      |                                                    | 6,330,429              | 7    | 0.90%                                              |
| Centerpoint Prop Trust                                 |                        |      |                                                    | 5,813,239              | 8    | 0.80%                                              |
| Safe Way, Inc.                                         |                        |      |                                                    | 5,586,783              | 9    | 0.80%                                              |
| Imperial Realty                                        |                        |      |                                                    | 5,117,083              | 10   | 0.70%                                              |
|                                                        | <u>88,362,072</u>      |      | <u>13.43%</u>                                      | <u>101,304,475</u>     |      | <u>14.60%</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, 2017 (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 |
| 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%             | 2,871,768                       | 5,718,933                 | 102.13%            |
| 2017        | 2016          | 5,639,624                        | 2,870,430                                    | 50.90%             | -                               | 2,870,430                 | 50.90%             |

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, 2017 (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 |                          |                                   |                |
| 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                | 752,958      | 905,053                  | 4,059,549         | 7,257,560                | 1.48%                             | 576            |
| 2017        | 780,000                  | 545,577      | 602,934                  | 3,779,140         | 5,707,651                | 1.16%                             | 453            |

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, 2017 (Unaudited)**

| Fiscal Year | General Obligation Bonds | Less: Amounts Available in Debt Service | Total         | Percentage of Total Taxable Assessed Value of Property (1) | Per Capita (2) |
|-------------|--------------------------|-----------------------------------------|---------------|------------------------------------------------------------|----------------|
| 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            |
| 2017        | 780,000                  | 4,771                                   | 775,229       | 0.12%                                                      | 62             |

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, 2017 (Unaudited)**

| Governmental Unit                       | Gross Debt        | Percentage of<br>Debt<br>Applicable<br>to Village* | Village's<br>Share of<br>Debt |
|-----------------------------------------|-------------------|----------------------------------------------------|-------------------------------|
| Village - Payable from Property Taxes   | \$ 1,325,577      | 100.000%                                           | \$ 1,325,577                  |
| <b>Overlapping Debt</b>                 |                   |                                                    |                               |
| Cook County - Including Forest Preserve | 3,311,646,750     | 0.462%                                             | 15,299,808                    |
| Metropolitan Water Reclamation District | 2,769,608,000 (1) | 0.468%                                             | 12,961,765                    |
| School District #74                     | 11,120,000        | 100.000%                                           | 11,120,000                    |
| School District #219                    | 134,253,952 (2)   | 16.268%                                            | 21,840,433                    |
| Lincolnwood Library District            | 2,340,000         | 100.000%                                           | 2,340,000                     |
| Oakton Community College #535           | 30,895,000        | 2.953%                                             | 912,329                       |
| Total Overlapping Debt                  | 6,259,863,702     |                                                    | 64,474,336                    |
| Total Direct and Overlapping Debt       | 6,261,189,279     |                                                    | 65,799,913                    |

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, 2017 (Unaudited)**

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|                                    | <u>2008</u>  | <u>2009</u>   | <u>2010</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%        | 2.00%         | 2.00%         |
| RTA                                | 1.00%        | 1.00%         | 1.00%         |
| Total Overlapping Rates            | <u>7.00%</u> | <u>8.00%</u>  | <u>8.00%</u>  |
| Total Direct and Overlapping Rates | <u>9.00%</u> | <u>10.00%</u> | <u>10.00%</u> |

Data Source: Illinois Department of Revenue

| 2011   | 2012   | 2013   | 2014   | 2015   | 2016   | 2017   |
|--------|--------|--------|--------|--------|--------|--------|
| 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, 2017 (Unaudited)**

| Fiscal<br>Year | State<br>Sales Tax<br>Distributions | Annual Change |            |
|----------------|-------------------------------------|---------------|------------|
|                |                                     | Amount        | Percentage |
| 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%)    |
| 2017           | 7,232,007                           | (119,361)     | (1.62%)    |

Data Source: State of Illinois

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Schedule of Legal Debt Margin - Last Ten Fiscal Years  
April 30, 2017 (Unaudited)**

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**See Following Page**

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Schedule of Legal Debt Margin - Last Ten Fiscal Years  
April 30, 2016 (Unaudited)**

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|                                                                         | 2008  | 2009  | 2010  | 2011  |
|-------------------------------------------------------------------------|-------|-------|-------|-------|
| Legal Debt Limit                                                        | \$ -  | -     | -     | -     |
| Total Net Debt Applicable to Limit                                      | -     | -     | -     | -     |
| Legal Debt Margin                                                       | -     | -     | -     | -     |
| Total Net Debt Applicable to the Limit<br>as a Percentage of Debt Limit | 0.00% | 0.00% | 0.00% | 0.00% |

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Data Source: Audited Financial Statements

| 2012       | 2013       | 2014       | 2015       | 2016       | 2017       |
|------------|------------|------------|------------|------------|------------|
| 59,841,718 | 55,465,700 | 49,447,717 | 49,719,915 | 48,833,359 | 56,758,179 |
| 6,425,000  | 5,085,000  | 3,705,000  | 2,285,000  | 1,540,000  | 780,000    |
| 53,416,718 | 50,380,700 | 45,742,717 | 47,434,915 | 47,293,359 | 55,978,179 |
| 10.74%     | 9.17%      | 7.49%      | 4.60%      | 3.15%      | 1.37%      |

Legal Debt Margin Calculation for Fiscal Year 2017

|                                                 |                       |
|-------------------------------------------------|-----------------------|
| Assessed Value                                  | <u>\$ 658,065,848</u> |
| Bonded Debt Limit - 8.625% of<br>Assessed Value | 56,758,179            |
| Amount of Debt Applicable to Limit              | <u>780,000</u>        |
| Legal Debt Margin                               | <u>55,978,179</u>     |

## VILLAGE OF LINCOLNWOOD, ILLINOIS

### Demographic and Economic Statistics - Last Ten Fiscal Years April 30, 2017 (Unaudited)

| Fiscal Year | Population (1) | Estimated Personal Income | Per Capita Personal Income (1) | Unemployment Rate (2) |        |
|-------------|----------------|---------------------------|--------------------------------|-----------------------|--------|
|             |                |                           |                                | Village               | State  |
| 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    |
| 2017        | 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, 2017 (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 |
| 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     |
| 2017        | 3                       | 73,058,659     | 4                        | 2,401,886      | 914                                  | 14,677,527     |

Data Source: Village's Building Department Records

N/A - Not Available

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago  
April 30, 2017 (Unaudited)**

| Employer               | 2017         |      |                                        | 2008         |      |                                        |
|------------------------|--------------|------|----------------------------------------|--------------|------|----------------------------------------|
|                        | Employees    | Rank | Percentage of Total Village Population | Employees    | Rank | Percentage of Total Village Population |
| ATF                    | 283          | 1    | 2.25%                                  | 235          | 2    | 1.90%                                  |
| Carson Pirie Scott     | 145          | 2    | 1.15%                                  | 121          | 5    | 0.98%                                  |
| Lincolnwood Place      | 135          | 3    | 1.07%                                  | 227          | 3    | 1.84%                                  |
| Loeber Motors          | 131          | 4    | 1.04%                                  |              |      |                                        |
| Lowe's                 | 125          | 5    | 0.99%                                  |              |      |                                        |
| Trim Tex               | 125          | 6    | 0.99%                                  | 180          | 4    | 1.46%                                  |
| Kohl's                 | 112          | 7    | 0.89%                                  |              |      |                                        |
| Grossinger Autoplex    | 109          | 8    | 0.87%                                  |              |      |                                        |
| Olive Garden           | 104          | 9    | 0.83%                                  | 118          | 6    | 0.95%                                  |
| Village of Lincolnwood | 103          | 10   | 0.82%                                  | 99           | 8    | 0.80%                                  |
| Food for Thought       |              |      |                                        | 373          | 1    | 3.02%                                  |
| Lou Malnatti's         |              |      |                                        | 104          | 7    | 0.84%                                  |
| L'Woods Tap            |              |      |                                        | 97           | 9    | 0.78%                                  |
| Dominick's             |              |      |                                        | 98           | 10   | 0.79%                                  |
|                        | <u>1,372</u> |      | <u>10.90%</u>                          | <u>1,652</u> |      | <u>13.36%</u>                          |

Data Source: Village Community Development Department Records and U.S. Census Bureau.

