

Attached is the agenda packet for the February 20, 2024 Board Meeting. For those of you with Drop Box, the file will be placed in the Drop Box Folder.

**The Village Board meeting will begin at 7:00 PM. All discussions and business will occur at the Village Board meeting. After consideration of the meeting minutes and accounts payable, the meeting will proceed to new and old business.**

Please contact the Mayor if you have any questions or if you wish to attend the meeting electronically.

James McDonald, Mayor  
Mary Konrad, Clerk  
Christine McKinley, Treasurer



Trustees:  
Allena Barbato  
Scott Bartlett  
Glenn McCollum  
Jeff Nielsen  
Tom O'Reilly  
Doug Savell

## AGENDA

### VILLAGE OF LAKE VILLA

### BOARD OF TRUSTEES

**February 20, 2024**

**7:00 p.m.**

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Public Comment
4. Approval of the Minutes
  - a. February 5, 2024 Village Board Meeting
  - b. February 12, 2024 Committee of the Whole Meeting
5. Accounts Payable – February 20, 2024
6. Mayor
  - a. Approval: Review and Approval of the FY2023 Annual Financial Report
7. Staff Reports
8. New Business
  - a. Approval: Intergovernmental Agreement Among the Village of Antioch, the Village of Lake Villa and the Board of Education of Antioch CCSD #34 Regarding the Use of a School Resource Officer
  - b. Approval: Purchase Order in the Amount of \$151,962 with Lindco Equipment Sales for the Equipment Upfitting of a Public Works Fleet Vehicle
  - c. Approval: Authorization to Enter into a Professional Services Agreement with Baxter & Woodman Inc. for the Village's Pavement Management Program
  - d. Ordinance 2024-02-04: An Ordinance Approving a Contract with Lakeshore Recycling Services for Residential Refuse and Recycling Collection Services
  - e. Discussion: Village Communications Policy and Strategy Review
9. Old Business
10. Executive Session

**11. Adjournment**



**DATE:** February 14, 2024

**TO:** Village Board of Trustees

**FROM:** Michael Strong  
Village Administrator

**RE:** Agenda Transmittal

**Mayor**

**a. Approval: Review and Approval of the FY2023 Annual Financial Report**

Staff Contact: Christine McKinley, Finance Director

The Annual Financial Report for the fiscal year ended April 30, 2023 is provided for Village Board consideration, a copy of which is included in this packet. Village Staff is requesting that the Village Board discuss and consider accepting the Fiscal Year 2022/23 Financial Audit. The Village's independent audit firm, Eccezion (Formerly Eder, Casella & Company) will be in attendance to present the document and answer questions from the Village Board.

The Village Board is required to review and accept the financial audit on an annual basis.

*Suggested Motion: Motion to Approve the Annual Financial Audit Report for the fiscal year ended April 30, 2023*

**New Business**

**a. Approval: Intergovernmental Agreement Among the Village of Antioch, the Village of Lake Villa and the Board of Education of Antioch CCSD #34 Regarding the Use of a School Resource Officer**

Staff Contact: Rochelle Tisinai, Police Chief

The Village Board will consider an Intergovernmental Agreement with Antioch School District #34 regarding the assignment of a School Resource Officer at Oakland Elementary School. The IGA, as drafted, establishes the jurisdictional authority that permits the current Antioch Police Department School Resource Officer to provide

services to Oakland Elementary School. However, since the school is in the Village's jurisdiction, all police-related matters will continue to be handled by the Village of Lake Villa's Police Department.

Suggested Motion: *Motion to approve an Intergovernmental Agreement Among the Village of Antioch, the Village of Lake Villa and the Board of Education of Antioch CCSD #34 Regarding the Use of a School Resource Officer*

- b. **Approval:** Purchase Order in the Amount of \$151,962 with Lindco Equipment Sales for the Equipment Upfitting of a Public Works Fleet Vehicle

Staff Contact: Ryan Horton, Superintendent of Public Works

The Village Board is asked to consider approval for the upfit of the 2025 International MV607, which was previously approved for purchase authorization during the February 5, 2024 Village Board meeting.

Public Works obtained pricing through Sourcewell, a member-based cooperative purchasing government organization, and Village staff is recommending that the Village Board award the purchase of an upfit for this vehicle to Lindco Equipment Sales for the purchase of the snowplow/dump truck upfit for the previously ordered International cab & chassis. This upfit includes a stainless-steel dump body, full hydraulics package, vehicle lighting and snowplow. This package also will continue the upgrade of our salt spreader controls to assist in further tracking our salt & brine usage.

Below is a summary of the FY2025 project budget. Note that the formerly approved purchase order for the cab & chassis totaled \$96,377. This amount, along with the upfit estimate, will be included in the FY2025 capital budget if approved by the Village Board.

FY2025 Funding Source	Amount Budgeted	Amount Requested	Budgeted? Yes/No
Capital Fund – Fleet Vehicles 90-00-00-8149	N/A – Future Fiscal Year Funding	\$151,962	N/A

Suggested Motion: *Motion to Approve a Purchase Order in the Amount of \$151,962 to Lindco Equipment Sales for Services and Equipment Upfit Charges for the International MV607 Fleet Vehicle*

- c. **Approval:** Award of Professional Services Agreement for Professional Engineering Services Related to the Villages Pavement Management Program for FY2025

Staff Contact: Ryan Horton, Superintendent of Public Works

The Village Board is asked to consider approving a professional services agreement with Baxter & Woodman to provide engineering and inspection services for the Village's annual pavement management program.

As a small community, the Village of Lake Villa does not have sufficient work for a full-time staff engineer and regularly engages in professional service agreements with third-party engineering firms to assist with plan reviews, as well as construction planning, bidding, and oversight. Over the years the Village has engaged various engineering firms to assist with the design and construction engineering of its bi-annual roadway improvement program. This year, and in anticipation of moving toward an annual pavement management program beginning in FY2025, Village staff conducted a Request for Qualifications (RFQ) process to secure a preferred engineering firm for this program.

The RFQ was released on December 20, 2023 and statements of qualifications were accepted on January 19, 2024. Four (4) firms submitted their interest and qualifications to the Village for consideration and responses were reviewed by a Village staff panel based upon the following criteria: 1) experience and qualifications of firm, 2) experience and qualifications of Project Manager and Support Staff, 3) Past performance on similar projects, 4) Firm's understanding and technical approach to municipal pavement management programs, and 5) the Firm's current workload capacity. Firms were ranked based on their proposal and qualifications, and a short-list of respondents were invited for in-person interviews.

Upon review and deliberation of the qualifications and interviews, the Village Staff panel was able to reach a consensus on a preferred firm which is best qualified to meet the Village's requirements relative to the anticipated needs of the Village. Specifically, Village Staff is recommending Baxter & Woodman be awarded a professional services contract for engineering services to lead and manage the Village's annual pavement management program. Baxter & Woodman has extensive experience, serving as the Municipal Engineer for several communities in the Chicagoland area. In addition to their technical expertise, they have experience supporting grant applications for municipal clients, and have effective relationships with both Lake County DOT, IDOT, and the Lake County Council of Mayors which often provide grant funding opportunities for these projects.

Included for consideration is an Agreement with Baxter & Woodman, along with a copy of their qualifications statement, and rate sheets.

*Suggested Motion: Approval of a Professional Services Agreement with Baxter & Woodman Engineering Firm for Engineering Services Related to the Village's Annual Pavement Management and MFT Road Program and Authorization for the Mayor to Execute a Master Service Agreement and Work Order with the Firm.*

- d. **Ordinance 2024-02-04: An Ordinance Approving a Contract with Lakeshore Recycling**

## **Services for Residential Refuse and Recycling Collection Services**

Staff Contact: Jake Litz, Assistant to the Village Administrator

In October 2023, the Village and Lake Villa Township released a Request for Proposal for Residential Solid Waste and Recycling Collection Services. The Village's current contract with Waste Management will expire at the end of April 2024. The Village and Township received three responses to its joint RFP. Waste Management, Groot, and Lake Shore Recycling (LRS) each submitted responses to the RFP. While Groot was the lowest bidder, LRS was the only bidder to maintain leaf vacuum service during the fall months. Village staff met with each of the two lowest bidders, Groot and LRS, to discuss potential next steps and finalize a contract. At the December 18, 2023 Village Board meeting, staff presented the two lowest bid options to the Board and received direction to proceed with LRS to maintain current service within the Village.

The Village Board will consider an Ordinance amending Chapter 15, "Solid Waste Disposal", of the Lake Villa Village Code.

Suggested Motion: *Motion to approve Ordinance 2024-02-04 Approving a Contract with Lakeshore Recycling Services for Residential Refuse and Recycling Collection Services*

### **e. Discussion: Village Communications Policy & Strategy**

Staff Contact: Jake Litz, Assistant to the Village Administrator

Village Staff will review a brief presentation regarding the current Social Media Policy and Communications Strategy for the Village. An overview of the Village's communication modalities, schedule, and current opportunities will be presented. This item is being scheduled for discussion based on feedback provided by Village Trustees. A copy of the Village's social media policy can be viewed in Section 1-15-1 of the Village Code or online here:

[https://codelibrary.amlegal.com/codes/lakevillail/latest/lakevilla\\_il/0-0-0-969](https://codelibrary.amlegal.com/codes/lakevillail/latest/lakevilla_il/0-0-0-969)

No formal action is being requested by the Village Board, item is scheduled for discussion and future planning purposes only.

**VILLAGE OF LAKE VILLA  
VILLAGE BOARD  
REGULAR MEETING  
February 5<sup>th</sup>, 2024**

**Call to Order:** Mayor McDonald called the meeting to order at 7:00 pm.

**Present:** Mayor McDonald, Village Clerk Konrad, Trustees: Nielsen, O'Reilly, Bartlett, Savell via remote, and McCollum, Village Attorney Rebecca Bateman Alexopoulos, Police Chief Rochelle Tisinai, Village Administrator Mike Strong, Assistant to the Village Administrator Jake Litz, Public Works Superintendents Ryan Horton and Jim Bowles. Trustee Barbato was absent.

**ROLL CALL VOTE WAS:**

**AYES: 5 (Nielsen, O'Reilly, Bartlett, Savell, McCollum)**

**NAYS: 0**

**ABSENT: 1 (Barbato)**

**ABSTAIN: 0**

**MOTION CARRIED**

**Public Comment:** None

**Mayor:** Don Debello presented to the Mayor and board his renovation concepts for Nutties Bar located at 65 Grand.

**Minutes:** It was moved by Trustee Nielsen and seconded by Trustee McCollum to approve the January 8, 2024 Committee of the Whole Meeting Minutes.

**ROLL CALL VOTE WAS:**

**AYES: 5 (Nielsen, O'Reilly, Bartlett, Savell, McCollum)**

**NAYS: 0**

**ABSENT: 1 (Barbato)**

**ABSTAIN: 0**

**MOTION CARRIED**

It was moved by Trustee O'Reilly and seconded by Trustee Bartlett to approve the January 8, 2024 Special Village Board Meeting Minutes.

**ROLL CALL VOTE WAS:**

**AYES: 5 (Nielsen, O'Reilly, Bartlett, Savell, McCollum)**

**NAYS: 0**

**ABSENT: 1 (Barbato)**

**ABSTAIN: 0**

**MOTION CARRIED**

It was moved by Trustee Nielsen and seconded by Trustee O'Reilly to approve the January 16, 2024 Village Board Meeting Minutes

**ROLL CALL VOTE WAS:**

**AYES: 5 (Nielsen, O'Reilly, Bartlett, Savell, McCollum)**

**NAYS: 0**

**ABSENT: 1 (Barbato)**

**ABSTAIN: 0**

**MOTION CARRIED**

**Finance:** It was moved by Trustee McCollum and seconded by Trustee Bartlett to approve the Accounts Payable Report for February 5, 2024 in the amount of \$281,260.19.

**ROLL CALL VOTE WAS:**

**AYES: 5 (Nielsen, O'Reilly, Bartlett, Savell, McCollum)**

**NAYS: 0**

**ABSENT: 1 (Barbato)**

**ABSTAIN: 0**

**MOTION CARRIED**

**Staff Report**

Public Works reports that the work on the Grand Avenue land bridge construction continues. Chief Tisinai reported that a medical drop box for unused prescriptions was placed in the Village Hall Lobby as well as a Sharps Box. Both are under camera surveillance. The Village Administrator reminded that a Committee of the Whole will be next Monday, February 12<sup>th</sup>. Bond defeasance has reduced the levy by \$600,000 which translates to approximate \$25 per \$100,000 of market value savings.

**New Business:**

**Approval: An Intergovernmental Agreement with the Village fox Lake for the Administration of an Adjudication Court**

The Village Board conferred on a Resolution approving an IGA (Intergovernmental Agreement) with the Village of Fox Lake for the administration of adjudication court.

It was moved by Trustee Savell and seconded by Trustee McCollum to Approve an Intergovernmental Agreement with the Village fox Lake for the Administration of an Adjudication Court

**ROLL CALL VOTE WAS:**

**AYES: 5 (Nielsen, O'Reilly, Bartlett, Savell, McCollum)**

**NAYS: 0**

**ABSENT: 1 (Barbato)**

**ABSTAIN: 0**

**MOTION CARRIED**

**Ordinance 2024-02-01: An Ordinance Amending the Number of Liquor Licenses**

The Village Board conferred on proposed amendments to the Village's Code relative to Liquor Licensing.

It was moved by Trustee Nielsen and seconded by Trustee O'Reilly to Approve Ordinance No. 2024-02-01 Adopting Amendments to the Village of Lake Villa Village Code Relative to Liquor Licensing

**ROLL CALL VOTE WAS:**

**AYES: 5 (Nielsen, O'Reilly, Bartlett, Savell, McCollum)**

**NAYS: 0**

**ABSENT: 1 (Barbato)**

**ABSTAIN: 0**

**MOTION CARRIED**

**Ordinance 2024-02-02: An Ordinance Approving Various Zoning Code Text Amendments**

The Village Board conferred on the approval of an Ordinance that enacts various amendments to the Village's Zoning Regulations. The amendments relate to new definitions and abbreviations, zones and zoning regulations, buffer yard/bulk standards, renewable energy systems and landscape buffer yard and screening requirements.

Plan Commission/Zoning Board of Appeals reviewed a presentation prepared by the Village's Land Planner, Teska Associates, relative to mixed-use zoning, and current opportunities to amend the Village's Zoning Code to reflect both current and future desired development patterns within the Village. Specifically addressing the following:

- Mixed-use opportunities within the central business district and peripheral areas identified in the Village's Comprehensive Plan.
- Current setback regulations within the central business district, specifically, for properties that are not located on Cedar Avenue. Setbacks are proposed to be reduced to allow for buildings that can be located closer to the roadway.
- Setback requirements for the suburban business and light industrial zoning districts have been increased when those zoning lots abut residential property. These additional setback distances would mirror other commercial zones within the Code.
- Landscape screening requirements to enhance current buffer yard requirements for new development
- Establishment of rules and regulations pertaining to renewable energy system development within the Village.

The Zoning Board of Appeals held a discussion and a public hearing. Upon closing of the public hearing, the Zoning Board of Appeals recommended approval to the Village Board.

It was moved by Trustee O'Reilly and seconded by Trustee Savell to approve Ordinance 2024-02-02 Approving Various Text Amendments to Title 10 (Zoning Code) of the Village Code.

**ROLL CALL VOTE WAS:**

**AYES: 5 (Nielsen, O'Reilly, Bartlett, Savell, McCollum)**

**NAYS: 0**

**ABSENT: 1 (Barbato)**

**ABSTAIN: 0**

**MOTION CARRIED**

**Ordinance 2024-02-03: An Ordinance Denying Zoning Variations Relative to the Property Located at 229 Burnett Avenue**

The Village Board conferred on Ordinance 2024-01-04 denying zoning variations for the property located at 229 Burnett Avenue. The Zoning Board of Appeals held a public hearing to hear testimony and deliberate on a request from the property owner to be granted relief from the Zoning Code to add an additional employee at a home occupation.

No correspondence from neighboring property owners relative to the request was received, but a few did participate in the public hearing and expressed opinions on the variation request. Public testimony was limited to general questions and concerns over the parking of vehicles and additional foot traffic.

After closing of the public hearing, the ZBA had a split vote 3-3. The Village Board considered the following options:

- 1) Approve the Zoning Board of Appeals recommendation as presented
- 2) Overturn the Zoning Board of Appeals recommendation and approve the zoning variation request
- 3) Remand the request back to the Zoning Board of Appeals for further deliberation.

It was moved by Trustee Savell and seconded by Trustee McCollum to approve Ordinance 2024-02-03 Denying Zoning Variations Relative to the Property Located at 229 Burnett Avenue

**ROLL CALL VOTE WAS:**

**AYES: 5 (Nielsen, O'Reilly, Bartlett, Savell, McCollum)**

**NAYS: 0**

**ABSENT: 1 (Barbato)**

**ABSTAIN: 0**

**MOTION CARRIED**

**Approval: Purchase Order for an International Dump Truck**

Public Works requested authorization to order a 2025 International MV607 Cab & Chassis Truck from Rush International Truck. In July 2023, staff issued a PO for a 2025 Western Star through Lindco Equipment Sales. Should the Board decide to authorize the purchase of the 2025 International, staff would cancel the existing Purchase Order through Lindco without penalty.

The cost of the Western Star Cab & Chassis is \$126,761.00. The 2025 International MV607 is scheduled to be built in the second quarter of 2024 and would be delivered by the upcoming snow season. The International is available for lease with upfit fully included. The cost of the cab and chassis for the International MV is \$96,377.00.

Public Works' aging fleet is in need of updating, with the oldest truck, a 1997 International Dump Truck, due to be replaced in spring of 2024. This vehicle is intended to replace a 1998 International plow/dump truck. International Trucks currently make up 100% of the existing HD fleet. With International trucks slowly becoming available, the goal is to keep all the same fleet as advised by the Village's fleet mechanic.

Rush Truck has an order slot available for a 2025 International MV 607 to be built 2nd Qtr. Of 2024, this truck then would go for upfit, anticipating it to be in service by winter of 2024/2025.

It was moved by Trustee McCollum and seconded by Trustee Savell to approve a Purchase Order for an International Dump Truck

**ROLL CALL VOTE WAS:**

**AYES: 5 (Nielsen, O'Reilly, Bartlett, Savell, McCollum)**

**NAYS: 0**

**ABSENT: 1 (Barbato)**

**ABSTAIN: 0**

**MOTION CARRIED**

**Adjournment:** It was moved by Trustee Nielsen and seconded by Trustee Bartlett to adjourn at 8:10 pm

**ROLL CALL VOTE WAS:**

**AYES: 5 (Nielsen, O'Reilly, Bartlett, Savell, McCollum)**

**NAYS: 0**

**ABSENT: 1 (Barbato)**

**ABSTAIN: 0**

**MOTION CARRIED**

*APPROVED BY ME THIS \_\_\_\_\_ February, 2024*

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*JAMES MCDONALD, MAYOR*

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*MARY KONRAD, CLERK*

**VILLAGE OF LAKE VILLA  
VILLAGE BOARD  
COMMITTEE OF THE WHOLE MEETING  
February 12th, 2024**

**Call to Order:** Mayor McDonald called the meeting to order at 7:00 pm.

**Present:** Mayor McDonald, Village Clerk Konrad, Trustees: Nielsen, Barbato, O'Reilly, Bartlett, McCollum, Village Administrator Michael Strong, Village Attorney Rebecca Alexopoulos, Public Works Superintendents Ryan Horton and Jim Bowles. Trustee Savell was absent.

**ROLL CALL VOTE WAS:**

**AYES: 5 (Nielsen, Barbato, O'Reilly, Bartlett, McCollum)**

**NAYS: 0**

**ABSENT: 1 (Savell)**

**ABSTAIN: 0**

**MOTION CARRIED**

**Public Comment:** **None**

**Discussion:** **Pines II Subdivision Conceptual Review**

The Village Board will hear a presentation from the Property Owner of the Pines II Subdivision parcel, regarding the potential construction of a new residential subdivision on the subject property.

The Developer sought input from the Village Board on a revised concept plan and site plan for a mixed-residential use concept that may include detached single family homes and a multi-family component. No formal action is being sought by the Village Board; however, direction relative to the new concept plan will be sought in order to assist the Developer in determining whether or not to move forward with a formal subdivision request.

**Lake County Sanitary Sewer & Lakes Region Sanitary District Update**

The Village Board reviewed the existing Sanitary Sewer Agreement that is in place between the Village of Lake Villa and Lake County. The original agreement was approved and adopted by the Village Board in April 1991, which has since expired. Over the past two years, Village Staff has been in discussions with Lake County relative to the potential renewal and extension of the sewer agreement which affords access for the Cedar Ridge and Prairie Trail residential subdivisions to sewage treatment facilities that are owned and operated by Lake County. Village Engineers will provide an update to the Board on the status of the Agreement negotiations, as well as update the Village Board on discussions that are occurring at the Lake County Board level relative to the formerly dissolved Lakes Region Sanitary District.

## **FY2025 Budget Introduction & Calendar Review**

Village Staff presented materials and an introduction to the FY2025 budget planning process. The Board reviewed the presentation that introduces draft financial policies, financial data and budgetary context for the FY2025 budget year, along with a review of the budget calendar for the upcoming fiscal year

### **Non-Highway Vehicle Regulations**

The Village Board was previously sent materials relative to proposed non-highway vehicle regulations, which have been adopted in surrounding communities, to be considered and potentially adopted in Lake Villa and determine whether a formal ordinance should be drafted by the Village Attorney to review at a future Village Board meeting.

*Adjournment:* It was moved Trustee Nielsen and seconded by Trustee O'Reilly to adjourn at 9:45pm.

#### **ROLL CALL VOTE WAS:**

**AYES: 5 (Nielsen, Barbato, O'Reilly, Bartlett, McCollum)**

**NAYS: 0**

**ABSENT: 1 (Savell)**

**ABSTAIN: 0**

**MOTION CARRIED**

*APPROVED BY ME THIS \_\_\_\_\_ February, 2024*

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**JAMES MCDONALD, MAYOR**

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**MARY KONRAD, CLERK**

VILLAGE OF LAKE VILLA Treasurer's Report  
EXP CHECK RUN DATES 02/06/2024 - 02/20/2024  
BOTH JOURNALIZED AND UNJOURNALIZED

BOTH OPEN AND PAID

Fund	Department	Line Item	Item Description	Amount	Account Number	Budget	Total YTD	Over Budget
<b>ACCURATE BIOMETRICS</b>								
GENERAL FUND	STREETS	PHYSICALS/TESTING	FINGERPRINTING SERVICE	30.00	01-41-60-4570	1,000.00	462.90	
<b>ACE HARDWARE ANTIOCH 15083</b>								
GENERAL FUND	BUILDINGS & GROUNDS	SUPPLIES-BUILDING	KEYS FOR 76 CEDAR AVE	31.12	01-46-40-4910	16,000.00	8,309.99	
<b>AFFINITY CPR TRAINING CENTER, INC.</b>								
GENERAL FUND	ADMINISTRATIVE	TRAINING/TRAVEL	VILLAGE CPR TRAINING- I	336.00	01-10-60-4530	8,750.00	6,862.13	
GENERAL FUND	POLICE	TRAINING/TRAVEL	CPR TRAINING- POLICE	336.00	01-20-60-4530	19,500.00	6,117.93	
<b>AFLAC</b>								
GENERAL FUND		AFLAC INSURANCE PAYABL/AFLAC		2,479.97	01-00-10-2110	0.00	(47,531.71)	
<b>AMAZON CAPITAL SERVICES</b>								
GENERAL FUND	ADMINISTRATIVE	OFFICE SUPPLIES- 35%	OFFICE SUPPLIES	83.82	01-10-60-4810	7,350.00	5,554.95	
GENERAL FUND	POLICE	OFFICE SUPPLIES- 35%	OFFICE SUPPLIES	83.82	01-20-60-4810	12,000.00	4,832.83	
WATER & SEWER	WATER	OFFICE SUPPLIES- 15%	OFFICE SUPPLIES	35.92	60-42-60-4810	5,800.00	4,450.97	
WATER & SEWER	SEWER	OFFICE SUPPLIES-15%	OFFICE SUPPLIES	35.93	60-43-60-4810	5,800.00	4,451.00	
<b>AMERICAN GASES CORP</b>								
GENERAL FUND	BUILDINGS & GROUNDS	SUPPLIES-BUILDING	OXYGEN/ ACETYLENE	28.68	01-46-40-4910	16,000.00	8,309.99	
<b>APPLIED TECHNOLOGIES</b>								
W&S CAPTIAL FUND		DESIGN ENGINEERING BURLAKE VILLA/ 2023 WATER		26,014.00	91-00-00-8160	84,000.00	78,571.00	OVER
<b>BAXTER &amp; WOODMAN</b>								
GENERAL CAPITAL FUND		DESIGN STORM SEWER IMPILAKE VILLA STORMWATER I		8,975.00	90-00-00-8151	85,000.00	30,515.00	
GENERAL FUND	ADMINISTRATIVE	MANAGED GIS SERVICES- GIS CONSULTING SERVICE		279.00	01-10-20-5216	6,000.00	3,642.50	
WATER & SEWER	WATER	MANAGED GIS SERVICES- GIS CONSULTING SERVICE		558.00	60-42-20-5216	12,000.00	4,126.50	
WATER & SEWER	SEWER	MANAGED GIS SERVICES- GIS CONSULTING SERVICE		558.00	60-43-20-5216	12,000.00	2,547.25	
<b>BLECK ENGINEERING CO., INC.</b>								
GENERAL CAPITAL FUND		REPAIRS & IMPROVEMENTS NPDES PHASE 2- SWPPP/ I		997.50	90-00-00-8092	50,000.00	4,487.76	
<b>BROOKS-ALLAN</b>								
GENERAL FUND	POLICE	UNIFORM ALLOWANCE	UNIFORM ALLOWANCE- ROB	119.96	01-20-60-4170	28,000.00	31,256.96	OVER
<b>CARDMEMBER SERVICE</b>								
WATER & SEWER	WATER	MEMBERSHIPS	APWA- MEMBERSHIP	98.00	60-42-60-4531	450.00	385.50	OVER
WATER & SEWER	SEWER	MEMBERSHIPS	APWA- MEMBERSHIP	98.00	60-43-60-4531	450.00	385.50	OVER
GENERAL FUND	STREETS	MEMBERSHIPS	APWA- MEMBERSHIP	196.00	01-41-60-4531	835.00	385.00	
GENERAL FUND	FLEET	MEMBERSHIPS	APWA- MEMBERSHIP	196.00	01-30-60-4531	2,000.00	0.00	
GENERAL FUND	POLICE	MISCELLANEOUS	TASK FORCE- DINNER	49.98	01-20-60-5190	8,000.00	3,881.79	
GENERAL FUND	POLICE	MISCELLANEOUS	MCDONALDS- PRISONER ME	7.98	01-20-60-5190	8,000.00	3,881.79	
GENERAL FUND	POLICE	MISCELLANEOUS	SNOW RAKE/ BROOM	37.99	01-20-60-5190	8,000.00	3,881.79	
GENERAL FUND	POLICE	UNIFORM ALLOWANCE	CSO EMBROIDERY PATCH	21.51	01-20-60-4170	28,000.00	31,256.96	OVER
GENERAL FUND	POLICE	SUPPLIES	FARADAY BAG	122.54	01-20-60-4940	6,000.00	1,498.12	
GENERAL FUND	POLICE	MISCELLANEOUS	TACTICAL TRAINING SUPP	429.85	01-20-60-5190	8,000.00	3,881.79	
GENERAL FUND	POLICE	TRAINING/TRAVEL	IL TRUCK ENFORCEMENT A	100.00	01-20-60-4530	19,500.00	6,117.93	
GENERAL FUND	ADMINISTRATIVE	SOFTWARE LICENSES	DROPBOX	9.99	01-10-60-5213	25,000.00	19,900.44	
WATER & SEWER	WATER	SOFTWARE LICENSES	DROPBOX	5.00	60-42-60-5213	12,500.00	7,158.19	
WATER & SEWER	SEWER	SOFTWARE LICENSES	DROPBOX	5.00	60-43-60-5213	12,500.00	7,158.20	
GENERAL FUND	ADMINISTRATIVE	MISCELLANEOUS EXPENSES	CLEAN UP DAY- LUNCH	53.34	01-10-60-5190	8,000.00	9,278.76	OVER
GENERAL FUND	ADMINISTRATIVE	MEMBERSHIPS	ICMA	985.00	01-10-60-4531	10,000.00	4,140.17	
SPECIAL EVENTS FUND	ADMINISTRATIVE	OTHER EVENT EXPENSES	SUPPLIES FOR EGG HUNT/	813.52	81-00-00-4366	10,000.00	4,239.27	
GENERAL FUND	ADMINISTRATIVE	MEMBERSHIPS	2024 EMPLOYMENT LAW SEI	325.00	01-10-60-4531	10,000.00	4,140.17	
GENERAL FUND	ADMINISTRATIVE	TRAINING/TRAVEL	CREDIT/ ALLIANZ TRAVEL	(9.00)	01-10-60-4530	8,750.00	6,862.13	
GENERAL FUND	ADMINISTRATIVE	TRAINING/TRAVEL	CREDIT/ AMTRAK	(20.25)	01-10-60-4530	8,750.00	6,862.13	

VILLAGE OF LAKE VILLA Treasurer's Report  
EXP CHECK RUN DATES 02/06/2024 - 02/20/2024  
BOTH JOURNALIZED AND UNJOURNALIZED

BOTH OPEN AND PAID

Fund	Department	Line Item	Item Description	Amount	Account Number	Budget	Total YTD	Over Budget
			<b>Vendor Total:</b>	<b>3,525.45</b>				
<b>CENTRAL LAKE COUNTY JAWA</b>								
WATER & SEWER	WATER	CLC-JAWA	JANUARY 2024	30,229.20	60-42-20-4351	334,194.00	292,102.08	
WATER & SEWER	WATER	CLC JAWA CONNECTION FEI	JANUARY 2024	19,575.00	60-42-20-4352	234,900.00	176,175.00	
WATER & SEWER	WATER	MAINTENANCE-WATER SYSTEM	COLILER TESTING	1,080.00	60-42-40-4250	60,000.00	32,798.79	
			<b>Vendor Total:</b>	<b>50,884.20</b>				
<b>COMCAST CABLE</b>								
GENERAL FUND	BUILDINGS & GROUNDS	TELEPHONE	65 CEDAR AVE OFC	299.58	01-46-60-4420	18,000.00	16,669.85	
WATER & SEWER	WATER	TELEPHONE	65 CEDAR AVE OFC	49.93	60-42-60-4420	3,000.00	2,555.46	
WATER & SEWER	SEWER	TELEPHONE	65 CEDAR AVE OFC	49.93	60-43-60-4420	3,000.00	2,555.50	
GENERAL FUND	BUILDINGS & GROUNDS	TELEPHONE	65 CEDAR AVE	1.58	01-46-60-4420	18,000.00	16,669.85	
WATER & SEWER	WATER	TELEPHONE	65 CEDAR AVE	0.26	60-42-60-4420	3,000.00	2,555.46	
WATER & SEWER	SEWER	TELEPHONE	65 CEDAR AVE	0.26	60-43-60-4420	3,000.00	2,555.50	
			<b>Vendor Total:</b>	<b>401.54</b>				
<b>CONSERV FS, INC.</b>								
GENERAL FUND	FLEET	AUTOMOTIVE FUEL/OIL	548.1 GAL UNL	1,259.53	01-30-60-4820	82,500.00	59,549.67	
WATER & SEWER	WATER	AUTOMOTIVE FUEL/OIL	548.1 GAL UNL	209.92	60-42-60-4820	13,750.00	10,022.75	
WATER & SEWER	SEWER	AUTOMOTIVE FUEL/OIL	548.1 GAL UNL	209.92	60-43-60-4820	13,750.00	10,022.79	
			<b>Vendor Total:</b>	<b>1,679.37</b>				
<b>CORE &amp; MAIN LP</b>								
WATER & SEWER	WATER	SUPPLIES - WATER	WATER SUPPLIES	1,283.58	60-42-40-4950	35,000.00	18,121.84	
			<b>Vendor Total:</b>	<b>1,283.58</b>				
<b>DATA INTEGRATORS, INC.</b>								
WATER & SEWER	WATER	PRINTING/BILLING	JANUARY 2024	119.59	60-42-60-4440	6,500.00	3,598.79	
WATER & SEWER	SEWER	PRINTING/BILLING	JANUARY 2024	119.59	60-43-60-4440	6,500.00	3,598.79	
GENERAL FUND	ADMINISTRATIVE	NEWSLETTER	JANUARY 2024	156.15	01-10-60-4442	2,500.00	679.87	
			<b>Vendor Total:</b>	<b>395.33</b>				
<b>DEKIND COMPUTER CONSULTANTS</b>								
GENERAL CAPITAL FUND		INFORMATION TECHNOLOGY-WATCHGUARD SERVER		8,923.50	90-00-00-8150	40,000.00	30,288.64	
GENERAL FUND	ADMINISTRATIVE	IT SUPPORT -75% (MONTH) MARCH 2024-	MONTHLY SEI	600.00	01-10-20-5215	9,000.00	8,906.23	OVER
WATER & SEWER	WATER	IT SUPPORT -12.5%	MARCH 2024- MONTHLY SEI	100.00	60-42-20-5215	1,500.00	1,484.37	OVER
WATER & SEWER	SEWER	IT SUPPORT -12.5%	MARCH 2024- MONTHLY SEI	100.00	60-43-20-5215	1,500.00	1,484.40	OVER
GENERAL FUND	ADMINISTRATIVE	SOFTWARE LICENSES -50%	MARCH 2024- MONTHLY SEI	24.00	01-10-60-5213	25,000.00	19,900.44	
WATER & SEWER	WATER	SOFTWARE LICENSES -25%	MARCH 2024- MONTHLY SEI	24.00	60-42-60-5213	12,500.00	7,158.19	
WATER & SEWER	SEWER	SOFTWARE LICENSES- 25%	MARCH 2024- MONTHLY SEI	24.00	60-43-60-5213	12,500.00	7,158.20	
GENERAL CAPITAL FUND		INFORMATION TECHNOLOGY-MARCH 2024-	MONTHLY SEI	1,850.00	90-00-00-8150	40,000.00	30,288.64	
GENERAL FUND	ADMINISTRATIVE	IT SUPPORT -75%	10.5 OVERTIME HRS FOR ,	669.37	01-10-20-5215	9,000.00	8,906.23	OVER
WATER & SEWER	WATER	IT SUPPORT -12.5%	10.5 OVERTIME HRS FOR ,	111.56	60-42-20-5215	1,500.00	1,484.37	OVER
WATER & SEWER	SEWER	IT SUPPORT -12.5%	10.5 OVERTIME HRS FOR ,	111.57	60-43-20-5215	1,500.00	1,484.40	OVER
			<b>Vendor Total:</b>	<b>12,538.00</b>				
<b>DUSTY'S DC ELECTRICAL &amp; POWDERCOAT</b>								
GENERAL FUND	FLEET	VEHICLE SUPPLIES	ALTERNATOR	112.50	01-30-60-4930	52,500.00	35,726.99	
WATER & SEWER	WATER	VEHICLE SUPPLIES	ALTERNATOR	18.75	60-42-60-4930	8,750.00	6,018.15	
WATER & SEWER	SEWER	VEHICLE SUPPLIES	ALTERNATOR	18.75	60-43-60-4930	8,750.00	6,018.42	
			<b>Vendor Total:</b>	<b>150.00</b>				
<b>EVOQUA WATER TECHNOLOGIES LLC</b>								
WATER & SEWER	SEWER	SUPPLIES - SEWER	BIOXIDE	7,487.16	60-43-40-4950	30,000.00	5,421.89	
			<b>Vendor Total:</b>	<b>7,487.16</b>				
<b>FOX RECOVERY &amp; TOWING</b>								
GENERAL FUND	BUILDINGS & GROUNDS	MAINTENANCE-PARKS	TOW -2 SEMI TRAILERS F]	200.00	01-46-40-4211	16,500.00	11,286.11	
			<b>Vendor Total:</b>	<b>200.00</b>				
<b>GALL'S, LLC</b>								
GENERAL FUND	POLICE	UNIFORM ALLOWANCE	UNIFORM ALLOWANCE- NIN:	123.92	01-20-60-4170	28,000.00	31,256.96	OVER
			<b>Vendor Total:</b>	<b>123.92</b>				
<b>HERMAN BROTHERS</b>								
GENERAL FUND	FLEET	VEHICLE SUPPLIES	VEHICLE SUPPLIES	103.38	01-30-60-4930	52,500.00	35,726.99	
WATER & SEWER	WATER	VEHICLE SUPPLIES	VEHICLE SUPPLIES	17.23	60-42-60-4930	8,750.00	6,018.15	
WATER & SEWER	SEWER	VEHICLE SUPPLIES	VEHICLE SUPPLIES	17.23	60-43-60-4930	8,750.00	6,018.42	