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Full-Time Equivalent Village Government Employees by Function - Last Ten Fiscal Years  
April 30, 2017 (Unaudited)**

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**See Following Page**

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Full-Time Equivalent Village Government Employees by Function - Last Ten Fiscal Years  
April 30, 2017 (Unaudited)**

|                       | 2008         | 2009         | 2010         |
|-----------------------|--------------|--------------|--------------|
| General Government    |              |              |              |
| Executive             | 9.0          | 9.0          | 9.0          |
| Administration        | 5.5          | 5.5          | 5.0          |
| Finance               | 5.0          | 5.0          | 5.0          |
| Public Safety         |              |              |              |
| Police                |              |              |              |
| Sworn                 | 33.0         | 33.0         | 32.0         |
| Non-Sworn             | 13.0         | 13.0         | 13.0         |
| Fire                  |              |              |              |
| Sworn*                | -            | -            | -            |
| Non-Sworn             | 1.0          | 1.0          | 1.0          |
| Building              | 5.5          | 4.5          | -            |
| Village Services      |              |              |              |
| Community Development | 1.0          | 1.0          | 4.0          |
| Public Works          | 23.5         | 22.5         | 22.5         |
| Parks and Recreation  | 11.5         | 11.5         | 11.5         |
|                       | <u>108.0</u> | <u>106.0</u> | <u>103.0</u> |

Data Source: Village Records

\* The Village contracts for Fire and EMS Services.

| 2011  | 2012  | 2013  | 2014  | 2015  | 2016  | 2017 |
|-------|-------|-------|-------|-------|-------|------|
| 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  | 33.0  | 33.0  | 33.0 |
| 12.5  | 12.5  | 12.5  | 12.5  | 12.0  | 12.0  | 6.5  |
| -     | -     | -     | -     | -     | -     | -    |
| 1.0   | 1.0   | 1.0   | 1.0   | 1.0   | 1.0   | 1.0  |
| -     | -     | -     | -     | -     | -     | -    |
| 4.0   | 4.0   | 4.0   | 4.0   | 4.5   | 5.0   | 5.0  |
| 22.5  | 22.5  | 22.5  | 22.5  | 23.0  | 23.0  | 23.3 |
| 10.5  | 10.5  | 10.5  | 10.5  | 10.0  | 10.0  | 10.3 |
| 101.5 | 101.5 | 101.5 | 101.5 | 102.5 | 103.0 | 98.1 |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Operating Indicators by Function/Program - Last Ten Fiscal Years  
April 30, 2017 (Unaudited)**

|                                                                                   | 2008    | 2009    | 2010    |
|-----------------------------------------------------------------------------------|---------|---------|---------|
| General Government                                                                |         |         |         |
| Building and Zoning                                                               |         |         |         |
| Permits Issued                                                                    | 827     | 949     | 822     |
| Inspections Conducted                                                             | 2,217   | 1,932   | 1,390   |
| Contractors Licenses Issued                                                       | 950     | 682     | 339     |
| Business Licenses Issued                                                          | 220     | 340     | 416     |
| Legal Notices Published                                                           | 18      | 25      | 25      |
| Personnel                                                                         |         |         |         |
| Employment Exams Given                                                            | 68      | 83      | 83      |
| Full-Time Employees Hired                                                         | 10      | 9       | 5       |
| Part-Time/Seasonal Employees Hired                                                | 198     | 166     | 109     |
| Legal                                                                             |         |         |         |
| Ordinances Written                                                                | 68      | 46      | 69      |
| Resolutions Written                                                               | 78      | 74      | 44      |
| Vehicles                                                                          |         |         |         |
| Vehicles Replaced                                                                 | 3       | 3       | 3       |
| Public Safety                                                                     |         |         |         |
| Police                                                                            |         |         |         |
| Part I Offenses                                                                   | 555     | 625     | 500     |
| Part II Offenses                                                                  | 1,530   | 1,314   | 827     |
| Traffic Accidents                                                                 | 804     | 810     | 897     |
| Criminal Arrests                                                                  | 868     | 886     | 808     |
| Total Calls for Service                                                           | 13,945  | 12,978  | 18,128  |
| Fire                                                                              |         |         |         |
| EMS Related Incidents                                                             | 1,195   | 1,276   | 1,262   |
| Structural Fire Incidents                                                         | 13      | 9       | 38      |
| Other Fire and Rescue Incidents                                                   | 457     | 10      | 291     |
| Hazardous Materials Incidents                                                     | 37      | 28      | 63      |
| All Other Received                                                                | 165     | 685     | 293     |
| Mutual Aid Received                                                               | 25      | 70      | 24      |
| Mutual Aid Given                                                                  | 39      | 43      | 32      |
| Total Incidents                                                                   | 1,931   | 2,066   | 1,947   |
| Highways and Streets                                                              |         |         |         |
| Complete Sweeps of the Village                                                    | 10      | 10      | 10      |
| Tons of Salt Used                                                                 | 688     | 600     | 600     |
| Reconstruction by Contractor (Feet)                                               | -       | -       | -       |
| Tons of Asphalt Installed                                                         | 62      | 150     | 700     |
| Public Service                                                                    |         |         |         |
| Waterworks and Sewerage Systems                                                   |         |         |         |
| Metered Customers                                                                 | 4,207   | 4,215   | 4,232   |
| Gallons of Water Delivered to Residences<br>and Businesses (Thousands of Gallons) | 624,556 | 577,695 | 508,073 |
| Feet of Sanitary Sewer Televised                                                  | -       | -       | 235,000 |
| Feet of Sanitary Sewer Cleaned                                                    | 400     | 100,000 | 500     |
| Water Meters Installed                                                            | 200     | 4,500   | 10      |

Data Source: Village Departments

| 2011    | 2012    | 2013    | 2014    | 2015    | 2016    | 2017    |
|---------|---------|---------|---------|---------|---------|---------|
| 869     | 861     | 801     | 971     | 920     | 1147    | 921     |
| 1,336   | 1,337   | 1,398   | 1,239   | 1,450   | 3657    | 2033    |
| 599     | 499     | 557     | 560     | 506     | 664     | 606     |
| 505     | 406     | 559     | 602     | 613     | 828     | 590     |
| 26      | 23      | 25      | 19      | 25      | 14      | 24      |
| -       | 46      | -       | 86      | 67      | 14      | 70      |
| 3       | 7       | 7       | 19      | 8       | 10      | 7       |
| 187     | 180     | 180     | 180     | 180     | 180     | 180     |
| 61      | 53      | 59      | 47      | 64      | 52      | 59      |
| 74      | 79      | 60      | 64      | 58      | 63      | 69      |
| 3       | 4       | 5       | 5       | 8       | 3       | 1       |
| 496     | 576     | 748     | 575     | 444     | 404     | 472     |
| 1,047   | 1,394   | 1,071   | 978     | 1,260   | 998     | 941     |
| 948     | 851     | 897     | 818     | 853     | 897     | 964     |
| 957     | 946     | 1,177   | 725     | 835     | 678     | 549     |
| 20,118  | 20,688  | 21,449  | 18,228  | 21,881  | 22,522  | 34,087  |
| 1,264   | 1,263   | 1,416   | 1,338   | 1,365   | 1,395   | 1,538   |
| 18      | 7       | 13      | 12      | 10      | 11      | 15      |
| 26      | 23      | 23      | 24      | 39      | 40      | 20      |
| 30      | 18      | 52      | 20      | 26      | 25      | 25      |
| 645     | 570     | 585     | 682     | 584     | 600     | 565     |
| 28      | 26      | 27      | 16      | 35      | 35      | 17      |
| 36      | 41      | 33      | 39      | 50      | 40      | 33      |
| 1,983   | 1,948   | 2,089   | 2,131   | 2,109   | 2,146   | 2,213   |
| 10      | 10      | 10      | 10      | 10      | 10      | 10      |
| 800     | 800     | 800     | 1,000   | 750     | 600     | 600     |
| -       | 4,625   | -       | -       | -       | -       | -       |
| 200     | 500     | 700     | 900     | 800     | 405     | 400     |
| 4,226   | 4,228   | 4,228   | 4,228   | 4,223   | 4,231   | 4,236   |
| 529,871 | 483,640 | 500,000 | 498,000 | 447,000 | 451,000 | 441,000 |
| -       | 500     | 1,000   | 1,500   | 1,000   | 400     | 300     |
| 57,000  | 57,000  | 57,000  | 50,000  | 55,000  | 105,600 | 150,000 |
| 40      | 30      | 50      | 100     | 35      | 35      | 24      |