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Fund	Department	Line Item	Item Description	Amount	Account Number	Budget	Total YTD	Over Budget
			<b>Vendor Total:</b>	<b>137.84</b>				
<b>HOME DEPOT CREDIT SERVICES</b>								
GENERAL FUND	BUILDINGS & GROUNDS	SUPPLIES-BUILDING	W/S BUILDING SUPPLIES	151.28	01-46-40-4910	16,000.00	8,309.99	
GENERAL FUND	POLICE	MISCELLANEOUS	RYOBI TRIPOD STAND	139.00	01-20-60-5190	8,000.00	3,881.79	
GENERAL FUND	POLICE	MISCELLANEOUS	70 PIECE IMPACT RATED !	24.94	01-20-60-5190	8,000.00	3,881.79	
GENERAL FUND	POLICE	MISCELLANEOUS	18 VOLT CORDLESS 8 TOO!	379.00	01-20-60-5190	8,000.00	3,881.79	
			<b>Vendor Total:</b>	<b>694.22</b>				
<b>ICOPS</b>								
GENERAL FUND		UNION DUES PAYABLE	PAY PERIOD 01/20-02/02,	276.00	01-00-10-2190	0.00	(4,169.00)	
			<b>Vendor Total:</b>	<b>276.00</b>				
<b>JACK FROST IRON WORKS INC</b>								
GENERAL FUND	STREETS	SUPPLIES	DRAIN COVER	2,340.00	01-41-40-4940	15,000.00	4,854.23	
			<b>Vendor Total:</b>	<b>2,340.00</b>				
<b>JAMES P. BATEMAN, LTD.</b>								
GENERAL FUND	ADMINISTRATIVE	LEGAL FEES	GENERAL MATTERS	10,377.02	01-10-20-4330	90,000.00	110,747.85	OVER
DEVELOPER ESCROWS		LINCOLN AVE CAPITAL ES(STARLING PUD ORDINANCE	2,116.40	03-00-30-2360		0.00	(2,050.00)	OVER
WATER & SEWER	WATER	LEGAL FEES	SEWER AND WATER MATTER	620.23	60-42-20-4330	5,000.00	232.23	
WATER & SEWER	SEWER	LEGAL FEES	SEWER AND WATER MATTER	620.23	60-43-20-4330	5,000.00	232.26	
GENERAL FUND	ADMINISTRATIVE	LEGAL FEES	SAM DHARNI- 801 TOWER !	850.00	01-10-20-4330	90,000.00	110,747.85	OVER
			<b>Vendor Total:</b>	<b>14,583.88</b>				
<b>JON M. TACK, P.E.</b>								
GENERAL FUND	ADMINISTRATIVE	BUILDING INSPECTORS	JANUARY 2024	648.75	01-10-20-4392	65,000.00	42,945.91	
			<b>Vendor Total:</b>	<b>648.75</b>				
<b>LAFORCE</b>								
METRA FUND		MAINTENANCE-BUILDING	METRA BUILDING	1,454.00	02-00-30-4210	4,000.00	607.15	
			<b>Vendor Total:</b>	<b>1,454.00</b>				
<b>LAKE COUNTY RECORDER OF DEEDS</b>								
GENERAL FUND	ADMINISTRATIVE	MISCELLANEOUS EXPENSES FILE # 8014694/ 801469!	100.00	01-10-60-5190	8,000.00	9,278.76	OVER	
			<b>Vendor Total:</b>	<b>100.00</b>				
<b>LAKE VILLA POLICE PENSION FUND</b>								
GENERAL FUND	POLICE	NCPERS INSURANCE PAYAB:PAY PERIOD 01/20-02/02,	6,048.88	01-20-10-2150	0.00	124,947.03)		
			<b>Vendor Total:</b>	<b>6,048.88</b>				
<b>LAKELAND SEPTIC SERVICE</b>								
GENERAL FUND	BUILDINGS & GROUNDS	MAINTENANCE-PARKS	2 HOLDING TANKS- LOFFRI	400.00	01-46-40-4211	16,500.00	11,286.11	
			<b>Vendor Total:</b>	<b>400.00</b>				
<b>LAKELAND/LARSEN</b>								
MANSION FUND		PREVENTATIVE MAINTENAN(MONTHLY ELEVATOR MAINT	202.38	08-00-00-4212	16,000.00	14,855.93		
			<b>Vendor Total:</b>	<b>202.38</b>				
<b>LAKESIDE INTERNATIONAL TRUCKS</b>								
GENERAL FUND	FLEET	VEHICLE SUPPLIES	TRUCK # 9	1,296.17	01-30-60-4930	52,500.00	35,726.99	
WATER & SEWER	WATER	VEHICLE SUPPLIES	TRUCK # 9	216.03	60-42-60-4930	8,750.00	6,018.15	
WATER & SEWER	SEWER	VEHICLE SUPPLIES	TRUCK # 9	216.03	60-43-60-4930	8,750.00	6,018.42	
GENERAL FUND	FLEET	VEHICLE SUPPLIES	MOTOR W/S WIPER	202.83	01-30-60-4930	52,500.00	35,726.99	
WATER & SEWER	WATER	VEHICLE SUPPLIES	MOTOR W/S WIPER	33.80	60-42-60-4930	8,750.00	6,018.15	
WATER & SEWER	SEWER	VEHICLE SUPPLIES	MOTOR W/S WIPER	33.81	60-43-60-4930	8,750.00	6,018.42	
GENERAL FUND	FLEET	VEHICLE SUPPLIES	TRUCK # 9	160.35	01-30-60-4930	52,500.00	35,726.99	
WATER & SEWER	WATER	VEHICLE SUPPLIES	TRUCK # 9	26.72	60-42-60-4930	8,750.00	6,018.15	
WATER & SEWER	SEWER	VEHICLE SUPPLIES	TRUCK # 9	26.73	60-43-60-4930	8,750.00	6,018.42	
GENERAL FUND	FLEET	VEHICLE SUPPLIES	TRUCK # 5	100.59	01-30-60-4930	52,500.00	35,726.99	
WATER & SEWER	WATER	VEHICLE SUPPLIES	TRUCK # 5	16.76	60-42-60-4930	8,750.00	6,018.15	
WATER & SEWER	SEWER	VEHICLE SUPPLIES	TRUCK # 5	16.77	60-43-60-4930	8,750.00	6,018.42	
GENERAL FUND	FLEET	VEHICLE SUPPLIES	COUPLING HOSE/ CLAMP	266.03	01-30-60-4930	52,500.00	35,726.99	
WATER & SEWER	WATER	VEHICLE SUPPLIES	COUPLING HOSE/ CLAMP	44.34	60-42-60-4930	8,750.00	6,018.15	
WATER & SEWER	SEWER	VEHICLE SUPPLIES	COUPLING HOSE/ CLAMP	44.34	60-43-60-4930	8,750.00	6,018.42	
			<b>Vendor Total:</b>	<b>2,701.30</b>				
<b>LAUTERBACH &amp; AMEN, LLP</b>								
GENERAL FUND	ADMINISTRATIVE	FINANCIAL MANAGEMENT C(JANUARY 2024	2,720.00	01-10-20-4311	35,000.00	27,130.00		
WATER & SEWER	WATER	FINANCIAL MANAGEMENT C(JANUARY 2024	1,360.00	60-42-20-4311	17,500.00	13,565.00		

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WATER & SEWER	SEWER	FINANCIAL MANAGEMENT	JANUARY 2024	1,360.00	60-43-20-4311	17,500.00	13,565.00	
			Vendor Total:	<u>5,440.00</u>				
MAGEE HARTMAN, P.C.	POLICE	LEGAL FEES/COURT	JANUARY 2024	3,238.00	01-20-20-4330	37,000.00	25,606.00	
			Vendor Total:	<u>3,238.00</u>				
MARTIN TECHNOLOGY SOLUTIONS	GENERAL CAPITAL FUND	INFORMATION TECHNOLOGY	TRBL SHOOT/ REPAIR/ VI	120.00	90-00-00-8150	40,000.00	30,288.64	
			Vendor Total:	<u>120.00</u>				
MENARDS - ANTIOCH	BUILDINGS & GROUNDS	SUPPLIES-BUILDING	SHOP SUPPLIES	7.61	01-46-40-4910	16,000.00	8,309.99	
GENERAL FUND	BUILDINGS & GROUNDS	SUPPLIES-BUILDING	SHOP	20.20	01-46-40-4910	16,000.00	8,309.99	
GENERAL FUND	BUILDINGS & GROUNDS	SUPPLIES-BUILDING	SHOP SUPPLIES	65.94	01-46-40-4910	16,000.00	8,309.99	
GENERAL FUND	BUILDINGS & GROUNDS	SUPPLIES-BUILDING	LEHMANN BATH	133.38	01-46-40-4910	16,000.00	8,309.99	
WATER & SEWER	WATER	SUPPLIES - WATER	WATER/ SEWER SUPPLIES	16.49	60-42-40-4950	35,000.00	18,121.84	
WATER & SEWER	SEWER	SUPPLIES - SEWER	WATER/ SEWER SUPPLIES	16.49	60-43-40-4950	30,000.00	5,421.89	
			Vendor Total:	<u>260.11</u>				
MID-STATES ORGANIZED CRIME	POLICE	MEMBERSHIPS	MOCIC MEMBERSHIP 2024/	200.00	01-20-60-4531	14,500.00	12,677.60	
			Vendor Total:	<u>200.00</u>				
MORTON SALT		SALT	ROADSALT	15,846.28	75-00-40-4260	87,000.00	0.00	
MOTOR FUEL TAX FUND		SALT	SALT	33,200.46	75-00-40-4260	87,000.00	0.00	
			Vendor Total:	<u>49,046.74</u>				
MOTOROLA SOLUTIONS, INC.	FLEET	VEHICLE SUPPLIES	SQUAD # 270	30.00	01-30-60-4930	52,500.00	35,726.99	
GENERAL FUND	WATER	VEHICLE SUPPLIES	SQUAD # 270	5.00	60-42-60-4930	8,750.00	6,018.15	
WATER & SEWER	SEWER	VEHICLE SUPPLIES	SQUAD # 270	5.00	60-43-60-4930	8,750.00	6,018.42	
			Vendor Total:	<u>40.00</u>				
NACO RETIREMENT SOLUTIONS		DEFERRED COMP PAYABLE	PAY PERIOD 01/20-02/02,	3,094.61	01-00-10-2120	0.00	(52,611.85)	
			Vendor Total:	<u>3,094.61</u>				
NICOR GAS	SEWER	NATURAL GAS	725 E GRAND AVE #4	150.07	60-43-40-4610	13,000.00	9,699.09	
WATER & SEWER		NATURAL GAS	485 N MILWAUKEE AVE	7,178.03	08-00-00-4610	23,400.00	0.00	
			Vendor Total:	<u>7,328.10</u>				
NIELSEN ENTERPRISES, INC		VEHICLE SUPPLIES	ATV- PARTS	345.83	01-30-60-4930	52,500.00	35,726.99	
GENERAL FUND	FLEET	VEHICLE SUPPLIES	ATV- PARTS	57.64	60-42-60-4930	8,750.00	6,018.15	
WATER & SEWER	WATER	VEHICLE SUPPLIES	ATV- PARTS	57.64	60-43-60-4930	8,750.00	6,018.42	
			Vendor Total:	<u>461.11</u>				
OES GLOBAL INC.	POLICE	MISCELLANEOUS	TRAFFIC CONES	374.93	01-20-60-5190	8,000.00	3,881.79	
			Vendor Total:	<u>374.93</u>				
PADJEN GLASS ETCHING		VEHICLE SUPPLIES	SQUAD # 272 -GHOST -IN:	585.00	01-30-60-4930	52,500.00	35,726.99	
GENERAL FUND	FLEET	VEHICLE SUPPLIES	SQUAD # 272 -GHOST -IN:	97.50	60-42-60-4930	8,750.00	6,018.15	
WATER & SEWER	WATER	VEHICLE SUPPLIES	SQUAD # 272 -GHOST -IN:	97.50	60-43-60-4930	8,750.00	6,018.42	
			Vendor Total:	<u>780.00</u>				
SPECIAL T UNLIMITED	POLICE	POLICE COMMISSION TEST	RECRUIT UNIFORM PACKAG	282.00	01-20-50-4330	18,234.00	(439.34)	
			Vendor Total:	<u>282.00</u>				
SPOT-LESS	BUILDINGS & GROUNDS	CLEANING SERVICE	VILLAGE HALL CLEANING-	800.00	01-46-60-4360	8,000.00	5,655.00	
GENERAL FUND	BUILDINGS & GROUNDS	CLEANING SERVICE	POLICE CLEANING- DECEM	405.00	01-46-60-4360	8,000.00	5,655.00	
			Vendor Total:	<u>1,205.00</u>				
STREICHER'S	POLICE	UNIFORM ALLOWANCE	UNIFORM ALLOWANCE	19.99	01-20-60-4170	28,000.00	31,256.96	OVER
			Vendor Total:	<u>19.99</u>				

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User: CDENZEL

DB: Lake Villa

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Fund	Department	Line Item	Item Description	Amount	Account Number	Budget	Total YTD	Over Budget
<b>TEE JAY SERVICE COMPANY, INC.</b>								
METRA FUND		MAINTENANCE-BUILDING	SERVICE CALL- METRA BU	660.00	02-00-30-4210	4,000.00	607.15	
			<b>Vendor Total:</b>	<b>660.00</b>				
<b>THE COATS COMPANY, LLC.</b>								
GENERAL FUND	FLEET	CONTRACT VEHICLE MAINT/VALVE REPLACEMENT FOR :	300.88	01-30-20-4230	30,000.00	12,933.75		
WATER & SEWER	SEWER	CONTRACT VEHICLE MAINT/VALVE REPLACEMENT FOR :	50.15	60-43-20-4230	5,000.00	2,170.15		
WATER & SEWER	WATER	CONTRACT VEHICLE MAINT/VALVE REPLACEMENT FOR :	50.15	60-42-20-4230	5,000.00	2,110.83		
			<b>Vendor Total:</b>	<b>401.18</b>				
<b>TRANSUNION</b>								
GENERAL FUND	POLICE	MEMBERSHIPS	JANUARY 2024	75.40	01-20-60-4531	14,500.00	12,677.60	
			<b>Vendor Total:</b>	<b>75.40</b>				
<b>USA BLUE BOOK</b>								
WATER & SEWER	WATER	SUPPLIES - WATER	WATER SUPPLIES	86.84	60-42-40-4950	35,000.00	18,121.84	
			<b>Vendor Total:</b>	<b>86.84</b>				
<b>VISTA MEDICAL CENTER WEST</b>								
GENERAL FUND	STREETS	PHYSICALS/TESTING	PYHSICAL EXAM	55.00	01-41-60-4570	1,000.00	462.90	
			<b>Vendor Total:</b>	<b>55.00</b>				
<b>WAREHOUSE DIRECT</b>								
WATER & SEWER	SEWER	OFFICE SUPPLIES	OFFICE SUPPLIES- FILE	2.50	60-43-60-4810	5,800.00	4,451.00	
WATER & SEWER	WATER	OFFICE SUPPLIES	OFFICE SUPPLIES- FILE	2.50	60-42-60-4810	5,800.00	4,450.97	
GENERAL FUND	ADMINISTRATIVE	OFFICE SUPPLIES	OFFICE SUPPLIES- FILE	5.83	01-10-60-4810	7,350.00	5,554.95	
GENERAL FUND	POLICE	OFFICE SUPPLIES	OFFICE SUPPLIES- FILE	5.84	01-20-60-4810	12,000.00	4,832.83	
WATER & SEWER	SEWER	OFFICE SUPPLIES	OFFICE SUPPLIES- HEADS]	64.60	60-43-60-4810	5,800.00	4,451.00	
WATER & SEWER	WATER	OFFICE SUPPLIES	OFFICE SUPPLIES- HEADS]	64.60	60-42-60-4810	5,800.00	4,450.97	
GENERAL FUND	ADMINISTRATIVE	OFFICE SUPPLIES	OFFICE SUPPLIES- HEADS]	150.73	01-10-60-4810	7,350.00	5,554.95	
GENERAL FUND	POLICE	OFFICE SUPPLIES	OFFICE SUPPLIES- HEADS]	150.74	01-20-60-4810	12,000.00	4,832.83	
			<b>Vendor Total:</b>	<b>447.34</b>				
<b>WASTE MANAGEMENT OF ILLINOIS</b>								
GARBAGE FUND		REFUSE PICKUP	REFUSE PICKUP	57,367.70	68-00-20-4470	644,741.00	507,650.82	
			<b>Vendor Total:</b>	<b>57,367.70</b>				
<b>WISCONSIN CENTRAL</b>								
WATER & SEWER	SEWER	MAINTENANCE-SEWER SYST PIPELINE- UNDER TRACKS	PIPELINE-	50.00	60-43-40-4250	25,000.00	24,993.40	OVER
			<b>Vendor Total:</b>	<b>50.00</b>				
			<b>Grand Total:</b>	<b>280,272.57</b>				

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INVOICE NUMBER	DESCRIPTION	AMOUNT
VENDOR CODE: ACCBIO ACCURATE BIOMETRICS BANK CODE: 40208 <a href="#">449192401</a>	FINGERPRINTING SERVICES	30.00
TOTAL BANK CODE: 40208		30.00
TOTAL VENDOR ACCBIO ACCURATE BIOMETRICS		30.00
VENDOR CODE: ACEANT ACE HARDWARE ANTIOCH 15083 BANK CODE: 40208 <a href="#">062731/A</a>	KEYS FOR 76 CEDAR AVE	31.12
TOTAL BANK CODE: 40208		31.12
TOTAL VENDOR ACEANT ACE HARDWARE ANTIOCH 15083		31.12
VENDOR CODE: AFFCPR AFFINITY CPR TRAINING CENTER, INC. BANK CODE: 40208 <a href="#">09393</a>	VILLAGE CPR TRAINING- 02/07/2024	336.00
<a href="#">09294</a>	CPR TRAINING- POLICE	336.00
TOTAL BANK CODE: 40208		672.00
TOTAL VENDOR AFFCPR AFFINITY CPR TRAINING CENTER, ]		672.00
VENDOR CODE: AFLAC AFLAC BANK CODE: 40208 <a href="#">791670</a>	AFLAC	2,479.97
TOTAL BANK CODE: 40208		2,479.97
TOTAL VENDOR AFLAC AFLAC		2,479.97
VENDOR CODE: AMA AMAZON CAPITAL SERVICES BANK CODE: 40208 <a href="#">1L7D-RYYW-6MLL</a>	OFFICE SUPPLIES	239.49
TOTAL BANK CODE: 40208		239.49
TOTAL VENDOR AMA AMAZON CAPITAL SERVICES		239.49
VENDOR CODE: AMEGAS AMERICAN GASES CORP BANK CODE: 40208 <a href="#">201803</a>	OXYGEN/ ACETYLENE	28.68
TOTAL BANK CODE: 40208		28.68
TOTAL VENDOR AMEGAS AMERICAN GASES CORP		28.68
VENDOR CODE: APPTEC APPLIED TECHNOLOGIES BANK CODE: 40208 <a href="#">36641</a>	LAKE VILLA/ 2023 WATER MAIN REPLACEMENT	26,014.00
TOTAL BANK CODE: 40208		26,014.00

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INVOICE  
NUMBER

DESCRIPTION

AMOUNT

VENDOR CODE: APPTEC APPLIED TECHNOLOGIES

TOTAL VENDOR APPTEC APPLIED TECHNOLOGIES 26,014.00

VENDOR CODE: BAXWOO BAXTER &amp; WOODMAN

BANK CODE: 40208

0255026 LAKE VILLA STORMWATER MASTER PLAN 8,975.00  
0255025 GIS CONSULTING SERVICES 1,395.00TOTAL BANK CODE: 40208 10,370.00TOTAL VENDOR BAXWOO BAXTER & WOODMAN 10,370.00

VENDOR CODE: BLEENG BLECK ENGINEERING CO., INC.

BANK CODE: 40208

29449 NPDES PHASE 2- SWPPP/ NOI 997.50TOTAL BANK CODE: 40208 997.50TOTAL VENDOR BLEENG BLECK ENGINEERING CO., INC. 997.50

VENDOR CODE: BROALA BROOKS-ALLAN

BANK CODE: 40208

47154 UNIFORM ALLOWANCE- ROBIN G 119.96TOTAL BANK CODE: 40208 119.96TOTAL VENDOR BROALA BROOKS-ALLAN 119.96

VENDOR CODE: CARSER CARDMEMBER SERVICE

BANK CODE: 40208

9968 APWA- MEMBERSHIP 588.00  
3590 TASK FORCE- DINNER 49.98  
7296 MCDONALDS- PRISONER MEAL 7.98  
9313 SNOW RAKE/ BROOM 37.99  
6252 CSO EMBROIDERY PATCH 21.51  
0113 FARADAY BAG 122.54  
4111 TACTICAL TRAINING SUPPLIES 429.85  
2919 IL TRUCK ENFORCEMENT ASSOC- ANNUAL DUES 100.00  
7056 DROPBOX 19.99  
6254 CLEAN UP DAY- LUNCH 53.34  
2437 ICMA 985.00  
6606 SUPPLIES FOR EGG HUNT/ ST PATS PARADE 813.52  
5499 2024 EMPLOYMENT LAW SEMINAR 325.00  
2429 CREDIT/ ALLIANZ TRAVEL SOURCE (9.00)  
1786 CREDIT/ AMTRAK (20.25)TOTAL BANK CODE: 40208 3,525.45TOTAL VENDOR CARSER CARDMEMBER SERVICE 3,525.45

VENDOR CODE: CENLCJAVA CENTRAL LAKE COUNTY JAVA

BANK CODE: 40208

0101-0131 JANUARY 2024 49,804.20  
1101-0131 COLILERT TESTING 1,080.00

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CUSTOM INVOICE REPORT FOR VILLAGE OF LAKE VILLA  
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## INVOICE

## NUMBER

## DESCRIPTION

## AMOUNT

VENDOR CODE: CENLCJAVA CENTRAL LAKE COUNTY JAWA		
BANK CODE: 40208		
	TOTAL BANK CODE: 40208	50,884.20
TOTAL VENDOR CENLCJAVA CENTRAL LAKE COUNTY JAWA		50,884.20
VENDOR CODE: COMCAB COMCAST CABLE		
BANK CODE: 40208		
02092024	65 CEDAR AVE OFC	399.44
02122024	65 CEDAR AVE	2.10
	TOTAL BANK CODE: 40208	401.54
TOTAL VENDOR COMCAB COMCAST CABLE		401.54
VENDOR CODE: CONFS CONSERV FS, INC.		
BANK CODE: 40208		
102028553	548.1 GAL UNL	1,679.37
	TOTAL BANK CODE: 40208	1,679.37
TOTAL VENDOR CONFS CONSERV FS, INC.		1,679.37
VENDOR CODE: CORMAI CORE & MAIN LP		
BANK CODE: 40208		
U242624	WATER SUPPLIES	1,283.58
	TOTAL BANK CODE: 40208	1,283.58
TOTAL VENDOR CORMAI CORE & MAIN LP		1,283.58
VENDOR CODE: DATINT DATA INTEGRATORS, INC.		
BANK CODE: 40208		
24077	JANUARY 2024	395.33
	TOTAL BANK CODE: 40208	395.33
TOTAL VENDOR DATINT DATA INTEGRATORS, INC.		395.33
VENDOR CODE: DEKCOM DEKIND COMPUTER CONSULTANTS		
BANK CODE: 40208		
38069	WATCHGUARD SERVER	8,923.50
38078	MARCH 2024- MONTHLY SERVICE/OFFICE 365	2,722.00
38156	10.5 OVERTIME HRS FOR JANUARY 2024	892.50
	TOTAL BANK CODE: 40208	12,538.00
TOTAL VENDOR DEKCOM DEKIND COMPUTER CONSULTANTS		12,538.00
VENDOR CODE: DUSDC DUSTY'S DC ELECTRICAL & POWDERCOAT		
BANK CODE: 40208		
15207	ALTERNATOR	150.00
	TOTAL BANK CODE: 40208	150.00

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INVOICE NUMBER	DESCRIPTION	AMOUNT
VENDOR CODE: DUSDC DUSTY'S DC ELECTRICAL & POWDERCOAT		
TOTAL VENDOR DUSDC DUSTY'S DC ELECTRICAL & POWDERCOAT		150.00
VENDOR CODE: EVOWAT EVOQUA WATER TECHNOLOGIES LLC		
BANK CODE: 40208		
906289176 BIOXIDE		7,487.16
TOTAL BANK CODE: 40208		7,487.16
TOTAL VENDOR EVOWAT EVOQUA WATER TECHNOLOGIES LLC		7,487.16
VENDOR CODE: FOXREC FOX RECOVERY & TOWING		
BANK CODE: 40208		
9556 TOW -2 SEMI TRAILERS FROM MANSION TO PUB		200.00
TOTAL BANK CODE: 40208		200.00
TOTAL VENDOR FOXREC FOX RECOVERY & TOWING		200.00
VENDOR CODE: GALL'S GALL'S, LLC		
BANK CODE: 40208		
026740440 UNIFORM ALLOWANCE- NINA LARSON		123.92
TOTAL BANK CODE: 40208		123.92
TOTAL VENDOR GALL'S GALL'S, LLC		123.92
VENDOR CODE: HERBRO HERMAN BROTHERS		
BANK CODE: 40208		
21752 VEHICLE SUPPLIES		137.84
TOTAL BANK CODE: 40208		137.84
TOTAL VENDOR HERBRO HERMAN BROTHERS		137.84
VENDOR CODE: HOMDEP HOME DEPOT CREDIT SERVICES		
BANK CODE: 40208		
2491444 W/S BUILDING SUPPLIES		151.28
1114278 RYOBI TRIPOD STAND		139.00
1243515 70 PIECE IMPACT RATED DRIVING KIT		24.94
1254677 18 VOLT CORDLESS 8 TOOL COMBO KIT		379.00
TOTAL BANK CODE: 40208		694.22
TOTAL VENDOR HOMDEP HOME DEPOT CREDIT SERVICES		694.22
VENDOR CODE: ICOPS ICOPS		
BANK CODE: 40208		
ICOPS 02082024 PAY PERIOD 01/20-02/02/2024		276.00
TOTAL BANK CODE: 40208		276.00
TOTAL VENDOR ICOPS ICOPS		276.00

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CUSTOM INVOICE REPORT FOR VILLAGE OF LAKE VILLA  
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INVOICE NUMBER	DESCRIPTION	AMOUNT
VENDOR CODE: JACFRO JACK FROST IRON WORKS INC		
BANK CODE: 40208		
13813	DRAIN COVER	2,340.00
TOTAL BANK CODE: 40208		2,340.00
TOTAL VENDOR JACFRO JACK FROST IRON WORKS INC		2,340.00
VENDOR CODE: JAMBAT JAMES P. BATEMAN, LTD.		
BANK CODE: 40208		
02142024-GENERAL	GENERAL MATTERS	10,377.02
02122024-STARLING	STARLING PUD ORDINANCE	2,116.40
02122024-SEWER	SEWER AND WATER MATTERS	1,240.46
02122024-SAM	SAM DHARNI- 801 TOWER ROAD AMENDED AND R	850.00
TOTAL BANK CODE: 40208		14,583.88
TOTAL VENDOR JAMBAT JAMES P. BATEMAN, LTD.		14,583.88
VENDOR CODE: JONTAC JON M. TACK, P.E.		
BANK CODE: 40208		
02122024	JANUARY 2024	648.75
TOTAL BANK CODE: 40208		648.75
TOTAL VENDOR JONTAC JON M. TACK, P.E.		648.75
VENDOR CODE: LAFORCE LAFORCE		
BANK CODE: 40208		
1241562	METRA BUILDING	1,454.00
TOTAL BANK CODE: 40208		1,454.00
TOTAL VENDOR LAFORCE LAFORCE		1,454.00
VENDOR CODE: LAKINT LAKESIDE INTERNATIONAL TRUCKS		
BANK CODE: 40208		
2326647P	TRUCK # 9	1,728.23
2326753P	MOTOR W/S WIPER	270.44
2327518 P	TRUCK # 9	213.80
2327548P	TRUCK # 5	134.12
2328278P	COUPLING HOSE/ CLAMP	354.71
TOTAL BANK CODE: 40208		2,701.30
TOTAL VENDOR LAKINT LAKESIDE INTERNATIONAL TRUCKS		2,701.30
VENDOR CODE: LAKLAR LAKELAND/LARSEN		
BANK CODE: 40208		
191768	MONTHLY ELEVATOR MAINT	202.38
TOTAL BANK CODE: 40208		202.38
TOTAL VENDOR LAKLAR LAKELAND/LARSEN		202.38

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INVOICE NUMBER	DESCRIPTION	AMOUNT
VENDOR CODE: LAKSEP LAKELAND SEPTIC SERVICE		
BANK CODE: 40208		
<b>86754</b>	2 HOLDING TANKS- LOFFREDO PARK	400.00
TOTAL BANK CODE: 40208		400.00
TOTAL VENDOR LAKSEP LAKELAND SEPTIC SERVICE		400.00
VENDOR CODE: LAUAME LAUTERBACH & AMEN, LLP		
BANK CODE: 40208		
<b>86626</b>	JANUARY 2024	5,440.00
TOTAL BANK CODE: 40208		5,440.00
TOTAL VENDOR LAUAME LAUTERBACH & AMEN, LLP		5,440.00
VENDOR CODE: LCREC LAKE COUNTY RECORDER OF DEEDS		
BANK CODE: 40208		
<b>02072024</b>	FILE # 8014694/ 8014695	100.00
TOTAL BANK CODE: 40208		100.00
TOTAL VENDOR LCREC LAKE COUNTY RECORDER OF DEEDS		100.00
VENDOR CODE: LVPOL LAKE VILLA POLICE PENSION FUND		
BANK CODE: 40208		
<b>LVPOL 02082024</b>	PAY PERIOD 01/20-02/02/2024	6,048.88
TOTAL BANK CODE: 40208		6,048.88
TOTAL VENDOR LVPOL LAKE VILLA POLICE PENSION FUND		6,048.88
VENDOR CODE: MAGHAR MAGEE HARTMAN, P.C.		
BANK CODE: 40208		
<b>02052024</b>	JANUARY 2024	3,238.00
TOTAL BANK CODE: 40208		3,238.00
TOTAL VENDOR MAGHAR MAGEE HARTMAN, P.C.		3,238.00
VENDOR CODE: MARTEC MARTIN TECHNOLOGY SOLUTIONS		
BANK CODE: 40208		
<b>6120</b>	TRBL SHOOT/ REPAIR/ VIDEO CONF SYSTEM IN	120.00
TOTAL BANK CODE: 40208		120.00
TOTAL VENDOR MARTEC MARTIN TECHNOLOGY SOLUTIONS		120.00
VENDOR CODE: MENANT MENARDS - ANTIOCH		
BANK CODE: 40208		
<b>41029</b>	SHOP SUPPLIES	7.61
<b>25971</b>	SHOP	20.20
<b>41673</b>	SHOP SUPPLIES	65.94
<b>41517</b>	LEHMANN BATH	133.38
<b>41599</b>	WATER/ SEWER SUPPLIES	32.98

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CUSTOM INVOICE REPORT FOR VILLAGE OF LAKE VILLA

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INVOICE

NUMBER

DESCRIPTION

AMOUNT

VENDOR CODE: MENANT MENARDS - ANTIOCH  
BANK CODE: 40208

TOTAL BANK CODE: 40208

260.11

TOTAL VENDOR MENANT MENARDS - ANTIOCH

260.11

VENDOR CODE: MID-STAORG MID-STATES ORGANIZED CRIME

BANK CODE: 40208

0004135-IN MOCIC MEMBERSHIP 2024/ 28 SWORN OFFICER

200.00

TOTAL BANK CODE: 40208

200.00

TOTAL VENDOR MID-STAORG MID-STATES ORGANIZED CRIME

200.00

VENDOR CODE: MORSAL MORTON SALT

BANK CODE: 40208

5402982932 ROADSALT  
5402989112 SALT

TOTAL BANK CODE: 40208

15,846.28  
33,200.46

49,046.74

TOTAL VENDOR MORSAL MORTON SALT

49,046.74

VENDOR CODE: MOTSOL MOTOROLA SOLUTIONS, INC.

BANK CODE: 40208

8281801866 SQUAD # 270

TOTAL BANK CODE: 40208

40.00

40.00

TOTAL VENDOR MOTSOL MOTOROLA SOLUTIONS, INC.

40.00

VENDOR CODE: NACO NACO RETIREMENT SOLUTIONS

BANK CODE: 40208

NACO 02082024 PAY PERIOD 01/20-02/02/2024

3,094.61

3,094.61

TOTAL BANK CODE: 40208

3,094.61

TOTAL VENDOR NACO NACO RETIREMENT SOLUTIONS

VENDOR CODE: NICOR NICOR GAS

BANK CODE: 40208

02072024-1087 725 E GRAND AVE #4  
02072024 485 N MILWAUKEE AVE

150.07  
7,178.03

7,328.10

7,328.10

TOTAL BANK CODE: 40208

TOTAL VENDOR NICOR NICOR GAS

VENDOR CODE: NIEENT NIELSEN ENTERPRISES, INC

BANK CODE: 40208

02092024 ATV- PARTS

461.11

461.11

TOTAL BANK CODE: 40208

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VENDOR CODE: NIEENT NIELSEN ENTERPRISES, INC		
TOTAL VENDOR NIEENT NIELSEN ENTERPRISES, INC		461.11
VENDOR CODE: OES OES GLOBAL INC.		
BANK CODE: 40208		
1069392-Q TRAFFIC CONES		374.93
TOTAL BANK CODE: 40208		374.93
TOTAL VENDOR OES OES GLOBAL INC.		374.93
VENDOR CODE: PADGLA PADJEN GLASS ETCHING		
BANK CODE: 40208		
5265 SQUAD # 272 -GHOST -INSTALL REFLECTIVE V		780.00
TOTAL BANK CODE: 40208		780.00
TOTAL VENDOR PADGLA PADJEN GLASS ETCHING		780.00
VENDOR CODE: SPETUNL SPECIAL T UNLIMITED		
BANK CODE: 40208		
46407 RECRUIT UNIFORM PACKAGE - MICHAEL MORALE		282.00
TOTAL BANK CODE: 40208		282.00
TOTAL VENDOR SPETUNL SPECIAL T UNLIMITED		282.00
VENDOR CODE: SPOTLESS SPOT-LESS		
BANK CODE: 40208		
7742 VILLAGE HALL CLEANING- DECEMBER/ JANUARY		800.00
7743 POLICE CLEANING- DECEMBER/ JANUARY		405.00
TOTAL BANK CODE: 40208		1,205.00
TOTAL VENDOR SPOTLESS SPOT-LESS		1,205.00
VENDOR CODE: STREICH STREICHER'S		
BANK CODE: 40208		
I1671320 UNIFORM ALLOWANCE		19.99
TOTAL BANK CODE: 40208		19.99
TOTAL VENDOR STREICH STREICHER'S		19.99
VENDOR CODE: TEEJAY TEE JAY SERVICE COMPANY, INC.		
BANK CODE: 40208		
204344 SERVICE CALL- METRA BUILDING		660.00
TOTAL BANK CODE: 40208		660.00
TOTAL VENDOR TEEJAY TEE JAY SERVICE COMPANY, INC.		660.00
VENDOR CODE: THECOACOM THE COATS COMPANY, LLC.		
BANK CODE: 40208		

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CUSTOM INVOICE REPORT FOR VILLAGE OF LAKE VILLA

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NUMBER

DESCRIPTION

AMOUNT

VENDOR CODE: THECOACOM THE COATS COMPANY, LLC.

BANK CODE: 40208

392082 VALVE REPLACEMENT FOR SHOP MACHINE

401.18

TOTAL BANK CODE: 40208

401.18

TOTAL VENDOR THECOACOM THE COATS COMPANY, LLC.

401.18

VENDOR CODE: TRANSUNION TRANSUNION

BANK CODE: 40208

484442-202401-1 JANUARY 2024

75.40

TOTAL BANK CODE: 40208

75.40

TOTAL VENDOR TRANSUNION TRANSUNION

75.40

VENDOR CODE: USABLU USA BLUE BOOK

BANK CODE: 40208

INV00251285 WATER SUPPLIES

86.84

TOTAL BANK CODE: 40208

86.84

TOTAL VENDOR USABLU USA BLUE BOOK

86.84

VENDOR CODE: VISMED VISTA MEDICAL CENTER WEST

BANK CODE: 40208

00047374-00 PHYSICAL EXAM

55.00

TOTAL BANK CODE: 40208

55.00

TOTAL VENDOR VISMED VISTA MEDICAL CENTER WEST

55.00

VENDOR CODE: WARDIR WAREHOUSE DIRECT

BANK CODE: 40208

5661773-0 OFFICE SUPPLIES- FILE

16.67

5661951-0 OFFICE SUPPLIES- HEADSET/ CAMERA/ TONER

430.67

TOTAL BANK CODE: 40208

447.34

TOTAL VENDOR WARDIR WAREHOUSE DIRECT

447.34

VENDOR CODE: WASTEMANAG WASTE MANAGEMENT OF ILLINOIS

BANK CODE: 40208

7279447-2013-3 REFUSE PICKUP

57,367.70

TOTAL BANK CODE: 40208

57,367.70

TOTAL VENDOR WASTEMANAG WASTE MANAGEMENT OF ILLINOI

57,367.70

VENDOR CODE: WISCEN WISCONSIN CENTRAL

BANK CODE: 40208

9500258991 PIPELINE- UNDER TRACKS- SANITARY SEWER

50.00

TOTAL BANK CODE: 40208

50.00

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INVOICE

NUMBER

DESCRIPTION

AMOUNT

VENDOR CODE: WISCEN WISCONSIN CENTRAL

TOTAL VENDOR WISCEN WISCONSIN CENTRAL

50.00

GRAND TOTAL:

280,272.57



**VILLAGE OF LAKE VILLA  
LAKE COUNTY, ILLINOIS**

***ANNUAL FINANCIAL REPORT***

***FOR THE FISCAL YEAR ENDED APRIL 30, 2023***

**VILLAGE OF LAKE VILLA  
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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Village of Lake Villa  
Lake Villa, Illinois

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of

Village of Lake Villa

as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Lake Villa as of April 30, 2023, and the respective changes in financial position - modified cash basis and, where applicable, cash flows thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Village of Lake Villa and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter - Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

### ***Change in Accounting Principle***

As described in Note 18 to the financial statements, the Village implemented GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for one year after the date that the financial statements are issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Village of Lake Villa's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Village of Lake Villa's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The supplementary information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, has been subjected to the auditing procedures applied in the audit of the basic 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2024 on our consideration of Village of Lake Villa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Village of Lake Villa's internal control over financial reporting and compliance.

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McHenry, Illinois  
January 25, 2024



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Trustees  
Village of Lake Villa  
Lake Villa, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of

Village of Lake Villa

as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise Village of Lake Villa's basic financial statements, and have issued our report thereon dated January 25, 2024.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Village of Lake Villa's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Village of Lake Villa's internal control. Accordingly, we do not express an opinion on the effectiveness of Village of Lake Villa's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant

deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in separately issued management letter, that we consider to be a material weakness.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Village of Lake Villa's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### ***Village of Lake Villa's Response to Findings***

Village of Lake Villa's response to the findings identified in our audit is described in the separate management letter issued. Village of Lake Villa's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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McHenry, Illinois  
January 25, 2024

## SUPPLEMENTARY INFORMATION

# **VILLAGE OF LAKE VILLA**

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Village of Lake Villa (Village), we offer readers of the Village's statements this narrative overview and analysis of the financial activities of the Village for the fiscal year ended April 30, 2023.

### **FINANCIAL HIGHLIGHTS**

- The assets of the Village exceeded its liabilities at April 30, 2023 by \$39,956,510 (net position). Of this amount, \$12,169,499 (unrestricted net position) may be used to meet the Village's ongoing obligations to citizens and creditors.
- The Village's total net position increased by \$2,330,139
- At April 30, 2023, the Village's governmental funds reported combined ending fund balances of \$9,513,228, an increase of \$1,268,316 in comparison with the prior year. Of this total amount, \$3,630,575 is available for spending at the Village's discretion (unassigned fund balance).
- At April 30, 2023, the unassigned fund balance for the General Fund was \$3,941,126, or 81% of total General Fund expenditures.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the Village's basic financial statements. The Village's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements** - The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business.

The Statement of Net Position – Modified Cash Basis presents information on all of the Village's assets and liabilities arising from cash transactions, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The Statement of Activities – Modified Cash Basis presents information showing how the Village's net position changed during the most recent fiscal year. All changes in net position are reported on the cash basis as soon as cash is received or disbursed, regardless of when the underlying event giving rise to the change occurs.

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include General Government, Police, Public Works, Streets, Building and Grounds, Mansion, Celebration of Summer Fund, and Parks. The business-type activities of the Village include water and sewer operations, and garbage collection.

**Fund financial statements** - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental, proprietary, and fiduciary funds.

**Governmental funds** - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Village's near-term financing decisions. Both the governmental fund Statement of Assets, Liabilities, and Fund Balance – Modified Cash Basis and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village maintains twenty individual governmental funds. Information is presented separately in the governmental fund Statement of Assets, Liabilities, and Fund Balance – Modified Cash Basis and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis for the General Fund, Motor Fuel Tax Fund and Capital Projects Fund which are considered to be major funds. Data from the other seventeen funds are combined into a single, aggregated presentation.

**Proprietary funds** - The Village maintains one type of proprietary fund (enterprise fund). Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Village uses enterprise funds to account for its water and sewer operations and garbage payments.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer operations, which is considered to be a major fund of the Village and the garbage fund, which is also a major fund.