**VILLAGE OF LINCOLNWOOD, ILLINOIS**

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years  
April 30, 2017 (Unaudited)**

|                                 | 2008 | 2009 | 2010 |
|---------------------------------|------|------|------|
| 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  | 35.0 | 35   |
| 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

| 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|------|------|------|------|------|------|------|
| 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    |
| 19   | 19   | 19   | 22   | 26   | 26   | 28   |
| 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| 1    | 1    | 1    | 1    | 1    | 1    | 1    |
| 13   | 13   | 12   | 12   | 13   | 13   | 13   |
| 3    | 3    | 3    | 3    | 3    | 3    | 3    |
| 35   | 35   | 35   | 35   | 35   | 35   | 35   |
| 1    | 1    | 1    | 1    | 19   | 19   | 19   |
| 29   | 29   | 29   | 29   | 26   | 26   | 28   |
| 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, 2017 (Unaudited)**

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Principal Official

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|                            |    |        |
|----------------------------|----|--------|
| 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 17, 2017

**AGENDA ITEM NO:** 6

**ORIGINATING DEPARTMENT:** Community Development

**SUBJECT:** Consideration of a Recommendation by the Zoning Board of Appeals in Case #ZB-11-17 to Deny a Variation Request Regarding Existing Non-Conforming Fences in the Corner Side Yard and Interior Side Yard of 6454 North Kimball Avenue and in the Interior Side Yard of 6450 North Kimball Avenue

## **SUMMARY AND BACKGROUND OF SUBJECT MATTER:**

Aaron Kraft, property owner of 6454 North Kimball Avenue, on behalf of himself and David Goldberg, property owner of 6450 North Kimball Avenue, seeks a Variation to allow existing non-conforming fences on each property to remain in place. (Mr. Goldberg authorized Mr. Kraft to act as the Petitioner on his behalf since the non-compliant fences were installed as the result of an improvement to Mr. Kraft's property.)

In January 2015, Building Permit #150003 was issued for 6454 North Kimball Avenue for a second floor addition. During the course of construction, some existing fences were damaged on both 6454 North Kimball Avenue and 6450 North Kimball Avenue. A separate contractor was hired to replace the fences but did so without procuring a new fence permit or ensuring that the installed fences met the Village's zoning or building standards. The non-conforming fences include the following:

- A six-foot-tall solid fence along the corner side lot line of 6454 North Kimball Avenue which is non-compliant because it is taller than four feet and not at least 33% open;
- A six-foot-tall solid fence in the interior side yard of 6454 North Kimball Avenue which is non-compliant because it is taller than four feet and not at least 50% open; and
- A six-foot-tall solid fence in the interior side yard of 6450 North Kimball Avenue which is non-compliant because it is taller than four feet and not at least 50% open.



**Non-compliant corner side yard fence at 6454 North Kimball Avenue**



**Non-compliant interior side yard fences at 6450 and 6454 North Kimball Avenues**

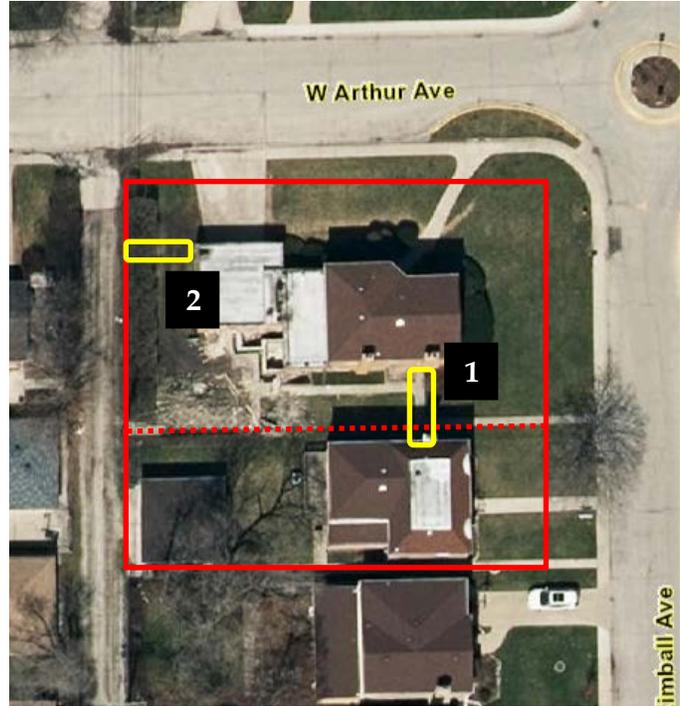
In his application for a Variation, the Petitioner noted several characteristics that increase the amount of public vehicular and pedestrian traffic adjacent to his property. The characteristics include the alley along the west property line, a bus stop location for schools and camps that attracts children and parents to the intersection, and the traffic circle that results in areas where people frequently pull over to make phone calls or park while taking care of other tasks.

### Requested Zoning Action

Allowing the existing non-conforming fences to remain in place would require relief from two regulations found in the Zoning Ordinance:

Section 3.13(11)c states that *“open fences of all types allowed by this regulation not more than four feet in height are allowed in side yards.”* The zoning ordinance defines an *“open fence”* as *“a fence including gates, which has, over its entirety, no less than 50% of the surface area in open space as viewed from an angle of 90°, from the fence line.”* The fences near the front facades of 6450 and 6454 North Kimball Avenues, indicated as #1 on the graphic to the right, are located in the side yard and are subject to this regulation. However, each existing fence is six-feet tall and is considered a *“solid”* fence.

Section 3.13(11)h states that *“on a corner lot open and semiprivate fences not more than four feet in height may be erected in a corner side yard but only to a line which is perpendicular to the rear face of the residence and shall align with the front facing facade.”* Based on this regulation, the fence must be at least 33% open. The fence to the west of the garage at 6454 North Kimball Avenue, indicated as #2 on the graphic above, is located along the corner side yard. However, the fence is six-feet tall and is considered a *“solid”* fence.



- 1) **Non-compliant side yard fences**
- 2) **Non-compliant corner side yard fences**

### **Public Hearing**

Chairman O'Brien swore in the Petitioner, Mr. Aaron Kraft, of 6454 North Kimball Avenue.

Petitioner Aaron Kraft reiterated his family's safety as the main reason for requesting relief from the Zoning Code. Mr. Kraft noted that there were other corner lots with non-compliant fences in the Village. However, Commissioner Hussain stated that the fences on other properties could have been installed before the current Zoning Codes were adopted.

Chairman O'Brien asked Mr. Kraft to define his specific hardship. Mr. Kraft stated his hardships include lack of privacy, safety for his children, and religious reasons as it requires his wife to be fully observant of religious customs since she is in view of the public.

Chairman O'Brien asked if anyone in the audience would like to address the Zoning Board of Appeals regarding this issue. Mr. Hatzopoulos, 6446 North Kimball Avenue, asked for clarification as to what fence was under consideration. Upon being satisfied with the clarification, he had no other comments.