**Fiduciary Funds** – Fiduciary funds are used to account for resources held for the benefit of parties outside the Village. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs.

**Notes to the financial statements** - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information** - In addition to the basic financial statements and accompanying notes, this report also presents certain supplementary information concerning the Village's progress in meeting its obligation to provide as fully adequate as possible services to all of its residents.

The Village adopts an annual budget for all of its funds. A budgetary comparison statement has been provided for the General, Motor Fuel Tax, and General Capital Funds to demonstrate compliance with this budget.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village, assets exceeded liabilities by \$39,956,510 at April 30, 2023.

By far, the largest portion of the Village's net assets (66%) reflects its investment in capital assets (e.g., land, construction in progress, buildings and improvements, land improvements, furniture and office equipment, vehicles and equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future 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.

	Village of Lake Villa's Net Position					
	Governmental Activities		Business-Type Activities		Total	
	4/30/2023	4/30/2022	4/30/2023	4/30/2022	4/30/2023	4/30/2022
Assets						
Current and Other Assets	\$ 10,276,541	\$ 8,668,517	\$ 4,140,038	\$ 3,463,288	\$ 14,416,579	\$ 12,131,805
Capital Assets	10,999,972	10,321,338	20,991,988	20,848,751	31,991,960	31,170,089
Total Assets	<u>\$ 21,276,513</u>	<u>\$ 18,989,855</u>	<u>\$ 25,132,026</u>	<u>\$ 24,312,039</u>	<u>\$ 46,408,539</u>	<u>\$ 43,301,894</u>
Liabilities						
Long-Term Liabilities Outstanding	\$ 450,012	\$ 539,378	\$ 5,248,891	\$ 4,674,941	\$ 5,698,903	\$ 5,214,319
Other Liabilities	19,340	423,605	38,014	37,599	57,354	461,204
Total Liabilities	<u>\$ 469,352</u>	<u>\$ 962,983</u>	<u>\$ 5,286,905</u>	<u>\$ 4,712,540</u>	<u>\$ 5,756,257</u>	<u>\$ 5,675,523</u>
Deferred Inflows of Resources	\$ 695,772	\$ -	\$ -	\$ -	\$ 695,772	\$ -
Net Position						
Net Investment in Capital Assets	\$ 10,549,960	\$ 9,781,960	\$ 15,743,097	\$ 16,173,810	\$ 26,293,057	\$ 25,955,770
Restricted	1,493,954	1,597,287	-	-	1,493,954	1,597,287
Unrestricted	8,067,475	6,647,625	4,102,024	3,425,689	12,169,499	10,073,314
Total Net Position	<u>\$ 20,111,389</u>	<u>\$ 18,026,872</u>	<u>\$ 19,845,121</u>	<u>\$ 19,599,499</u>	<u>\$ 39,956,510</u>	<u>\$ 37,626,371</u>

An additional portion of the Village's net position (4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$12,169,499) may be used to meet the Village's ongoing obligations to citizens and creditors.

At April 30, 2023, the Village is able to report positive balances in all three categories of net position. The same situation held true for the prior fiscal year.

The Village's net position increased by \$ 2,330,139, during the year ended April 30, 2023.

	Village of Lake Villa's Change in Net Position					
	Governmental Activities		Business-Type Activities		Total	
	4/30/2023	4/30/2022	4/30/2023	4/30/2022	4/30/2023	4/30/2022
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$ 680,541	\$ 662,858	\$ 4,016,049	\$ 4,125,705	\$ 4,696,590	\$ 4,788,563
Operating Grants and Contributions	398,653	965,494	-	-	398,653	965,494
Capital Grants and Contributions	679,338	253,315	-	-	679,338	253,315
General Revenues						
Property Taxes	2,543,181	2,494,057	-	-	2,543,181	2,494,057
Utilities Tax	540,930	477,220	-	-	540,930	477,220
Sales Tax	1,306,322	1,267,159	-	-	1,306,322	1,267,159
Other Taxes	2,142,460	1,939,081	-	-	2,142,460	1,939,081
Unrestricted Investment Earnings	129,864	49,249	5,807	20,420	135,671	69,669
Gain on Asset Disposal	22,362	48,360	-	-	22,362	48,360
Gain/(Loss) on Investments	(865)	-	-	-	(865)	-
Other General Revenue	243,689	222,931	74,386	73,590	318,075	296,521
<b>Total Revenues</b>	<b>\$ 8,686,475</b>	<b>\$ 8,379,724</b>	<b>\$ 4,096,242</b>	<b>\$ 4,219,715</b>	<b>\$ 12,782,717</b>	<b>\$ 12,599,439</b>
<b>Expenses</b>						
General Government	\$ 1,734,029	\$ 1,920,746	\$ -	\$ -	\$ 1,734,029	\$ 1,920,746
Police	3,190,414	3,140,624	-	-	3,190,414	3,140,624
Public Works	155,616	223	-	-	155,616	223
Streets	1,189,356	1,313,398	-	-	1,189,356	1,313,398
Building and Grounds	394,941	379,905	-	-	394,941	379,905
Mansion	121,742	154,758	-	-	121,742	154,758
Celebration of Summer Fund	-	15,414	-	-	-	15,414
Debt Service	18,306	23,230	-	-	18,306	23,230
Garbage	-	-	657,205	624,220	657,205	624,220
Water and Sewer	-	-	2,990,969	3,360,488	2,990,969	3,360,488
<b>Total Expenses</b>	<b>\$ 6,804,404</b>	<b>\$ 6,948,298</b>	<b>\$ 3,648,174</b>	<b>\$ 3,984,708</b>	<b>\$ 10,452,578</b>	<b>\$ 10,933,006</b>
<b>Increase/(Decrease) before Transfers</b>	<b>\$ 1,882,071</b>	<b>\$ 1,431,426</b>	<b>\$ 448,068</b>	<b>\$ 235,007</b>	<b>\$ 2,330,139</b>	<b>\$ 1,666,433</b>
Transfers	202,446	259,422	(202,446)	(259,422)	-	-
<b>Increase/(Decrease) in Net Position</b>	<b>\$ 2,084,517</b>	<b>\$ 1,690,848</b>	<b>\$ 245,622</b>	<b>\$ (24,415)</b>	<b>\$ 2,330,139</b>	<b>\$ 1,666,433</b>
Net Position - Beginning of Year	18,026,872	16,307,133	19,599,499	19,595,023	37,626,371	35,902,156
Net Position Adjustment	-	28,891	-	28,891	-	57,782
<b>Net Position - End of Year</b>	<b>\$ 20,111,389</b>	<b>\$ 18,026,872</b>	<b>\$ 19,845,121</b>	<b>\$ 19,599,499</b>	<b>\$ 39,956,510</b>	<b>\$ 37,626,371</b>

**Governmental Activities** – Governmental activities increased the Village's net position by \$2,084,517.

**Business-Type Activities** – Business-type activities increased the Village's net position by \$245,622.

## FINANCIAL ANALYSIS OF THE VILLAGE'S FUNDS

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds** - The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Village's net resources available for spending at the end of the fiscal year.

At April 30, 2023, the Village's governmental funds reported combined ending fund balances of \$9,513,228 an increase of \$1,268,316 in comparison with the prior year. Of this total amount, \$3,630,575 constitutes unassigned fund balance, which is available for spending at the Village's discretion. The remainder of fund balance is restricted to indicate that it is not available for new spending because it has already been restricted, committed, or assigned for specific purposes.

### *General Fund*

The General Fund is the chief operating fund of the Village. The focus of the Village's General Fund is to provide information on the revenues and expenditures of the funds that the Village receives from its general tax levies and from other unrestricted sources such as personal property replacement tax, grants, interest on bank deposits, and associated expenditures.

At April 30, 2023, unassigned fund balance of the General Fund was \$3,941,126, while total fund balance was \$3,969,588, an increase of \$1,004,929 in comparison with the prior year. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 81% of total General Fund expenditures, while total fund balance represents 82% of that same amount.

### *Motor Fuel Tax Fund*

The net change in fund balance was a decrease of \$188,995 resulting in an ending fund balance of \$1,118,958.

### *General Capital Projects Fund*

The net change in fund balance was an increase of \$421,050 resulting in an ending balance of \$3,332,522.

**Proprietary funds** - The Village's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water and Sewer Fund at April 30, 2023 amounted to \$3,942,246. The total increase in net position for the Water and Sewer Fund was \$210,693 which is the excess of revenues over expenditures for providing water and sewer services.

The Garbage Fund had an unrestricted net position balance at April 30, 2022 of \$159,778. The Village bills customers for garbage service on their water and sewer bills at a rate established by an approved ordinance. The current provider, Waste Management, bills the Village monthly for service provided. The Garbage Fund had \$34,929 in excess revenues over expenses for fiscal year 2023.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

The Village amended its budget for the fiscal year ended April 30, 2023; however, the amended was not to change amounts, but to correct footing errors.

Significant differences between the budget and actual revenues and expenditures are summarized as follows:

- The difference between the estimated revenues and the actual revenues was \$1,606,610 (favorable) due primarily to the Village receiving more Sales Tax and State Income Tax than anticipated, along with not budgeting for the Police Pension property taxes (to be remitted to the Police Pension fiduciary fund).
- The difference between the estimated expenditures and the actual expenditures was \$785,872 (unfavorable) and was primarily attributable to the Village not budgeting for Police Pension contributions related to the Police Pension property taxes as noted above.

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital assets** - The Village's investment in capital assets for its governmental and business-type activities as of April 30, 2023 amounts to \$31,991,960 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, land improvements, furniture and office equipment, vehicles and equipment, and infrastructure. The total increase in the Village's investment in capital assets for the current fiscal year was 2.64%.

Major capital asset events during the year ended April 30, 2023 included the following:

### Governmental Activities:

- Salt Storage Buildings - \$313,049
- Roadway Improvements - \$796,434
- Ford Super Duty F-550 - \$121,847

### Business-Type Activities:

- Grand Ave Water & Sewer Project - \$1,065,596

	Village of Lake Villa's Capital Assets (net of depreciation)					
	Governmental Activities		Business-Type Activities		Total	
	4/30/2023	4/30/2022	4/30/2023	4/30/2022	4/30/2023	4/30/2022
Land	\$ 3,845,656	\$ 3,845,656	\$ 81,774	\$ -	\$ 3,927,430	\$ 3,845,656
Construction in Progress	-	8,200	-	242,998	-	251,198
Buildings and Improvements	2,097,330	1,893,372	2,596,758	2,665,847	4,694,088	4,559,219
Land Improvements	2,753,428	2,070,163	35,406	37,373	2,788,834	2,107,536
Furniture and Office Equipment	123,120	152,507	-	-	123,120	152,507
Vehicles and Equipment	708,214	657,924	40,735	30,458	748,949	688,382
Infrastructure	1,472,224	1,693,516	18,237,315	17,872,075	19,709,539	19,565,591
Total	<u>\$ 10,999,972</u>	<u>\$ 10,321,338</u>	<u>\$ 20,991,988</u>	<u>\$ 20,848,751</u>	<u>\$ 31,991,960</u>	<u>\$ 31,170,089</u>

For more detail on the Village's Capital Assets, see Note 3 in the notes to the financial statements.

**Long Term Debt** - At April 30, 2023, the Village had \$5,214,319 in long-term debt.

	Village of Lake Villa's Outstanding Debt					
	Governmental Activities		Business-Type Activities		Total	
	4/30/2023	4/30/2022	4/30/2023	4/30/2022	4/30/2023	4/30/2022
GO Bonds 2019	\$ 450,012	\$ 539,378	\$ -	\$ -	\$ 450,012	\$ 539,378
GO Bonds	-	-	950,000	1,165,000	950,000	1,165,000
IEPA Loan 2017	-	-	3,305,046	3,509,941	3,305,046	3,509,941
IEPA Loan 5887	-	-	636,012	-	636,012	-
IEPA Loan 5888	-	-	357,833	-	357,833	-
Total	<u>\$ 450,012</u>	<u>\$ 539,378</u>	<u>\$ 5,248,891</u>	<u>\$ 4,674,941</u>	<u>\$ 5,698,903</u>	<u>\$ 5,214,319</u>

For more detail on the Village's long-term debt, see Note 4 in the notes to the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Village considered many factors when setting the fiscal year 2024 budget. Those factors included expected property tax revenues, income and utility tax revenues, projected expenses, necessary capital outlay and account fund balances.

The General Operating Fund 2023-2024 budgeted fund surplus of \$213,909 that includes the costs of providing services such as police protection, park maintenance, street maintenance, administrative services, and code compliance services.

The General Capital Fund receives revenue from video gaming, water tower leases, and a portion of sales, use and income tax. In addition, this fund will receive funds in excess of the General Operating Fund designated fund reserve. These funds are set apart from operational spending and reserved for one-time community improvements and major equipment replacements. The fiscal year 2023-2024 budget of \$1,637,635 includes the following projects as well as other equipment purchases and improvement projects:

• Fleet Vehicles	\$310,000
• Rehabilitation and Painting of Tower A	\$250,000
• Water Meter Program Transfer	\$250,000
• Grass Lake Pedestrian Path	\$185,000
• Design and Engineering for Grand Avenue	\$135,000
• Design Storm Sewer Improvements	\$85,000
• Building Repairs	\$50,000
• Repairs and Improvements	\$50,000
• BS&A HR Implementation	\$45,435
• IT Upgrades	\$40,000
• Cedar Ave Crosswalk	\$36,000
• Local Share State/County Projects	\$32,200
• Economic Incentive	\$25,000
• Quiet Zone Improvements	\$18,500
• Retail Recruitment	\$10,000

The Water and Sewer Operating Fund 2023-2024 budgeted fund surplus of \$44,854 which includes operating costs of the water and sewer system.

The Water & Sewer Capital Fund receives revenue from one-time water and sewer connection fees generated from new building construction. In addition, this fund will receive funds in excess of the Water and Sewer Operating Fund designated fund reserve. These revenues are set apart from operational spending and reserved for one-time system improvements and replacements. The Water/Sewer Capital Fund 2023-2024 budget of \$1,570,000 includes the following system upgrades as well as other system repairs and improvements.

• Well 7 Booster Station Construction	\$550,000
• Water Meter Program	\$500,000
• Design & Engineering Grand Ave Interconnection	\$135,000
• Sanitary Sewer Manhole Repairs	\$80,000
• Repairs and Improvements	\$50,000
• Pump Repair and Replacements	\$50,000
• Design and Engineering for Water Tower A	\$35,000
• Design & Engineering Well 7 Booster Station	\$35,000
• Cedar Lake Rd Insertion Valve	\$20,000
• SCADA Improvements	\$16,000
• Milwaukee Ave. Inspection Valve	\$15,000

The Metra Fund 2023-2024 budgeted surplus of \$11,033 includes operating costs for the Metra station and parking lot.

The Mansion Fund 2023-2024 budgeted fund surplus of \$22,215 includes operating and maintenance costs for the Lehmann Mansion.

The Motor Fuel Tax Fund 2023-2024 budgeted a surplus of \$98,303.

The Downtown Business District Fund 2023-2024 budgeted deficit of \$90,197.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the Village's finances for all those with an interest in the Village's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Village of Lake Villa, 65 Cedar Ave., Lake Villa, IL 60046.

## BASIC FINANCIAL STATEMENTS

**VILLAGE OF LAKE VILLA**  
**GOVERNMENT-WIDE FINANCIAL STATEMENTS**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**APRIL 30, 2023**

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 9,536,520	\$ 4,136,086	\$ 13,672,606
Due from Other Funds	(3,952)	3,952	-
Right-To-Use Lease Receivable	743,973	-	743,973
Capital Assets			
Land	3,845,656	81,774	3,927,430
Other Capital Assets, Net of Depreciation	7,154,316	20,910,214	28,064,530
Total Assets	<u>\$ 21,276,513</u>	<u>\$ 25,132,026</u>	<u>\$ 46,408,539</u>
<b>LIABILITIES</b>			
Miscellaneous Payables	\$ -	\$ 1,378	\$ 1,378
Other Payables	5,317	-	5,317
Due to Fiduciary Funds	14,023	-	14,023
Due to Other Governments	-	36,636	36,636
Non-Current Liabilities			
Due Within One Year	88,101	480,125	568,226
Due in More Than One Year	361,911	4,768,766	5,130,677
Total Liabilities	<u>\$ 469,352</u>	<u>\$ 5,286,905</u>	<u>\$ 5,756,257</u>
Deferred Inflows of Resources			
Unavailable Revenue - Right-of-Use Leases - Lessor	\$ 695,772	\$ -	\$ 695,772
Total Deferred Inflows of Resources	<u>\$ 695,772</u>	<u>\$ -</u>	<u>\$ 695,772</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 10,549,960	\$ 15,743,097	\$ 26,293,057
Restricted for:			
Streets	1,078,026	-	1,078,026
Drug Enforcement	10,441	-	10,441
DUI	5,928	-	5,928
Unemployment	28,462	-	28,462
Downtown TIF	354,567	-	354,567
Park Ave TIF	16,530	-	16,530
Unrestricted / (Deficit)	<u>8,067,475</u>	<u>4,102,024</u>	<u>12,169,499</u>
Total Net Position	<u><u>\$ 20,111,389</u></u>	<u><u>\$ 19,845,121</u></u>	<u><u>\$ 39,956,510</u></u>

The Notes to Financial Statements are an integral part of this statement.

**VILLAGE OF LAKE VILLA**  
**GOVERNMENT-WIDE FINANCIAL STATEMENTS**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**YEAR ENDED APRIL 30, 2023**

	Program Revenues						Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities		Total	
<b>Functions/Programs</b>									
Governmental Activities									
General Government	\$ 1,734,029	\$ 229,178	\$ -	\$ 583,327	\$ (921,524)	\$ -	\$ -	\$ (921,524)	
Police	3,190,414	284,412	10,580	-	(2,895,422)	-	-	(2,895,422)	
Public Works	155,616	-	-	-	(155,616)	-	-	(155,616)	
Streets	1,189,356	10,203	355,073	96,011	(728,069)	-	-	(728,069)	
Building and Grounds	394,941	121,288	-	-	(273,653)	-	-	(273,653)	
Mansion	121,742	35,460	-	-	(86,282)	-	-	(86,282)	
Celebration of Summer Fund	-	-	33,000	-	33,000	-	-	33,000	
Interest and Fees on Long-Term Debt	18,306	-	-	-	(18,306)	-	-	(18,306)	
	<u>\$ 6,804,404</u>	<u>\$ 680,541</u>	<u>\$ 398,653</u>	<u>\$ 679,338</u>	<u>\$ (5,045,872)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,045,872)</u>	
Business-Type Activities									
Garbage	\$ 657,205	\$ 682,621	\$ -	\$ -	\$ -	\$ 25,416	\$ 25,416		
Water and Sewer	2,990,969	3,333,428	-	-	-	342,459	342,459		
Total Business-Type Activities	<u>\$ 3,648,174</u>	<u>\$ 4,016,049</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 367,875</u>	<u>\$ 367,875</u>		
Total Primary Government	<u>\$ 10,452,578</u>	<u>\$ 4,696,590</u>	<u>\$ 398,653</u>	<u>\$ 679,338</u>	<u>\$ (5,045,872)</u>	<u>\$ 367,875</u>	<u>\$ 367,875</u>	<u>\$ (4,677,997)</u>	
<b>General Revenues</b>									
Taxes									
Property Tax					\$ 2,543,181	\$ -	\$ 2,543,181		
Utilities Tax					540,930	-	-	540,930	
Intergovernmental									
State Sales Tax					1,306,322	-	-	1,306,322	
State Income Tax					1,412,357	-	-	1,412,357	
Other Taxes					730,103	-	-	730,103	
Unrestricted Investment Earnings					129,864	5,807	-	135,671	
Miscellaneous					243,689	16,826	-	260,515	
Gain on Disposal of Capital Assets					22,362	-	-	22,362	
Gain/(Loss) on Investments					(865)	-	-	(865)	
Connection and Permit Fees					-	57,560	-	57,560	
Transfers					<u>202,446</u>	<u>(202,446)</u>	<u>-</u>	<u>-</u>	
Total General Revenues and Transfers					<u>\$ 7,130,389</u>	<u>\$ (122,253)</u>	<u>\$ 7,008,136</u>		
Change in Net Position					\$ 2,084,517	\$ 245,622	\$ 2,330,139		
Net Position - Beginning of Year					<u>18,026,872</u>	<u>19,599,499</u>	<u>37,626,371</u>		
Net Position - End of Year					<u>\$ 20,111,389</u>	<u>\$ 19,845,121</u>	<u>\$ 39,956,510</u>		

The Notes to Financial Statements are an integral part of this statement.

**VILLAGE OF LAKE VILLA**  
**FUND FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS, LIABILITIES, AND**  
**FUND BALANCE - MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**AS OF APRIL 30, 2023**

	General Fund	Motor Fuel Tax Fund	General Capital Projects Fund	Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and Investments Due from Other Funds	\$ 3,992,880	\$ 1,118,958	\$ 3,328,804	\$ 1,401,429	\$ 9,842,071
	<u>-</u>	<u>-</u>	<u>3,718</u>	<u>5,000</u>	<u>8,718</u>
<b>Total Assets</b>	<b>\$ 3,992,880</b>	<b>\$ 1,118,958</b>	<b>\$ 3,332,522</b>	<b>\$ 1,406,429</b>	<b>\$ 9,850,789</b>
<b>LIABILITIES</b>					
Cash Overdraft	\$ -	\$ -	\$ -	\$ 305,551	\$ 305,551
Other Payables Due to Other Funds	5,317	-	-	-	5,317
Due to Fiduciary Funds	3,952	-	-	8,718	12,670
	<u>14,023</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,023</u>
<b>Total Liabilities</b>	<b>\$ 23,292</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 314,269</b>	<b>\$ 337,561</b>
<b>FUND BALANCES</b>					
Restricted					
Streets	\$ -	\$ 1,078,026	\$ -	\$ -	\$ 1,078,026
Drug Enforcement	-	-	-	10,441	10,441
DUI	-	-	-	5,928	5,928
Unemployment	28,462	-	-	-	28,462
Downtown TIF	-	-	-	354,567	354,567
Park Ave TIF	-	-	-	16,530	16,530
Assigned					
Streets	-	40,932	-	-	40,932
Public Works	-	-	-	318,799	318,799
Metra	-	-	-	66,649	66,649
Parks	-	-	-	73,214	73,214
Capital Projects	-	-	3,332,522	-	3,332,522
Downtown TIF	-	-	-	80,822	80,822
Business District #1	-	-	-	475,761	475,761
Unassigned	3,941,126	-	-	(310,551)	3,630,575
<b>Total Fund Balances</b>	<b>\$ 3,969,588</b>	<b>\$ 1,118,958</b>	<b>\$ 3,332,522</b>	<b>\$ 1,092,160</b>	<b>\$ 9,513,228</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,992,880</b>	<b>\$ 1,118,958</b>	<b>\$ 3,332,522</b>	<b>\$ 1,406,429</b>	<b>\$ 9,850,789</b>

The Notes to Financial Statements are an integral part of this statement.

**VILLAGE OF LAKE VILLA  
 FUND FINANCIAL STATEMENTS**  
**RECONCILIATION OF THE STATEMENT OF ASSETS, LIABILITIES,  
 AND FUND BALANCE - MODIFIED CASH BASIS**  
**TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**APRIL 30, 2023**

Total Fund Balances - Governmental Funds	\$ 9,513,228
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Amounts reported for governmental activities in the Statement  
of Net Position - Modified Cash Basis are different because:

Right-of-Use Lease amounts (as lessor) used in governmental activities  
are not current financial resources and therefore are not reported  
in the funds.

Right-of-Use Lease Receivable	\$ 743,973
Right-of-Use Lease Deferred Revenue	<u>(695,772)</u>
	48,201

Capital assets used in governmental activities are not financial  
resources and therefore are not reported in the funds.

Capital Assets, net of accumulated depreciation	10,999,972
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Some liabilities are not due and payable in the current period  
and therefore are not reported in the funds.

General Obligation Note	<u>(450,012)</u>
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Net Position of Governmental Activities	<u>\$ 20,111,389</u>
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**VILLAGE OF LAKE VILLA  
FUND FINANCIAL STATEMENTS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**MODIFIED CASH BASIS - GOVERNMENTAL FUNDS**  
**YEAR ENDED APRIL 30, 2023**

	General Fund	Motor Fuel Tax Fund	General Capital Projects Fund	Nonmajor Funds	Total Governmental Funds
<b>REVENUES</b>					
Local Taxes	\$ 1,854,141	\$ -	\$ -	\$ 689,040	\$ 2,543,181
Utilities Tax	540,930	-	-	-	540,930
Intergovernmental	2,915,113	355,073	335,250	198,419	3,803,855
Licenses and Permits	265,263	-	-	-	265,263
Fines	125,222	-	-	4,851	130,073
Grant Revenue	10,580	96,011	583,327	-	689,918
Other	500,222	15,770	38,014	89,550	643,556
<b>Total Revenues</b>	<b>\$ 6,211,471</b>	<b>\$ 466,854</b>	<b>\$ 956,591</b>	<b>\$ 981,860</b>	<b>\$ 8,616,776</b>
<b>EXPENDITURES</b>					
<b>CURRENT</b>					
General Government	\$ 684,648	\$ -	\$ -	\$ 928,653	\$ 1,613,301
Police	3,080,690	-	-	4,305	3,084,995
Streets	904,893	-	-	-	904,893
Building and Grounds	187,712	-	-	-	187,712
Mansion	-	-	-	97,890	97,890
<b>CAPITAL OUTLAY</b>					
General Government	2,100	-	21,555	-	23,655
Police	3,945	-	9,676	60,748	74,369
Public Works	-	-	94,116	61,500	155,616
Streets	1,779	655,849	625,671	39,001	1,322,300
<b>DEBT SERVICE</b>					
Principal	-	-	-	89,366	89,366
Interest and Fees	-	-	-	18,306	18,306
<b>Total Expenditures</b>	<b>\$ 4,865,767</b>	<b>\$ 655,849</b>	<b>\$ 751,018</b>	<b>\$ 1,299,769</b>	<b>\$ 7,572,403</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>					
	\$ 1,345,704	\$ (188,995)	\$ 205,573	\$ (317,909)	\$ 1,044,373
<b>OTHER FINANCING SOURCES/(USES)</b>					
Proceeds from Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ 22,362	\$ 22,362
Gain/(Loss) on Investments	(865)	-	-	-	(865)
Transfers	(339,910)	-	215,477	326,879	202,446
	<b>\$ (340,775)</b>	<b>\$ -</b>	<b>\$ 215,477</b>	<b>\$ 349,241</b>	<b>\$ 223,943</b>
<b>NET CHANGE IN FUND BALANCES</b>					
	\$ 1,004,929	\$ (188,995)	\$ 421,050	\$ 31,332	\$ 1,268,316
<b>FUND BALANCES - MAY 1, 2022</b>	<b>2,964,659</b>	<b>1,307,953</b>	<b>2,911,472</b>	<b>1,060,828</b>	<b>8,244,912</b>
<b>FUND BALANCES - APRIL 30, 2023</b>	<b>\$ 3,969,588</b>	<b>\$ 1,118,958</b>	<b>\$ 3,332,522</b>	<b>\$ 1,092,160</b>	<b>\$ 9,513,228</b>

The Notes to Financial Statements are an integral part of this statement.

**VILLAGE OF LAKE VILLA  
FUND FINANCIAL STATEMENTS**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES - MODIFIED CASH BASIS TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**YEAR ENDED APRIL 30, 2023**

Net Change in Fund Balances - Total Governmental Funds \$ 1,268,316

Amounts reported for governmental activities in the Statement of Activities - Modified Cash Basis are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities - Modified Cash Basis the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeds depreciation expense in the current period.

Depreciation Expense	\$ (683,869)
Capital Outlays	<u>1,362,503</u>
	678,634

Some revenues reported on the Statement of Activities do not provide current financial resources and therefore are deferred in the governmental funds.

Right-of-Use Lease Revenue 69,201

Repayment of long-term debt requires the use of current financial resources of governmental funds and is therefore shown as an expenditure in the Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis, but the repayment reduces long-term liabilities in the Statement of Net Position - Modified Cash Basis and is therefore not reported in the Statement of Activities - Modified Cash Basis.

Repayment of Long-Term Debt 89,366

Receipt of lease payments as a lessor, related to Right-of-Use leases, increases financial resources in the governmental funds, however, the principal amounts received reduce the lease receivable in the Statement of Net Position and is therefore not reported in the Statement of Activities

(21,000)

Change in Net Position of Governmental Activities \$ 2,084,517

**VILLAGE OF LAKE VILLA**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**PROPRIETARY FUNDS**  
**APRIL 30, 2023**

	Business-type Activities			Total Enterprise Funds
	Water and Sewer	Garbage		
<b>ASSETS</b>				
Current Assets				
Cash and Investments	\$ 3,976,308	\$ 159,778	\$ 4,136,086	
Due from General Fund	3,952	-	3,952	
	<u>\$ 3,980,260</u>	<u>\$ 159,778</u>	<u>\$ 4,140,038</u>	
Non-Current Assets				
Capital Assets				
Land	\$ 81,774	\$ -	\$ 81,774	
Other Capital Assets	3,794,364	-	3,794,364	
Water and Sewer Systems	31,988,287	-	31,988,287	
Less: Accumulated Depreciation	(14,872,437)	-	(14,872,437)	
	<u>\$ 20,991,988</u>	<u>\$ -</u>	<u>\$ 20,991,988</u>	
Total Assets	<u>\$ 24,972,248</u>	<u>\$ 159,778</u>	<u>\$ 25,132,026</u>	
<b>LIABILITIES</b>				
Current Liabilities				
Miscellaneous Payables	\$ 1,378	\$ -	\$ 1,378	
Due to Other Governments	36,636	-	36,636	
Bonds and Notes Payable - Current	480,125	-	480,125	
	<u>\$ 518,139</u>	<u>\$ -</u>	<u>\$ 518,139</u>	
Non-Current Liabilities				
Bonds and Notes Payable (Net of Current Portion Shown Above)	\$ 4,768,766	\$ -	\$ 4,768,766	
Total Liabilities	<u>\$ 5,286,905</u>	<u>\$ -</u>	<u>\$ 5,286,905</u>	
<b>NET POSITION</b>				
Net Investment in Capital Assets	\$ 15,743,097	\$ -	\$ 15,743,097	
Unrestricted / (Deficit)	3,942,246	159,778	4,102,024	
	<u>\$ 19,685,343</u>	<u>\$ 159,778</u>	<u>\$ 19,845,121</u>	

The Notes to Financial Statements are an integral part of this statement.

**VILLAGE OF LAKE VILLA**  
**FUND FINANCIAL STATEMENTS**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN**  
**NET POSITION - MODIFIED CASH BASIS**  
**PROPRIETARY FUNDS**  
**YEAR ENDED APRIL 30, 2023**

	Enterprise Fund			Total Enterprise Funds
	Water and Sewer	Garbage		
<b>OPERATING REVENUES</b>				
Charges for Services				
Water Customer Sales/Connection Fees	\$ 2,028,171	\$ -	\$ 2,028,171	
Sewer Customer Sales/Connection Fees	1,304,490	-	1,304,490	
Refuse and Recycling Collections	-	682,621	682,621	
County Connection Fees	57,560	-	57,560	
Water Meter Sales	167	-	167	
Inspection Fees	600	-	600	
Miscellaneous Revenue	7,313	9,513	16,826	
	<u>\$ 3,398,301</u>	<u>\$ 692,134</u>	<u>\$ 4,090,435</u>	
<b>OPERATING EXPENSES</b>				
Water Department				
Personnel Expenses	\$ 262,077	\$ -	\$ 262,077	
Contractor Expenses	62,142	-	62,142	
Operating Expenses	688,760	-	688,760	
Depreciation	457,191	-	457,191	
Sewer Department				
Personnel Expenses	249,205	-	249,205	
Contractor Expenses	705,532	-	705,532	
Operating Expenses	102,805	-	102,805	
Depreciation	359,360	-	359,360	
Garbage Services				
Contractor Expenses	-	653,459	653,459	
Operating Expenses	-	3,746	3,746	
	<u>\$ 2,887,072</u>	<u>\$ 657,205</u>	<u>\$ 3,544,277</u>	
<b>OPERATING INCOME/(LOSS)</b>				
	<u>\$ 511,229</u>	<u>\$ 34,929</u>	<u>\$ 546,158</u>	
<b>NON-OPERATING REVENUE/(EXPENSE)</b>				
Interest Income	\$ 5,807	\$ -	\$ 5,807	
Interest Expense	(103,897)	-	(103,897)	
	<u>\$ (98,090)</u>	<u>\$ -</u>	<u>\$ (98,090)</u>	
<b>INCOME/(LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>				
	<u>\$ 413,139</u>	<u>\$ 34,929</u>	<u>\$ 448,068</u>	
<b>TRANSFERS (TO)/FROM OTHER FUNDS</b>				
Transfers	<u>(202,446)</u>	<u>-</u>	<u>(202,446)</u>	
<b>CHANGE IN NET POSITION</b>				
	<u>\$ 210,693</u>	<u>\$ 34,929</u>	<u>\$ 245,622</u>	
<b>NET POSITION - MAY 1, 2022</b>				
	<u>\$ 19,474,650</u>	<u>\$ 124,849</u>	<u>\$ 19,599,499</u>	
<b>NET POSITION - APRIL 30, 2023</b>				
	<u>\$ 19,685,343</u>	<u>\$ 159,778</u>	<u>\$ 19,845,121</u>	

The Notes to Financial Statements are an integral part of this statement.

**VILLAGE OF LAKE VILLA  
STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS  
PROPRIETARY FUNDS  
YEAR ENDED APRIL 30, 2023**

	<u>Enterprise Funds</u> <u>Water and Sewer</u> <u>and Garbage</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from Customers	\$ 4,099,465
Payments to Suppliers for Goods and Services	(2,220,104)
Payments to Employees for Services	(509,904)
Internal Activity - Payments to Other Funds	(1,255)
Net Cash Provided/(Used) by Operating Activities	<u>\$ 1,368,202</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>	
Transfers from Other Funds	\$ (202,446)
Net Cash Provided/(Used) by Non-Capital Financing Activities	<u>\$ (202,446)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Purchase of Capital Assets	\$ (959,788)
Interest Paid on Capital Debt	(103,897)
Principal Paid on Capital Debt	(435,195)
Proceeds from Capital Debt	1,009,145
Net Cash Provided/(Used) by Capital and Related Financing Activities	<u>\$ (489,735)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on Cash and Cash Equivalents and Investments	\$ 5,807
Net Cash Provided/(Used) by Investing Activities	<u>\$ 5,807</u>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	
CASH AND INVESTMENTS BALANCE - MAY 1, 2022	\$ 681,828
CASH AND INVESTMENTS BALANCE - APRIL 30, 2023	<u>\$ 4,136,086</u>
<b>RECONCILIATION OF OPERATING INCOME/(LOSS) TO NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES</b>	
Operating Income/(Loss)	\$ 546,158
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation Expense	816,551
Change in Assets and Liabilities:	
Due To/From Other Funds	(1,255)
Other Receivables	9,030
Miscellaneous Payables	1,378
Due to Other Governments	<u>(3,660)</u>
Net Cash Provided/(Used) by Operating Activities	<u>\$ 1,368,202</u>

The Notes to Financial Statements are an integral part of this statement.

**VILLAGE OF LAKE VILLA  
STATEMENT OF FIDUCIARY NET POSITION - MODIFIED CASH BASIS  
FIDUCIARY FUNDS  
APRIL 30, 2023**

	Police Pension Trust Fund	Custodial Fund
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 2,470,934	\$ 6,958
Investments		
IPOPIF Consolidated Pool	7,134,221	-
Certificates of Deposit	214,585	-
Due from Other Funds	14,223	-
Prepaids	3,703	-
Total Assets	<u>\$ 9,837,666</u>	<u>\$ 6,958</u>
<b>LIABILITIES</b>		
Due to Other Funds	\$ -	\$ 200
Total Liabilities	<u>\$ -</u>	<u>\$ 200</u>
<b>NET POSITION</b>		
Restricted - Held in Trust for Pension Benefits	\$ 9,837,666	\$ -
Restricted for Developers, Property Owners, and Others	- <hr/>	6,758
Total Net Position	<u>\$ 9,837,666</u>	<u>\$ 6,758</u>

The Notes to Financial Statements are an integral part of this statement.

**VILLAGE OF LAKE VILLA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -**  
**MODIFIED CASH BASIS**  
**FIDUCIARY FUNDS**  
**YEAR ENDED APRIL 30, 2023**

	Police Pension Trust Fund	Custodial Fund
<b>ADDITIONS</b>		
Contributions		
Employer	\$ 828,598	\$ -
Plan Members	227,258	-
Developers, Property Owners, and Others	-	78,091
Total Contributions	<u>\$ 1,055,856</u>	<u>\$ 78,091</u>
Investment Income		
Interest and Dividends	\$ 111,177	\$ -
Net Increase/(Decrease) in Fair Value of Investments	230,081	-
Less: Investment Expense	(12,165)	-
Net Investment Income	<u>\$ 329,093</u>	<u>\$ -</u>
Total Additions	<u>\$ 1,384,949</u>	<u>\$ 78,091</u>
<b>DEDUCTIONS</b>		
Benefits	\$ 766,863	\$ -
Refunds	12,183	-
Administrative Expenses	27,818	-
Payments on Behalf of Developers, Property Owners, and Others	-	66,900
Total Deductions	<u>\$ 806,864</u>	<u>\$ 66,900</u>
NET INCREASE/(DECREASE)	<u>\$ 578,085</u>	<u>\$ 11,191</u>
TRANSFERS (TO)/FROM OTHER FUNDS	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	<u>\$ 578,085</u>	<u>\$ 11,191</u>
NET POSITION - MAY 1, 2022	<u>9,259,581</u>	<u>(4,433)</u>
NET POSITION - APRIL 30, 2023	<u><u>\$ 9,837,666</u></u>	<u><u>\$ 6,758</u></u>

The Notes to Financial Statements are an integral part of this statement.

VILLAGE OF LAKE VILLA  
NOTES TO FINANCIAL STATEMENTS  
APRIL 30, 2023

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Village of Lake Villa's (Village) financial statements are prepared in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies used by the Village are discussed below.

**A. Reporting Entity**

The accompanying financial statements comply with the provisions of GASB statements, in that the financial statements include all organizations, activities, and functions that comprise the Village. Component units are legally separate entities for which the Village (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the Village's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the Village. Using these criteria, the Village has determined that the Police Pension Plan meets the above criteria. The Police Pension Plan is blended into the Village's primary government financial statements as a fiduciary fund although it remains a separate legal entity. In addition, the Village is not included as a component unit in any other governmental reporting entity as defined by GASB pronouncements.

**B. Basic Financial Statements – Government-Wide Financial Statements**

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund (reporting the Village's major funds) financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Village's General Government, Police, Public Works, Streets, Building and Grounds, Mansion, and Celebration of Summer Fund services are classified as governmental activities. The Village's water and sewer services and garbage fund are classified as business-type activities.