Commissioner Keller questioned Mr. Kraft regarding the chronology of events leading up to the installation of the solid fence and stated that not knowing a permit is required is not a reason to ask for a Variation. Mr. Kraft replied that not knowing a permit was required was not part of his stated hardship. Chairman O'Brien agreed with Commissioner Keller that Mr. Kraft's stated hardships are typical of corner lots. Chairman O'Brien commented that landscaping could provide the screening he seeks. Mr. Kraft agreed that landscaping could provide privacy but cannot solve the safety issues.

**Zoning Board of Appeals Recommendation**

Generally, the Zoning Board of Appeals felt that a hardship had not been demonstrated and standards for a Variation had not been met. A motion recommending denial of the Variation request was unanimously passed by a vote of 6-0. (Commissioner Nickell recused himself from this case due to a third party relationship with the Petitioner.)

**FINANCIAL IMPACT:**

None

**DOCUMENTS ATTACHED:**

1. September 27, 2017 Zoning Board of Appeals Minutes Excerpt (Draft)
2. September 27, 2017 Staff Report to Zoning Board of Appeals
3. Public Hearing Variation Application
4. Petitioner Photographs of 6450 and 6454 North Kimball Avenue
5. Plat of Survey for 6454 North Kimball Avenue
6. Relevant Code Standards
7. Village Board Meeting PowerPoint Presentation

**RECOMMENDED MOTION:**

**Move to concur** with a recommendation by the Zoning Board of Appeals to deny a Variation request that would allow existing non-conforming fences to remain in the corner side yard and interior side yard of 6454 North Kimball Avenue, and in the interior side yard of 6450 North Kimball Avenue, and to direct the Village Attorney to draft a Resolution supporting this motion.



**DRAFT MEETING MINUTES  
OF THE  
ZONING BOARD OF APPEALS  
SEPTEMBER 27, 2017 – 7:00 P.M.**

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

**MEMBERS PRESENT:**

Chairman Kathy O'Brien  
Paul Grant  
Paul Heller (Arrived after Call to Order)  
Rizwan Hussain  
Martina Keller  
Chris Nickell  
Kirill Vorobeychik (Arrived after Call to Order)

**MEMBERS ABSENT:**

**STAFF PRESENT:**

Doug Hammel, AICP, Community Development Manager

**I. Call to Order**

Chairman O'Brien noted a quorum of five members and called the meeting to order at 7:00 p.m.

**II. Pledge of Allegiance**

**III. Approval of Minutes**

**Motion to approve** the August 16, 2017 Zoning Board of Appeals Minutes was made by Commissioner Grant and seconded by Commissioner Keller.

**Aye: Grant, Keller, Hussain, Nickell, and O'Brien**

**Nay: None**

**Motion Approved: 5-0**

**DRAFT IV. Case #ZB-11-17: 6450 and 6454 North Kimball Avenue – Fence Variations**

Chairman O'Brien announced Case #ZB-11-17 for consideration of a request by Aaron Kraft, property owner of 6454 North Kimball Avenue, and David Goldberg, property owner of 6450 North Kimball Avenue, to allow existing non-compliant fences to remain in place in the side

yard of each property and in the rear yard of 6454 North Kimball Avenue. The requested approval requires the following Variations: 1) to allow a six-foot-tall wooden fence in the side yard and rear yard at 6454 North Kimball Avenue; 2) to allow solid fences in a residential district at 6454 North Kimball Avenue; 3) to allow a six-foot-tall wooden fence in the side yard at 6450 North Kimball Avenue; and 4) to allow a solid fence in a residential district at 6450 North Kimball Avenue. Development Manager Hammel noted that Mr. Kraft would also be representing Mr. Goldberg in this case.

Commissioner Nickell recused himself from this case due to a business relationship with one of the Petitioners.

Development Manager Hammel stated the property at 6454 North Kimball Avenue received a building permit for an addition in 2015 which resulted in damage to fences on both properties which were subsequently replaced without a building permit. The definitions for open fences and semi-private fences were presented for review.

The corner side yard of 6454 North Kimball Avenue has a six-foot-tall solid fence where a four-foot-tall semi-private fence is permitted. The interior side yards of both 6450 and 6454 North Kimball Avenue have a six-foot-tall solid fence where a four-foot-tall semi-private fence is permitted. Considerations for relief expressed by the Petitioners include security, privacy, and protection from vehicular noise and traffic.

The Standards for Granting Variations and precedent cases were presented for review and discussion. No public comment was received regarding this request.

Petitioner Aaron Kraft reiterated his family's safety as the main reason for requesting relief from the Zoning Code. Mr. Kraft noted that there were other corner lots with non-compliant fences in the Village. Chairman O'Brien asked Mr. Kraft to define his specific hardship. Mr. Kraft stated his hardships include lack of privacy, safety for his children, and religious reasons as it requires his wife to be fully observant of religious customs since she is in view of the public.

Chairman O'Brien asked if anyone in the audience would like to address the Zoning Board of Appeals regarding this issue.

Mr. Hatzopoulos, 6446 North Kimball Avenue, asked for clarification as to what fence was under consideration.

Commissioner Keller questioned Mr. Kraft regarding the chronology of events leading up to the installation of the solid fence and stated that not knowing a permit is required is not a reason to ask for a Variation. Mr. Kraft replied that not knowing a permit was required was not part of his stated hardship. Chairman O'Brien agreed with Commissioner Keller that Mr. Kraft's stated hardships are typical of corner lots. Chairman O'Brien commented that landscaping could provide the screening he seeks. Mr. Kraft agreed that landscaping could provide privacy but cannot solve the safety issues.

Commissioner Hussain asked Mr. Kraft if he was compensated by the contractors for the fence damage. Mr. Kraft replied he was not compensated. Commissioner Hussain spoke to Mr.

Kraft's testimony about other properties with solid fences in that these fences may have been installed before the current Zoning Codes were adopted. Commissioner Hussain also mentioned there are child safety latches which Mr. Kraft can install on his gate to address the safety issue.

Commissioner Heller asked Mr. Kraft if he has tried to contact the contractor who installed the fence. Mr. Kraft replied that he has tried multiple times to contact them without success.

**Motion to recommend denial** of the proposed fence Variation in Case #ZB-11-17 was made by Commissioner Keller and seconded by Commissioner Grant. This motion will be heard at the October 17, 2017 Village Board meeting.

**Aye: Keller, Grant, Heller, Hussain, Vorobeychik, and O'Brien**

**Nay: None**

**Abstained: Nickell**

**Motion Approved: 6-0**

**V. Case #ZB-12-17: 3620 West North Shore Avenue – Building Coverage Variation**

Chairman O'Brien announced Case #ZB-12-17 for consideration of a request by Andrew Venamore, Petitioner, on behalf of Van Huynh, property owner, to allow the construction of a garage that would exceed the overall permitted building coverage to 36.6% rather than the 35% permitted by the Zoning Code.

Development Manager Hammel stated the proposed two-car garage requires a Variation to allow for total building coverage greater than 35 percent. The existing total building coverage is 1,694-square feet or 34.2 percent, and the Petitioner is proposing a two-car garage which would increase the total building coverage to 1,813-square feet or 36.6 percent. This proposed increase would have minimal impact on neighboring properties, is compliant with all other Code requirements, and would enhance the aesthetics along North Shore Avenue.

The Standards for Granting Variations and precedent cases were presented for review and discussion. No public comment was received regarding this request.

Mr. Venamore stated the owner's request is to replace the existing one-car garage with a standard two-car garage. The current garage is in disrepair and cannot be used for vehicular storage. The homeowner is asking for a Variation as a basic two-car garage could not be built without the 1.6% increase in lot coverage.

Chairman O'Brien asked if anyone in the audience would like to address the Zoning Board of Appeals regarding this issue. Let the record state that no one came forward.

Chairman O'Brien stated that, in the past, the Zoning Board of Appeals has deemed that a two-car garage is the minimum standard.