In the government-wide Statement of Net Position – Modified Cash Basis, the governmental and business-type activities columns (a) are presented on a consolidated basis, and (b) are reported on a modified cash, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Village's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Village first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities – Modified Cash Basis reports both the gross and net cost of each of the Village's functions and business-type activities. The functions are also supported by general government revenues (property taxes, sales taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.). The Statement of Activities – Modified Cash Basis reduces gross expenses (including depreciation) by related program revenues, operating, and capital grants. Program revenues must be directly associated with the function (General Government, Police, Public Works, Streets, Building and Grounds, Mansion, and Celebration of Summer Fund). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenues (property taxes, sales taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.).

## NOTES TO FINANCIAL STATEMENTS (Continued)

The Village does not allocate indirect costs.

This government-wide focus is more 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.

### C. Basic Financial Statements – 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 comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

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 No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures of all governmental funds) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

The following fund types are used by the Village:

#### 1. Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position based on the current financial resource measurement focus (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 – The 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.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Motor Fuel Tax Fund includes revenues from motor fuel tax and other state road grants along with the related expenditures.

Capital Projects Funds – Capital Projects Funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of major capital facilities.

Debt Service Fund - Debt Service Funds are funds with cash reserved that is to be used to pay for the interest and principal payments on certain types of debt. The General Obligation Bond Series 2019 Fund is the Village's non-major debt service fund and includes re-payment of the debt that was issued during 2019, along with related expenditures.

The activities reported in these funds are reported as governmental activities in the government-wide financial statements.

#### 2. Proprietary Fund Types

The proprietary fund utilizes an "economic resource" measurement focus. The object is 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 Village reports the following proprietary fund types:

Enterprise Funds – Enterprise Funds are used to account for operations for which a fee is charged to external users for goods or services and the activity is financed with debt that is solely secured by a pledge of the net revenues. The activities reported in these funds are reported as business-type activities

## NOTES TO FINANCIAL STATEMENTS (Continued)

in the government-wide financial statements. The Enterprise Funds include the Water and Sewer Fund and the Garbage Fund.

### *3. Fiduciary Fund Types*

Fiduciary Funds are used to report assets held in a trustee or custodial 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.

The custodial fund accounts for assets held by the Village as an agent for developers involved with construction in the Village. This fund is custodial in nature and does not involve measurement of the results of operations. Any remaining amounts are restricted for future costs associated with construction within the Village.

The Village's fiduciary funds are presented in the fiduciary fund financial statements by type (pension and custodial). Since by definition these assets are being held for the benefit of a third party (pension participants and developers) and cannot be used to address activities or obligations of the Village, these funds are not incorporated into the government-wide statements.

### *D. Basis of Accounting*

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

In the government-wide Statement of Net Position - Modified Cash Basis and Statement of Activities - Modified Cash Basis and the fund financial statements, governmental activities and business-type activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

If the Village utilized accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

### *E. Cash and Cash Equivalents and Investments*

Separate bank accounts are not maintained for all Village funds. Instead, the funds maintain their cash balances in common bank accounts, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. Such overdrafts in effect constitute cash borrowed from other Village funds. Various non-major funds had cash overdrafts totaling \$305,551 at April 30, 2023. Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

## NOTES TO FINANCIAL STATEMENTS (Continued)

Investments are reported cost. Gains and losses on the sale of investments are recognized upon realization.

### F. *Restricted Cash and Cash Equivalents*

Certain enterprise fund resources can be classified as restricted cash and cash equivalents on the Balance Sheet because their use is limited by applicable bond covenants.

### G. *Interfund Activity*

Interfund activity is reported either 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 are 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 between proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

### H. *Capital Assets*

Capital assets purchased or acquired with an original cost of \$5,000 or more (\$25,000 or more for buildings and infrastructure) are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date of donation. 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. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20 - 60 years
Land Improvements	20 - 50 years
Furniture and Office Equipment	5 - 25 years
Vehicles and Equipment	5 - 15 years
Water and Sewerage Infrastructure	30 - 50 years
Other Infrastructure	10 - 15 years

GASB Statement No. 34 requires the Village to report and depreciate new infrastructure assets acquired on or after May 1, 2004. Infrastructure assets include roads, sidewalks, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Village. Neither their historical cost nor related depreciation has historically been reported in the financial statements.

### I. *Deferred Outflows and Inflows of Resources*

In addition to assets and liabilities, the Balance Sheets and Statements of Net Position will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resource until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resource until that time.

### J. *Compensated Absences*

Under the cash basis of accounting, the Village does not accrue accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. Vacations and the associated employee-related costs are recorded when paid.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### K. Long-Term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business-type activities and proprietary fund Statement of Net Position – Modified Cash Basis. Bond premiums and discounts are deferred and amortized over the life of the bonds on a straight-line basis. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as debt service expenditures.

In the fund financial statements, governmental funds 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 and discounts received on debt issuances are reported as other financing sources/uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures in the year of issuance.

### L. Government-Wide Net Position

Government-wide net position is divided into three components:

1. *Net Investment in Capital Assets* – consists of capital assets (net of accumulated depreciation) reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. *Restricted Net Position* – consists of net position that is restricted by the Village's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
3. *Unrestricted Net Position* – all other net positions are reported in this category.

### M. Governmental Fund Balances

Governmental fund balances are divided between nonspendable and spendable.

Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

The spendable fund balances are arranged in a hierarchy based on spending constraints.

1. *Restricted* – Restricted fund balances are restricted when constraints are placed on the use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation.
2. *Committed* – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints of the Board of Trustees. Committed amounts cannot be used for any other purpose unless the Board of Trustees removes those constraints by taking the same type of action (e.g. legislation, resolution, ordinance). Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.
3. *Assigned* – Assigned fund balances are amounts that are constrained by the Village's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by an appointed body (e.g. a budget or finance committee) or official to which the Board of Trustees has delegated the authority to assign, modify or rescind amounts to be used for specific purposes. The authority of the assigned fund balance has been retained by the Board of Trustees.

Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted, or committed,

## NOTES TO FINANCIAL STATEMENTS (Continued)

and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the Village itself. All assigned fund balances are the residual amounts of the fund.

4. *Unassigned* – Unassigned fund balance is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

The Village permits funds to be expended in the following order: Restricted, Committed, Assigned, and Unassigned.

### N. *Property Tax Calendar and Revenues*

The Village's property tax is levied each calendar year on all taxable real property located in the Village's district on or before the last Tuesday in December. The 2022 levy was passed by the Board on December 5, 2022. Property taxes attach as an enforceable lien on property as of January 1 of the calendar year they are for and are payable in two installments early in June and early in September of the following calendar year. The Village receives significant distributions of tax receipts approximately one month after these dates.

### O. *Lease Arrangements*

The Village recognizes a right-to-use liability and a right-to-use asset (right-to-use asset) in the government-wide financial statements.

At the commencement of a lease, the Village initially measures the right-to-use liability at the present value of payments expected to be made during the agreement term. Subsequently, the right-to-use liability is reduced by the principal portion payments made. The right-to-use asset is initially measured as the initial amount of the right-to-use liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the right-to-use asset is amortized on a straight-line basis over the term of the lease. Key estimates and judgments related to leases include how the Village determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The Village does not currently have any material lessee lease agreements that fall under this type of arrangement.

The Village is a lessor for a lease related to the use of a cell tower by a mobile phone carrier and another lease for use of the Mansion by a private company. At the commencement of the lease, the Village initially measures the lease receivable at the present value of payments expected to be made during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments made. The unavailable lease revenue is initially measured as the initial amount of the lease receivable. Subsequently, the unavailable lease revenue is recognized on a straight-line basis over the lease term. Key estimates and judgments related to leases include how the Village determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The Village uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Village uses its estimated incremental borrowing rate as the discount rate for lease arrangements.

The lease term includes the noncallable period of the lease. Payments included in the measurement of the right-to-use liability/deferred revenue are composed of fixed payments and purchase option prices that the Village is reasonably certain to exercise.

## NOTES TO FINANCIAL STATEMENTS (Continued)

The Village monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the right-to-use asset/receivable and liability/deferral if certain changes occur that are expected to significantly affect these amounts. Right-to-use assets are reported with Capital Assets and lease liabilities are reported with Long-Term Liabilities on the Statement of Net Position.

### P. Defining Operating Revenues and Expenses

The Village's proprietary funds distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses of the Village's Water and Sewer and Garbage Funds consist of charges for services and the costs of providing those services, administrative expenses, and depreciation on capital assets. All other revenue and expenses are reported as nonoperating.

### Q. Budgetary Information

A proposed operating budget for the fiscal year commencing the following May 1 is submitted to the Board of Trustees. The operating budget includes proposed disbursements and the means of financing them. Public hearings are conducted to obtain taxpayer comments.

The budget is legally enacted through passage of an appropriation ordinance. The budget was passed on April 18, 2022 and Amended on June 6, 2022 to correct footing errors. Budget amounts reflected on the Schedules of Revenues, Expenditures, and Changes in Fund Balance – Modified Cash Basis – Budget and Actual reflect the Village's internal working budget amounts which are lower than legal budget amounts. Therefore, all funds operated within legal budgets.

The Village Board is authorized to transfer budgeted amounts between departments within any fund.

## NOTE 2 - DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENTS

### *Deposits with Financial Institutions*

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". The deposits and investments of the pension trust funds are held separately from those other funds.

*Custodial Credit Risk.* Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. The Village has a policy that all deposits and investments in excess of any insurance shall be collateralized by pledged securities and the market value of the pledged securities shall equal or exceed the portion of deposit requiring collateralization. As of April 30, 2023, none of the Village Police Pension's bank balance was exposed to custodial credit risk.

### *Investments*

The Village is allowed to invest in securities as authorized by the Illinois Compiled Statutes, Chapter 30, Act 235/Articles 2 and 6.

### *Police Pension*

The Police Pension Fund holds all investments within the Illinois Police Officer's Pension Investment Fund (IPOPIF). IPOPIF was created to Public Act 101-0610 and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds as defined in 40 ILCS 5/22B-105. Participation in IPOPIF by Illinois suburban and downstate police pensions funds is mandatory and investments were contributed to the IPOPIF Investment Fund during the current fiscal year. IPOPIF has the authority to investment trust fund

## NOTES TO FINANCIAL STATEMENTS (Continued)

assets in any type of security subject to the requirements and restrictions set forth in the Illinois Pension Code and is not restricted by the Pension Code sections that pertained exclusively to the Article 3 participating police pension funds.

As of April 30, 2023, the Village had the following investments, maturities and fair value measurements:

### Village

Types of investments	Credit Quality/ Ratings	Segmented Time Distribution	Amount	Fair Value Measurement Using		Net Asset Value (NAV)
				Level 1	Level 2	
<b>Debt Securities:</b>						
Illinois Funds Investment Pool	AAAm	less than 1 year	\$ 640,820	\$ -	\$ -	\$ 640,820
Gov't Agencies	AA+	1 to 5 years	362,228	-	362,228	-
Gov't Money Markets	AAAm	less than 1 year	301,628	-	301,628	-
Certificates of Deposit	Not Rated	less than 1 year	844,913	-	844,913	-
Certificates of Deposit	Not Rated	1 year to 5 years	3,064,976	-	3,064,976	-
Total Debt Securities			<u>\$ 5,214,565</u>	<u>\$ -</u>	<u>\$ 4,573,745</u>	<u>\$ 640,820</u>

### Police Pension

Types of investments	Credit Quality/ Ratings	Segmented Time Distribution	Amount	Fair Value Measurement Using		Net Asset Value (NAV)
				Level 1	Level 2	
<b>Debt Securities:</b>						
IPOPIF Investment Pool	Not Rated	less than 1 year	\$ 7,134,221	\$ -	\$ -	\$ 7,134,221
Certificates of Deposit	Not Rated	less than 1 year	214,930	-	214,930	-
Illinois Funds Investment Pool	Not Rated	less than 1 year	1,243,133	-	-	1,243,133
Total Debt Securities			<u>\$ 8,592,284</u>	<u>\$ -</u>	<u>\$ 214,930</u>	<u>\$ 8,377,354</u>

The Village and Police Pension Fund categorize 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; debt securities and certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices; Level 3 inputs are significant unobservable inputs.

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities and certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

The investments in the Illinois Fund Investment Pool are measured at net asset value. Illinois Funds is not registered with the Securities and Exchange Commission (SEC) but operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940.

The Police Pension Fund's pooled investment in IPOPIF, as noted in the table above, is valued at Net Asset Value per share. The pooled investments consist of the investments as noted in the target allocated table available at [www.ipopif.org](http://www.ipopif.org) under Governing Documents, Policies, Investment Policy Statement. Investments in IPOPIF are value at IPOPIF's share price, which is the amount it would cost to buy the shares in the investment 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 does not address interest rate risk. However, the Village's investment services management invests all funds within the investment procedure manual developed by the Board.

## NOTES TO FINANCIAL STATEMENTS (Continued)

**Credit Risk.** State law limits investments based on credit risk. The Village's investment policy states that that the Village cannot directly invest in securities maturing more than ten years from the date of purchase.

### NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2023 was as follows:

	Balance May 1, 2022	Increases	Decreases	Balance April 30, 2023
<b>Governmental Activities:</b>				
Capital Assets not being depreciated:				
Land	\$ 3,845,656	\$ -	\$ -	\$ 3,845,656
Construction in Progress	8,200	-	8,200	-
Total Capital Assets not being depreciated	\$ 3,853,856	\$ -	\$ 8,200	\$ 3,845,656
Other Capital Assets:				
Buildings and Improvements	\$ 4,143,317	\$ 313,049	\$ -	\$ 4,456,366
Land Improvements	3,072,415	808,037	-	3,880,452
Furniture and Office Equipment	745,617	15,341	-	760,958
Vehicles and Equipment	2,564,948	234,276	52,185	2,747,039
Infrastructure	4,430,837	-	-	4,430,837
Total Other Capital Assets at Historical Cost	\$ 14,957,134	\$ 1,370,703	\$ 52,185	\$ 16,275,652
Less Accumulated Depreciation for:				
Buildings and Improvements	\$ 2,249,945	\$ 109,091	\$ -	\$ 2,359,036
Land Improvements	1,002,252	124,772	-	1,127,024
Furniture and Office Equipment	593,110	44,728	-	637,838
Vehicles and Equipment	1,907,024	183,986	52,185	2,038,825
Infrastructure	2,737,321	221,292	-	2,958,613
Total Accumulated Depreciation	\$ 8,489,652	\$ 683,869	\$ 52,185	\$ 9,121,336
Other Capital Assets, Net	\$ 6,467,482	\$ 686,834	\$ -	\$ 7,154,316
Governmental Activities Capital Assets, net	\$ 10,321,338	\$ 686,834	\$ 8,200	\$ 10,999,972
 <b>Business-Type Activities:</b>				
Capital Assets not being depreciated:				
Land	\$ -	\$ 81,774	\$ -	\$ 81,774
Construction in Progress	242,998	-	242,998	-
Total Capital Assets not being depreciated	\$ 242,998	\$ 81,774	\$ 242,998	\$ 81,774
Other Capital Assets:				
Buildings	\$ 3,428,720	\$ -	\$ -	\$ 3,428,720
Land Improvements	55,320	-	-	55,320
Equipment	66,791	19,622	-	86,413
Vehicles and Equipment	223,911	-	-	223,911
Infrastructure	30,886,896	1,101,391	-	31,988,287
Total Other Capital Assets at Historical Cost	\$ 34,661,638	\$ 1,121,013	\$ -	\$ 35,782,651
Less Accumulated Depreciation for:				
Buildings	\$ 762,873	\$ 69,089	\$ -	\$ 831,962
Land Improvements	17,947	1,967	-	19,914
Equipment	66,799	1,962	-	68,761
Vehicles and Equipment	193,445	7,383	-	200,828
Infrastructure	13,014,821	736,151	-	13,750,972
Total Accumulated Depreciation	\$ 14,055,885	\$ 816,552	\$ -	\$ 14,872,437
Other Capital Assets, Net	\$ 20,605,753	\$ 304,461	\$ -	\$ 20,910,214
Business-Type Activities Capital Assets, net	\$ 20,848,751	\$ 386,235	\$ 242,998	\$ 20,991,988

Depreciation expense was charged to functions as follows:

## NOTES TO FINANCIAL STATEMENTS (Continued)

### **Governmental Activities:**

General Government	\$ 112,413
Police	83,479
Streets	256,896
Building and Grounds	207,229
Mansion	23,852
Total Governmental Activities Depreciation Expense	<u>\$ 683,869</u>

### **Business-Type Activities:**

Water Operations	\$ 457,192
Sewer Operations	359,360
Total Business-Type Activities Depreciation Expense	<u>\$ 816,552</u>

## NOTE 4 - LONG-TERM LIABILITY ACTIVITY

Long-term liability activity for the year ended April 30, 2023 was as follows:

	Balance May 1, 2022	Additions	Retirements	Balance April 30, 2023	Amounts Due Within One Year	
<b>Governmental Activities:</b>						
Long-Term Debt						
GO Bond 2019	\$ 539,378	\$ -	\$ 89,366	\$ 450,012	\$ 88,101	
Total Governmental Activities	<u>\$ 539,378</u>	<u>\$ -</u>	<u>\$ 89,366</u>	<u>\$ 450,012</u>	<u>\$ 88,101</u>	
Long-Term Debt						
Total Business-Type Activities						
Long-Term Debt						
GO Bonds	\$ 1,165,000	\$ -	\$ 215,000	\$ 950,000	\$ 225,000	
IEPA 2017 Loan	3,509,941	-	204,895	3,305,046	208,724	
IEPA Loan #5887	-	642,874	6,862	636,012	29,385	
IEPA Loan #5888	-	366,271	8,438	357,833	17,016	
Long-Term Debt	<u>\$ 4,674,941</u>	<u>\$ 1,009,145</u>	<u>\$ 435,195</u>	<u>\$ 5,248,891</u>	<u>\$ 480,125</u>	

Long-term debt consisted of the following at April 30, 2023:

	Date of Issuance	Maturity Date	Interest Rate	Face Amount	Carrying Amount	
<b>Governmental Activities</b>						
GO Bond Series 2019	3/25/2019	3/25/2029	3.40%	\$ 900,000	\$ 450,012	
<b>Business-Type Activities:</b>						
GO Bonds	12/17/2014	12/15/2026	2.0% - 3.0%	\$ 2,550,000	\$ 950,000	
IEPA Loan 2017	5/30/2017	12/17/2036	1.86%	4,472,954	3,305,046	
IEPA Loan 5887	6/28/2022	8/17/2042	1.11%	642,874	636,012	
IEPA Loan 5888	9/27/2022	3/27/2042	1.11%	366,271	357,833	

On December 17, 2014, The Village issued \$2,550,000 in General Refunding Bonds, Series 2015A to refund \$2,550,000 of an outstanding 2006 issue. The money was deposited in an irrevocable trust with an escrow agent in order to redeem the debt. The 2006 issues were callable on April 30, 2015, therefore there was no defeased debt outstanding related to these bonds. The refunding of the 2006 bond generated a net savings of \$441,425.

On March 25, 2019, The Village issued \$900,000 in General Refunding Bonds for the purpose of paying the costs of streetscape improvements and land acquisition for municipal parking for the Village and for the payment of the expenses incident there to, providing for the security for and payment of said note, and authorizing the issues of the note.

## NOTES TO FINANCIAL STATEMENTS (Continued)

In June and September of 2022, the Village took out two IEPA Loans for the purpose of paying for Water & Sewer Improvements.

At April 30, 2023 the annual debt service requirements to service long-term debt attributable to governmental activities are:

Year Ending April 30	Principal	Interest	Total
2024	\$ 88,101	\$ 19,571	\$ 107,672
2025	91,096	16,576	107,672
2026	94,194	13,479	107,673
2027	97,396	10,276	107,672
2028	79,225	6,965	86,190
2029	-	9,745	9,745
	<u>\$ 450,012</u>	<u>\$ 76,612</u>	<u>\$ 526,624</u>

Governmental activities debt is being liquidated by the GO Note Series 2019 Fund.

At April 30, 2023 the annual debt service requirements to service long-term debt attributable to business-type activities are:

Year Ending April 30	Principal	Interest	Total
2024	\$ 480,125	\$ 99,349	\$ 579,474
2025	494,542	88,744	583,286
2026	504,037	77,199	581,236
2027	518,613	65,423	584,036
2028	273,270	53,266	326,536
2029-2033	1,439,073	193,519	1,632,592
2034-2038	1,298,245	61,341	1,359,586
2039-2043	240,986	6,504	247,490
	<u>\$ 5,248,891</u>	<u>\$ 645,345</u>	<u>\$ 5,894,236</u>

Business-type activities debt is being liquidated by the Water and Sewer Fund.

## NOTE 5 - LEASES

The District, as lessor, has the following leases:

Governmental Activities	Contract Start	Contract End	Items	Initial Terms	Optional Terms	Contract Value	Initial Contract Options	Borrowing Rate (per year)	Monthly Payments	Number of Payments
Lehmann Mansion	5/1/2022	4/30/2027	Mansion	5 years	N/A	\$ 200,000	Year 1 - 3.5% of all revenues derived \$50,000 annually beginning in year 2, with a variable payment of 5% of derived revenue in excess of \$250,000	5.00%	N/A	4
Water Tower	11/13/2018	11/13/2038	Water Tower	5 years	3 additional, 5 year terms	820,000	2nd Option (\$190,00), 3rd Option (\$215,986) 4th Option (\$244,369)	2.50%	2,811	12

Lease Revenue for the fiscal year ended April 30, 2023 was \$69,201, there were no variable payments on the Lehmann Mansion lease in the current year.

Annual lease receipts required under the lease agreement are as follows:

## NOTES TO FINANCIAL STATEMENTS (Continued)

Year Ending April 30	Principal	Interest	Total
2024	\$ 62,283	\$ 22,793	\$ 85,076
2025	65,756	20,191	85,947
2026	69,393	17,450	86,843
2027	73,205	14,565	87,770
2028	27,187	11,526	38,713
2029-2033	162,310	46,277	208,587
2034-2038	213,010	22,974	235,984
2038-2040	70,829	1,344	72,173
	<u>\$ 743,973</u>	<u>\$ 157,120</u>	<u>\$ 901,093</u>

A summary of deferred inflows – leases activity during the year ended April 30, 2023, is as follows:

	Balance May 1, 2022	Additions	Deductions	Balance April 30, 2023
<b>Governmental Activities</b>				
Deferred Inflows - Right-To-Use Assets	\$ 587,676	\$ 177,297	\$ -	\$ 764,973
Total Deferred Inflows - Right-To-Use Assets	<u>\$ 587,676</u>	<u>\$ 177,297</u>	<u>\$ -</u>	<u>\$ 764,973</u>
Less Accumulated Amortization:				
Deferred Inflows - Right-To-Use Assets	\$ -	\$ 69,201	\$ -	\$ 69,201
Total Accumulated Amortization	<u>\$ -</u>	<u>\$ 69,201</u>	<u>\$ -</u>	<u>\$ 69,201</u>
Total Deferred Inflows - Right-To-Use Assets, Net	<u>\$ 587,676</u>	<u>\$ 108,096</u>	<u>\$ -</u>	<u>\$ 695,772</u>

Revenue was recognized within functions as follows:

<b>Governmental Activities</b>	
General Gov't	\$ 33,741
Mansion	35,460
Total Governmental Activities Lessor Revenue	<u>\$ 69,201</u>

## NOTE 6 - INTERFUND BALANCES AND TRANSFERS

Interfund balances at April 30, 2023 consisted of the following:

Due From	Due To	Amount
General Fund	Pension Fund	\$ 14,223
General Fund	Water and Sewer Fund	3,952
GO Note Series 2019 Fund	Business District #1	5,000
Custodial Fund	General Fund	200
Park Ave TIF	General Capital Fund	3,718

The interfund balance due to Pension resulted from the Village contribution for property tax not being transferred prior to year-end offset by expenses paid by the Village on behalf of the Pension.

The interfund balance due from the General Fund to the Water and Sewer Fund was for credit card fees paid by the Water and Sewer Fund on behalf of the General Fund.

The interfund balance due from the GO Note Series 2019 Fund to the Business District #1 Fund was bond issuance costs made.

The interfund balance due from the Custodial Fund to the General Fund was for permit escrow transfer.

The interfund balance due from Park Ave TIF to the General Capital Fund was for legal expenses paid on behalf of the Park Ave TIF by the General Capital Fund.

Interfund transfers for the year ended April 30, 2023 were as follows:

## NOTES TO FINANCIAL STATEMENTS (Continued)

Transfer From	Transfer To	Amount	Purpose
General Fund	Information Technology Fund	\$ 40,000	To cover IT costs
General Fund	Fleet Maintenance Fund	210,000	To cover Fleet Repairs
General Fund	Public Works Fleet Maintenance Fund	67,800	To cover Fleet Repairs
General Fund	Squad Car Fund	90,000	To cover Fleet Replacement
General Fund	Special Events Fund	28,750	To cover Fleet Replacement
Metra Fund	Liability Insurance Fund	5,208	To cover insurance premiums
Retirement Fund	General Fund	96,640	To cover retirement expenses
Mansion Fund	Liability Insurance Fund	5,208	To cover insurance premiums
Fleet Maintenance	General Capital Fund	21,037	Close out fund
Fleet Maintenance	Water and Sewer Fund	7,013	Close out fund
Information Technology	General Capital Fund	771	Close out fund
Information Technology	Water and Sewer Fund	771	Close out fund
Celebration of Summer Fund	Special Events Fund	3,478	Close out fund
Squad Car Fund	General Capital Fund	193,669	Close out fund
Liability Insurance Fund	Water and Sewer Fund	2,970	Close out fund
Water and Sewer Fund	Information Technology Fund	40,000	To cover IT costs
Water and Sewer Fund	Fleet Maintenance Fund	70,000	To cover Fleet Replacement
Water and Sewer Fund	Public Works Fleet Maintenance Fund	103,200	To cover Fleet Replacement
Business District #1	GO Note Series 2019 Fund	107,672	To cover bond payments made

### NOTE 7 - DEFICIT FUND BALANCES

The Mansion Fund, Special Events Fund and GO Note Series 2019 Fund had deficit fund balances of \$303,383, \$2,168, and \$5,000 respectively as of April 30, 2023.

### NOTE 8 - PROPERTY TAXES

Property taxes recorded in these financial statements are from the 2021 tax levies. A summary of the assessed valuation, rates, and extensions for the years 2022, 2021, and 2020 follows:

TAX YEAR ASSESSED VALUATION	2022		2021		2020	
	\$247,016,349		\$230,800,198		\$226,131,818	
	RATES	EXTENSIONS	RATES	EXTENSIONS	RATES	EXTENSIONS
Corporate	0.185638	\$ 458,556	0.167306	\$ 386,143	0.174894	\$ 395,491
Police Protection	0.195313	482,455	0.208406	481,001	0.212708	481,000
Tort and Liability Insurance	0.068825	170,009	0.073438	169,495	0.076890	173,873
Municipal Retirement	0.022467	55,497	0.023973	55,330	0.027070	61,214
Unemployment Insurance	0.000000	-	0.000044	102	0.000045	102
Audit	0.000000	-	0.004333	10,001	0.004423	10,002
Social Security	0.072470	179,013	0.077328	178,473	0.079790	180,431
Street and Bridge	0.038077	94,056	0.050973	117,646	0.051797	117,130
Police Pension	0.338084	835,123	0.359011	828,598	0.355751	804,466
PTAB/ Recapture	0.001704	4,209	0.003990	9,209	0.000000	-
	<u>0.922578</u>	<u>\$ 2,278,918</u>	<u>0.968802</u>	<u>\$ 2,235,998</u>	<u>0.983368</u>	<u>\$ 2,223,709</u>

### NOTE 9 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended April 30, 2023, the following funds have expenditures that exceeded the budget.

Fund	Actual	Budget	Excess of Actual
			Over Budget
General Fund	\$ 4,865,767	\$ 4,079,895	\$ 785,872
Liability Insurance Fund	238,001	234,000	4,001
Mansion Fund	97,890	60,702	37,188

## NOTES TO FINANCIAL STATEMENTS (Continued)

### NOTE 10 - RETIREMENT FUND COMMITMENTS

#### A. *Illinois Municipal Retirement Fund*

##### Plan Description

The Village's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Village's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report is available for download at [www.imrf.org](http://www.imrf.org).

##### 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).

All three IMRF benefit plans have two tiers. 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 ten 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 ten 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.

##### Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. As of December 31, 2022, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	15
Inactive plan members entitled to but not yet receiving benefits	14
Active plan members	14
Total	<u><u>43</u></u>

## NOTES TO FINANCIAL STATEMENTS (Continued)

### Contributions

As set by statute, the Villages Regular Plan Members are required to contribute 4.5% 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 rates for calendar year 2022 and 2023 were 8.93% and 5.26%, respectively. For the fiscal year ended April 30, 2023, the Village contributed \$75,693 to the plan. The Village also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### B. Social Security

Employees not qualifying for coverage under the Illinois Municipal Retirement Fund are considered "non-participating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The Village paid the total required contribution for the current fiscal year.

### C. Police Pension

#### Plan Administration

Full-time police sworn personnel of the Village are covered by The Police Pension Fund of the Village (Plan). Although this is a single-member pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 IL CS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Plan as a pension trust fund. No separate report is issued on this pension plan.

#### Plan Membership

As of April 30, 2023 plan participation consisted of:

Inactive plan members or beneficiaries currently receiving benefits	19
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	16
Total	<u>35</u>

#### Benefits Provided

The Plan provides retirement, disability, and death benefits to Plan members and their beneficiaries. Chapter 40-Pensions-Act 5/Article 3 of the Illinois Compiled Statutes assigns the authority to establish and amend the benefit provisions of the Plan to the Illinois legislature.

Covered employees hired before January 1, 2011 attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one half 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% of such salary for each additional year of service over 20 years up to 30 years, and 1% of such salary for each additional year of service over 30 years, to a maximum of 75% of such salary.

Covered employees hired on or after January 1, 2011 attaining the age of 55 or more with 10 or more years of creditable service are entitled to receive an annual retirement benefit of 2.5% of final average salary for each year of service, with a maximum salary cap of \$106,800 as of January 1, 2011. The maximum salary cap increases each year thereafter. The monthly benefit of a police officer hired before January 1, 2011, who retired with 20 or more years of service after January 1, 1977 shall be increased

## NOTES TO FINANCIAL STATEMENTS (Continued)

annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter. The monthly pension of a police officer hired on or after January 1, 2011, shall be increased annually, following the later of the first anniversary date of retirement or the month following the attainment of age 60, but the lesser of 3% or ½ the consumer price index. Employees with at least 10 years but less than 20 years of creditable service may retire at or after age 60 and receive a reduced benefit.

### Contributions

Employees are required by Illinois Compiled Statutes (ILCS) to contribute 9.91% of their base salary to the 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. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Plan. For the year ended April 30, 2023 the Village's contribution was \$828,598.

## **NOTE 11 - POST-EMPLOYMENT BENEFIT COMMITMENTS – RETIREE INSURANCE PLAN**

### *Plan Overview*

In addition to the retirement plans described in Note 10, the Village provides post-employment benefits other than pensions ("OPEB") to employees who meet certain criteria. The Plan, a single employer defined benefit plan, provides the following coverage:

#### *Types of Coverage:*

PPO  
High PPO  
HDHP PPO

#### *Coverage Provisions:*

##### *Retirees – Non-PSEBA*

#### Pre-65 Coverage:

Employees may continue Employer sponsored insurance in retirement. They are responsible for the full cost of coverage including coverage for any eligible spouse/dependent. Eligible Spouse/Dependent coverage may continue should Retiree coverage terminate under COBRA provisions when an applicable qualifying event occurs. The Spouse/Dependent would be responsible for the full cost of coverage.

#### Post-65 Coverage:

Retirees may continue Employer sponsored insurance in retirement past Medicare eligibility. Eligible Spouse/Dependent coverage may continue should Retiree coverage terminate under COBRA provisions when an applicable qualifying event occurs. The Spouse/Dependent would be responsible for the full cost of coverage. Coverage is secondary to Medicare once eligible.

## NOTES TO FINANCIAL STATEMENTS (Continued)

### *Retirees –PSEBA*

#### Pre-65 Coverage:

Employees may continue Employer sponsored insurance in retirement. The Employer pays for the full cost of coverage for whichever basic group plan is elected, including the cost of coverage for any eligible spouse/dependent.

Eligible spouse coverage may continue after the death of the eligible employee, until and unless the spouse has remarried and/or become eligible for Medicare. The employer pays for the full cost of coverage for whichever basic group plan is elected if coverage continues. Upon a spouse's eligibility for Medicare, coverage may continue for the eligible spouse, with the Employer no longer paying any cost of coverage. Coverage is secondary to Medicare once eligible. Eligible dependent coverage may continue after the death of the eligible employee until the dependent reaches 18 years of age or until the end of the calendar year in which the dependent reaches 25 years of age, if the dependent continues to be dependent for support or the dependent is a student and is dependent for support. The employer pays for the full cost of coverage for whichever basic group plan is elected if coverage continues.

#### Post-65 Coverage:

Retirees may continue Employer sponsored insurance in retirement past Medicare eligibility. They are responsible for the full cost of coverage including coverage for any eligible spouse/dependent, with the Employer no longer paying any cost of coverage.

Eligible spouse coverage may continue after the death of the eligible employee, until and unless the spouse has remarried and/or become eligible for Medicare. The employer pays for the full cost of coverage for whichever basic group plan is elected if coverage continues. Upon a spouse's eligibility for Medicare, coverage may continue for the eligible spouse, with the Employer no longer paying any cost of coverage. Coverage is secondary to Medicare once eligible.

Eligible dependent coverage may continue after the death of the eligible employee until the dependent reaches 18 years of age or until the end of the calendar year in which the dependent reaches 25 years of age, if the dependent continues to be dependent for support or the dependent is a student and is dependent for support. The employer pays for the full cost of coverage for whichever basic group plan is elected if coverage continues.

The Plan does not issue a stand-alone financial report.

### *Eligibility*

Employees of the Village are eligible for retiree health benefits as listed below:

#### Regular Plan Tier 1 (Enrolled in IMRF Prior to January 1, 2011)

- Age 55 with at least 8 years of service (Reduced Pension)
- Age 55 with at least 30 years of service (Reduced Pension)
- Age 55 with at least 35 years of service (Full Pension)
- Age 60 with at least 8 years of service (Full Pension)

#### Regular Plan Tier 2 (Enrolled in IMRF Prior to January 1, 2011)

- Age 62 with at least 10 years of service (Reduced Pension)
- Age 62 with at least 30 years of service (Reduced Pension)
- Age 62 with at least 35 years of service (Full Pension)
- Age 67 with at least 8 years of service (Full Pension)

### *Contribution*

The required contribution is based on projected pay-as-you-go financing requirements. Employees are not required to contribute to the plan. Retirement plan contributions are currently only related to the

## NOTES TO FINANCIAL STATEMENTS (Continued)

subsidy (as no one currently qualifies under PSEBA); therefore, there are no direct cash contributions to report in the current year.

### NOTE 12 - RISK MANAGEMENT

The Village is exposed to various risks related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees.

The Village is a member of the Illinois Municipal League Risk Management Association (IMLRMA), a joint risk management pool of local governmental units through which property, general liability, automobile liability, crime, excess property, excess liability, and boiler and machinery coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

The relationship between the Village and IMLRMA is governed by a contract and by-laws that have been adopted by resolution of each unit's governing body. The Village is contractually obligated to make all annual and supplementary contributions for IMLRMA, to report claims on a timely basis, cooperate with IMLRMA, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by IMLRMA. Members have a contractual obligation to fund any deficit of IMLRMA attributable to a membership year during which they were a member. IMLRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. IMLRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members.

During the year ended April 30, 2023, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts that have exceeded insurance coverage in each of the past three years. The Village is insured under a retrospectively rated policy for workers' compensation coverage. Whereas, the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended April 30, 2023, there were no significant adjustments in premiums based on actual experience.

### NOTE 13 - JOINT VENTURE

#### A. Solid Waste Agency of Lake County

The Village is a member of the Solid Waste Agency of Lake County (Agency). The Agency is a municipal corporation with 44 members whose purpose is to provide a solution to solid waste disposal problems. Upon approval by a majority of its members, the Agency may issue bonds for which the individual members would be financially liable. The Village's contract with the Agency provides that each member is liable for its proportionate share of annual operating and fixed costs. The Village's share of these costs is expected to be funded through fees paid by refuse haulers. In addition, the Village is obligated for any costs arising from defaults in payment obligations by other members.

The following represents a summary of the Agency's balance sheet at November 30, 2022 and the statement of revenues and expenses for the year then ended.

Assets	\$ 4,924,049
Deferred Outflows Related to Pension	34,263
	<u>\$ 4,958,312</u>
Liabilities	\$ 131,888
Deferred Inflows Related to Pension	511,593
Net Position	4,314,831
	<u>\$ 4,958,312</u>
Revenues	\$ 1,478,517
Expenses	1,014,599
Net Increase/(Decrease) in Net Position	<u>\$ 463,918</u>

## NOTES TO FINANCIAL STATEMENTS (Continued)

November 30, 2022 is the latest date information available. Total payments for fiscal year 2023 made under these agreements for the Village of Lake Villa were \$3,746. Audited financial statements of the Agency may be obtained from the Village or the Agency's administrative office located in Gurnee, Illinois.

### B. Central Lake County Joint Action Water Agency

The Village and twelve other members have entered into a joint agreement: to provide water to member municipalities on a wholesale basis; to plan, construct, acquire, develop, operate, maintain, or contract for facilities for receiving, sorting , and transmitting water from Lake Michigan for the principal use and mutual benefit of the municipalities and their water users; and to provide adequate supplies of such water on an economical and efficient basis for the municipalities.

A summary of financial condition (modified cash basis) of CLCJAWA at April 30, 2023 (most recent information available) is as follows:

Assets	\$ 169,565,081
Deferred Outflows of Resources	2,188,044
	<u>\$ 171,753,125</u>
Liabilities	\$ 73,768,136
Deferred Inflows of Resources	440,077
Net Position	<u>\$ 97,544,912</u>
	<u>\$ 171,753,125</u>
Revenues	\$ 17,065,679
Expenses	16,123,902
Net Increase/(Decrease) in Net Position	<u>\$ 941,777</u>

Complete financial statements for Central Lake County Joint Action Water Agency can be obtained from the Administration Offices at 200 Rockland Rd., Lake Bluff, Illinois 60044.

### NOTE 14 - DEFERRED COMPENSATION PLAN

Employees of the Village may participate in a deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans with Respect to Service for State and Local Governments). The deferred compensation plan is available to all employees of the Village. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until after termination, retirement, death, or unforeseen emergency.

The deferred compensation plan is administered by an unrelated financial institution. The Village has an obligation of due care in selecting this third-party administrator; however, investment decisions are ultimately made by the individual employee.

### NOTE 15 - COMMITMENTS

At April 30, 2023, the Village was a member of various joint agreements. As a member, the Village assumes certain obligations with respect to the entities' liabilities. Further information on the more significant joint agreements are provided in Note 13.

The Village pays sewage usage fees and collection connection fees for and remits them to the County of Lake, Illinois (County), in accordance with an agreement for sewerage disposal dated August 23, 1991. During the fiscal year ended April 30, 2023 the Village remitted \$663,868 to the County under the terms of this agreement.

### NOTE 16 - LEGAL DEBT LIMITATION

The Illinois Compiled Statutes limits the amount of indebtedness to 8.625% of the most recent available equalized assessed valuation (EAV) of the Village.

## NOTES TO FINANCIAL STATEMENTS (Continued)

2022 EAV	\$ 250,334,742
	X 8.625%
Debt Margin	\$ 21,591,371
Current Debt	450,012
Remaining Debt Margin	<u>\$ 21,141,359</u>

### NOTE 17 - NET INVESTMENT IN CAPITAL ASSET CALCULATION

Net investment in capital asset calculation as of April 30, 2023 was as follows:

#### Governmental Activities

Capital Assets, Net of Accumulated Depreciation	\$ 10,999,972
Less:	
Capital Related Debt	(450,012)
Investment in Capital Assets	<u>\$ 10,549,960</u>

#### Business-Type Activities

Capital Assets, Net of Accumulated Depreciation	\$ 20,991,988
Less:	
Capital Related Debt	(5,248,891)
Investment in Capital Assets	<u>\$ 15,743,097</u>

### NOTE 18 - CHANGE IN ACCOUNTING PRINCIPLE

The Village has implemented GASB Statement, No. 87, *Leases*. This statement establishes financial reporting standards related to leases. Implementation of this standard resulted in recognizing the fair market value of the liability and asset at the commencement of the agreement. There have been no changes to the previously issued audited financial statements which would be required on a retrospective basis.

## SUPPLEMENTARY INFORMATION

**VILLAGE OF LAKE VILLA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED APRIL 30, 2023**

	BUDGETED AMOUNTS	ACTUAL AMOUNTS
	ORIGINAL AND FINAL	
<b>REVENUES</b>		
Local Taxes		
Property Tax	\$ 1,032,377	\$ 1,003,186
Property Tax - Police Pension	-	828,598
Property Tax - Road and Bridge	22,500	22,357
Intergovernmental		
Sales Tax	912,671	1,059,868
Local Use Tax	333,404	352,150
Telecommunication Tax	120,000	102,626
Utility Tax - Gas	120,000	243,621
Utility Tax - Electric	305,000	297,309
State Income Tax	1,039,655	1,357,638
State Replacement Tax	15,000	42,831
Licenses and Permits		
Amusement Licenses	500	-
Building Permits	95,000	119,819
Business Registration Fees	5,500	6,725
Impact Fees	-	2,846
Landscaping Inspection Fees	500	-
Liquor Licenses	19,400	14,650
Site Development Permits	5,000	1,469
Vehicle Licenses	95,000	96,179
Vending Licenses	16,500	23,575
Watershed Permit	50	-
Natural Gas Franchise	17,204	-
Fines		
Court Fines	85,000	114,352
Parking and Other Fines	25,000	10,870
Other		
Cable Franchise Fees	155,000	151,696
Grant Revenue	-	10,580
Investment Income	45,000	108,536
Police Reports	2,500	2,010
School Resource Officer Fees	116,000	152,329
Zoning Books, Maps and Hearing Fees	800	1,550
Other Revenue	20,300	84,101
Total Revenues	<u>\$ 4,604,861</u>	<u>\$ 6,211,471</u>
<b>EXPENDITURES</b>		
<b>CURRENT</b>		
General Government		
Personnel Salaries	\$ 303,903	\$ 356,177
Health Insurance Premiums	54,000	82,291
Training	14,000	10,076
Legal and Professional Fees	121,195	168,977
Maintenance	3,072	21,808
Printing and Publishing	13,200	4,843
Office Supplies	7,350	7,425
Credit Card Fees	3,000	1,256
Miscellaneous	8,000	18,856
	<u>\$ 527,720</u>	<u>\$ 684,648</u>

See Accompanying Independent Auditor's Report

**VILLAGE OF LAKE VILLA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED APRIL 30, 2023**

	BUDGETED AMOUNTS	ACTUAL AMOUNTS
	ORIGINAL AND FINAL	
<b>EXPENDITURES (Continued)</b>		
<b>CURRENT (Continued)</b>		
Police		
Personnel Salaries	\$ 1,848,164	\$ 1,800,048
Employee Retirement	-	828,598
Health Insurance Premiums	244,770	225,149
Physicals/Testing	1,500	-
Uniforms	30,400	27,324
Training	26,000	24,456
Range	14,000	7,909
Legal and Professional Fees	30,000	37,410
Dispatching	102,000	60,525
Radios	11,016	11,016
Computer Services	2,500	2,345
Equipment Maintenance	9,350	4,958
Police Commission	18,834	6,112
Printing	4,500	3,484
Office Supplies	13,350	9,844
Miscellaneous	31,400	31,512
	<hr/> <u>\$ 2,387,784</u>	<hr/> <u>\$ 3,080,690</u>
Streets		
Personnel Salaries	\$ 301,918	\$ 336,479
Health Insurance Premiums	76,000	68,363
Physicals/Testing	2,000	786
Uniforms	3,000	1,229
Training	2,000	750
Engineering	6,000	7,543
Street Sweeping	72,400	125,049
Maintenance	349,500	214,551
Electric	135,000	135,528
Supplies	12,000	14,615
	<hr/> <u>\$ 959,818</u>	<hr/> <u>\$ 904,893</u>
Building and Grounds		
Engineering and Inspector Fees	\$ 96,500	\$ 99,736
Maintenance	37,280	27,577
Utilities	2,400	2,294
Supplies	31,000	31,418
Cleaning	8,540	8,220
Telephone	18,500	18,467
	<hr/> <u>\$ 194,220</u>	<hr/> <u>\$ 187,712</u>
<b>CAPITAL OUTLAY</b>		
General Government	\$ 3,500	\$ 2,100
Police	5,053	3,945
Streets	1,800	1,779
	<hr/> <u>\$ 10,353</u>	<hr/> <u>\$ 7,824</u>
<b>Total Expenditures</b>	<hr/> <u>\$ 4,079,895</u>	<hr/> <u>\$ 4,865,767</u>

See Accompanying Independent Auditor's Report

VILLAGE OF LAKE VILLA  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL  
 GENERAL FUND  
 YEAR ENDED APRIL 30, 2023

	BUDGETED AMOUNTS	ACTUAL AMOUNTS
	ORIGINAL AND FINAL	
Continued		
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 524,966</u>	<u>\$ 1,345,704</u>
OTHER FINANCING SOURCES/(USES)		
Gain/(Loss) on Investments	\$ -	\$ (865)
Transfers	(320,800)	(339,910)
	<u>\$ (320,800)</u>	<u>\$ (340,775)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 204,166</u>	<u>\$ 1,004,929</u>
FUND BALANCE - MAY 1, 2022		<u>2,964,659</u>
FUND BALANCE - APRIL 30, 2023		<u>\$ 3,969,588</u>

See Accompanying Independent Auditor's Report

**VILLAGE OF LAKE VILLA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL**  
**MOTOR FUEL TAX FUND**  
**YEAR ENDED APRIL 30, 2023**

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>
	<u>ORIGINAL AND FINAL</u>		
<b>REVENUES</b>			
Intergovernmental			
State Motor Fuel Tax	\$ 201,043	\$ 355,073	
Rebuild IL Funds	-	96,011	
Other			
Interest	1,000	15,770	
Total Revenues	<u>\$ 202,043</u>	<u>\$ 466,854</u>	
<b>EXPENDITURES</b>			
	<u>\$ 739,755</u>	<u>\$ 655,849</u>	
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	<u>\$ (537,712)</u>	<u>\$ (188,995)</u>	
<b>OTHER FINANCING SOURCES/(USES)</b>			
	<u>-</u>	<u>-</u>	
<b>NET CHANGE IN FUND BALANCE</b>			
	<u>\$ (537,712)</u>	<u>\$ (188,995)</u>	
<b>FUND BALANCE - MAY 1, 2022</b>			<u>1,307,953</u>
<b>FUND BALANCE - APRIL 30, 2023</b>			<u>\$ 1,118,958</u>

See Accompanying Independent Auditor's Report

**VILLAGE OF LAKE VILLA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - MODIFIED CASH BASIS - BUDGET AND ACTUAL**  
**GENERAL CAPITAL FUND - CAPITAL PROJECTS FUND**  
**YEAR ENDED APRIL 30, 2023**

	BUDGETED AMOUNTS		ACTUAL AMOUNTS
	ORIGINAL AND FINAL		
<b>REVENUES</b>			
Intergovernmental			
State Sales Tax	\$ 48,035	\$ 48,035	
Local Use Taxes	17,548	17,548	
State Income Tax	54,719	54,719	
Video Gaming	160,000	214,948	
Grant Revenue	1,000	-	
Other			
Rent - Water Tower	36,660	36,694	
Grant Revenue	-	583,327	
Interest	-	1,320	
Other Revenues	1,100	-	
Total Revenues	<u>\$ 319,062</u>	<u>\$ 956,591</u>	
<b>EXPENDITURES</b>			
CAPITAL OUTLAY			
Maintenance - Streets			
General Government	\$ 1,366,948	\$ 21,555	
Police	11,029	9,676	
Public Works	92,000	94,116	
Streets	647,000	625,671	
	<u>\$ 2,116,977</u>	<u>\$ 751,018</u>	
Total Expenditures	<u>\$ 2,116,977</u>	<u>\$ 751,018</u>	
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (1,797,915)</b>	<b>\$ 205,573</b>	
<b>OTHER FINANCING SOURCES/(USES)</b>			
Transfers	<u>\$ -</u>	<u>\$ 215,477</u>	
<b>NET CHANGE IN FUND BALANCE</b>	<b><u>\$ (1,797,915)</u></b>	<b><u>\$ 421,050</u></b>	
<b>FUND BALANCE - MAY 1, 2022</b>			<b><u>2,911,472</u></b>
<b>FUND BALANCE - APRIL 30, 2023</b>			<b><u>\$ 3,332,522</u></b>

See Accompanying Independent Auditor's Report

VILLAGE OF LAKE VILLA  
COMBINING BALANCE SHEET - MODIFIED CASH BASIS  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED APRIL 30, 2023

	Special Revenue Funds											Capital Projects Funds					Debt Service Fund	
	Mansion Fund	Metra Fund	Liability Insurance Fund	Retirement Fund	Celebration of Summer Fund	Special Events Fund	Drug Seizure Fund	DUI Fund	Business District #1 Fund	Downtown TIF Fund	Park Ave TIF Fund	Information Technology Fund	Fleet Maintenance Fund	Public Works Fleet Fund	Squad Car Fund	Park Capital Fund	GO Note Series 2019	Total
<b>ASSETS</b>																		
Cash and Investments Due from Other Funds	\$ -	\$ 66,649	\$ -	\$ -	\$ -	\$ -	\$ 10,441	\$ 5,928	\$ 470,761	\$ 435,389	\$ 20,248	\$ -	\$ -	\$ 318,799	\$ -	\$ 73,214	\$ -	\$ 1,401,429
Total Assets	<u>\$ -</u>	<u>\$ 66,649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,441</u>	<u>\$ 5,928</u>	<u>\$ 475,761</u>	<u>\$ 435,389</u>	<u>\$ 20,248</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 318,799</u>	<u>\$ -</u>	<u>\$ 73,214</u>	<u>\$ -</u>	<u>\$ 1,406,429</u>
<b>LIABILITIES</b>																		
Cash Overdraft Due to Other Funds	\$ 303,383	\$ -	\$ -	\$ -	\$ -	\$ 2,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 305,551	
Total Liabilities	<u>\$ 303,383</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,168</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 8,718</u>
<b>FUND BALANCE</b>																		
Restricted Assigned Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,441	\$ 5,928	\$ -	\$ 354,567	\$ 16,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 387,466	
	-	66,649	-	-	-	-	-	-	475,761	80,822	-	-	-	318,799	-	73,214	-	1,015,245
Total Fund Balance	<u>\$ (303,383)</u>	<u>\$ 66,649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,168)</u>	<u>\$ 10,441</u>	<u>\$ 5,928</u>	<u>\$ 475,761</u>	<u>\$ 435,389</u>	<u>\$ 16,530</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 318,799</u>	<u>\$ -</u>	<u>\$ 73,214</u>	<u>\$ (5,000)</u>	<u>\$ 1,092,160</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ -</u>	<u>\$ 66,649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,441</u>	<u>\$ 5,928</u>	<u>\$ 475,761</u>	<u>\$ 435,389</u>	<u>\$ 20,248</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 318,799</u>	<u>\$ -</u>	<u>\$ 73,214</u>	<u>\$ -</u>	<u>\$ 1,406,429</u>

See Accompanying Independent Auditor's Report

**VILLAGE OF LAKE VILLA**  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - MODIFIED CASH BASIS  
 NONMAJOR GOVERNMENTAL FUNDS  
 YEAR ENDED APRIL 30, 2023

	Special Revenue Funds												Capital Projects Funds					Debt Service Fund
	Mansion Fund	Metra Fund	Liability Insurance Fund	Retirement Fund	Celebration of Summer Fund	Special Events Fund	Drug Seizure Fund	DUI Fund	Business District #1 Fund	Downtown TIF Fund	Park Ave TIF Fund	Information Technology Fund	Fleet Maintenance Fund	Fleet Replacement Fund	Squad Car Fund	Park Capital Fund	GO Note Series 2019	Total
<b>REVENUES</b>																		
Local Taxes																		
Property Taxes	\$ -	\$ -	\$ 169,487	\$ 233,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,718	\$ 34,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 689,040	
Intergovernmental																		
Sales Tax	-	-	-	-	-	-	-	-	198,419	-	-	-	-	-	-	-	198,419	
Fines																		
DUI Fines	-	-	-	-	-	-	-	4,851	-	-	-	-	-	-	-	-	4,851	
Other																		
Interest	-	-	-	-	-	-	-	-	1,193	2,873	172	-	-	-	-	-	4,238	
Rent	-	34,217	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,217	
Parking Fees	-	10,203	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,203	
Donations	-	-	-	-	50	32,950	-	-	-	-	-	-	-	-	-	-	33,000	
Other Revenue	1,046	-	-	-	-	4,614	2,232	-	-	-	-	-	-	-	-	-	7,892	
<b>Total Revenues</b>	<b>\$ 1,046</b>	<b>\$ 44,420</b>	<b>\$ 169,487</b>	<b>\$ 233,792</b>	<b>\$ 50</b>	<b>\$ 37,564</b>	<b>\$ 2,232</b>	<b>\$ 4,851</b>	<b>\$ 199,612</b>	<b>\$ 254,591</b>	<b>\$ 34,215</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 981,860</b>	
<b>EXPENDITURES</b>																		
Current	\$ 97,890	\$ 20,094	\$ 238,001	\$ 219,422	\$ -	\$ 53,938	\$ 4,305	\$ -	\$ -	\$ 27,587	\$ 16,883	\$ 82,486	\$ 270,242	\$ -	\$ -	\$ -	\$ 107,672	\$ 1,138,520
Capital Outlay	-	-	-	-	-	-	-	6,798	-	-	-	-	-	61,500	53,950	39,001	-	161,249
<b>Total Expenses</b>	<b>\$ 97,890</b>	<b>\$ 20,094</b>	<b>\$ 238,001</b>	<b>\$ 219,422</b>	<b>\$ -</b>	<b>\$ 53,938</b>	<b>\$ 4,305</b>	<b>\$ 6,798</b>	<b>\$ -</b>	<b>\$ 27,587</b>	<b>\$ 16,883</b>	<b>\$ 82,486</b>	<b>\$ 270,242</b>	<b>\$ 61,500</b>	<b>\$ 53,950</b>	<b>\$ 39,001</b>	<b>\$ 107,672</b>	<b>\$ 1,299,769</b>
<b>EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (96,844)</b>	<b>\$ 24,326</b>	<b>\$ (68,514)</b>	<b>\$ 14,370</b>	<b>\$ 50</b>	<b>\$ (16,374)</b>	<b>\$ (2,073)</b>	<b>\$ (1,947)</b>	<b>\$ 199,612</b>	<b>\$ 227,004</b>	<b>\$ 17,332</b>	<b>\$ (82,486)</b>	<b>\$ (270,242)</b>	<b>\$ (61,500)</b>	<b>\$ (53,950)</b>	<b>\$ (39,001)</b>	<b>\$ (107,672)</b>	<b>\$ (317,909)</b>
<b>OTHER FINANCING SOURCES (USES)</b>																		
Proceeds from Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,362	
Transfers	(5,208)	(5,208)	(5,208)	7,446	(96,640)	(3,478)	32,228	-	(107,672)	\$ -	\$ -	78,458	251,950	171,000	(103,669)	-	107,672	326,879
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (5,208)</b>	<b>\$ (5,208)</b>	<b>\$ (5,208)</b>	<b>\$ 7,446</b>	<b>\$ (96,640)</b>	<b>\$ (3,478)</b>	<b>\$ 32,228</b>	<b>\$ -</b>	<b>\$ (107,672)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,458</b>	<b>\$ 251,950</b>	<b>\$ 171,000</b>	<b>\$ (81,307)</b>	<b>\$ -</b>	<b>\$ 107,672</b>	<b>\$ 349,241</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (102,052)</b>	<b>\$ 19,118</b>	<b>\$ (61,068)</b>	<b>\$ (82,270)</b>	<b>\$ (3,428)</b>	<b>\$ 15,854</b>	<b>\$ (2,073)</b>	<b>\$ (1,947)</b>	<b>\$ 91,940</b>	<b>\$ 227,004</b>	<b>\$ 17,332</b>	<b>\$ (4,028)</b>	<b>\$ (18,292)</b>	<b>\$ 109,500</b>	<b>\$ (135,257)</b>	<b>\$ (39,001)</b>	<b>\$ -</b>	<b>\$ 31,332</b>
<b>FUND BALANCES - MAY 1, 2022</b>	<b>(201,331)</b>	<b>47,531</b>	<b>61,068</b>	<b>82,270</b>	<b>3,428</b>	<b>(18,022)</b>	<b>12,514</b>	<b>7,875</b>	<b>383,821</b>	<b>208,385</b>	<b>(802)</b>	<b>4,028</b>	<b>18,292.00</b>	<b>209,299</b>	<b>135,257</b>	<b>112,215</b>	<b>(5,000)</b>	<b>1,060,828</b>
<b>FUND BALANCES - APRIL 30, 2023</b>	<b>\$ (303,383)</b>	<b>\$ 66,649</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,168)</b>	<b>\$ 10,441</b>	<b>\$ 5,928</b>	<b>\$ 475,761</b>	<b>\$ 435,389</b>	<b>\$ 16,530</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 318,799</b>	<b>\$ -</b>	<b>\$ 73,214</b>	<b>\$ (5,000)</b>	<b>\$ 1,092,160</b>

See Accompanying Independent Auditor's Report

VILLAGE OF LAKE VILLA  
NOTES TO SUPPLEMENTARY INFORMATION  
APRIL 30, 2022

**NOTE 1 - BUDGETS**

A proposed operating budget for the fiscal year commencing the following May 1 is submitted to the Board of Trustees. The operating budget includes proposed disbursements and the means of financing them. Public hearings are conducted to obtain taxpayer comments.

The budget is legally enacted through passage of an appropriation ordinance. The budget was passed on April 18, 2022 and Amended on June 6, 2022 (for footing errors). Budget amounts reflected on the Schedules of Revenues, Expenditures, and Changes in Fund Balance – Modified Cash Basis – Budget and Actual reflect the Village's internal working budget amounts which are lower than legal budget amounts. Therefore, all funds operated within legal budgets.

**NOTE 2 - EXCESS OF EXPENDITURES OVER BUDGET**

For the year ended April 30, 2023, the following fund presented as supplementary information had expenditures that exceeded the budget:

Fund	Actual	Budget	Excess of Actual Over Budget
General Fund	\$ 4,865,767	\$ 4,079,895	\$ 785,872



# LAKE VILLA POLICE DEPARTMENT

65 CEDAR AVENUE, LAKE VILLA, IL 60046

PHONE: (847) 356-6106 FAX: (847) 356-6103

Chief of Police  
Rochelle Tisinai



February 7, 2024

To: Mayor James McDonald

Ref: IGA with Village of Antioch and CCSD #34

Mayor,

I am requesting approval from the Village Board to authorize our Village to enter an IGA with the Village of Antioch and the Board of Education of Antioch CCSD #34. The Village of Antioch will be assigning a School Resource Officer for all the D34 schools, which includes Oakland School that is in our jurisdiction. The IGA establishes the jurisdictional authority that permits the Antioch SRO to provide services to Oakland School while still outlining that the Lake Villa Police Department will retain jurisdiction over police matters. Thank you for your consideration.

Respectfully submitted,

A handwritten signature in black ink that reads "Rochelle Tisinai".

Rochelle Tisinai

**INTERGOVERNMENTAL AGREEMENT AMONG THE VILLAGE OF  
ANTIOCH, THE VILLAGE OF LAKE VILLA AND THE BOARD OF  
EDUCATION OF ANTIOCH CCSD #34 REGARDING THE USE OF A  
SCHOOL RESOURCE OFFICER**

**RECITALS**

This Intergovernmental Agreement (“IGAIGA”) is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 202\_\_\_\_, (the “Effective Date”) by and among the Village of Antioch, Illinois (“Antioch”), the Village of Lake Villa, Illinois (“Lake Villa”) and the Board of Education of Antioch CCSD #34 (the “District”) (hereinafter referred to collectively as the “Parties”).

**WHEREAS**, Section 5 of the Intergovernmental Cooperation Act (5 ILCS 220/5) provides that public agencies, including units of local government and school districts, may contract to perform any governmental service, activity or undertaking or to combine, transfer or exercise any powers, functions, privileges or authority not prohibited by law; and

**WHEREAS**, Article VII, Section 10 of the Illinois Constitution provides that units of local government and school districts may contract or otherwise associate among themselves; and

**WHEREAS**, the District and Antioch have or intend to enter into an intergovernmental agreement (the “District-Antioch IGA”), attached hereto and incorporated herein as Exhibit A, which sets forth the terms under which Antioch’s local law enforcement unit (the “Antioch Police Department”) will provide a school resource officer (“SRO”) to the District; and

**WHEREAS**, Oakland Elementary School (“Oakland”) is located in Lake Villa and is part of the District; and

**WHEREAS**, to ensure that Oakland can benefit from the SRO provided by the Antioch Police Department, the Parties have determined that it is in their best interest to enter into this IGA to set forth the respective roles of the Antioch Police Department and the Lake Villa Police Department (collectively, the “Law Enforcement Departments”) in relation to the District-Antioch IGA and the SRO; and

**NOW, THEREFORE**, the Parties, in consideration of the promises and mutual agreements herein contained and described, the sufficiency of which is hereby acknowledged, and subject to the conditions herein set forth, agree as follows:

**1. RECITALS.** The above recitals are incorporated into and made a part of this IGA as if fully stated in this IGA.

**2. PURPOSE.** The purpose of this IGAIGA is to establish the jurisdictional authority for the Law Enforcement Departments sufficient to permit the SRO to provide services to Oakland in accordance with the terms of the District-Antioch IGA.

**3. CONFLICT.** In the event of any conflict between this IGA and any other provision in the District-Antioch IGA concerning Oakland or police matters taking place in Lake Villa, the provisions of this MOU shall prevail to the extent of any such conflict or inconsistency and the Lake Villa Police Department shall retain jurisdictional authority.

**4. POWERS AND DUTIES.** The Antioch Police Department will provide the SRO to the District pursuant to the terms of the District-Antioch IGA. The SRO will provide educational, support and police liaison services within the District, including at Oakland. Notwithstanding the foregoing, the Lake Villa Police Department will retain jurisdiction over police matters occurring in Lake Villa, including police matters at Oakland. In connection with the foregoing:

- A.** The Antioch Police Department will, as soon as practicable given a situation, inform the Lake Villa Police Department about or involve the Lake Villa Police Department in any police matter that Lake Villa Police Department has jurisdiction over.
- B.** Final discretion regarding whether to charge an individual with an ordinance, criminal, or traffic violation occurring in Lake Villa or at Oakland will continue to lie with the Lake Villa Police Department.
- C.** If a search at Oakland produces evidence that the student has violated or is violating either the law, local ordinance, or the District's policies or rules, such evidence may be seized by school authorities and if turned over to the Lake Villa Police Department.
- D.** The District will provide the Lake Villa Police Department with any procedures that are developed by the SRO and the District concerning reciprocal reporting systems regarding criminal offenses committed by students of Oakland.
- E.** The District will provide the Lake Villa Police Department with any school safety plans and strategies to prevent and/or minimize dangerous situations on or near the Oakland campus or involving students at school related activities taking place in Lake Villa.
- F.** The Lake Villa Police Department agrees to provide to the District juvenile law enforcement information and/or records concerning a minor enrolled in Oakland who has been arrested or taken into custody for certain offenses to the extent authorized by law and in accordance with applicable laws, including, but not limited to, the Juvenile Court Act of 1987 (705 ILCS 405/1-1, *et seq.*).
- G.** The District agrees to release Oakland student records and information to the Lake Villa Police Department to the extent authorized by law and in accordance with the provisions of Section III of the District-Antioch IGA.

- H.** The District agrees to report incidents occurring at Oakland to the Lake Villa Police Department and the Antioch Police Department in accordance with, as required by and to the extent authorized by law and in accordance with Section IV of the District-Antioch IGA.
  - I.** The District will provide access to its live feeds to Oakland to the Lake Villa Police Department in the event of a health or safety emergency.
  - J.** Any time the Lake Villa Police Department detains and questions an Oakland student on school grounds during the regular hours in which school is in session and when students are present, when such student is under 18 years of age and is suspected of committing a criminal act, the Lake Villa Police Department will: (i) notify or attempt to notify the student's parent/guardian; (ii) document the time and manner of the notification or attempted notification; (iii) make reasonable efforts to ensure the student's parent/guardian is present during questioning or, if not present, ensure that school personnel (including, but not limited to, a school social worker, school psychologist, school nurse, school counselor, or any other mental health professional) are present during the questioning; and (iv) if practicable, make reasonable efforts to ensure a law enforcement officer trained in promoting safe interactions and communications with youth is present during questioning. This section does not limit the authority of the Lake Villa Police Department to make an arrest on school grounds and does not apply to circumstances that would cause a reasonable person to believe that urgent and immediate action is necessary to prevent bodily harm or injury to any student or any other person, apprehend an armed or fleeing suspect, prevent the destruction of evidence and/or address an emergency or other dangerous situation.
  - K.** When handcuffs are used on an Oakland student, the SRO shall, without undue delay, report the incident to the Lake Villa Police Department.
  - L.** The SRO may cooperate with the Lake Villa Police Department to independently investigate student conduct which involves violations of law.
- 5. RELATIONSHIP.** All officers acting under this Agreement will remain and be considered to be employees of their respective Law Enforcement Departments. Nothing contained in this IGA, nor any act of Antioch, Lake Villa or the District, respectively, shall be deemed or construed by the Parties or by third persons to create any relationship of a third-party beneficiary, principal, agent, limited or general partnership, joint venture, or any association or relationship involving Antioch, Lake Villa or the District respectively.
- 6. POLICIES.** Each Law Enforcement Department shall follow their own policies and protocols with regard to this IGA.
- 7. ILLINOIS FREEDOM OF INFORMATION ACT (“FOIA”).** The Parties agree to comply with all state and federal laws and regulations governing the release of records

relating to this IGA including, but not limited to, the Freedom of Information Act (5 ILCS 140/1, *et seq.*). The Parties will cooperate with each other with any request for public records made pursuant to FOIA by providing full access to and copying of all relevant records within a time period which allows the other party to timely comply with the time limits imposed by FOIA. The obligations imposed by this section shall survive the termination of the other obligations imposed by this IGA.

- 8. NON-LIABILITY.** The Parties shall utilize their best efforts to provide the information to be reported under this IGA, but in no event shall any party be liable for the failure to provide such information, whether through inadvertence or otherwise.
- 9. INDEMNIFICATION.** To the fullest extent permitted by law, each party to this IGA agrees to indemnify, defend and hold harmless the other Parties and their respective appointed and elected officials, officers, employees, representatives and agents, from and against any and all injuries, damages, liabilities, losses, costs, expenses, claims, demands, judgments, causes of action or attorneys' fees and litigation expenses, arising out of the disclosure and/or provision of law enforcement records or criminal activity information by the party disclosing and/or providing such law enforcement records or criminal activity information not in accordance with applicable law, or arising from willful misconduct, or that of their employees and agents. Nothing contained herein shall be construed as prohibiting any of the Parties from defending, through the selection and use of their own agents, attorneys, and experts and claims, actions or suits brought against them. Nothing contained in this section or in any other provision of this IGA is intended to constitute nor shall it constitute a waiver of the defenses available to the Parties under by statute, common law or otherwise, including those provided by the Local Governmental and Governmental Employees Tort Immunity Act (745 ILCS 10/1-101, *et seq.*).
- 10. TERM AND TERMINATION.** This IGA shall become effective on the Effective Date and will remain in force and effect for two and shall be in full force and effect for two (2) calendar years, until the District-Antioch IGA is terminated or until this IGA is terminated as set forth below. This IGA may be terminated at any time upon thirty (30) days advance written notice by any party. This IGA shall automatically renew on its terms unless the District-Antioch IGA has been terminated or the IGA has been terminated as set forth herein.
- 11. NOTICE.** Unless otherwise stated herein, any and all notices required to be delivered hereunder shall be in writing and shall be deemed delivered when personally delivered or mailed by registered or certified mail, return receipt requested, pre-paid postage; or sent by a recognized overnight courier service with instructions and payment for delivery on the next business day to the Parties as set forth below:

If to the District:	Superintendent, Antioch CCSD #34 964 Spafford Street Antioch, IL 60002
---------------------	--

	Email:
If to Antioch:	Village Administrator, Village of Antioch 847 Main Street Antioch, IL 60002 Email:
If to Lake Villa:	Village Administrator, Village of Lake Villa 65 Cedar Ave P.O. Box 519 Lake Villa, IL 60046 Email:

## 12. MISCELLANEOUS.

- A. Entire Agreement.** This IGA embodies the entire understanding, written or oral, in effect between the Parties relating to the subject matter hereof and supersedes any statement, representation, warranty, forecast or other information or agreement, written or oral, made, given or agreed to or that may currently exist between all of the Parties.
- B. Modifications.** Any alterations, variations, modifications, or waivers of any provision of this IGA shall be valid only when they have been reduced to writing and signed by authorized representatives of all of the Parties.
- C. Severability.** If any provision of this IGA, or the application of such provision, shall be rendered or declared invalid by a court of competent jurisdiction, the remaining parts or portions of this IGA shall remain in full force and effect.
- D. Counterparts.** This IGA may be executed in several counterparts, each of which shall be an original and all of which shall constitute but one and the same agreement.
- E. No Personal Liability.** No covenant or agreement contained in this IGA shall be deemed to be the agreement of any official, officer, member, manager, director, agent, employee, consultant or attorney of Antioch, Lake Villa or the District in his or her individual capacity and no official, officer, member, manager, director, agent, employee, consultant, or attorney of Antioch, Lake Villa or the District shall be personally liable under this IGA or be subject to any personal liability or accountability by reason for or in connection with or arising out of the execution, delivery, and performance of this IGA, or any failure in connection therewith.
- F. No Beneficiaries.** This IGA is entered into solely for the benefit of the Parties, and nothing in this IGA is intended, either expressly or impliedly, to provide any right or benefit of any kind whatsoever to any person or entity, who is not a party to this IGA, or to acknowledge, establish or impose any legal duty to any third party.

**G. Governing Law.** This IGA shall be construed and interpreted according to the laws of the State of Illinois. All disputes arising out of this IGA shall be resolved and adjudicated exclusively in the United States District Court for the Northern District of Illinois or in Lake County, Illinois, and the Parties hereto hereby irrevocably submit to the exclusive jurisdiction and venue of said courts.

**IN WITNESS WHEREOF**, each party represents and warrants that it has authority to enter into this IGA and has caused this IGA to be executed in their respective names and that the persons executing this IGA on its behalf have been properly authorized to do so and have caused this IGA to be executed as of the date written below.

VILLAGE OF ANTIOCH

---

Mayor or Chief of Police

VILLAGE OF LAKE VILLA

---

Mayor or Chief of Police

ANTIOCH CCSD #34

---

Board of Education President



DIVISION OF VIKING-CIVES GROUP

2168 East 88th Drive  
Merrillville, IN 46410  
USA

Voice: (219)795-1448  
Fax: (219)736-0892



Viking-Cives #062222-VCM

# QUOTATION

Quote Number: 240071I-SWL  
Quote Date: Jan 26, 2024  
Page: 1

## Quoted To:

Lake Villa Public Works  
65 Cedar Ave.  
P.O. Box 519  
Lake Villa, IL 60046  
USA

## TERMS & CONDITIONS OF QUOTE

- > Quotes are only valid for 30 days from date of quote.
- > Quotes past 30 days must be requoted.
- > 25% restocking fee on all cancelled and returned orders.

Customer ID	Good Thru	Payment Terms	Sales Rep
Lake Villa-01	2/25/24	Net 30 Days	51622

Quantity	Item	Description
		<p>SOURCEWELL CONTRACT:</p> <p>CONTRACT HOLDER: Viking-Cives CONTRACT NUMBER: 062222-VCM CONTRACT MATURITY DATE: 08/15/2026 CONTRACT NUMBERS: NJ2500, SW-TK0510, SW-SP0105, SW-SP0135, SW-SP0370, SW-SP0410, SW-CE0100, SW-SR0400, SW-TK0554</p> <p>SOURCEWELL MEMBER:</p> <p>MEMBER NUMBER: 106126 MEMBER: Village of Lake Villa CONTACT: Ryan Horton TITLE: Superintendent PHONE: 847-356-6100 E-MAIL: rhorton@lake-villa.org</p> <p>TERMS OF QUOTE:</p> <p>***Due to the supply chain issues the following applies.*** * All quotes are only valid for thirty (30) days from date of quote.</p> <p>EQUIPMENT PAYMENT TERMS:</p> <p>* Net 30 days payment after completion of chassis with all equipment.</p>

Subtotal	Continued
Sales Tax	Continued
<b>TOTAL</b>	<b>Continued</b>



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Customer ID	Good Thru	Payment Terms	Sales Rep
Lake Villa-01	2/25/24	Net 30 Days	51622

Quantity	Item	Description
1.00	MABPS-SLT316-LVILLA	<p>* Will be subject to all price increases up until time of completion.</p> <hr/> <p><b>ESTIMATED DELIVERY TIME FRAME:</b></p> <hr/> <p>* Allow approximately 400 days for all equipment to be in stock at Lindco after receiving your purchase order.</p> <p>* Allow approximately 90-120 Days to complete units, once all equipment and chassis are in stock at Lindco.</p> <p>***Based on supply chain issues all of the above estimated time frames are subject to change.***</p> <hr/> <p><b>SUMMARY OF QUOTE:</b></p> <hr/> <p>*****</p> <p><b>SOURCEWELL TOTAL PRICE:</b></p> <p>*****</p> <p>Equipment per below items mounted and fully operational.</p> <p>*****</p> <hr/> <p><b>DUMP BODY:</b></p> <hr/> <p>DuraClass 10' Stainless Steel Dump Body MABPS-SLT316-84-120-60/28/38-4290TM-6YD</p> <p><b>DIMENSIONS:</b></p> <p>* 10' 6" length</p> <p>* 30" sides</p>

Subtotal	Continued
Sales Tax	Continued
<b>TOTAL</b>	<b>Continued</b>



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Customer ID	Good Thru	Payment Terms	Sales Rep
Lake Villa-01	2/25/24	Net 30 Days	51622

Quantity	Item	Description
		<ul style="list-style-type: none"><li>* 38" tailgate</li><li>* 60" high front</li><li>* 96" wide O.D.</li><li>* 86" wide I.D.</li><li>* 10" rear corner post width</li><li><b>MATERIAL:</b></li><li>* 7 Gauge "201 2b" stainless steel sides</li><li>* 7 Gauge "201 2b" stainless steel front wall</li><li>* 7 Gauge "201 2b" stainless steel tailgate</li><li>* 7 Gauge "201 2b" stainless steel long sills</li><li>* 1/4" AR450 floor</li><li>* Stainless rear corner posts and apron</li><li><b>CONSTRUCTION:</b></li><li>* Trapezoidal frame style</li><li>* Crossmemberless</li><li>* 45° 12" bevel floor</li><li>* Straight front and rear</li><li>* (1) horizontal side bracing</li><li>* 2 rung stainless steel ladder installed driver side front</li><li>* (2) grip strut steps installed on driver side above ladder</li><li>* (2) grab handles, (1) on each side of steps</li><li>* Bustin walk rail down both sides</li><li><b>CAB SHIELD:</b></li><li>* Integral 1/2 size 7 gauge 201 stainless steel, enclosed with (14) ovals, (6) front, (6) rear, (1) on each side</li><li><b>TAILGATE:</b></li></ul>

Subtotal	Continued
Sales Tax	Continued
<b>TOTAL</b>	<b>Continued</b>



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Customer ID	Good Thru	Payment Terms	Sales Rep
Lake Villa-01	2/25/24	Net 30 Days	51622

Quantity	Item	Description
1.00	41301480	* Double acting * Air with grease, stainless release style, air cylinder installed * 3/4" thick hinge plate * (1) horizontal side bracing * Stainless steel dual banjo chain holders * Stainless steel tailgate chains  HOIST: * Mailhot CS90-4.5-3 D/A, doghouse * Mailhot lower trunnion * Mailhot hoist mounting kit  Viking VCM Block Hinge Assembly
2.00	50203002	Viking Proline body prop pin holder weldment
2.00	51322507	Viking hoist saddle attaching angles.  REAR CORNER POST LIGHT CUT OUTS: * (3) ovals in each rear corner post
		OTHER ITEMS: * LED light kit with harness
		 FENDERS & MUD FLAPS:  Minimizer Single Axle Fender Set, Black Poly, 22.5" Dual Wheels Minimizer Black Plastic Bolt-On Bracket Kit DuraGuard 3/8" HD 24" x 18" Poly Guard Mud Flap - Black - with Lindco Equipment Sales, Inc. Logo & Merrillville, IN molded blue/white into flap (price per pair)
		 LIGHTING AND ELECTRICAL:

Subtotal	Continued
Sales Tax	Continued
<b>TOTAL</b>	<b>Continued</b>



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Customer ID	Good Thru	Payment Terms	Sales Rep
Lake Villa-01	2/25/24	Net 30 Days	51622

Quantity	Item	Description
1.00	510	BACK UP ALARM: Ecco back-up alarm, 97 dB, 12 VDC.
1.00	B95W	BODY UP LIGHT AND SWITCH: Buyers Dump Body Up Indicator
1.00	0800850	Imperial LED indicator light - red
2.00	PH-310	JUNCTION BOXES: Phoenix 10-Pole Junction Box
1.00	175-S0-080-2	MASTER CIRCUIT BREAKER: Chief 80 amp high amp circuit breaker.
1.00	320178	AIR TAILGATE CONTROL: Velvac 4 way valve solenoid for air tailgate.
1.00	DC-3200	VIBRATOR: Cougar Dump Body Vibrator 12 volt DC, 3200 lbs of force, 85 amps, 4000 RPM, Includes mounting kit, wiring kit, switch
6.00	SL65A0	CAB SHIELD LIGHTING: Buyers LED amber oval strobe light with rubber grommett * Installed in front of cab shield
2.00	SL65A0	Buyers LED amber oval strobe light with rubber grommett * (1) installed on each side of cab shield
4.00	SL65A0	Buyers LED amber oval strobe light with rubber grommett * Installed in light boxes on rear of cab shield
2.00	5626432	Buyers 6" oval LED STT/Backup/and Strobe combination light (32 LED) * Installed in outer ovals on rear of cab shield
2.00	SL65A0	REAR CORNER POST LIGHTS: Buyers LED amber oval strobe light with rubber grommett