## Zoning Board of Appeals Staff Report

### Case #ZB-11-17

September 27, 2017

**Subject Property:**  
6450 and 6454 North Kimball Avenue

**Zoning District:** R-3, Residential

**Petitioner:** Aaron Kraft, property owner of 6454 North Kimball, on behalf of his property and David Goldberg, property owner of 6450 North Kimball Avenue

**Requested Action:** Variations to allow existing non-conforming fences to remain in the side yards of each property and in the rear yard of 6454 North Kimball Avenue



**Nature of Request:** The Petitioner seeks a Variation to allow existing non-conforming fences on each property to remain in place. The fences require the following Variations: 1) to allow a six-foot-tall wooden fence in the side yard and rear yard at 6454 North Kimball Avenue; 2) to allow solid fences in a residential district at 6454 North Kimball Avenue; 3) to allow a six-foot-tall wooden fence in the side yard at 6450 North Kimball Avenue; and 4) to allow a solid fence in a residential district at 6450 North Kimball Avenue.

**Notification:** Notice was published in the Lincolnwood Review on September 7, 2017, a Public Hearing Sign installed at 6450 and 6454 North Kimball Avenues, and Legal Notices were mailed on September 6, 2017 to properties within 250 feet.

### **Relevant History**

In January 2015, a building permit (permit #150003) was issued for 6454 North Kimball Avenue for a second floor addition. During the course of construction, some existing fences were damaged on both 6454 North Kimball Avenue and 6450 North Kimball Avenue. The contractor suggested replacing the fences, but did so without procuring a new fence permit or ensuring that the installed fence met the Village's zoning or building standards.



**Non-compliant corner side yard fence at 6454 North Kimball Avenue**

The installed fences include the following:

- A six-foot-tall solid wood fence along the rear property line of 6454 North Kimball Avenue, which is permitted due to its location along an alley;
- A six-foot-tall solid fence along the corner side lot line of 6454 North Kimball Avenue, which is non-compliant because it is taller than four feet and less than 33% open;
- A six-foot-tall solid fence in the interior side yard of 6454 North Kimball Avenue, which is non-compliant because it is taller than four feet and less than 50% open; and
- A six-foot-tall solid fence in the interior side yard of 6450 North Kimball Avenue, which is non-compliant because it is taller than four feet and less than 50% open.



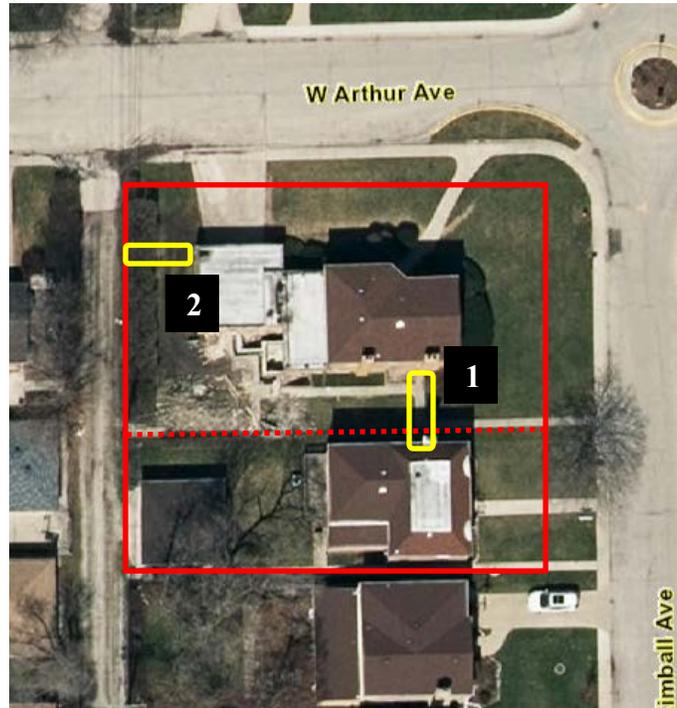
**Non-compliant interior side yard fences at 6450 and 6454 North Kimball Avenues**

In November 2016, the Petitioner submitted a fence permit application in order to be compliant with Village procedures. However, the application was denied because the design characteristics of the installed fence, which were the basis for the fence characteristics described in the fence permit application, are not compliant with the Village Zoning Ordinance.

**Requested Relief:**

The Petitioner is seeking relief from two regulations contained within the Village’s zoning ordinance.

Section 3.13(11)c states that “open fences of all types allowed by this regulation not more than four feet in height are allowed in side yards.” The zoning ordinance defines an “open fence” as “a fence including gates, which has, over its entirety, no less than 50% of the surface area in open space as viewed from an angle of 90°, from the fence line.” The fences near the front facades of 6450 and 6454 North Kimball Avenues, indicated as #1 on the graphic to the right, are located in the side yard and are subject to this regulation. However, each fence is six-feet tall and is considered a “solid” fence.



- 1) Non-compliant side yard fences
- 2) Non-compliant corner side yard fences

Section 3.13(11)h states that “on a corner lot open and semiprivate fences not more than four feet in height may be erected in a corner side yard but only to a line which is perpendicular to the rear face of the residence and shall align with the front facing facade.” Based on this regulation, the fence must be at least 33% open. The fence to the west of the garage at 6454 North Kimball Avenue, indicated as #2 on the graphic above, is located along the corner side yard. However, the fence is six-feet tall and is considered a “solid” fence.

**Petitioner Considerations:**

In his application for the requested Variation, the Petitioner cited the need for safety and privacy as the primary impetus for the request. In addition to the desire for a general sense of privacy, the Petitioner noted several characteristics that increase the amount of public vehicular and pedestrian traffic adjacent to his property. The characteristics include the alley along the west property line, a bus stop location for schools and camps that attracts children and parents to the intersection, and the traffic circle that results in areas where people frequently pull over to make phone calls or park while taking care of other tasks.

**Variation Standards**

Section 5.15(7) Major Variations of the Village Zoning Ordinance identifies eight standards related to this case to be used in determining “whether in a specific case there are practical difficulties or particular hardships in the way of carrying out the strict letter of this Zoning Ordinance.” These Standards are provided as an attachment to this report.

**Public Comment**

The Village has received no public comment regarding this case.

**Conclusion**

The Petitioner is seeking zoning relief to allow an existing non-conforming fence to remain in the north and south side yards. This request is based on several factors including the location of external utilities, accessibility to and the ability to screen trash bins, and the aesthetic character of neighboring fences.

**Related Variation Requests Considered Since 2011**

Cases with some relevance to this request are summarized below. These cases relate to requests for existing non-compliant fences to remain, or fences in corner side yards of a more “solid” nature or taller height than what is allowed. These have been included because they are cases that pertain to fences visible from the public street.

**6850 North Lowell Avenue (2017)**

The property owner sought approval to maintain an existing fence that was installed in a non-compliant manner at the property commonly known as 6850 North Lowell Avenue. The fence was installed as part of a larger improvement, but did not meet standards for openness or setback from the front façade. Through the course of ZBA deliberations, the request was modified to include a Variation from the openness requirements for fences along the side lot line, but not for the fences parallel to the front façade of the home. The request maintained the Variation regarding setback from the front façade of the home. The ZBA found that relocating the fence to meet the required setback would expose utilities and trash totes. Ultimately, the fences along the side lot lines were permitted to remain as installed, while the fences parallel to the front façade of the home were required to be replaced with a 50% open design.

***ZBA Recommendation: Approval of the modified Variation request by a 3-1 vote***

**6546 North Sauganash Avenue (2013)**

The property owner sought approval of a new fence at the property commonly known as 6546 North Sauganash Avenue. The property owner installed the fence without a permit and received a citation for the illegal fence. In response, the property owner sought Village approval for the desired fence. The fence was a six-foot-tall board-on-board design located in the corner side yard.