Subtotal	Continued
Sales Tax	Continued
<b>TOTAL</b>	<b>Continued</b>



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Customer ID	Good Thru	Payment Terms	Sales Rep
Lake Villa-01	2/25/24	Net 30 Days	51622

Quantity	Item	Description
2.00	5626510	* Installed in top ovals in each rear corner post Buyers 6-1/2" oval S/T/T light, red w/grommet
2.00	5626310	* Installed in middle ovals in each rear corner post Buyers 6 Inch Clear Oval Backup Light Kit With 10 LEDs (PL-2 Connection, Includes Grommet And Plug) * Installed in bottom ovals in each rear corner post PLOW LIGHTS:
1.00	0555743	J.W. Speaker LED Plow Lights; built-in amber turn signal and lens heater. (Pair)
1.00	PLB12SS	Buyers stainless steel plow light brackets, extended for 2 post mount lights
2.00	MWL-19	SPREADER LIGHTS: Maxxima LED clear work light
		HYDRAULICS:
		PTO & PUMP: Force America PTO Hot Shift "278" Non-offset 12v DIN 5462 90% Md 129% Hd
1.00	1079971	Force America Load Sense direct mounted pump, CFG-999182, TXV92-R-KIT-CFG
1.00	1063355	Force America 6000 psi filter - 25 micron microglass, 435 psi Delts )-single end open - nitrile seals, dual #16 or 1-1/2" SF ports, 102 psi bypass valve
1.00	1180811	RESERVOIR & VALVES: Force America VT35G2-B-SS- stainless, 30 gallon reservoir/valve combo tank with slosh shield
1.00	1097338	Force America Full Port 2" NPT Brass Ball Valve 600 PSI
1.00	1084357	Force America Temp/level Sensor 158 Degree F 30 Gal With Slosh Shield Vt-35
1.00	1039496	Force America Valve Assembly to operate d/a hoist, d/a plow raise & angle, prewet, auger & spinner

Subtotal	Continued
Sales Tax	Continued
<b>TOTAL</b>	<b>Continued</b>



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Customer ID	Good Thru	Payment Terms	Sales Rep
Lake Villa-01	2/25/24	Net 30 Days	51622

Quantity	Item	Description
1.00	1095633	Force America crossover relief w/pressure release.  CONTROLS:
1.00	1022175	Force America Control Console w/Joystick, switches, spreader control, arm rest and all harnesses. (CFG-056498, MPJC-6100-3-GEN5-ULTRA) includes closed loop auger & prewet feedbacks, and 10 switch panel box
2.00	8-049 304W/FJX-108"	STAINLESS STEEL TUBES FOR HOIST: Mid-State 1/2"x9' 304 S/S Line with fittings
6.00	A2-12.7-A	PCI HD Series Clamps for 1/2" tubing
4.00	8-049 304W/FJX-72"	STAINLESS STEEL TUBES FOR PLOW: Mid-State 1/2"x6' 304 S/S Line with fittings
12.00	A2-12.7-A	PCI HD Series Clamps for 1/2" tubing
1.00	10-932-4101	CEJN COUPLER FOR PLOW: CEJN Multi-X Quattro 12.5 Female Plate, 4 port, WEO 3/4" connection, 1/2" nominal flow diameter, dust caps, and , mounting bracket - Gen 2
1.00	10-932-4151	CEJN Multi-X Quattro 12.5 Male Plate, 4 port, WEO 1/2" connection, 1/2" nominal flow diameter, dust caps, and , mounting bracket - Gen 2
1.00	10-932-1023	CEJN Multi-X Quattro aluminum cover/parking dock, 10/12.5, Male for the Female Plate
1.00	10-932-1074-CS	CEJN Multi-X Quattro aluminum cover/parking dock with mounting bracket, 12.5, Female for the Male plate w/ Rubber Strap
4.00	14-727-0812	CEJN Multi-X adapter 1/2" WEO to male JIC 3/4"-16
4.00	14-727-1212	CEJN WEO Nipple DN 20 + 3/4" -16 UNF male JIC 37
2.00	8-049 304W/FJX-72"	STAINLESS STEEL TUBES FOR SPREADER: Mid-State 1/2"x6' 304 S/S Line with fittings
4.00	A2-12.7-A	PCI HD Series Clamps for 1/2" tubing
1.00	12-065 304W/FJX-72"	Mid-State 3/4"x6' 304 S/S Line with fittings

Subtotal	Continued
Sales Tax	Continued
<b>TOTAL</b>	<b>Continued</b>



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Lake Villa-01	2/25/24	Net 30 Days	51622

Quantity	Item	Description
2.00	A3-19-A	PCI HD Series Clamps for 3/4" tubing QUICK COUPLERS FOR SPREADER:
4.00	H4F4-S	Dixon 1/2" male stainless steel nipple
4.00	4HF4-S	Dixon 1/2" female stainless steel coupler
8.00	4HDP-H4DC	Dixon 1/2" Dust Cap/Plug
1.00		Hydraulic Adapters & Fittings
1.00		Hydraulic Hoses
40.00	Hydraulic Oil	Hydraulic Oil
		PLOW:
1.00	43R11JP,DMB,SSTE	Wausau 43"H X 11'L reversible snow plow, dual mailbox cut outs MOLDBOARD: * 627 Homesafe Snow Plow * 11' long, 48" poly inverted "J" style moldboard * Dual Mailbox Cuts * Top Angle: 3" x 2-1/2" x 1/2" * Ribs: (10) 1/2" with two horizontal supports for added rigidity * (4) moldboard connection points with bushings TRIP EDGE: * 549-0028 Square spring trip edge with single shaft PUSH FRAME: * 6381124 Heavy duty, tubular steel push frame * 5" x 2" top tube * 6" x 4" lower tube * Welded bosses at all critical connection points

Subtotal	Continued
Sales Tax	Continued
<b>TOTAL</b>	<b>Continued</b>



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Lake Villa-01	2/25/24	Net 30 Days	51622

Quantity	Item	Description
		<p>ARMS:</p> <ul style="list-style-type: none"><li>* 6382030 Parallel lift system dual a-lift arms with mechanical float that allows mechanical means of float between the plow &amp; truck portion flat plate hitch</li><li>* Mechanical float system allows the plow to follow the profile of the road with 22.5" of travel over obstacles without an hydraulic float system</li><li>* Mechanical float system can quickly react to changes in elevation with less resistance than hydraulic float system</li><li>* Mechanical float system requires only (2) double acting hydraulic circuits just like a conventional plow setup.</li></ul> <p>PLOW SIDE HITCH:</p> <ul style="list-style-type: none"><li>* 6382040 Parallel lift system swivel has a poly wear sheet between oscillation surfaces to reduce friction &amp; includes bushings at all connections to increase strength and prevent over-tightening</li><li>* 6382208 Plow side flat plate hitch: accepts all parallel lift truck side flat plate hitches</li></ul> <p>CYLINDERS:</p> <ul style="list-style-type: none"><li>* 6382104 Parallel lift system cylinders include:</li><li>* (2) matching 4" x 15-1/8" x 2" hydraulic reversing cylinders with a cushion valve</li><li>* (1) 4" x 13-1/8" x 2" hydraulic lift cylinder with adjustable down pressure relief</li><li>* An on board accumulator that allows for the collection of oil while raising, lowering, and floating of the plow during operation</li><li>* Accumulator can be used with or without a hydraulic load compensating system such as power float/plow balance system</li></ul> <p>RUNNING GEAR:</p> <ul style="list-style-type: none"><li>* 6089022 Bolt on parking stands</li></ul> <p>CUTTING EDGE:</p> <ul style="list-style-type: none"><li>* 6211050 5/8" x 8" SAE 1084 high carbon steel cutting edge</li></ul>

Subtotal	Continued
Sales Tax	Continued
<b>TOTAL</b>	<b>Continued</b>



DIVISION OF VIKING-CIVES GROUP

2168 East 88th Drive  
Merrillville, IN 46410  
USA

Voice: (219)795-1448  
Fax: (219)736-0892



Viking-Cives #062222-VCM

# QUOTATION

Quote Number: 240071I-SWL  
Quote Date: Jan 26, 2024  
Page: 10

## Quoted To:

Lake Villa Public Works  
65 Cedar Ave.  
P.O. Box 519  
Lake Villa, IL 60046  
USA

## TERMS & CONDITIONS OF QUOTE

- > Quotes are only valid for 30 days from date of quote.
- > Quotes past 30 days must be requoted.
- > 25% restocking fee on all cancelled and returned orders.

Customer ID	Good Thru	Payment Terms	Sales Rep
Lake Villa-01	2/25/24	Net 30 Days	51622

Quantity	Item	Description
270.00	Misc.	<b>PAINT:</b> * Moldboard unpainted blue poly, all else satin black Snow deflector installation hardware "Lindco" Snow Deflector 12" S.A.M. 36" blade guides Schmidt quick hitch plate w/quick release lever
1.00	3712144	
1.00	1308110	
1.00	SQH-STK	
		<b>TAILGATE SPREADER:</b>
1.00	00002-463-118	Viking SADS tailgate spreader w/18" poly spinner, direct drive, 6" auger, stainless steel construction, no paint, sides of spreader 8" higher.
		<b>BEHIND THE CAB PRE-WET:</b>
1.00	LISC SG06080036	Certified Power 240 gallon behind the cab prewetting system. Includes (2) 120 gallon tanks, stainless mounting frame, hold down straps, no mounting flanges
1.00	LISC SG06070056-3	Certified Power prewet, valve instack w/flow meter with stainless bracket
1.00	LISC SG06090052	Certified Power prewet plumbing kit 1 line 4 nozzles slide in
1.00	00002 332 39	Swenson V-box flush kit
		<b>PINLTE HITCH:</b>
1.00		Lindco 5/8 pintle plate
1.00	PH20	Buyers 20 ton rigid mount pintle hook (Viking p/n: 47148006)
1.00	593083	Velvac 7-Way Pin Type Socket
1.00	5621720	Buyers S/S ID Light Bar w/ 9 LEDs

Subtotal	Continued
Sales Tax	Continued
<b>TOTAL</b>	<b>Continued</b>



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Viking-Cives #062222-VCM

# QUOTATION

Quote Number: 240071I-SWL  
Quote Date: Jan 26, 2024  
Page: 11

## Quoted To:

Lake Villa Public Works  
65 Cedar Ave.  
P.O. Box 519  
Lake Villa, IL 60046  
USA

## TERMS & CONDITIONS OF QUOTE

- > Quotes are only valid for 30 days from date of quote.
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Customer ID	Good Thru	Payment Terms	Sales Rep
Lake Villa-01	2/25/24	Net 30 Days	51622

Quantity	Item	Description
1.00	LPC-B-WW2	LED License Plate Light, Warm White
1.00		Recess chassis lights into pintle plate
		PAINT:
1.00	PAINT HOIST & SUBFRA	Prime Where needed and Paint Hoist & Subframe to black
1.00	PAINT PINTLE HITCH	Paint Pintle Hitch
1.00	PAINT PLOW HITCH	Paint Plow Hitch, Including lift arm, side plates, bumper and lift cylinder black
1.00	PAINT-MISCEL	Paint Miscel
1.00	Under Coat	Under coat dump body 8-10' body
		MISCELLANEOUS, FREIGHT, INSTALLATION:
2,912.34	Misc.	Miscellaneous Material - includes any or all of the following: wiring, electrical connectors, tie downs, clamps, nut, bolts, washers, steel, oil, grease, etc.
3,725.00	FREIGHT	FREIGHT
212.00	INSTALLATION	Lindco-Cives Installation Labor Hours

Subtotal	151,962.00
Sales Tax	
<b>TOTAL</b>	<b>151,962.00</b>

## MASTER ENGINEERING SERVICES AGREEMENT

THIS ENGINEERING SERVICES AGREEMENT ("Agreement") effective as of \_\_\_\_\_, - \_\_\_\_\_ ("Effective Date") between Village of Lake Villa ("Owner") and Baxter & Woodman, Inc. an Illinois Corporation ("Engineer").

Owner's Project, of which the Engineer's services under this Agreement are a part, is generally identified in Exhibit A ("Project"), attached hereto and incorporated as though fully set forth herein;

Engineer has the capability and capacity to provide the necessary services to complete certain engineering services, as further set forth herein, necessary to complete the Project;

Owner desires to retain Engineer to provide the said services under the terms and conditions hereinafter set forth, and Engineer is willing to perform such services;

In consideration of the mutual covenants and agreements hereinafter set forth and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Owner and Engineer (hereinafter, collectively, the "Parties", or each, individually, a "Party") agree that the recitals set forth above are a material part of this Agreement and further agree as follows:

### 1. SERVICES OF ENGINEER

- 1.1 Engineer shall provide, or cause to be provided, if part of its scope, the services set forth herein and in Exhibit B (collectively, the "Services"), attached hereto and incorporated as though fully set forth herein.
- 1.2 Professional Services are to be provided on a project-by-project basis when directed by the Owner, and will be enumerated in a Project Work Order following the general format shown in Exhibit C, attached hereto and incorporated as though fully set forth herein.

### 2. OWNER'S RESPONSIBILITIES

- 2.1 Owner shall provide the Engineer with all criteria and full information as to the Owner's requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, and any budgetary limitations; and furnish copies of all design and construction standards which Owner will require to be included in the Drawings and Specifications, and furnish copies of Owner's standard forms, conditions, and related documents for Engineer to include in the Bidding Documents, when applicable.

- 2.2 Owner shall furnish the Engineer all available information pertinent to the Project including reports and data relative to previous designs, existing conditions, or investigations at or adjacent to the Project Site.
- 2.3 Owner shall furnish or otherwise make available additional project related information and data as is reasonably required to enable Engineer to complete its Services.
- 2.4 Owner warrants that all known hazardous materials on or beneath the site have been identified to the Engineer. The Engineer shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, unidentified or undisclosed hazardous materials. The Engineer shall not be required by the Owner to provide certifications that soils, including soil mixed with other clean construction or demolition debris, are or are not contaminated unless this service is set forth in Exhibit B.
- 2.5 Owner agrees and acknowledges that the Engineer will rely, without liability, upon the accuracy and completeness of all information furnished by the Owner, including its consultants, contractors, specialty contractors, manufacturers, suppliers, and publishers of technical standards pursuant to this Agreement without independently verifying the information.
- 2.6 Owner agrees and acknowledges that the Engineer may reasonably rely on the express and implied representations made by contractors, manufacturers, suppliers, and installers of equipment, materials, and products required by the construction documents as being suitable fit for their intended purposes and compliant with the construction documents and applicable project requirements.
- 2.7 Owner shall arrange for safe access to and make all provisions for Engineer to enter upon public and private property as required for Engineer to perform Services under this Agreement.

### 3. **SCHEDULE FOR RENDERING SERVICES**

- 3.1 Engineer is authorized to begin Services as of the Effective Date.
- 3.2 Engineer shall complete its obligations within a reasonable time. Specific periods of time for rendering Services, if any, or specific dates by which Services are to be completed, if any, are set forth in Exhibit B, and the Parties hereby agree such periods of time or specific dates are reasonable.
- 3.3 If Owner authorizes changes in the scope, extent, or character of the Project, then the time for completion of Engineer's Services, and the rates and amounts of Engineer's compensation shall be adjusted equitably.

- 3.4 If the Engineer is hindered, delayed or prevented from performing under the Agreement as a result of any act or neglect of the Owner (or those for whom the Owner is responsible) or force majeure, the time for completion of the Engineer's work shall be extended by the period of the resulting delay and the rates and amounts of Engineer's compensation shall be adjusted equitably. Force majeure includes, but is not limited to acts of God, wars, terrorism, strikes, labor walkouts, fires, natural disasters, or requirements of governmental agencies.

4. **COMPENSATION, INVOICES AND PAYMENTS**

- 4.1 Method of Compensation: The Owner shall pay the Engineer for the Services performed or furnished under Attachment A as provided for in the Project Work Order. The Engineer may adjust the employee wages, overhead, and expenses in Attachment B of the Project Work Order on or about January 1 of each subsequent year and will send the new schedule to the Owner.
- 4.2 The Engineer may submit requests for periodic progress payments for Services rendered. Payments shall be due and owing by the Owner in accordance with the terms and provisions of the State of Illinois Local Government Prompt Payment Act (50 ILCS 505/1 et seq.) (the "Act"). If Owner fails to comply with the requirements as set forth in the Act, the Engineer may, after giving seven (7) days written notice to the Owner, suspend Services under this Agreement until the Engineer has been paid in full all amounts due for Services, expenses, and late payment charges as provided in the Act. For the avoidance of any doubt, the provisions set forth in the Act shall apply to Owner, regardless of whether Owner is an entity specifically identified in Section 2 of the Act.
- 4.3 The Owner may, at any time, by written order, make changes to the scope of Services, which changes shall not become effective unless and until Engineer issues its written acceptance of same. If such changes cause an increase or decrease in the Engineer's fee or time required for performance of any Services under this Agreement, an equitable adjustment shall be made and this Agreement shall be modified. No Service for which added compensation is to be charged will be provided without first obtaining written authorization from the Owner. The Parties further agree that if elements of the scope of Services are reduced or eliminated by the Owner, then the Owner agrees to waive, forgive, release, and hold harmless the Engineer from all claims, causes of action, and damages arising from those reduced and/or eliminated Services. The Engineer shall not be responsible for any changes made to the Project documents by the Owner, contractor, or others without the Engineer's prior review and written approval.

## **5. OPINION OF PROBABLE CONSTRUCTION COSTS**

- 5.1 The Engineer's opinion of probable construction costs, if the provision of which is included in its scope of Services, represents its judgment as a professional engineer. The Owner acknowledges that the Engineer has no control over construction costs or contractor's methods of determining prices, or over competitive bidding, or market conditions. The Engineer cannot and does not warrant or guarantee that proposals, bids, or actual construction costs will not vary from the Engineer's opinion of probable cost. Engineer shall not be responsible for any cost variance.

## **6. ENGINEER'S PERFORMANCE**

- 6.1 The standard of care for all professional engineering and related services performed or furnished by the Engineer under this Agreement will be the same care and skill ordinarily used by members of Engineer's profession practicing under similar circumstances at the same time and in the same locality on similar projects. Engineer makes no warranties, express or implied, under this Agreement or otherwise, in connection with Engineer's Services.
- 6.2 Engineer shall be responsible for the technical accuracy of its Services and its instruments of service resulting therefrom, and Owner shall not be responsible for discovering deficiencies, if any, in them. Engineer shall correct known deficiencies in its instruments of service without additional compensation except to the extent such action is directly attributable to deficiencies, errors or omissions in Owner-furnished information.
- 6.3 The Engineer will use reasonable care to comply with applicable laws, regulations, and Owner-mandated standards as of this Agreement's Effective Date. Changes to these requirements after the Effective Date of this Agreement may be the basis for modifications to Owner's responsibilities or to Engineer's scope of Services, times of performance, or compensation, all of which shall be adjusted equitably as necessary.
- 6.4 Engineer may employ such sub-consultants as Engineer deems necessary to assist in the performance or furnishing of the Services, subject to reasonable, timely, and substantive written objections by the Owner.
- 6.5 Engineer shall not supervise, direct, control, or have charge or authority over any contractors' work, nor shall the Engineer have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety at the site, nor for any failure of any contractor to comply with laws and regulations applicable to such contractor's furnishing and performing of its work.

- 6.6 Engineer neither guarantees the performance of any contractor nor assumes responsibility for any contractors' failure to furnish and perform the work in accordance with the contract documents, which contractors are solely responsible for their errors, omissions, and failure to carry out the work.
- 6.7 Engineer shall not provide or have any responsibility for surety bonding or insurance-related advice, recommendations, counseling, or research, or enforcement of construction or surety bonding requirements.
- 6.8 Engineer is not acting as a municipal advisor as defined by the Dodd-Frank Act. Engineer shall not provide advice or have any responsibility for municipal financial products or securities.
- 6.9 Engineer shall not be responsible for the acts of omissions of any contractor, subcontractor, or supplier, or of any of their agents or employees or any other person (except Engineer's own agents, employees, and consultants), at the Project site or otherwise in the furnishing or performing of any work; or for any decision made regarding the contract documents, or any application, interpretation, or clarification, of the contract documents, other than those made by the Engineer.
- 6.10 Shop drawing and submittal review by Engineer shall apply only to the items in the submissions and only for the purpose of assessing, if upon installation or incorporation in the Project, they are generally consistent with the construction documents. Owner agrees that the contractor is solely responsible for the submissions (regardless of the format in which provided, i.e. hard copy or electronic transmission) and for compliance with the contract documents. Owner further agrees that the Engineer's review and action in relation to these submissions shall not constitute the provision of means, methods, techniques, sequencing or procedures of construction or extend to safety programs or precautions. Engineer's consideration of a component does not constitute Engineer's acceptance of the assembled item.
- 6.11 Engineer's site observation shall be at the times agreed upon in Exhibit B. Through standard, reasonable means, Engineer will become generally familiar with observable completed work. If Engineer observes completed work that is inconsistent with the construction documents, that information shall be communicated to the contractor and Owner to address.

## 7. INSURANCE

- 7.1 For the duration of the Project, the Engineer shall procure and maintain the following insurance coverage and Certificates of Insurance will be provided the Owner upon written request. The insurance required shall provide coverage for not less than the following amounts, or greater where required by law:

- |                           |                  |
|---------------------------|------------------|
| (1) Worker's Compensation | Statutory Limits |
|---------------------------|------------------|

- |     |  |                           |
|-----|--|---------------------------|
| (2) | General Liability<br>Per Claim/Aggregate         | \$1,000,000/\$2,000,000   |
| (3) | Automobile Liability<br>Combined Single Limit    | \$1,000,000               |
| (4) | Excess Umbrella Liability<br>Per Claim/Aggregate | \$10,000,000/\$10,000,000 |
| (5) | Professional Liability<br>Per Claim/Aggregate    | \$5,000,000/\$5,000,000   |
- 7.2 Notwithstanding any other provisions of this Agreement, and to the fullest extent permitted by law, the collective aggregate liability of the Engineer and its officers, directors, employees, agents, or consultants, to anyone claiming by, through or under Owner for any claims, losses, costs, or damages arising out of, resulting from, or in any way related to the Project or the Agreement for any claim or cause of action, including but not limited to the negligence, professional errors or omissions, strict liability, breach of contract, indemnity, subrogation, or warranty (express or implied), hereafter referred to as the "Claims", shall not exceed the total remaining insurance proceeds available under the terms and conditions of Engineer's responding insurance policy.

## **8. INDEMNIFICATION AND MUTUAL WAIVER**

- 8.1 To the fullest extent permitted by law, Engineer shall indemnify and hold harmless the Owner and its officers and employees from claims, costs, losses, and damages ("Losses") arising out of or relating to the Project, provided that such Losses are attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property, including the loss of use resulting therefrom, but only to the extent caused by the Engineer's grossly negligent acts or omissions.
- 8.2 To the fullest extent permitted by law, Owner shall indemnify and hold harmless the Engineer and its officers, directors, employees, agents and consultants from and against all Losses (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court, arbitration, or other dispute resolution costs) arising out of or relating to the Project provided that any such Losses are attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property, including the loss of use resulting therefrom, but only to the extent arising out of or occurring in connection with the Owner's, or Owner's officers, directors, employees, consultants, agents, or others retained by or under contract to the Owner, negligent acts or omissions, willful misconduct, or breach of this Agreement.

- 8.3 To the fullest extent permitted by law, Owner and Engineer waive against each other, and the other's employees, officers, directors, insurers, and consultants, any and all claims for or entitlement to special, incidental, indirect, exemplary, enhanced, punitive, or consequential damages, in each case regardless of whether such party was advised of the possibility of such losses or damages or such losses or damages were otherwise foreseeable, and notwithstanding the failure of any agreed or other remedy of its essential purpose.
- 8.4 In the event Losses or expenses are caused by the joint or concurrent fault of the Engineer and Owner, they shall be borne by each party in proportion to their respective fault, as determined by a mediator or court of competent jurisdiction.
- 8.5 The Owner acknowledges that the Engineer is a business corporation and not a professional service corporation, and further acknowledges, accepts, and agrees that the Engineer's officers, directors, and employees shall not be subject to any personal liability for services provided under this Agreement.

## 9. **TERM & TERMINATION**

- 9.1 The term of this Agreement commences as of the Effective Date and, unless terminated earlier pursuant to any of the Agreement's express provisions, will continue in effect until the parties have performed their obligations under the Agreement's terms and conditions ("Term").
- 9.2 In addition to any other express termination right set forth elsewhere in this Agreement:
  - (1) Engineer may terminate this Agreement, effective on written notice to Owner, if: (i) Owner fails to pay any amount when due hereunder, and such failure continues more than ten (10) calendar days after Engineer's delivery of written notice thereof; or (ii) there have been three (3) or more such payment failures in the preceding twelve (12) month period, regardless of whether any such failures were timely cured.
  - (2) Either party may terminate this Agreement effective on written notice to the other party if the other party materially breaches this Agreement through no fault of the terminating party, and such breach: (i) is incapable of cure; or (ii) being capable of cure, remains uncured thirty (30) calendar days after the non-breaching party provides the breaching party with written notice of such breach.
  - (3) Either party may terminate this Agreement, effective immediately, if the other party: (i) is dissolved or liquidated or takes any corporate action for such purpose; (ii) becomes insolvent or is generally unable to pay, or fails to pay, its debts as they become due; (iii) files or has filed against it a petition for voluntary or involuntary bankruptcy or otherwise becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law; (iv) makes or seeks to make a general assignment for

the benefit of its creditors; or (v) applies for or has appointed a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business.

- 9.2 If this Agreement is terminated by either party, the Engineer shall be paid for all Services performed through the effective date of termination, including reimbursable expenses. In the event of termination, the Owner will receive reproducible copies of Drawings, Specifications and other documents completed by the Engineer up to the effective date of termination.

## **10. USE OF DOCUMENTS**

- 10.1 All documents (data, calculations, reports, Drawings, Specifications, Record Drawings and other deliverables, whether in printed form or electronic media format, provided by Engineer to Owner pursuant to this Agreement) are instruments of service in respect to this Project, and the Engineer shall retain an ownership and property interest therein (including the copyright and right of reuse at the discretion of the Engineer) regardless of the Project's completion. Owner shall not rely in any way on any document unless it is in printed form, signed or sealed by the Engineer or one of its consultants.
- 10.2 Either party to this Agreement may rely on data or information set forth on paper (also known as hard copy) that the party receives from the other party by mail, hand delivery, or facsimile, are the items that the other party intended to send. Information in electronic format or text, data, graphics, or other types that are furnished by one party to the other are furnished only for convenience and not for reliance by the receiving party. The use of such electronic files will be at the user's sole risk. If there is a discrepancy between the electronic files and the hard copies, the hard copies will govern.
- 10.3 Because data stored in electronic media format can deteriorate or be modified inadvertently or otherwise without authorization of the data's creator, the party receiving electronic files agrees that it will perform acceptance tests and/or procedures within sixty (60) calendar days of receipt, after which the receiving party shall be deemed to have accepted the transferred data thus. Any transmittal errors detected within the sixty (60) day acceptance period will be corrected by the party delivering the electronic files.
- 10.4 When transferring documents in electronic media format, the transferring party makes no representations as to long-term compatibility, usability, or readability of such information resulting from the use of software application packages, operating systems, or computer hardware differing from those used by the creator.
- 10.5 The Engineer's document retention policy will be followed upon Project closeout. Executed copies of agreements, work orders, letters of understanding or proposals; design or other

documents created by the Engineer or received from the Owner or a third party; plan review submittals from a third party and the Engineer's review of those submittals; and studies or reports prepared by the Engineer will be kept for time periods set forth in the Engineer's document retention policy, provided however that a copy of all such documents shall be provided to the Owner before they are destroyed pursuant to the Engineer's document retention policy, in order that the Owner may continue to remain in compliance with the Illinois Freedom of Information Act and the Illinois Local Records Act.

**11. SUCCESSORS, ASSIGNS AND BENEFICIARIES**

- 11.1 Owner and Engineer are hereby bound, as are their respective successors, assigns, employees, and representatives to the other party to this Agreement with respect to all covenants, terms, promises, and obligations contained herein.
- 11.2 Neither the Owner nor Engineer may assign, sublet, or transfer any rights under or interest in (including, but without limitation, monies that are due or may become due) this Agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is required by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any obligation under this Agreement.
- 11.3 Unless expressly provided otherwise in this Agreement, nothing contained shall be construed to create, impose, or give rise to any duty owed by Owner or Engineer to any Contractor, Subcontractor, Supplier, or other individual or entity, or to any surety for or employee of any of them. All duties and responsibilities undertaken to this Agreement will be for the sole and exclusive benefit of Owner and Engineer and not for the benefit of any other party.

**12. DISPUTE RESOLUTION** Any dispute arising out of or relating to this Agreement, including the alleged breach, termination, validity, interpretation, and performance thereof ("Disputes") shall be resolved with the following procedures:

- 12.1 Upon written notice of any Dispute, the parties shall attempt to resolve it promptly by negotiation between executives who have authority to settle the Dispute and this process should be completed within thirty (30) calendar days (the "Negotiation") from the date of notice prior to invoking the procedures of paragraph 12.2 or other provisions of the Agreement, or exercising their rights under law.
- 12.2 If such Negotiation is unsuccessful in resolving a Dispute, then the parties may seek to have the Dispute resolved by a court of competent jurisdiction.

### **13. MISCELLANEOUS PROVISIONS**

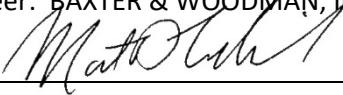
- 13.1 This Agreement is to be governed by the laws of the State of Illinois.
- 13.2 Any notice required under this Agreement will be in writing and addressed to the designated party at its address on the signature page. Notices sent in accordance with this Section will be deemed effectively given: (a) when received, if delivered by hand, with signed confirmation of receipt; (b) when received, if sent by a nationally recognized overnight courier, signature required; (c) when sent, if by facsimile or e-mail, (in each case, with confirmation of transmission), if sent during the addressee's normal business hours, and on the next business day, if sent after the addressee's normal business hours; and (d) on the third (3rd) day after the date mailed by certified or registered mail, return receipt requested, postage prepaid.
- 13.3 All express representations, waivers, indemnifications, and limitations of liability in this Agreement will survive its completion and/or termination.
- 13.4 Any provision or part of the Agreement held to be void or unenforceable under any laws or regulations shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon the Owner and Engineer, which agree that the Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that expresses the intention of the stricken provision.
- 13.5 No waiver by any party of any of the provisions hereof shall be effective unless explicitly set forth in writing and signed by the party so waiving. Except as otherwise set forth in this Agreement, no failure to exercise, or delay in exercising, any rights, remedy, power, or privilege arising from this Agreement shall operate or be construed as a waiver thereof; nor shall any single or partial exercise of any right, remedy, power, or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power, or privilege.
- 13.6 To the fullest extent permitted by law, all causes of action arising under this Agreement shall be deemed to have accrued, and all statutory periods of limitation shall commence, no later than the date of substantial completion, which is the point where the Project can be utilized for the purposes for which it was intended.
- 13.7 This Agreement, together with any other documents incorporated herein by reference, constitutes the entire agreement between Owner and Engineer and supersedes all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, with respect to such subject matter. No amendment to or modification of this Agreement is effective unless it is in writing and signed by each party.
- 13.8 With the execution of this Agreement, Engineer and Owner shall designate specific individuals to act as Engineer's and Owner's representatives with respect to the services to be performed

or furnished by Engineer and responsibilities of Owner under this Agreement. Such an individual shall have authority to transmit instructions, receive information, and render decisions relative to the Project on behalf of the respective party whom the individual represents.

- 13.9 This Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement. A signed copy of the Agreement delivered by facsimile, e-mail, or other means of electronic transmission is deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date.

Engineer: BAXTER & WOODMAN, INC.

By: 

Title: Associate Vice President

Date Signed: June 2, 2023

Address for giving notices:

8678 Ridgefield Road  
Crystal Lake, IL 60012

Designated Representative:

Jason J. Fluhr

Phone Number: 815-444-3222

Email Address: [jfluhr@baxterwoodman.com](mailto:jfluhr@baxterwoodman.com)

Owner: VILLAGE OF LAKE VILLA, ILLINOIS

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

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

Date Signed: \_\_\_\_\_

Address for giving notices:

65 Cedar Avenue  
Lake Villa, IL 60046

Designated Representative:

Phone Number:

Email Address:

VILLAGE OF LAKE VILLA, ILLINOIS

EXHIBIT A

**PROJECT DESCRIPTION**

Act as Village Engineer Providing the Professional Engineering Services including but not limited to the services described in Exhibit B attached hereto. These services will include serving as the Village's representative, providing consultation and advice, and furnishing customary engineering and construction related services.

P:\LKVLV\General\Contracts\Work\Exhibit A\_Project Description.docx

VILLAGE OF LAKE VILLA, ILLINOIS

EXHIBIT B

**SCOPE OF SERVICES**

1. OWNER STAFF MEETINGS – Provide monthly, four hours of service at no charge to the Owner to attend Staff Meetings.
2. ANNUAL MEETING - Conduct an annual meeting with the Owner to review the scope of services, methods to be followed for requesting services and authorizing expenses, commitments to schedules and deadlines, primary contact for the Owner and Engineer, and similar organizational and communication items. (No Charge)
  - A. MEETING MINUTES – Prepare annual meeting minutes for the Owner to review the scope of services, methods to be followed for requesting services and authorizing expenses, commitments to schedules and deadlines, primary contact for the Owner and Engineer, and similar organizational and communication items. (No Charge)
3. MUNICIPAL SERVICES – Provide municipal-type services including:
  - A. DEVELOPMENT ADMINISTRATION AND NEGOTIATION – Provide professional services for review, administration, and negotiation of development agreements, annexation agreements, development and impact fees, and recapture agreements. Provide financial management progress/status, tracking and other services related to development. This task typically includes researching utility locations, drainage issues, transportation needs, and environmental impacts.
  - B. DEVELOPMENT ASSISTANCE AND REVIEW – Provide professional engineering, planning, and administrative services for the review of development projects. Reviews may include agreements, development fees, concept plans, preliminary plats and plans, final plats and final engineering plans, and estimated costs of construction. This task typically includes the review of sanitary sewage collection systems, potable water distribution systems, stormwater management systems, streets and sidewalks, parking lots, lighting, site grading, and soil erosion and sediment control measures. Prepare a list of findings, conclusions, and recommendations, and incorporate Village comments into a written review letter addressed to the developer and the Village.
  - C. MEETINGS – Attend, initiate, or facilitate up to three (3) meetings with Village staff, the developer, and the developer's consultants to discuss review comments and other design considerations.

- D. PUBLIC MEETINGS – Attend one (1) meeting of the Village Board or the Plan Commission to present recommendations regarding the proposed development.
  - E. SITE VISITS – Inspect the development site to verify pre-development conditions, or to confirm that the development is in substantial conformance with the approved development plans.
  - F. LETTER OF CREDIT REDUCTION – Review the developer's requests for a reduction in the letter of credit for the development, verify the status of construction, and make a recommendation to the Village.
  - G. RECORD DRAWING – Review record drawings submitted by the developer determine whether the development is in substantial conformance with the approved development plans.
  - H. GENERAL SERVICES – Provide review, consultation, and advice for general municipal engineering, planning, and administrative services and for the development of regulatory ordinances, policies and standards when requested by Village officials.
4. PLANNING AND PRELIMINARY DESIGN: Prepare planning and preliminary design reports:
- A. ADMINISTRATION & MEETINGS - Confer with the Owner and Public Works Director, and their staffs, from time to time, to clarify and define the general scope, extent and character of the project, to review available data and to review Engineer's draft reports prior to submittal to the Owner and Illinois Environmental Protection Agency (IEPA), if necessary.
  - B. HISTORY REVIEW - Review previous reports by other consultants.
  - C. ANALYSIS OF EXISTING FACILITY - Inspect existing treatment unit structures and equipment as to their conditions and suitability for continued use or modification for reuse.
  - D. DESIGN REPORT - Prepare a Design Report containing schematic layouts, sketches, conceptual design criteria with appropriate exhibits to indicate clearly the considerations involved and the alternative solutions available to the Owner and setting forth the Engineer's findings and recommendations for the final design of the Project. The Report shall include, but not be limited to the following:
    - (1) A basis of design.
    - (2) An evaluation of the cost-effectiveness and feasibility of alternatives.

- (3) A site plan for the entire property owned by the Owner showing existing, proposed and future facilities.
  - (4) An opinion of the probable total project cost including construction, engineering services, contingencies, and, on the basis of information furnished by the Owner, allowances for legal services, financial consultants, and any administrative services or other costs necessary for completion of the Project.
- E. AGENCY SUBMITTALS - Submit the Design Report to the IEPA for their review, comments, and approval.
  - F. PUBLIC MEETINGS - Assist the Owner with the preparation of public information for the Project, and attend public meetings to present the Design Report.
5. FINAL DESIGN - Prepare final design documents for Project.
- A. ADMINISTRATION & MEETINGS - Confer with the Owner and Public Works Director, and their staffs, from time to time, to clarify and define the general scope, extent and character of the project, to review available data and to review Engineer's design documents prior to submittal to the Owner and Illinois Environmental Protection Agency (IEPA), if necessary.
  - B. TOPOGRAPHIC SURVEY - Perform topographic survey of the project limits of all natural and man made features at the water treatment plant site in order to develop base sheets for project plan drawings. In addition, obtain data or record indicating locations of underground utilities.
  - C. GEOTECHNICAL SUBCONSULTANT – Employ a geotechnical subconsultant to make soil borings, collect and analyze soil samples, determine groundwater levels, and prepare a written report for structural design. Soil borings will be made at the site of each major structure.
  - D. DESIGN DOCUMENTS - Prepare Design Documents consisting of Drawings showing the general scope, extent and character of construction work to be furnished and performed by the Contractor(s) selected by the Owner and Specifications which will be prepared in conformance with the format of the Construction Specification Institute.
  - E. AGENCY SUBMITTALS - Submit the Design Documents to the IEPA for their review and approval for the Owner to construct and operate the Project.