***ZBA Recommendation: Denial of the Variation request by a 6-0 vote***

**6402 North Kolmar Avenue (2012)**

The property owner sought approval to replace an existing fence at 6402 North Kolmar Avenue. The existing fence had fallen into disrepair and the property owner wished to install a five-foot-high board-on-board fence in the same location as the existing fence. During deliberation, the ZBA asked that the Petitioner provide additional natural screening along the fence and additional foundation to ensure its integrity in the wind. Despite these conditions being agreed to by the property owner, the request was not approved.

***ZBA Recommendation: Denial of the Variation request by a 3-2 vote***

**Documents Attached**

1. Zoning Variation Application
2. Petitioner Photographs of 6450 and 6454 North Kimball Avenue
3. Plat of Survey for 6454 North Kimball Avenue
4. Relevant Code Standards



### SUBJECT PROPERTY

Property Address: 6454 N Kimball Ave

Permanent Real Estate Index Number(s): 10-35-421-014-0000

Zoning District: R4 Lot Area: 8558

List all existing structures on the property. Include fencing, sheds, garages, pools, etc.

Area, attached garage

Are there existing development restrictions affecting the property? \_\_\_ Yes  No

(Examples: previous Variations, conditions, easements, covenants) If yes, describe: \_\_\_\_\_

### REQUESTED ACTION

- |                                                             |                                                          |
|-------------------------------------------------------------|----------------------------------------------------------|
| <input checked="" type="checkbox"/> Variation - Residential | <input type="checkbox"/> Variation - Signs/Special Signs |
| <input type="checkbox"/> Variation - Non-Residential        | <input type="checkbox"/> Minor Variation                 |
| <input type="checkbox"/> Variation - Off-Street Parking     | <input type="checkbox"/> Other                           |
| <input type="checkbox"/> Variation - Design Standards       |                                                          |

### PROJECT DESCRIPTION

Describe the Request and Project: 6 ft. privacy fence

### PROPERTY OWNER/PETITIONER INFORMATION

Property Owner(s): (List all Beneficiaries if Trust)

Name: Aaron Kraft

Address: 6454 N Kimball Ave

Telephone: (201) 937-2110 Fax: ( ) N/A E-mail: aaron.kraft@gmail.com

Petitioner: (if Different from Owner)

Name: \_\_\_\_\_ Relationship to Property: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: ( ) \_\_\_\_\_ Fax: ( ) \_\_\_\_\_ E-mail: \_\_\_\_\_

### NOTICE OF REASONABLE ACCOMMODATION PROCESS

An alternate process is provided by the Village for persons with disabilities or handicaps who seek a Reasonable Accommodation from the Zoning Code regulations in order to gain equal access to housing. If you seek a Reasonable Accommodation from the Zoning Code based on disability or handicap, do not complete this application form, but rather a separate application for Reasonable Accommodation. For more information on this process, consult Section 4.06(3) of the Zoning Code, or contact the Community Development Department at 847.673.7402.

## REQUIRED ATTACHMENTS \*

Check all Documents that are Attached:

|                    |               |                             |               |
|--------------------|---------------|-----------------------------|---------------|
| Plat of Survey     | <u>      </u> | Applicable Zoning Worksheet | <u>nk</u>     |
| Site Plan          | <u>nk</u>     | Photos of the Property      | <u>      </u> |
| Proof of Ownership | <u>      </u> | PDF Files of all Drawings   | <u>nk</u>     |
| Floor Plans        | <u>nk</u>     | Elevations                  | <u>nk</u>     |

*\*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.*

## 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: Aaron Kraft  
Address: 6454 N Kimbell 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 also understand that if I desire a Reasonable Accommodation from the Zoning Code based on disability or handicap, that I must complete and submit a different application for consideration and by submitting this application for a Variation, I am attesting that I am not seeking a Reasonable Accommodation. 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:**

  
Signature

Aaron Kraft  
Print Name

8/24/17  
Date

**PETITIONER:** *(if Different than Property Owner)*

        
Signature

        
Print Name

        
Date

## VARIATION STANDARDS

*To be approved, each Variation request must meet certain specific standards. These standards are listed below. After each listed standard, explain how your Variation request satisfies the listed standard. Use additional paper if necessary.*

1. The requested Variation is consistent with the stated intent and purposes of the Zoning Ordinance and the Comprehensive Plan.

see attached answers to all questions

2. The particular physical surroundings, shape or topographical conditions of the subject property would bring a particular hardship upon the owner, as distinguished from a mere inconvenience, if the strict letter of this Zoning Ordinance is enforced.

3. The conditions upon which the petition for the Variation is based would not be applicable generally to other property within the same Zoning District.

4. The Variation is not solely and exclusively for the purpose of enhancing the value of or increasing the revenue from the property.

## VARIATION STANDARDS (Continued)

5. The alleged difficulty or hardship has not been created by any person presently having an interest in the property.

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6. The granting of the Variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhood in which the property is located.

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7. The Variation granted is the minimum change to the Zoning Ordinance standards necessary to alleviate the practical hardship on the subject property.

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8. The proposed Variation will not impair an adequate supply of light and air to adjacent property, or substantially increase the danger of fire, or otherwise endanger the public safety, or substantially diminish or impair property values within the neighborhood.

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1. The stated purpose of the Zoning Ordinance acknowledges that fences are a means to achieve safety, privacy and should be aesthetically pleasing. My variation request is being made in order to provide adequate safety and privacy for my property and the residents thereof by means of a fence that is also aesthetically pleasing. Furthermore, there are numerous properties (addresses and pictures can be provided upon request) in the Zoning District that have similar fences to the one being requested in this variation application, which indicates that the request is certainly in harmony with the norms in this Zoning District.
2. Following the strict letter of the Zoning Ordinance would result in particular hardship for a number of reasons generally related to the rights of privacy and safety. The strict application of the ordinance (as it was explained to me by the development office staff) would require that the majority of the back yard be exposed to the street (both car and pedestrian traffic). This denies the residents of this property privacy and creates a potential safety hazard in that young children playing in the yard would be visible to passersby as well as more easily distracted by happenings in the street. This is of particular hardship in that the proximity of the alley (abutting the property and across the street from the property) has proven to bring more people to the vicinity of the yard as neighbors and/or others congregate in the alley to access and or work in garages etc. The more regular presence of people in the alleys results in less privacy and greater need for a variance to allow for a private fence on all open sides of the yard.

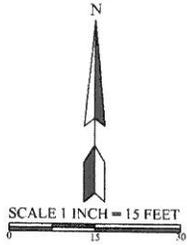
Moreover, the corner where this property is located is used as a bus pick-up and drop-off location for schools and camps. This results in children, young adults as well as parents and guardians congregating (to be picked up or waiting for those being dropped off) around this property. It is burdensome for a resident in his or her yard to be subject to the invasion of privacy by those waiting for the bus at different points in the day.

Lastly, there is a traffic circle at this corner with a small alcove in which it is convenient for vehicles to pull over to make phone calls etc. This results in higher likelihood that strangers will be right outside of the property and therefore able to see into the yard without adequate privacy being provided by a fence.

3. These hardships are not necessarily applicable to other similar properties in the Zoning District. Many corner properties do not actually have back yards that are large enough for use by the property's residents. This makes the need for privacy in such lots moot. Some lots that have similar sized yards and similar concerns for privacy actually do have fences similar to the one being requested, evidencing that this variation request is justified and necessary. And it is worth noting that even these properties with more private fences do not share all of the above listed considerations (and still have more private fencing).

4. The variation is not for the purpose of enhancing the value of or increasing the revenue from the property.
5. The difficulty or hardship has not been created by any person presently having an interest in the property. In fact, the hardships described above are not created by any one particular individual, but rather a result of the conditions on the ground.
6. The granting of the variation will not be detrimental to the public welfare or injurious to other property or improvements to the neighborhood.
7. The variation is the minimum change to the Zoning Ordinance necessary to alleviate the hardships. There is a need for privacy and safety. The only way to achieve that safely is with a privacy fence six feet in height as is being requested. Any alternative option would not sufficiently provide the privacy or safety that Lincolnwood residents are fortunate enough to enjoy. Shorter fences do not provide adequate privacy. Even if hedges would also be utilized, they do not provide full privacy and having a short fence is not safe as young children can easily reach the latch and open the fence (from either the inside or the outside, which means that even if residing children do not open latch neighboring children who are outside might).
8. The proposed variation will not impair supply of light or air to adjacent property or increase the danger of fire or endanger public safety or diminish property values. It is a fence that impacts the property requesting the variation only and does nothing more than provide adequate privacy and safety to the residents of this property allowing them to utilize their backyard like any other resident of Lincolnwood.

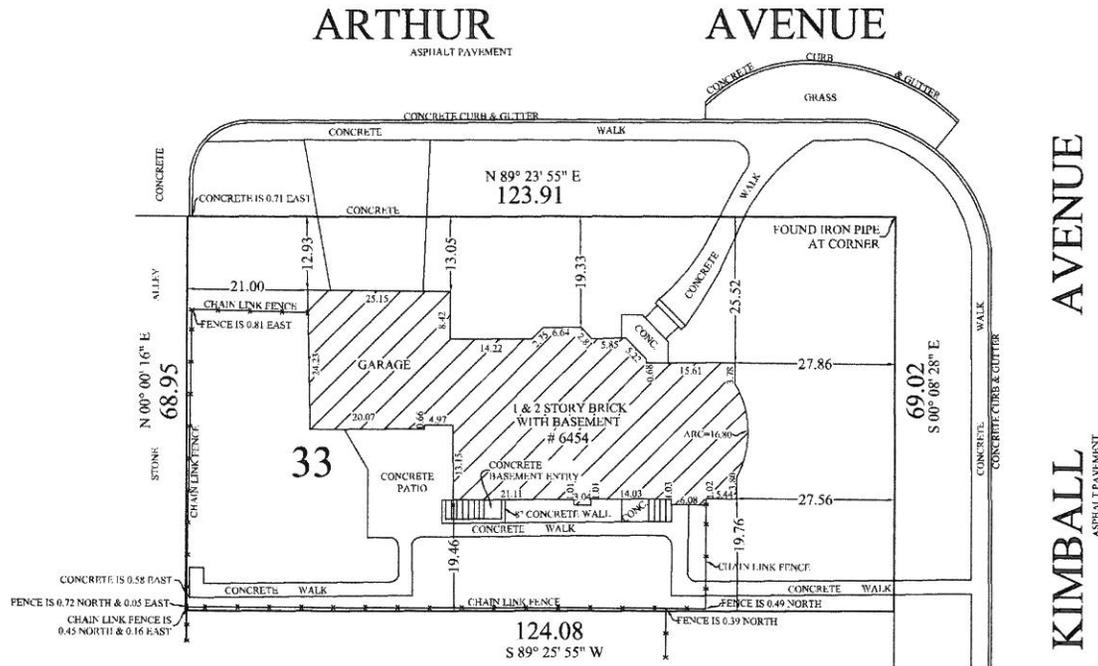




# PLAT OF SURVEY

-BY-  
**SAMBORSKI, MATTIS, INC.**  
 LAND SURVEYORS  
 4332 OAKTON STREET SKOKIE, IL 60076  
 PH: (847) 674- 7373 FX: (847) 674-7385  
 OF

LOT 33 IN DEVON-KIMBALL MANOR SUBDIVISION BEING A  
 SUBDIVISION OF THE WEST 1/2 OF BLOCK 2 AND ALL OF BLOCK 3  
 IN ENDERS AND MUNRO'S SUBDIVISION OF PART OF THE SOUTH  
 1/2 OF THE SOUTH 1/2 OF THE SOUTH EAST 1/4 OF SECTION 35,  
 TOWNSHIP 41 NORTH, RANGE 13 EAST OF THE THIRD PRINCIPAL  
 MERIDIAN, IN COOK COUNTY, ILLINOIS.



Order No. : 68-14

Ordered By: RAY FLEISCHER & FOX

P.I.N. : 10-35-421-014-0000

Property Address: 6454 KIMBALL, LINCOLNWOOD

Measurements are shown in feet and decimals and are correct at 68 degrees Fahrenheit.

Note:

1. Please check Legal Description with Deed and report any discrepancies immediately.
2. Compare all points before building by same and report any discrepancies as such.
3. Building lines, if any, shown hereon are building lines shown on the recorded subdivision plat.
4. Consult local authorities for building lines established by local ordinance.
5. No dimensions are to be assumed by scaling.
6. Coordinate and Bearing Datums are assumed unless otherwise noted.
7. R = Record Dimension M = Measured Dimension

STATE OF ILLINOIS )  
 COUNTY OF COOK ) SS

This is to certify that this Professional Service conforms to the current Illinois Minimum Standards  
 of Practice applicable to boundary surveys. Field work completed this 30th day of JULY, A.D. 2014.

Michael J. Mattis Illinois Professional Land Surveyor No. 2104  
 Illinois Professional Land Survey Firm No. 184-00779

License expires 11/30/2014  
 ©2014 Samborski, Mattis, Inc.

## **Attachment #3: Relevant Code Sections**

### **Section 2.02. Definitions**

FENCE, OPEN or OPEN FENCE: A fence including gates, which has, over its entirety, no less than 50 percent of the surface area in open space as viewed from an angle of 90 degrees, from the fence line. Examples include, but are not limited to: chain link; wrought iron; picket; Kentucky rail; or split rail.

FENCE, SEMIPRIVATE or SEMIPRIVATE FENCE: A fence which is not a solid fence nor an open fence, and including, without limitation, shadow box and louvered fences; provided, however, that "semi-private fence" does not include any louvered fence for which (i) the gaps between the fence boards are less than 50 percent of the board width; (ii) the angle of the boards exceeds a fifty-degree angle, from horizontal or vertical; or (3) it is possible to see from one side of the fence through to the other side.

### **Section 3.13(11) Fence types and height in residential districts.**

- c. Open fences of all types allowed by this regulation not more than four feet in height are allowed in side yards.
- h. On a corner lot open and semi-private fences not more than four feet in height may be erected in a corner side yard but only to a line which is perpendicular to the rear face of the residence and shall align with the front facing facade.

### **Section 5.15 Major Variations**

(7) Standards. In determining whether in a specific case there are practical difficulties or particular hardships in the way of carrying out the strict letter of this Zoning Ordinance, there shall be taken into consideration the extent to which the following facts are established:

- a. The requested Major Variation is consistent with the stated intent and purposes of this Zoning Ordinance and the Comprehensive Plan;
- b. The particular physical surroundings, shape or topographical conditions of the subject property would bring a particular hardship upon the owner, as distinguished from a mere inconvenience, if the strict letter of this Zoning Ordinance is enforced;
- c. The conditions upon which the petition for the Variation is based would not be applicable generally to other property within the same zoning district;
- d. The Variation is not solely and exclusively for the purpose of enhancing the value of or increasing the revenue from the property;
- e. The alleged difficulty or hardship has not been created by any person presently having an interest in the property;
- f. The granting of the Variation will not be detrimental to the public welfare or injurious to other property or improvements in the neighborhood in which the property is located;
- g. The Variation granted is the minimum change to the Zoning Ordinance standards necessary to alleviate the practical hardship on the subject property; and
- h. The proposed Variation will not impair an adequate supply of light and air to adjacent property, or substantially increase the danger of fire, or otherwise endanger the public safety, or substantially diminish or impair property values within the neighborhood.