- (1) Furnish the Owner with three (3) sets of the Design Documents approved by IEPA.
  - (2) Prepare an opinion of probable construction cost based on the Design Documents approved by IEPA.
- F. CONSTRUCTION DOCUMENTS Prepare for review and approval by the Owner and its legal counsel the forms of Construction Contract Documents consisting of Advertisement for Bids, Bidder Instructions, Bid Form, Agreement, Performance Bond Form, Payment Bond Form, General Conditions, and Supplementary Conditions, where appropriate, based upon documents prepared by the Engineers Joint Contract Document Committee (EJCDC).
- G. ASSISTANCE DURING BIDDING - Assist the Owner in solicitation of construction bids from as many qualified bidders as possible, attend the bid opening and tabulate bid proposals, make an analysis of the bids, and submit recommendations for the award of construction contract.
6. CONSTRUCTION RELATED SERVICES - Provide construction related services including:
- A. COORDINATION - Act as the Owner's representative with duties, responsibilities and limitations of authority as assigned in the Construction Contract Documents, and advise and confer with Owner officials during construction and issue the Owner's authorized instructions to the Contractor.
  - B. PRECONSTRUCTION SERVICES - Attend the preconstruction conference, and review the Contractor's proposed construction schedule and list of subcontractors.
  - C. MATERIAL TESTING - Review laboratory, shop and mill test reports of materials and equipment furnished and installed by the Contractor.
  - D. RESIDENT PROJECT REPRESENTATIVE - Provide Resident Project Representatives at the construction site on either a full-time basis of forty (40) hours per week from Monday through Friday, not including legal holidays, or on a periodic part-time basis from the Engineer' office of not more than eight (8) hours per regular weekday, as deemed necessary by the Engineers, to stake-out construction lines and grades, to assist the Contractor with interpretation of the Drawings and Specifications, to observe in general if the Contractor's work is in conformity with the Final Design Documents, and to monitor the Contractor's progress as related to the Construction Contract date of completion.

The construction Contractor is a separate company from the Engineer. The Owner understands and acknowledges that the Engineers are not responsible for the Contractor's construction means, methods, techniques, sequences or procedures,

time of performance, compliance with Laws and Regulations, or safety precautions and programs in connection with the Project, and the Engineers do not guarantee the performance of the Contractor and are not responsible for the Contractor's failure to execute the work in accordance with the Construction Contract Documents.

- E. DAILY REPORTS - Keep a daily record of the Contractor's work including notations on the nature and cost of any extra work.
- F. SHOP DRAWING REVIEW - Review and approve Shop Drawings, Manufacturer's Literature, Samples, and other submittals by the Contractor, but only for compliance with the Drawings and Specifications as to quality of materials and performance of equipment. Such review shall not be construed as relieving the Contractor of the responsibility to meet requirements of the Construction Contract Documents.
- G. PARTIAL PAYMENTS - Review the Contractor's requests for payments as construction work progresses, and advise the Owner of the amounts due and payable to the Contractor in accordance with the terms of the Construction Contract Documents.
- H. CHANGE ORDERS - Prepare Construction Contract Change Orders when authorized by the Owner.
- I. FINAL INSPECTION - Conduct a final inspection of construction work when requested by the Contractor or Owner, review the Contractor's written guarantees, and issue an opinion of satisfactory completion for acceptance of the Project by the Owner.
- J. RECORD DRAWINGS - Prepare construction record drawings which show field measured dimensions of the completed work which the ENGINEERS consider significant and provide the Owner with one set of reproducible record drawings and all equipment operation and maintenance manuals within ninety (90) days of the Project completion.
- K. OPERATION AND MAINTENANCE MANUAL - Prepare an operation and maintenance manual.
- L. POST-COMPLETION WORK - Provide construction-related engineering services including, but not limited to, General Construction Administration and Resident Project Representative Services after the original construction contract final completion date for the Project.

- M. WARRANTY WORK - Provide construction-related engineering services regarding warranty work by the Contractor after the Project, or parts thereof, has been accepted for operational use by the Owner. Such services will include, but not be limited to assistance to the Owner in enforcing the Contractor's guaranty to repair or replace defective work within the warranty time stated in the Construction Contract Documents for the Project.

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**EXHIBIT C**

**CLIENT NAME  
PROJECT NAME HERE**

**WORK ORDER**

**Engineer's Project No.** \_\_\_\_\_

**Project Description:**  
(Insert brief project description).

**Engineering Services:**

(Insert brief description of required services).

A detailed scope of services for this project is listed in Attachment A of this Work Order. Manpower requirements and a fee summary are listed in Attachment B.

**Compensation:**

Compensation for the services to be provided under this Work Order will be in accordance with the Engineering Services Agreement dated \_\_\_\_\_ and Attachment A to this Work Order. The Engineer's fee shall be \_\_\_\_\_.

Submitted by: **Baxter & Woodman, Inc.**

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

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

Date: \_\_\_\_\_

Approved by: **Client**

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

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

Date: \_\_\_\_\_

**Additional Comments and Conditions:** None.

**Client**  
**Project Name Here**  
**Engineering Services**  
**Work Order** \_\_\_\_\_

**Attachment A**

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**Project Description**

Insert Project Description.

**Scope of Services**

The following scope of services details the anticipated tasks necessary to successfully complete this Project:

1. SAMPLE – Insert Description.

**VILLAGE OF LAKE VILLA, ILLINOIS**  
**2024 STREET IMPROVEMENTS**  
**ENGINEERING SERVICES**  
**WORK ORDER**

**ENGINEERS' PROJECT NO. 2326560**

**Project Description:**

This project consists of design and construction engineering services for street resurfacing, curb and gutter and sidewalk repairs, and minor utility repairs/adjustments on various streets within the Village's limits. This project is based on a construction budget of \$500,000. See Attachment A for a detailed scope of services.

**Engineering Services:**

The general provisions of this contract are enumerated in the Village Engineering Services Agreement between the Village and the Engineers dated June 7, 2023. The scope of services for this Project is listed in Attachment A.

**Compensation:**

Compensation for the services will be in accordance with the Village Engineering Services Agreement dated June 7, 2023. The Engineers' fee shall be based on an hourly rate of compensation for hours worked plus reimbursement for out-of-pocket expenses including travel, which shall not exceed **\$72,000** without prior written approval of the Village.

Submitted by: **Baxter & Woodman, Inc.**

By: 

Jason J. Fluhr, PE

Title: Vice President

Date: February 14, 2024

Approved: **Village of Lake Villa, Illinois**

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

Michael Strong

Title: Village Administrator

Date: \_\_\_\_\_

Additional Comments and Conditions: None

### **Project Description**

This Project consists of various streets to be improved in 2024 that will be determined after reviewing and analyzing the Village's pavement management report completed in 2023.

### **Project Understanding**

The maintenance work under this work order includes curb repairs, sidewalk ramp replacement in accordance with ADA requirements, base repairs, full and partial depth HMA pavement milling, HMA binder, and HMA surface course.

The Project includes completing details for sidewalk ramp replacements not covered by standard details (no schematic plans or topographic survey), specifications, and bidding documents for the streets described above as well as construction engineering services.

Construction of the project will be funded with a combination of Motor Fuel Tax and corporate dollars and will be processed through the IDOT District 1 Bureau of Local Roads and Streets.

### **Design Scope of Services**

1. **EARLY COORDINATION AND DATA COLLECTION**
  - A. *Utilities:* Contact JULIE to identify utilities that have facilities along the project limits and request utility atlas maps. Submit final plans to utility companies so conflicts and relocation efforts can be identified. Provide ongoing reviews of permitting and utility relocation efforts as requested by the Village. Prepare "Status of Utilities to be Adjusted" special provision in accordance with IDOT District 1 requirements, which provides the contractor with the duration of utility relocation work, status of utilities to be watched and protected within the project limits, and pertinent information for the contractor to develop a work schedule to meet the requirements for the Project.
  - B. *Field evaluation:* Perform a field evaluation of all streets in the 2024 improvements to confirm the condition of existing pavements, and to evaluate conditions of drainage structures, sidewalk ramps, and curb and gutter. Estimate quantities of pavement repair.
  - C. *Data Collection:* Obtain, review, and evaluate utility atlases, existing roadway and structure plans, GIS shape files, maintenance and flooding records, and right-of-way and property data provided by the Village for use in design.
2. **GEOTECHNICAL INVESTIGATION**
  - A. *Pavement Cores:* Utilize Soil and Material Consultants, Inc. to collect pavement cores, including pH sampling, of the surface and base material for determining the composition of

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the existing pavement material. Provide analysis and recommendations, including subgrade, in a soils report in accordance with IDOT guidelines. A maximum of 15 cores are included.

- B. *Clean Construction or Demolition Debris (CCDD)*: Based on the findings of the geotechnical investigation, facilitate completion of IEPA Form LPC 662 in accordance with IEPA requirements. Completion of IEPA Form 663 is not included in the scope of this project.
- 3. PLAN PREPARATION
  - A. *Estimate of Cost and Time*: Prepare summary of quantities, estimate of time, schedules of materials, and an engineer's estimate of cost.
  - B. *Specifications*: Prepare special provisions in accordance with Village guidelines to specify items not covered by the Standard Specifications for Road and Bridge Construction.
  - C. *Contract Plans and Documents*: Prepare bidding documents consisting of Typical Sections, Special Provisions, Contract Proposal, Schedule of Prices, and Engineer's Estimate of Cost, and submit these documents to IDOT for review and approval. Pre-final (95%) and Final (100%) submittals are anticipated for this project. Disposition of Comments will be provided for comments received.
- 4. QA/QC – Perform in-house peer and milestone reviews by senior staff during project initiation, conceptual review, preliminary, pre-final, and final submittals. Provide ongoing reviews of permitting and utility coordination efforts.
- 5. ASSIST BIDDING
  - A. Provide design assistance and clarification for bid documents. Assist the Village with coordination and scheduling during the bid process.
  - B. Provide documents for bidding and assist the Village in solicitation of bids from as many qualified bidders as possible, prepare addendums as necessary, attend bid opening to receive and evaluate bids, tabulate bids, and make a recommendation to the Village for an award of contract.
- 6. PROJECT MEETINGS AND PUBLIC INVOLVEMENT
  - A. *Meetings*: The following meetings are anticipated for this Project:
    - 1) Village (2 total) (Kickoff, Pre-Final)
  - B. *Public Meeting*: No public involvement is anticipated for this Project.

**7. MANAGE PROJECT**

- A. Plan, schedule, and control the activities that must be performed to complete the Project including budget, schedule, and scope. Coordinate with Village and project team to ensure the goals of the Project are achieved. Prepare and submit monthly invoices, coordinate invoices from subconsultants, and provide regular updates to the Village.
  
- B. *Deliverables:* The following is a list of anticipated final deliverables to the Village for this Project:
  - 1) Special Provisions (both hard copy and digital format)
  - 2) Quantity Calculation Files (both hard copy and digital format)
  - 3) Not included items, but can be provided as additional services to the contract:
    - (i) Permit Review fees
    - (ii) ROW acquisition services including title commitments, Plats, Legals, Appraisals, and Negotiations
    - (iii) Environmental Studies (PESA, PSI, etc.)
    - (iv) Floodway or wetland permitting
    - (v) Topographic Survey

**Construction Scope of Services**

**8. PROJECT INITIATION**

- A. Prepare Award Letter, Agreement, Contract Documents, Performance/Payment Bonds, and Notice to Proceed. Receive Contractor insurance documents.
  
- B. Attend and prepare minutes for the preconstruction conference, and review the Contractor's proposed construction schedule and list of subcontractors.

**9. SUBMITTAL REVIEW/ CONSTRUCTION ADMINISTRATION**

- A. Attend periodic construction progress meetings.
  
- B. Shop drawing and submittal review by Engineer shall apply only to the items in the submissions and only for the purpose of assessing, if upon installation or incorporation in the Project, they are generally consistent with the construction documents. Owner agrees that the contractor is solely responsible for the submissions (regardless of the format in which provided, i.e. hard copy or electronic transmission) and for compliance with the contract documents. Owner further agrees that the Engineer's review and action in relation to these submissions shall not constitute the provision of means, methods, techniques, sequencing, or procedures of construction or extend to safety programs of precautions. Engineer's consideration of a component does not constitute acceptance of the assembled item.

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- C. Prepare construction contract change orders and work directives when authorized by the Owner.
  - D. Review the Contractor's requests for payments as construction work progresses, and advise the Owner of amounts due and payable to the Contractor in accordance with the terms of the construction contract documents.
  - E. Research and prepare written response by Engineer to request information from the Owner and Contractor.
  - F. Project manager or other office staff visit site as needed.
  - G. Provide the services of a materials testing company, as a subconsultant, to perform proportioning and testing of the Portland cement concrete and bituminous mixtures in accordance with the IDOT's Bureau of Materials manuals of instructions for proportioning. Review laboratory, shop and mill test reports of materials and equipment furnished by the Contractor.

**10. CONSTRUCTION OBSERVATION**

- A. Engineer's site observation shall be at the times agreed upon with the Owner. Engineer will provide Resident Project Representatives at the construction site on a full-time basis of forty (40) hours per week from Monday through Friday for a twenty-five (25) working day contract, not including legal holidays, as deemed necessary by the Engineer, to assist the Contractor with interpretation of the Drawings and Specifications, to observe in general if the Contractor's work is in conformity with the Final Design Documents, and to monitor the Contractor's progress as related to the Construction Contract date of completion. Through standard, reasonable means, Engineer will become generally familiar with observable completed work. If Engineer observes completed work that is inconsistent with the construction documents, that information shall be communicated to the contractor and Owner to address. Engineer shall not supervise, direct, control, or have charge or authority over any contractor's work, nor shall the Engineer have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety at the site, nor for any failure of contractor to comply with laws and regulations applicable to such contractor's furnishing and performing of its work. Engineer neither guarantees the performance of any contractor nor assumes responsibility for any contractor's failure to furnish and perform the work in accordance with the contract documents, which contractor is solely responsible for its errors, omissions, and failure to carry out the work. Engineer shall not be responsible for the acts or omissions of any contractor, subcontractor,

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or supplier, or of any of their agents or employees or any other person, (except Engineer's own agents, employees, and consultants) at the site or otherwise furnishing or performing any work; or for any decision made regarding the contract documents, or any application, interpretation, or clarification, of the contract documents, other than those made by the Engineer.

- B. Provide the necessary base lines, benchmarks, and reference points to enable the Contractor to proceed with the work.
  - C. Keep a daily record of the Contractor's work on those days that the Engineers are at the construction site including notations on the nature and cost of any extra work, and provide weekly reports to the Owner of the construction progress and working days charged against the Contractor's time for completion.
11. POST-CONSTRUCTION SERVICES
- A. Provide construction inspection services when notified by the Contractor that the Project is complete. Prepare written punch lists during final completion inspections.
  - B. Review the Contractor's written guarantees and issue a Notice of Acceptability for the Project by the Owner.
  - C. Review the Contractor's requests for final payment and advise the Owner of the amounts due and payable to the Contractor in accordance with the terms of the construction contract documents.
  - D. Provide construction-related engineering services including, but not limited to, General Construction Administration and Resident Project Representative Services.

**Project Schedule**

Notice to Proceed	February 20, 2024
Project Kick-off Meeting	February 26, 2024 (week of)
Pavement Cores Complete	March 11, 2024 (week of)
Field Evaluation Complete	March 11, 2024 (week of)
IDOT Pre-Final Submittal	March 25, 2024
Progress Meeting	March 25, 2024 (week of)
Final Bid Documents to IDOT for Approval	April 15, 2024
Bid Advertisement	April 18, 2024
Bid Opening	May 2, 2024

Award Contract	May 20, 2024
Start Construction	June 17, 2024
Complete Construction	August 30, 2024



# Village of Lake Villa

## Engineering Services for Pavement Management Program

January 19, 2024

Submitted by:





8430 W. Bryn Mawr Avenue, Suite 400, Chicago, Illinois 60631 • 773.444.0292 • baxterwoodman.com

Mr. Mike Strong  
Village Administrator  
Village of Lake Villa  
65 Cedar Avenue  
Lake Villa, Illinois 60046

January 19, 2024

**Subject: Village of Lake Villa - Engineering Services for Pavement Management Program**

Dear Mr. Strong:

The Village recently collaborated with the Chicago Metropolitan Agency for Planning (CMAP) and Applied Pavement Technology to prepare a pavement management report that will help preserve the local road network infrastructure. Baxter & Woodman is ready to be the Village's advocate in assisting with implementation of the Pavement Management Program. Our firm is well-equipped to lead this project due to our:

- **PAVEMENT MANAGEMENT EXPERTISE:** Baxter & Woodman has a proven track record preparing pavement management reports and implementing annual road programs throughout the Chicagoland area, including Round Lake, Lincolnshire, Waukegan, and more. Our team specializes in completing multi-year roadway improvement projects that are based on a pavement management report, whether the study was completed by our firm or another consultant. We will review Lake Villa's report and make adjustments to confirm the program aligns with your goals and budget.
- **EXPERIENCED PROJECT TEAM:** Your project will be led by Design Project Manager Joe Wilhelmsen, PE, who has delivered successful annual road resurfacing programs for Round Lake, South Elgin, and Lakewood. Joe will draw from his recent experience to develop improvements that address site-specific challenges and accomplish the Village's vision.
- **HOLISTIC APPROACH:** Roadway maintenance involves assessing not just pavement condition but also curb and sidewalk repairs, drainage issues, and utility replacement. Baxter & Woodman's multi-disciplinary team offers a flexible and adaptive approach that allows us to effectively address diverse aspects based on the project's specific needs.

Our team is committed to delivering efficient engineering services that meet your schedule and budget. If you have questions about our qualifications, please contact Joe Wilhelmsen at (815) 444-3333 or [jwilhelmsen@baxterwoodman.com](mailto:jwilhelmsen@baxterwoodman.com).

Sincerely,

BAXTER & WOODMAN, INC.  
CONSULTING ENGINEERS

Matthew J. Moffitt, PE, CFM  
Lake Villa Client Services Liaison

## Village of Lake Villa

Engineering Services for Pavement Management Program 2326560

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The nationally recognized Engineering News Record (ENR) publishes annually the ENR Top 500 largest U.S.-based design firms, both publicly and privately held, based on design-specific revenue. Baxter & Woodman is proud to be represented in the listing and has climbed to #291 with revenues just over \$67 million.

# B. Statement of Qualifications

## Firm Overview

Founded in 1946, Baxter & Woodman, Inc. provides consulting engineering and technology services to municipalities, state agencies, county governments, and sanitary districts throughout Illinois, Wisconsin, Florida, and Texas. Dedicated to promoting a sustainable future, our staff of more than 400 talented engineers, surveyors, technicians, and support personnel incorporates innovative techniques along with tried-and-true processes.

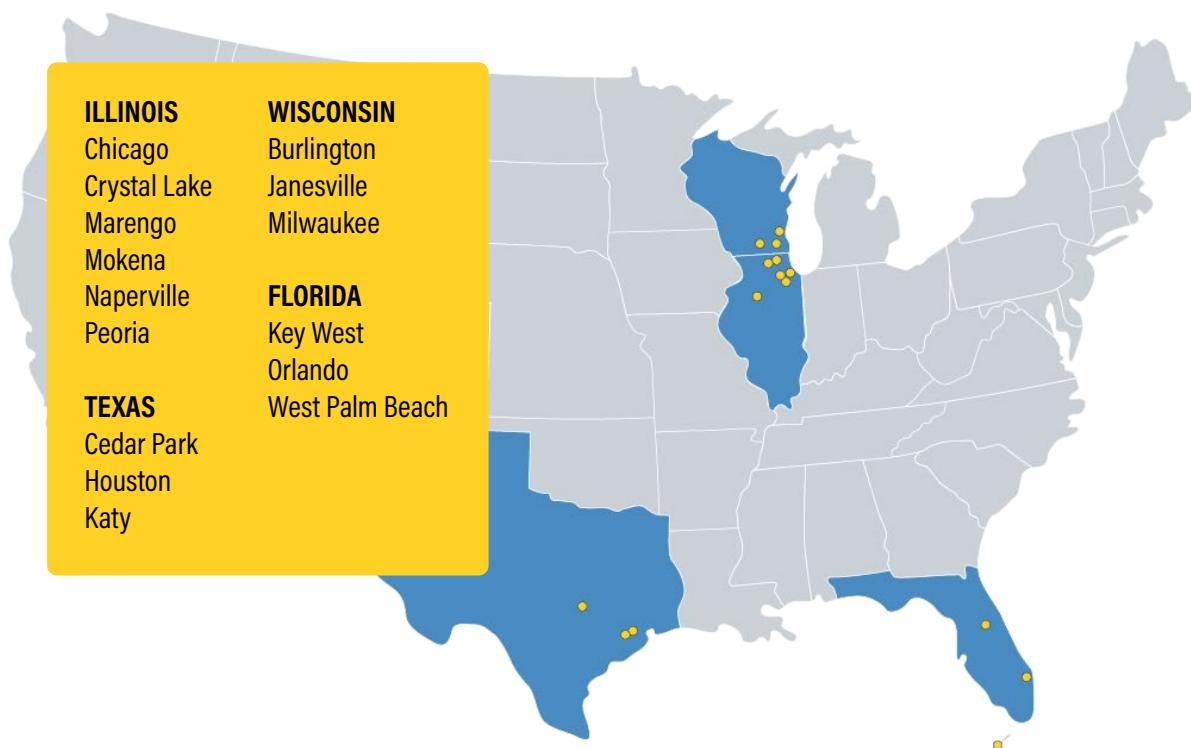
Baxter & Woodman provides planning, design, construction, and technology services for transportation, water, wastewater, and stormwater facilities for municipalities, counties, state agencies, and more. Environmental, geographic information systems (GIS), water and wastewater operations, and advanced technology needs complement the firm's civil engineering expertise. The company has several subsidiaries including ones focused on Natural Resources, Municipal Technology, and Design-Build project delivery.

## Our Team

Our team of over 400 talented individuals include transportation, wastewater, civil, mechanical, structural, electrical, and environmental engineers as well as planners. They are supported by trained technicians, licensed water and wastewater operators, licensed electricians, registered surveyors, GIS/GPS analysts, CAD operators, construction inspectors, and administrative assistants.

## Regional Offices

Baxter & Woodman's 15 regional offices provide our clients with local presence and responsive service. Our team offers services that extend well beyond typical engineering consulting. We are committed to building community value with each and every project we complete.



## Pavement Management Experience

**Interpreting Pavement Management Reports:** Baxter & Woodman's transportation staff has collaborated with similar municipalities in the Chicagoland area to implement effective annual pavement maintenance programs by analyzing pavement management reports resulting from the PAVER and PCI evaluation and data collection system. We are proficient at interpreting pavement management reports and manipulating data if necessary, to align with the Village Board's annual budget goal and ensure Lake Villa maintains its proactive approach to roadway maintenance.

**Assisting with Funding Applications:** Our firm has extensive experience pursuing and securing federal funding for various types of municipal improvement projects, especially for annual maintenance programs. We have created valuable relationships and have established an excellent reputation with all Chicagoland Councils of Mayors, which will assist the Village with funding applications. Based on functional roadway classification, we recommend submitting STP applications for the following roads:

- Painted Lakes Boulevard from Grass Lake Road to Deep Lake Road
- Park Avenue from Grand Avenue to IL 83
- Lake Avenue from Cedar Avenue to IL 83
- Central Avenue from Cedar Avenue to Grand Avenue

Upon notice to proceed, we will discuss future STP applications and how to best position projects for funding when the next call for projects is released in 2025.

### Effective Communication During Construction:

Baxter & Woodman's construction department also has a comprehensive background overseeing roadway improvements projects ranging from small municipalities to large Illinois Department of Transportation (IDOT) and Illinois Tollway work. Our construction group prides itself on our staff acting as an extension of the Village throughout the life of a project. Keeping stakeholders and Village staff well-informed is paramount to project success.

### Recent Praise

During the 2023 construction season, Baxter & Woodman received unsolicited compliments from the Public Works Directors of Round Lake and Lincolnshire regarding how Resident Engineers kept Village staff informed and communicated with residents, including how they **"really have been going above and beyond to keep residents happy and keep things moving,"** according to Adam Wedoff, Round Lake Public Works Director.



Baxter & Woodman led design and construction engineering services for improvements to 1.9 miles of residential roadways within the Village of South Elgin. The project won the 2019 APWA-IL Project of the Year Award.

## Qualified Project Team

Depending on the complexity and cost of projects from year to year, Baxter & Woodman will identify the most qualified staff for each year's project and budget constraints to ensure the projects run smoothly and finishes under budget. The core personnel shown below will remain consistent annually.

### DESIGN PHASE



**Joe Wilhelmson, PE**  
Project Manager  
*12 years of experience*



**Jason Fluhr, PE, PTOE**  
QA/QC Review  
*25 years of experience*



**Cassie Theissen, EIT**  
Lead Design Engineer  
*5 years of experience*



**Konrad Kepka**  
Pavement Management Technician  
*3 years of experience*



**Corey Van Dyk, PE, CFM**  
Drainage Engineer  
*9 years of experience*



**Kurt Baumann, PE, CFM**  
Development Assistance  
*39 years of experience*

### CONSTRUCTION PHASE



**Anand Sampath, PE**  
Construction Manager  
*15 years of experience*



**Rich Himebaugh**  
Resident Engineer  
*47 years of experience*



**Chris Steffens**  
Resident Engineer  
*3 years of experience*

### SUBCONSULTANT



**Soil & Material Consultants, Inc. (SMC)** has 43 years of experience. Baxter & Woodman has partnered with SMC on numerous roadway resurfacing and reconstruction projects throughout northern Illinois. They will collect Pavement Cores during the design phase and Material Testing during the Construction phase.

## **Firm's Workload Capacity**

Baxter & Woodman monitors our projects' scopes and progress on a bi-weekly basis to verify that our timing projections are accurate and that we are performing according to your schedule. Schedule monitoring occurs on projects throughout study, design, and construction. We believe that frequent and effective communication between you and our staff is the critical element in successful schedule management.

We accomplish this through:

- » Efficient use of specialized project management software to develop our project plans. This platform allows us to track project status, schedules, and costs, and notify Project Managers of schedule/cost variations in time to take corrective action.
- » Monthly project status reports to keep staff and elected officials informed regarding our work. Our team will schedule regular status meetings with our Project Manager and your staff to discuss existing and future work, and how we meet your schedule.

During the design and construction phases, we will partner with Soil and Material Consultants, Inc. (SMC) to assist in obtaining pavement cores and material testing of concrete, asphalt, and aggregate items. Baxter & Woodman and SMC have developed a strong relationship, collaborating together on projects for the past 25 years.

## **Quality Assurance/Quality Control (QA/QC) Program**

Each Baxter & Woodman department has a Quality Assurance/Quality Control (QA/QC) Plan that incorporates peer reviews and constructability reviews conducted by senior engineers, certified operators, and construction managers at project milestones. These reviews aid in design accuracy, cost estimation, and scheduling. Our team collaborates to confirm quality is an ongoing focus and we produce a superior product.

At 30% complete, the preliminary design will be reviewed to identify potential constructability and operations concerns. Preliminary cost estimates are prepared to allow for design changes needed to meet your budget. Designs are reviewed again at 60% and 90% completion with the goals of minimizing change orders and confirming that your requests have been addressed.

QA/QC reviews are completed at each critical project milestone and are documented. Responses to comments are provided on the same form in order to readily identify concerns and resolutions.

Project documents are submitted to you only after QA/QC reviews are complete and approved by both the Project Manager and the Department Manager. As a commitment to our quality procedures, these QA/QC comments and resolution documents are available for your review upon request.



The benefits of our effective QA/QC procedures are most evidenced by tightly grouped bids, reduced change orders, and adherence to schedules and budgets. We routinely receive compliments from construction contractors and material suppliers regarding the thoroughness of our construction contract plans, enabling them to provide more accurate bids with minimal cushion for unknown risks.

## Specialized Personnel

Baxter & Woodman's staff of professionals have provided engineering services to more than 500 communities, counties, and sanitary districts for over 78 years. The strength of the Baxter & Woodman team comes from the cohesive and cooperative work effort gained from having expertise in numerous disciplines. **We offer a full range of municipal services** from project inception to construction close-out. All necessary engineering services are provided in-house with the exception of geotechnical engineering.

BAXTER & WOODMAN'S STAFF INCLUDES:			
STAFF MEMBERS	STORMWATER <b>29</b>	STRUCTURAL <b>6</b>	CADD <b>15</b>
406	WATER/WASTEWATER <b>52</b>	ELECTRICAL <b>12</b>	SURVEY <b>6</b>
	TRANSPORTATION <b>48</b>	GEOLOGIST <b>2</b>	SPATIAL TECHNOLOGY <b>9</b>
	INFRASTRUCTURE <b>20</b>	CONSTRUCTION <b>61</b>	SCADA/CONTROLS <b>37</b>

As of 06/2023

## What Makes Baxter & Woodman Distinctive?

**Commitment to Excellence:** Baxter & Woodman is consistently listed among the nation's top Architectural/Engineering/Construction (A/E/C) firms by *Public Works Magazine*. We continue to be ranked on the Top 500 Design Firms list by *Engineering News Record*, a national trade publication that recognizes the country's top engineering firms in its annual "who's who" list.

**At the Forefront of Innovation:** Our firm is continually implementing state-of-the-art technology from GIS to topographic surveying to high-quality visualizations that very few engineering firms have the expertise to perform within a reasonable budget.

**Positive Contributions to Communities We Serve:** Our personal approach to collaborating with municipalities is unmatched due to our core values of building relationships & community value, and improving the quality of life of those we touch and our world.

**Positive & Fulfilling Workplace Experience:** Baxter & Woodman was recently named a 2023 Best Firm To Work For by Zweig Group, which is the largest employee experience survey in the A/E/C industry.

**Personal Investment in Project Success:** Baxter & Woodman is a privately-held, employee-owned corporation. The company's success and integrity are determined by our employee shareholders, resulting in a team invested in your program's success. This corporate structure benefits our clientele because the project team assigned to each client has a direct vested interest.

## **Current Workload**

Baxter & Woodman is committed to serving the firm's existing clients and we carefully monitor the current and projected workload for each of our employees. We understand the importance of being responsive to our clients' needs, and we always consider the impact an awarded project will have on the workload of our staff.

Workload responsibilities of all proposed team members have been reviewed, and the team presented in this statement can fully accept the responsibility of your projects. We are confident that - with our resources, experience, and manpower - we will provide you with successful, efficient, and cost-effective engineering services that are completed on time and within budget. We are happy to provide additional workload information on specific team members at your request.

**With the proximity of Baxter & Woodman's ongoing construction projects in adjacent municipalities, we have the flexibility to exchange personnel to provide economies of scale and support the Village in construction oversight duties.**

## **IDOT Prequalifications**

Baxter & Woodman is prequalified in 22 IDOT categories. A copy of our prequalifications status is included below.

SEFC PREQUALIFICATIONS FOR BAXTER & WOODMAN, INC.	
CATEGORY	STATUS
Structures - Highway: Typical	X
Structures - Highway: Simple	X
Special Services - Public Involvement	X
Special Studies - Feasibility	X
Highways - Freeways	X
Location Design Studies - New Construction/Major Reconstruction	X
Special Services - Electrical Engineering	X
Special Services - Surveying	X
Highways - Roads and Streets	X
Special Services - Sanitary	X
Special Studies - Safety	X
Location Design Studies - Reconstruction/Major Rehabilitation	X
Hydraulic Reports - Pump Stations	X
Hydraulic Reports - Waterways: Complex	X
Special Services - Construction Inspection	X
Special Plans - Traffic Signals	X
Location Design Studies - Rehabilitation	X
Special Services - Mechanical	X
Special Plans - Pumping Stations	X
Special Studies- Location Drainage	X
Hydraulic Reports - Waterways: Typical	X
Special Studies - Traffic Studies	X

**X** PREQUALIFIED  
**A** NOT PREQUALIFIED, REVIEW THE COMMENTS UNDER CATEGORY VIEW FOR DETAILS IN EPAS.  
**S** PREQUALIFIED, BUT WILL NOT ACCEPT STATEMENTS OF INTEREST

**Illinois Department of Tra**  
2300 South Dirksen Parkway / Springfield, Illinois / 627

October 31, 2023

Subject: PRELIMINARY ENGINEERING  
Consultant Unit  
Prequalification File

John Ambrose  
BAXTER & WOODMAN, INC.  
8678 Ridgefield Road  
Crystal Lake, IL 60012

Dear John Ambrose,

We have completed our review of your "Statement Condition" (SEFC) which you submitted for the fiscal year. Your firm's total annual transportation fee capacity

Your firm's payroll burden and fringe expense rate expense rate totaling 155.43% are approved on a firm basis. This information is subject to change during negotiations may be verified by our Office of Transportation. Pursuant to 23 CFR 771.111, notification that we will post your company's indirect costs to the State Highway Administration's Audit Exchange where it is used by other State Highway Agencies.

Your firm is required to submit an amended SEFC Prequalification & Agreement System (EPAS) to the Office of Transportation within 15 calendar days of the change in agreement negotiations may be verified by our Office of Transportation. Pursuant to 23 CFR 771.111, notification that we will post your company's indirect costs to the State Highway Administration's Audit Exchange where it is used by other State Highway Agencies.

Your firm is prequalified until December 31, 2023. You must submit the applicable "Statement of Interest and Financial Condition" (SEFC) to remain prequalified.

Sincerely,  
Jack Elston, P.E.  
Bureau Chief  
Bureau of Design and Environment

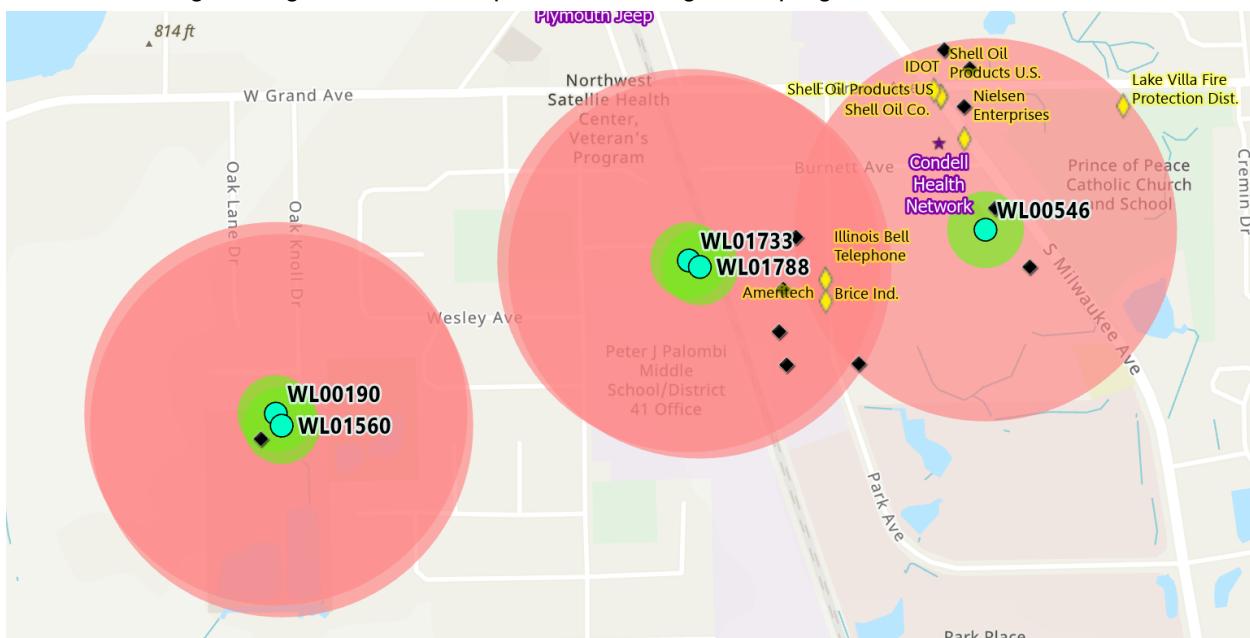
## **Familiarity with Local Conditions**

Understanding the main concerns driving your roadway issues is key to maximizing the effectiveness of dollars spent for annual roadway maintenance and rehabilitation projects. Our team understands that most of the residential roadways in the Village were constructed in the 1990s and have not been regularly maintained since original construction. Most of your residential roadways have curb and gutter to provide a drainage system and increase the life of pavements. We will incorporate our expertise applying various methods of rehabilitating residential, hot-mix asphalt roadways with curb & gutter and provide engineering services that are aligned with the Village's overall vision and goals.

We have collaborated with nearby municipalities to extend the life of roadways with crack filling, pavement rejuvenators, and other similar proven maintenance approaches. Working with the Village's budget, we can identify streets and the appropriate maintenance approach that is best fit for each street based on the condition of the pavement and typical vehicular traffic. We will also investigate PressurePave and other preventative maintenance measures the Village is interested in to extend the life of pavement for as long as possible. Because PressurePave is a proprietary product and not approved by IDOT, we can discuss working with you and neighboring communities also interested in exploring PressurePave to set up a pilot program that is advantageous for economies of scale. This approach would provide an opportunity to track the effectiveness of this product before widespread application.

## **Recent Projects with Lake Villa**

Baxter & Woodman is currently investigating stormwater issues throughout the Village and preparing a stormwater master plan, which will be finalized by the second half of 2024. Preparing a stormwater master plan in-house allows us to identify a plan to include troublesome locations and stormwater improvements into future annual resurfacing programs. We also recently completed a Source Water Protection Plan for the Village. Our Geographic Information Systems (GIS) department is also assisting the Village with strengthening your online database. We will continue to use this data collection method to streamline data storage throughout the Village and even leverage information to be incorporated into our design and construction engineering services for the pavement management program.



Excerpt of Well Map from Source Water Protection Plan that Baxter & Woodman prepared for the Village in 2023.

# C. References

Village of Round Lake, IL

## 2008-2023 Street Improvements

### FUNDING

MFT, STP, and Local

### SERVICES

- Design and Construction Engineering
- Roadway Resurfacing/ Rehabilitation
- Utility Repairs
- ADA-Compliant Ramps
- IDOT Coordination

### COMPLETED

Annually

### CONSTRUCTION COST

\$500K to \$800K

### REFERENCE

Adam Wedoff, PE  
Director of Public Works  
(847) 546-0962 x2001  
[awedoff@roundlakeil.gov](mailto:awedoff@roundlakeil.gov)

Baxter & Woodman has been providing design and construction engineering services for the Village of Round Lake's annual MFT street improvement program since 2008. The Village's annual MFT projects routinely include Village-wide pavement patching, resurfacing, and parking lot improvements. Most projects are coordinated with and approved by the IDOT Bureau of Local Roads & Streets for the use of MFT funds.

### STP Funding

Baxter & Woodman routinely looks for outside funding to supplement MFT and Local funds. Over the last few years, we have secured STP funding for Wildspring Road, Hart Road, and Long Lake Drive.

### 2023 Street Improvements

The 2023 street improvement project consisted of over two miles of HMA pavement resurfacing/rehabilitation in three residential subdivisions in the Village. The project also included storm sewer repairs, spot curb and gutter replacement, pavement patching, utility structure adjustments, sidewalk replacement to meet ADA requirements, driveway replacement, and parkway restoration.

### 2021 Street Improvements

The 2021 street improvement project consisted of approximately one mile of HMA pavement resurfacing/rehabilitation, curb and gutter spot repairs, minor sanitary and storm sewer repairs, ADA ramp replacements, and driveway and parkway restorations.



Milling operations



Paving work

# Village of Lincolnshire, IL

## 2019-2023 Street Improvements

### FUNDING

Local, MFT, and Rebuild Illinois

### SERVICES

- Design and Construction Engineering
- Pavement Evaluation
- Storm Sewer Televising
- Parking Lot and Bike Path Resurfacing

### COMPLETED

2019-2023

### CONSTRUCTION COST

2019: \$630,550

2020: \$1.2M

2021: \$824,700

2022: \$240,000

2023: \$980,000

### REFERENCE

Walter Dittrich, PE

Village Engineer & Assistant

Director of Public Works

(847) 913-2387

[wdittrich@lincolnshireil.gov](mailto:wdittrich@lincolnshireil.gov)



Baxter & Woodman completed design and construction engineering services for improvements to more than 6.5 miles of commercial and residential roadways, bike paths, and parking lots. Existing pavements were in various failed conditions. Rehabilitation strategies for each road varied depending on condition, ranging from full depth HMA replacement to 2-inch milling and resurfacing. Plans were prepared using the Village's extensive GIS system which included roadways, driveways, and underground layers. This process saved both topographic survey and schematic plan development, reducing plan preparation effort.