**Case #ZB-11-17**

# **Fence Variations**

## **Fence Heights and Solid Fences**

6450 and 6454

North Kimball Avenue

# Regulatory Context

- R3 Residential
- 2015 Building Permit for 6454 N Kimball resulted in damaged fences
- Fences on both properties were replaced without a permit



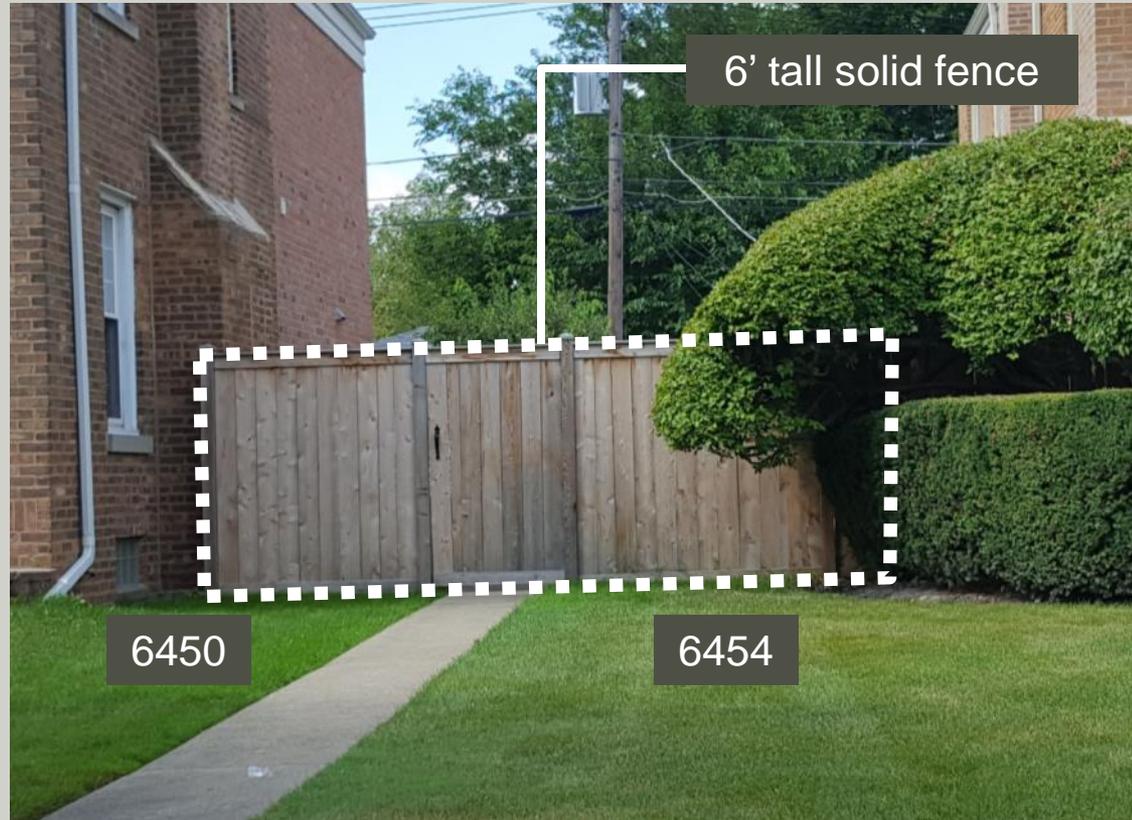
# Existing Fences

- Corner side yard of 6454 N Kimball
- 6'-tall solid fence
  - 4'-tall “semi-private” permitted



# Existing Fences

- Interior side yards of 6450 and 6454 N Kimball
- 6'-tall solid fence
  - 4'-tall “open” permitted

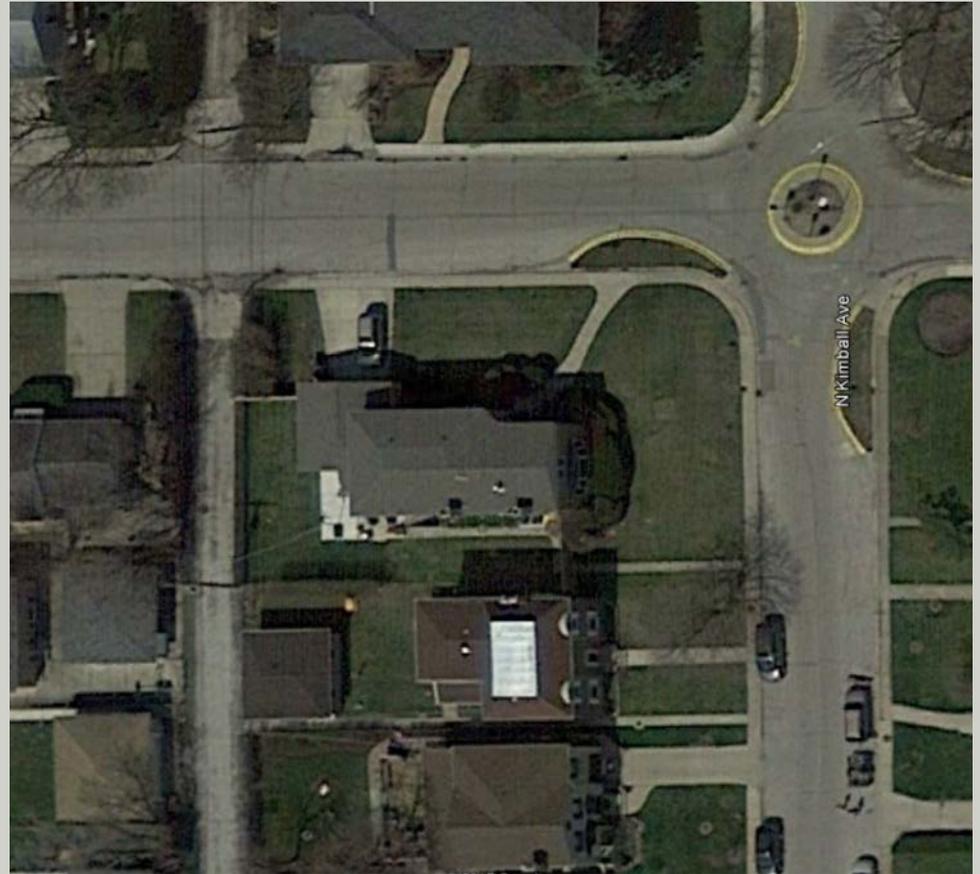


# Required Variations

- Section 3.13(11)c
  - “**Open fences** of all types allowed by this regulation **not more than four feet in height** are allowed in side yards.”
    - 6'-tall solid fences are *not* permitted in interior side yards
- Section 3.13(11)h
  - “On a corner lot **open and semiprivate fences not more than four feet in height** may be erected in a corner side yard...”
    - 6'- tall solid fences are *not* permitted in corner side yards

# Petitioner Considerations

- General sense of safety and privacy
- Alley along the west property line generates additional traffic
- Local bus stops
- Traffic circle and curbside vehicular standing areas



# Precedent Cases

## **6850 North Lowell (2017)**

- 4'-tall semi-private fences along side yards and near front façade of the home
- Request modified through ZBA deliberations
  - Fences along front façade required to come into compliance as an “open” fence, but location could remain
- ZBA ***recommended approval*** of the modified variation request (3-1)
- Village Board concurred (6-0)

# Precedent Cases

## **6402 North Kolmar (2012)**

- Replacement of a 5'-tall solid fence in the corner side yard
- ZBA imposed a condition for additional landscape screening, but then ***recommended denial*** of the variation (3-2)
- Village Board approved the request (6-0) with the condition that it be screened by arborvitae

## **6546 North Sauganash (2013)**

- 6'-tall solid fence in the corner side yard
- ZBA ***unanimously recommended denial*** of the variation (6-0)
- No record of Village Board action (request may have been withdrawn)

# ZBA Discussion

- Public Hearing held on September 27
  - ZBA failed to find a hardship based on the considerations presented by the Petitioner
  - ZBA stated that landscaping could be used to provide privacy
    - Petitioner stated that landscaping would not provide desired level of security
  - ZBA found that the standards for a Variation had not been met

**ZBA unanimously recommended denial (6-0 vote) of the requested Variations**

# Requested Action

- *Move to concur*

with the recommendation of the Zoning Board of Appeals to deny the requested Variations for fence height and openness

- Direct Village Attorney to draft a Resolution supporting this motion