Part of the design engineering consisted of evaluating the condition of the Village's pavement. Baxter & Woodman assessed the Village's pavement data and prepared a 10-year pavement rehabilitation plan that positions the Village on an 18-year rehabilitation cycle. Storm sewer televising was reviewed and repairs to structures and pipes were included in the improvements.

The parking lot at North Park, Lincolnshire's sports complex, was resurfaced in stages to accommodate the park's summer tournament schedule. Staging was also detailed for the Public Works parking lots, ensuring that the Village's workforce had access for daily operations and fall leaf collection.

Multiple asphalt bike paths and walking paths were also resurfaced as part of the improvements. Walking paths in forested area that were wide enough for a small paver, but too narrow for conventional equipment or trucks were milled and resurfaced over the existing grindings, saving costly haul time, and building up the path's base. The bike path along Riverwoods Drive was resurfaced and rebuilt to ADA standards, requiring Lake County DOT permits for construction.



# City of Waukegan, IL

## 2022 STP Projects

### FUNDING

STP

### SERVICES

- STP Funding Applications
- Expedited Preliminary Engineering
- Roadway Resurfacing
- IDOT Coordination

### COMPLETED

2024 (est.)

### REFERENCE

Jesus Alquicira

City Engineer

(847) 625-6827

[Jesus.Alquicira@waukeganil.gov](mailto:Jesus.Alquicira@waukeganil.gov)



Existing conditions along Sheridan Road

The City of Waukegan hired Baxter & Woodman to help secure Surface Transportation Program (STP) funds to assist in leveraging the City's street resurfacing budget with outside funding sources. The City had not been historically active with pursuing STP funds. Baxter & Woodman worked with the City to determine the best projects to complete applications for based on the Lake County Council of Mayors (LCCOM) scoring methodology.

Four roadway sections were chosen for resurfacing:

- Sheridan Road - Glen Flora Avenue to Greenwood Avenue
- North Avenue - Glen Flora Avenue to Julian Street
- Glen Flora Avenue - McAree Road to Lewis Avenue
- Sheridan Road - Washington Street to 500 block of S. Sheridan Road

To secure additional "project readiness" points, Baxter & Woodman expedited Preliminary Engineering and secured IDOT Phase I approval for three of the four street segments prior to submitting STP applications. All four street segments scored well and were selected for funding.

Glen Flora Avenue (McAree Road to Lewis Avenue) and Sheridan Road (Glen Flora Avenue to Greenwood Avenue) were selected for 2023 funding. Baxter & Woodman prepared final plans and bid documents, and obtained IDOT approval for an August 2023 state letting. The project was completed in fall 2023 under the awarded funding amount.

North Avenue (Glen Flora Avenue to Julian Street) and Sheridan Road (Washington Street to 500 block of S. Sheridan Road) were programmed for 2024 funding. Baxter & Woodman is currently preparing final plans and bid documents in preparation for an August 2024 state bid letting.



Existing conditions along Glen Flora Avenue

# Village of Glenview, IL

## 2008-2023 MFT Street Improvements

### FUNDING

MFT

### SERVICES

- Phase II and III Engineering
- Coordination with CCDOTH, IDOT, MWRDGC, and Metra
- Assistance with Preliminary Budgeting and Annual Planning
- Roadway Resurfacing
- ADA Sidewalk Ramp Improvements

### COMPLETED

Annually

### CONSTRUCTION COST

Varies by year

2021: \$1.8M

### REFERENCE

Adriana Webb

Engineering Division Manager

(847) 904-4414

[awebb@glenview.il.us](mailto:awebb@glenview.il.us)



Baxter & Woodman has been providing design and construction engineering services for the Village of Glenview's annual MFT street improvement program since 2008. The most recent 2021 project consisted of approximately 3.5 miles of HMA pavement resurfacing/rehabilitation, curb and gutter spot repairs, minor sanitary and storm sewer repairs, ADA ramp replacements, and driveway and parkway restorations. In addition to design and construction engineering, services also included Metropolitan Water Reclamation District of Greater Chicago (MWRDGC) and Cook County Department of Transportation & Highways (CCDOH) permitting for sanitary repairs and ADA ramp design & resurfacing within CCDOH right-of-way. The project was coordinated with and approved by the IDOT Bureau of Local Roads & Streets for the use of MFT funds.

In 2020 and 2021, the MFT Street Improvements project involved successful alley improvements. Existing gravel alleys were paved with hot-mix asphalt per recently adopted Village policy. Residents and stakeholders were coordinated with throughout the design and construction in order to confirm their input was captured, and access during construction was properly communicated.



# Village of South Elgin, IL Street Improvements

## FUNDING

MFT, STP, Local

## COMPLETED

1963-Present

## REFERENCE

Michael Millette, PE

Director of Public Works/Engineer

(847) 695-2742

[mmillette@southelgin.com](mailto:mmillette@southelgin.com)



Over the years, Baxter & Woodman has proven it has South Elgin's best interests in mind by supporting proactive planning and maintenance programs that keep residents safe and avoid costly emergency repairs. We have been dedicated to providing the Village with engineering services that help build community value for nearly 60 years. In that time, we have assisted with planning, design, and construction engineering services, completing thousands of Village projects in a wide variety of disciplines.

## 2017 Street Improvements

Baxter & Woodman provided design and construction engineering services for \$4 million in improvements to 1.9 miles of residential roadways just east of the Fox River. The existing rural cross section in this residential area was deteriorated and in need of full reconstruction.

## Water Street Improvements

Over the course of eight years, Baxter & Woodman assisted the Village with their improvements of Water Street by designing three separate projects along Water Street.

The first phase of the project included constructing a new parking lot with decorative street lights, just north of Village Hall, that is used for employee parking and special events parking.

The second phase of the project included the block in front of Village Hall, and included widening and resurfacing to convert diagonal parking to parallel parking, decorative street lighting, streetscape, and underground utility replacement.

The third phase of the project was recently constructed and has the same project elements as the second phase, but also includes two additional streets that intersect Water Street, Plum Street and Middle Street, that includes more challenging stormwater management. Middle Street and Plum Street are at very steep grades sloping toward Water Street, which leads to high stormwater velocities at Water Street. The project included constructing bioswales along Middle and Plum, and a "settling basin" along Water Street, all for stormwater management and to slow the velocity of the stormwater before it enters a drainage ditch and into the Fox River.

## STP Street Improvements

Over the past 10 years, Baxter & Woodman has secured over \$5M of STP funding for the Village to rehabilitate Spring Street, Sundown Road, and Concord Avenue.

# D. Firm's Key Project Personnel

## One Point of Contact for Effective Communication



Years of Experience: 18

Licensed Professional  
Engineer: IL

### Matthew J. Moffitt, PE, CFM

#### Client Services Liaison

We typically assign one staff member to act as your primary point of contact. Client Services Liaison Matt Moffitt, PE, CFM continues to fill this role for Lake Villa. He stays in close communication with you and our staff members. Having one point of contact who is very familiar with the Village's goals, procedures, and preferences benefits both Lake Villa and Baxter & Woodman. You have an advocate for Lake Villa at our firm who will confirm that needed resources and specific engineering expertise are available for each phase of this project.

## Key Project Team Members



Years of Experience: 12

Licensed Professional  
Engineer: IL

### Joe Wilhelmsen, PE

#### Design Project Manager

Joe is a project manager with 12 years of experience in multi-disciplined roadway design projects and studies. His vast experience includes Phase I Engineering Reports and Phase II Plans, Specifications, and Cost Estimates. Joe is one of Baxter & Woodman's lead designers for roadway improvements, storm sewer and water main improvements, sidewalks and pedestrian paths, and pavement rehabilitation projects.



Years of Experience: 25

Licensed Professional  
Engineer: IL, WI, FL

### Jason Fluhr, PE, PTOE

#### QA/QC Review

Jason is a Vice President for Baxter & Woodman and leads our Transportation Group. He has 25 years of transportation design and project management experience, and is highly skilled in the preparation of Phase I Reports and Phase II Design. Jason is also knowledgeable of federal funding guidelines and procedures, and has a deep understanding of meeting those standards.



Years of Experience: 5

Member of ASCE and  
TDI

### Cassie Theissen, EIT

#### Lead Design Engineer

Cassie is a transportation engineer with five years of experience in design engineering for annual maintenance programs for over 10 communities. She is familiar with state- and local-funded program requirements, and she has design experience for a variety of municipal, state, county, and other public agency projects. Cassie has worked on numerous annual street maintenance projects and knows the MFT funding program and required documentation.



Years of Experience: 39

Licensed Professional  
Engineer: IL, WI

## Kurt Baumann, PE, CFM

### Development Assistance

Kurt provides a wide range of engineering planning, design, and construction services. His experience includes water resources, transportation, site development, and municipal engineering projects. He is also adept in hydrologic and hydraulic stormwater modeling, including the use of FEO. Kurt has completed numerous hydraulic reports for bridge waterway projects, location drainage studies coinciding with highway improvements, drainage investigations, flood insurance studies as part of a Letter of Map Amendment or Letter of Map Revision, storm sewer design and analyses, and numerous other stormwater projects.



Years of Experience: 9

Licensed Professional  
Engineer: IL

## Corey Van Dyk, PE, CFM, ENV SP

### Drainage Engineer

Corey has nine years of experience in water resources management, specializing in transportation projects. His responsibilities have included coordinating field surveys and subconsultant services, preparation of preliminary and final plans, specifications and cost estimates, contract administration, general oversight of construction, and client relations. Corey has prepared concept designs, Phase I reports, Phase II contract documents, and obtained associated permits.



Years of Experience: 15

Licensed Professional  
Engineer: IL, WI, TX

## Anand Sampath, PE

### Construction Manager

Anand provides construction engineering and inspection services for many of Baxter & Woodman's transportation projects. He has extensive experience in roadway reconstruction and resurfacing improvements, traffic signal modifications, sidewalk, storm sewer, water main, and sanitary sewer improvements. Anand is familiar with the requirements of various funding programs and is adept at coordinating with the municipality, contractor, and regulatory agencies. He will review the constructability of our designs and the construction cost estimates, providing you with accurate cost expectations.



Years of Experience: 47

IDOT Documentation  
Certificate

## Rich Himebaugh

### Resident Engineer

Rich is a seasoned Resident Engineer with a wealth of experience specializing in municipal infrastructure inspection services. His expertise extends to transportation-related and infrastructure projects, as well as water and wastewater facilities. Drawing upon a background in surveying, drafting, and quantity takeoff, Rich brings a comprehensive skillset to every project he completes. He places a strong emphasis on open and frequent communication between clients, residents, business owners, and contractors.

# Joseph D. Wilhelmsen, PE

Design Project Manager



## EDUCATION

B.S., Civil Engineering,  
Bradley University, 2012

Joined Firm in 2013

Years of Experience: 12

## REGISTRATIONS

Licensed Professional  
Engineer: Illinois

## CONTINUING EDUCATION

**Doug Cartland, Inc.**  
"Problem/Communication  
Resolution" training, 2017

Joe's versatile experience includes design engineering for roadway rehabilitation and reconstruction projects, improvements to water main, storm sewer, and sanitary sewer infrastructure, and annual maintenance programs. He demonstrates his proficiency by providing design and construction observation on a variety of transportation and development projects.

## ANNUAL ROADWAY MAINTENANCE PROGRAMS

Project Manager/Engineer assisting with Phase II design services for the projects below on various streets within the below municipal limits. Improvements generally consisted of HMA surface removal, pavement patching, earth excavation, aggregate base repairs, HMA surface and binder courses, pavement crack filling, driveway and curb and gutter removal and replacement, ADA sidewalk improvements, miscellaneous storm and sanitary sewer repairs, aggregate wedge shoulders, structure adjustments, pavement markings, and parkway restoration. Recent projects include:

- Fox River Grove, IL - 2024 Street Improvements
- South Elgin, IL - 2022-2024 Street Improvements
- Round Lake, IL - 2023-2024 Street Improvements
- North Shore Sanitary District, IL - 2024 Road and Parking Lot Improvements
- Marengo, IL - 2023 Street Improvements
- Lakewood, IL - 2023 Street Improvements
- Olympia Fields, IL - 2021 Street Improvement Program
- Oak Forest, IL - 2021 Street Improvements

## REPRESENTATIVE PROJECTS

### Round Lake, IL

#### *2023 Road & Water Main Improvements*

Project Engineer for the project consisting of the construction of approximately 1,700 feet of 6-inch and 8-inch water main replacement, fire hydrants, valves, vaults, and water services, as well as pavement rehabilitation of Ravine Avenue, Laurel Avenue, Orchard Street, and Cranberry Court.

### Round Lake, IL

#### *Hart Road STP Improvements (2022-2024)*

Project Engineer for the project generally consisting of street resurfacing, driveway repairs, sidewalk improvements, utility adjustments, and restoration. Completing Phase I Preliminary Engineering Services and draft Phase II Engineering Drawings in accordance with IDOT procedures for Federal Aid projects. The services include coordination with the Illinois Department of Transportation (IDOT) and Lake County Council of Mayors (LCCOM); completing Phase I Documentation processing the project as a Local Agency Functional Overlay (LAFO) project; and completing preliminary Phase II Plans.

### **Glenview, IL**

Project Manager/Engineer for the projects below that consisted of the construction of 6-inch and 8-inch water main replacement, fire hydrants, valves, vaults, and water services, as well as storm sewer installation and pavement rehabilitation:

- Elm Street Improvements (2023)
- Linneman Street & Elm Street Improvements (2023)
- Greendale Road Improvements (2023)
- Washington Street Improvements (2022)
- Prairie Lawn Road Improvements (2022)
- Lilac Avenue Improvements (2022)
- Mary Kay Lane and Pebbleford Lane Improvements (2022)
- Basswood Circle and Silverwillow Drive Improvements (2022)
- Parkview Road, Spruce Street, and Birchwood Court Improvements (2021)
- Linneman Street Improvements (2021)
- Larch Avenue Improvements (2021)
- Ferndale Road Improvements (2021)
- Glenview Road and Rive Drive Water Main Improvements (2020)
- Surrey Lane Improvements (2020)
- Spruce Street Improvements (2020)
- Larch Avenue Improvements (2020)
- Lilac Avenue Improvements (2019)

### **Bensenville, IL**

#### ***South Industrial Business District Improvements (2022-2024)***

Project Manager for the project consisting of final design engineering services for roadway and utility improvements within the South Industrial Business District including roadway reconstruction and replacement with PCC pavement, new sidewalk installation, water main improvements (12-inch ductile iron pipe), storm sewer improvements including increased trunk sewer pipe sizing via hydraulic and hydrologic modeling, sign replacements, and other miscellaneous items of work.

### **Fox River Grove, IL**

#### ***2024 Sidewalk Program***

Project Manager for the installation of new sidewalk to complete pedestrian access routes throughout various locations within the Village, including topographic survey, sidewalk design including profiles in Microstation, retaining wall installation, culvert replacements, and driveway and parkway restoration.

### **Glenview, IL**

#### ***Montgomery Lane, Parkview Road, Washington Street Roadway and Utility Improvements (2017)***

Project Engineer responsible for the preparation of plans, cost estimate, specifications, and contract bid documents. The project consisted of water main replacement, storm sewer construction and spot repairs, sanitary sewer spot repairs, HMA pavement rehabilitation, cul-de-sac rehabilitation, aggregate base course repairs, concrete curb and gutter replacement, and driveway and parkway restorations. The project also required permitting from IEPA and MWRD.

# Jason J. Fluhr, PE, PTOE®

## QA/QC Review



Jason is a Certified Professional Traffic Operations Engineer® and Project Manager for a variety of municipal, county, and large agency transportation projects. His varied engineering background includes program management, roadway reconstruction, roundabouts, streetscape, intersection improvements, bike paths, traffic studies, traffic operations, roadway maintenance/management, and field engineer.

Jason has led many federal-, state-, and local-funded projects. He is an expert at coordinating complex projects with local agencies, counties, and Illinois Department of Transportation through active communication with clients, stakeholders, and contractors.

### REPRESENTATIVE PROJECTS

From 2000 to current, Jason has been Project Manager/Engineer/Advisor for several roadway maintenance projects with construction costs up to \$4 million, which have consisted of pavement reconstruction, widening, recycling, and resurfacing; as well as storm sewer and water main improvements, and curb and gutter repairs.

Buffalo Grove, IL*	2000-2014
Cary, IL	2006-2009
Fox River Grove, IL*	2007-2011
Geneva Township, IL	2000
Gilberts, IL*	2011
Grayslake, IL	2014
Highwood, IL	2007-2013
Island Lake, IL	2006-2007, 2011
La Grange, IL	2020-2022
Lakemoor, IL	2007
Lakewood, IL*	2005-2009, 2011-2018, 2021-2022
Marengo, IL	2006
McHenry, IL	2000-2001
North Barrington, IL	2004
North Shore Sanitary District, IL	2013-2014
Oakwood Hills, IL	2001
Prairie Grove, IL	2014-2017, 2022
Prospect Heights, IL*	2011-2013
Ringwood, IL	2006-2007
Round Lake, IL*	2006-2007, 2010, 2017-2022
South Barrington, IL	2012-2013
South Elgin, IL	2004-2022
Twin Lakes, WI	2000-2001
Vernon Hills, IL	2000
West Dundee, IL	2007-2011, 2014, 2017-2022
Wheeling, IL	2002
Winthrop Harbor, IL*	2007-2015
Wood Dale, IL	2011-2012, 2020-2021
Zion, IL*	2002, 2005-2009

\*Pavement Recycling Projects

### **South Elgin, IL**

#### ***Kane Street Roadway and Drainage Improvements***

Project Manager for the \$2 million project including rural-to-urban roadway widening and resurfacing, 42-inch relief storm sewer to the Fox River, and a detention basin emergency spillway.

### **South Elgin, IL**

#### ***2017 Street Improvements Program***

Project Manager for 1.6 miles of MFT-funded roadway reconstruction, streetscape installation, water main replacement/lining, storm sewer improvements, sidewalk and curb installation, and sanitary sewer lining/repairs. The project was awarded APWA Fox Valley Project of the Year <\$5M.

### **South Elgin, IL**

#### ***Street Improvements near Willard Elementary School***

Project Manager for rural-to-urban reconstruction of 11 blocks of streets near Willard Elementary School in an established residential neighborhood with vertical alignment challenges. The project included water main replacement, storm sewer, and sidewalk.

### **South Elgin, IL**

#### ***Water Street Improvements***

Project Manager for the three-phase project, totaling over \$4 million for road, utility, and streetscape improvements along the Village's riverfront, adjacent to Village Hall and the Municipal Annex buildings. The project included a new parking lot for Village Hall, roadway reconstruction, water main replacement, additional parking, street lighting, stormwater Best Management Practices (BMPs), and decorative sidewalk.

### **Prairie Grove, IL**

#### ***Valley View Road Resurfacing Phase I/II***

Project Manager for the Phases I/II STP project including resurfacing between Nish Road and the south Village limits, upgrading roadway signage to current MUTCD retroreflectivity standards, and detector loops replacement at IL 176.

### **Lakewood, IL**

#### ***Halgus Road Improvements Phase I and II***

Project Manager for the Phases I/II STP project including resurfacing 1.6 miles between Lakewood Road and the northern Village limits, driveway repairs, pavement markings, "share the road" bicycle signage, utility adjustments, and restoration.

# Cassandra Theissen, EIT

Lead Design Engineer



## EDUCATION

B.S., Civil Engineering,  
Bradley University, 2020

Joined Firm in 2019

Years of Experience: 5

## ASSOCIATIONS

American Society of Civil  
Engineers

Transportation and  
Development Institute

## TRAINING/

## CERTIFICATION

FHWA Traffic Noise Model  
2.5 Course, 2021, Bowlby &  
Associates

## SKILLS & ABILITIES

Microstation

Traffic Noise Modeling

AutoDesk AutoCAD

Cassie is a transportation engineer with design experience in roadway improvements for a variety of municipal, state, county, and agency projects. She is familiar with state- and local-funded program requirements. Cassie has worked on numerous annual street maintenance projects and knows the MFT funding program and required documentation.

## REPRESENTATIVE PROJECTS

### Lincolnshire, IL

#### **2019-2021 Street Improvement Program**

Project Engineer to assist with design engineering services for improvements to various commercial and residential roadways, bike paths, and parking lots. The project included evaluation of pavement strategies ranging from 2-inch milling and resurfacing to full depth HMA replacements. The final plans included design of roadway improvements, driveways, parkway, and drainage structures. The three projects used various funding sources including MFT, Rebuild Illinois, and Village.

### South Elgin, IL

#### **2022 Street Improvement Program**

Project Engineer for the design of South Elgin's annual resurfacing program. Design for South Elgin includes pavement strategy for various streets, curb and gutter replacement, ADA ramp replacement, and minor storm sewer repairs. The project also included aiding the Village with bidding. The project utilized MFT funds.

### Bull Valley, IL

#### **Mason Hill Road Phase I/II**

Project Engineer for the study and design of Mason Hill Road from 650 feet west of Cherry Valley Road to Crystal Lake Road (approximately two miles total) and includes road resurfacing, driveway repairs, pavement marking, "share the road" bicycle signage, road cross culvert replacement, and restoration. Cassie provided utility coordination, prepared cost estimates, and assisted with the design of the improvements.

### Channahon, IL

#### **2019-2021 Road Programs**

Project Engineer for the design of Channahon's annual resurfacing program. Design included partial reconstruction with ditch grading and various drainage improvements. The project utilized MFT and corporate funding for each annual program.

### South Chicago Heights, IL

#### **2021 Street Improvements**

Project Engineer for the 2021 Street Improvements. The 2021 Street Improvements included curb repairs, sidewalk ramp replacement, partial and full depth hot mix asphalt (HMA) pavement milling, HMA binder and surface course placement, and required storm sewer repairs for Enterprise Park Avenue, Cappelletti Lane, Crescenzo Drive, and Wentworth Avenue.

**Lake Bluff, IL*****Green Bay Road Phases I and II***

Project Engineer assisting with completing Phase I and II design engineering in anticipation of STP funding for improvements to Green Bay Road from the south Village limits to IL 176. The improvements consisted of reconstructing Green Bay Road with new curb and gutter, HMA pavement, storm sewer and upgrades to existing water main and sanitary sewer, and ADA sidewalk. The capacity of the existing intersection of Green Bay Road and IL 176 will be analyzed with recommendations for improvements to traffic signals and turn lanes.

**Western Springs, IL*****Rose and Grove Avenues***

Project Engineer for the design of Rose and Grove Avenues. The project included the use of a corridor model to set a profile to maximize drainage and minimize impacts to the existing driveways. Curb and gutter replacement, ADA ramp replacement, and storm sewer repairs were included as part of the project.

**Cary, IL*****2020 Sidewalk Connections Project***

Project Engineer for the design of the Village's sidewalk connections project. The project included the design of sidewalk that was constructed in gap areas between existing sidewalks. Included were evaluating existing grades and proposing safe slopes to match existing conditions.

**Marengo, IL*****Downtown Sidewalk Project***

Project Engineer for the design of the downtown Marengo sidewalk project. This project included the design of sidewalk that was constructed in the downtown area. The sidewalk was updated to conform to ADA guidelines while matching into existing curb and gutter and building entrances.

**McHenry, IL*****Riverside Parking Lot***

Project Engineer for the design of the Riverside parking lot. Design included the evaluation of existing drainage conditions, HMA pavement, grading, new sidewalk, curb and gutter, and lighting.

**Fox Valley Park District, IL*****2022 Parking Lot Resurfacing Program***

Project Engineer for the Parking Lot Resurfacing Program. The program includes evaluating the existing drainage conditions, HMA pavement, grading, new sidewalk, curb and gutter, and lighting.

# Konrad Kepka

## Pavement Management Technician



### EDUCATION

B.S., University of Illinois at Urbana-Champaign, Civil Engineering, 2021

Joined Firm in 2023

Years of Experience: 3

Konrad recently joined Baxter & Woodman with areas of specialization in pavement design and roadway improvements. He previously worked as an Engineer Associate for Applied Pavement Technology. In his prior role, Konrad performed pavement evaluations for municipal clients and is familiar with ASTM standards for roadway pavement.

### REPRESENTATIVE PROJECTS

*While working for another firm:*

#### **Applied Pavement Technology**

##### ***Engineer Associate***

- Performed pavement evaluations for both military and civilian clients
- Familiar with ASTM standards for both airfield and roadway pavement
- Performed in-depth records reviews of construction plans
- Created and updated PAVER databases for pavement management purposes
- Updated facility CAD maps to reflect any recent construction projects
- Created pavement condition models to predict pavement deterioration
- Assisted in preparation of maintenance and rehabilitation recommendations
- Created technical reports and related deliverables to suit client pavement management needs

#### **Alfred Benesch and Associates**

##### ***Intern***

Konrad worked under licensed professional engineers to document and check calculations for various Illinois projects. He drew bases for project submissions using Microstation.

# Corey J. Van Dyk, PE, CFM, ENV SP

Drainage Engineer



## EDUCATION

M.S., Engineering - Environmental and Water Resources Engineering, University of Texas at Austin, 2015

B.S., Engineering - International Civil Concentration, Calvin College, 2013

Joined Firm in 2016

Years of Experience: 9

## REGISTRATIONS

Licensed Professional Engineer: Illinois

## CERTIFICATIONS

Certified Floodplain Manager

Envision Sustainability Professional, Institute for Sustainable Infrastructure

## PRESENTATIONS

MS4 Implementation Seminar, February 2018.  
ILR40 General Permit Implementation Case Study - The presentation focused on outfall screening and illicit discharges using GIS tools in the field.

Corey's expertise lies in stochastic hydrology, physical and chemical treatment, and environmental fluid mechanics. He is especially proficient in the study and design of stormwater flows and developing mitigation strategies for flooding. Corey is skilled in several hydrologic and hydraulic modeling programs, including HEC-HMS, HEC-RAS, and XP-SWMM. He is a member of the firm's Water Resources Department, and he assists senior engineers on a variety of stormwater related projects.

## REPRESENTATIVE PROJECTS

### Glenview, IL

#### *The Circles Roadway and Utility Improvements*

Project Engineer performing stormwater modeling to evaluate flooding in the subdivision, along with analyzing several alternative improvements. Assisted in the storm sewer design and permitting.

### Lake Forest, IL

#### *West Fork Drive and Hackberry Lane Drainage Improvements*

Project Engineer for design of 2,879 lineal feet of storm sewer and appurtenant structures; sewer and water utility relocations; and asphaltic pavement restoration, asphaltic pavement mill and overlay, and concrete curb and gutter replacement. The storm sewer replacement included pipe diameters from 12 feet to a 34-inch by 53-inch horizontal elliptical pipe. Many lateral and private sewer lines were reconnected to the new system. Additionally, a large junction chamber was necessary. The trunk line of the new sewer was in the parkway just outside of the roadway pavement.

### Villa Park, IL

#### *South Michigan Street Phase II Improvements*

Drainage Engineer for Phase II engineering services for reconstruction of South Michigan Avenue between Park Boulevard and Madison Avenue, approximately 2,600 feet (0.492 miles) in length. Improvements consisted of roadway and utility reconstruction, curb and gutter installation, sidewalk repairs, storm sewer installation, water main repairs, sanitary sewer repairs, driveway replacement, pavement markings, and parkway restoration.

### Flossmoor, IL

#### *Evans-Douglas Drainage Improvements*

Project Engineer for study and Project Manager for design of two drainage improvement projects within the Village of Flossmoor. Both locations include depressional areas which lack viable overland flow paths for positive drainage, and the ponding near Evans Road is exacerbated by conveyance limitations within the existing storm sewer system. The improvements to the conveyance systems consisted of new and upsized storm sewer to carry stormwater to existing infrastructure. Along with the storm sewer improvements, the design included water main relocation, sidewalk ADA compliance, and coordination with private property owners and the local school board for temporary and permanent easements.

# Kurt M. Baumann, PE, CFM

## Development Assistance



### EDUCATION

B.S., Civil Engineering,  
Marquette University, 1985

Joined Firm in 2003

Years of Experience: 39

### REGISTRATIONS

Licensed Professional  
Engineer: Illinois and  
Wisconsin

### CERTIFICATIONS

Certified Floodplain Manager:  
Illinois

Certified Lake County  
Watershed Development  
Enforcement Officer

Qualified Engineer Review  
Specialist, Kane County  
Stormwater Management  
Commission

### ASSOCIATIONS

American Society of Civil  
Engineers

Illinois Association for  
Floodplain and Stormwater  
Management

### CONTINUING EDUCATION

FHWA seminar "Stream  
Stability & Scour at Highway  
Bridges" by the National  
Highway Institute

Kurt provides a wide range of engineering planning, design, and construction services. His experience includes water resources, transportation, site development, and municipal engineering projects. He is also adept in hydrologic and hydraulic stormwater modeling, including the use of FEFQ. He has completed numerous hydraulic reports for bridge waterway projects, location drainage studies coinciding with highway improvements, drainage investigations, flood insurance studies as part of a Letter of Map Amendment or Letter of Map Revision, storm sewer design and analyses, and numerous other stormwater projects.

Kurt earned a Certified Floodplain Manager designation from the Association of State Floodplain Managers. He is also a Lake County Stormwater Management Watershed Enforcement Officer. His focus in floodplain management, flood hazard mitigation, flood preparedness, and knowledge of associated stormwater ordinances allows him to serve municipalities with a variety of water resource solutions.

### REPRESENTATIVE PROJECTS

#### Round Lake, IL

##### *Village Engineer*

Kurt has been serving Round Lake as Village Engineer for more than five years and is responsible for communicating with staff regarding all municipal engineering services we provide. Some of the local projects he has assisted on include:

- 2014 Sanitary Sewer Rehabilitation
- 2016 Sanitary Sewer System Televising
- 700 Railroad Avenue Drainage Improvements & Wetland Maintenance
- Cambridge Lift Station and Force Main
- Capital Project Planning, various years
- Cedar Valley Park Pond Drainage Improvements
- Concord Development - Madrona Ridge Plan Review
- Downtown Business District Stormwater Basin Plan
- Forest Avenue and MacGillis Drive Improvements
- Hart Road Improvements
- Lakewood Terrace Reconstruction
- LCDOT Engineering Reviews and Assistance
- Lincoln Avenue Water Main Replacement
- Long Lake Drive West Resurfacing
- MacGillis Road Bridge Replacement
- METRA Commuter Lot Rehabilitation
- Midland Drive Water Meter Replacement
- Montessori School Nature Walk Plan Review
- Nippersink Road Improvements
- Park Avenue Water Main Replacement
- Pasquinelli, Heron Bay Development
- Round Lake High School 2015 Expansion
- Ryland Homes, Emerald Bay Development Plan Review
- Second CLCJAWA Connection

# Anand Sampath, PE

Construction Manager



Anand has 15 years of experience as a Resident Engineer and providing Construction Engineering Inspection and Construction Materials Testing on complex projects for large agencies, including Illinois Tollway and Illinois Department of Transportation. His experience encompasses the full spectrum from planning, design, and construction management with a focus on roadway and bridge construction. Anand is proficient in conducting periodic project records reviews, ensuring the adherence to standards for final project acceptance. Over the course of his career, he has successfully contributed to projects with construction costs exceeding \$2 billion.

## REPRESENTATIVE PROJECTS

### Lincolnshire, IL

#### **2023 Path Rehabilitation Program**

Project Manager providing Phase III engineering services for the Village of Lincolnshire's 2023 Path Rehabilitation Program. The project is located at various locations within the Village including the Dukes Connector from Dukes Lane to Riverwoods Road (220 feet), the Old Mill Park Connector from Riverwoods Road to Old Mill Road (1,150 feet), and path spot patching in various locations.

### Elgin, IL

#### **Bike Route 4**

Project Manager providing Phase III engineering services for the City of Elgin's Bike Route 4, identified in the City's 2008 Bikeway Master Plan. The project provides an approximately 5-mile-long east-west bike route from the intersection of Bowes Creek Boulevard/Bowes Road to Marie Grolich Park. The project consisted of pavement widening from an on-road 5-foot bike lane along Bowes Road, off-street 10-foot bike path along Randall Road, and pavement markings and signage enhancements along the existing bike path on Sports Way.

*While working for others:*

#### **Illinois Department of Transportation\***

#### **V-91-006-19 Various Phase III Construction Inspection Projects, Various Routes, Various Counties, Region 1**

Project Manager responsible for tracking budget, discussing field staffing needs with the IDOT Supervisor, conducting regular performance check-ins with the inspectors, reviewing invoices, coordinating with subconsultants and delivery of the project to IDOT's standards.

#### **Illinois Department of Transportation\***

#### **V-91-003-21 Various Phase III Pavement & Bridge Preservation Inspection, Various Routes, Cook County, Region 1**

Project Manager for this contract which includes the project IDs 62L17, 62M02, 62M29, and 62D49, and was responsible for tracking budget, staffing field personnel for the projects, coordinating with subconsultants and the client on the project needs, conducting regular performance readouts with the inspectors, reviewing invoices, and ultimately overseeing the delivery of the project to IDOT's satisfaction.

### EDUCATION

M.S., Civil Engineering,  
University of Iowa, 2010

B.S., Civil Engineering, Anna  
University, India, 2008

Joined Firm in 2023

Years of Experience: 15

### REGISTRATIONS

Licensed Professional  
Engineer: Illinois, Wisconsin,  
and Texas

### CERTIFICATIONS

IDOT Documentation of  
Contract Quantities (No. 20-  
18105)

### ASSOCIATIONS

Illinois Asian American Civil  
Engineers (IAACE)

# Richard L. Himebaugh

Resident Engineer



Rich is an experienced Resident Engineer who provides municipal infrastructure inspection services for water/wastewater facilities, infrastructure, and transportation related projects. His background includes surveying, drafting, and quantity takeoff. Rich promotes open and frequent communication between the client and the contractor, and works well with residents/business owners affected by construction in order to facilitate project completion.

## REPRESENTATIVE PROJECTS

### Barrington, IL

Resident Engineer for the Village's annual Street Improvements projects and for the Sanitary Sewer System Rehabilitation project.

### Crystal Lake, IL

#### *Intersection Improvements*

Resident Engineer for the Lake Avenue/Country Club Road/Lakeshore Drive Intersection Improvements. Curb and gutter was installed on both sides of the roads and approximately 1,300 feet of storm sewer improvements were made. Traffic control and keeping the public informed of the construction activities were key to this project.

### McHenry, IL

#### *Crestwood Drive Infrastructure Improvements*

Resident Engineer for the Crestwood Drive Infrastructure Improvements project, which involved the total reconstruction of approximately 1,275 square yards of bituminous concrete residential street. Also included were 1,000 lineal feet of storm sewer; storm manholes, catch basins, and inlets; 460 lineal feet of sanitary sewer replaced in-situ; 700 lineal feet of water main replacement; and parkway restoration.

### Bloomingdale, IL

Resident Engineer for Suncrest Area Sanitary Sewer project, which included sanitary sewer, sewer pump station, replacement of water services, and resurfacing of streets.

### Glen Ellyn, IL

#### *Oak/Euclid/Forest and Alley Improvements*

Resident Engineer for curb repair or replacement, sidewalk repair, drainage improvements, water main and sanitary sewer repairs, Hot-Mix Asphalt resurfacing or replacement, aggregate base repairs, and site restoration.

### Lombard, IL

Resident Engineer for Olde Towne East Phases III, IV, and V, which included the installation of water mains, fire hydrants, storm sewers, and street lighting as well as sanitary sewer repair, sidewalk and driveway apron replacement, and full reconstruction of pavement with curb and gutter. Also coordinated project update reports for the Village's newsletter, distributed resident notices of work, and addressed questions/concerns from the public.

Joined Firm in 1979

Years of Experience: 47

### CERTIFICATIONS

IDOT Documentation

Certificate No. 16-11282

CMMS

Bridge Superstructures

Concrete Structures Other Than Bridge Decks

Continuously Reinforced PCC Pavement

Earth Excavation and Embankment

Erosion Control

HMA Binder & Surface Course

HMA Pavement (full-depth)

HMA Shoulders

Pavement Patching

Piling

Pipe Culverts

PCC Pavement

Stabilized Subbase

Storm Sewers

Structural Steel Bolting

# Christopher D. Steffens

Resident Engineer



## EDUCATION

B.S., Civil Engineering and Public Policy, Marquette University, 2022

Joined Firm in 2022

Years of Experience: 3

## CERTIFICATIONS

IDOT Mixture Aggregate Technician

IDOT Documentation of Contract Quantities

ACI Concrete Field Testing Technician - Grade I

Hot Mix Asphalt Level I Technician

Erosion and Sediment Control Workshop Module I: Fundamental Module

Nuclear Density Tester

CMMS Certification

## ASSOCIATIONS

American Society of Civil Engineers (2018 - Present)

As a Construction Engineer, Chris is focused on transportation and construction management. He has overseen the completion of various street and road improvement construction management projects in Illinois.

## REPRESENTATIVE PROJECTS

### Lincolnshire, IL

#### *2023 Lincolnshire Street Improvements*

Resident Engineer for the 2023 annual road program. The project included improvements to residential roadways, one of which was in front of Sprague Elementary School. The project included full depth HMA replacement, the installation of a new storm sewer system, as well as spot curb repairs. After the project was bid, the Village approved a wheelchair race over the 4<sup>th</sup> of July weekend along one of the streets in the program, which required working with the contractor's schedule and remobilizing to get the street in condition for the race. The project was completed with MFT funds and Village capital funds.

### Lincolnshire, IL

#### *2021 Lincolnshire Street Improvements*

Resident Engineer for the annual road program improvements project. The project included improvements to commercial and residential roadways, bike paths, and parking lots. The roadways received full depth HMA replacement and the bike paths and parking lots received a 2-inch milling and resurfacing. Repairs to storm sewers and storm sewer structures were also included in the improvements. In addition to overseeing the contractor, communication with the residents and Village staff were required. The three projects used various funding sources including MFT, Rebuild Illinois, and Village capital funds.

### Lake County Division of Transportation, IL

#### *Gilmer Road at Midlothian Road Intersection Improvements*

Assistant Resident Engineer for construction observation of the intersection reconstruction with HMA pavement and a new traffic signal. The Gilmer/Midlothian Intersection Improvement project increases user safety, improves capacity and operation, replaces aging infrastructure, adds pedestrian and non-motorized facilities to increase access, and enhances the regional roadway network.

### Lake County Division of Transportation, IL

#### *Weiland Road Improvements (North and South)*

Assistant Resident Engineer for \$25M STP-funded roadway improvements to two segments of Weiland Road totaling 2.25 miles. The projects involved reconstructing Weiland Road from an existing two-lane asphalt pavement to a five-lane asphalt pavement including two lanes in each direction with a center turn lane through a majority of the project. Additional improvements included an 8-foot asphalt multi-use path, a 5-foot concrete sidewalk, bicycle-friendly shoulder configuration, detention pond, culvert replacement, street lighting, and noise abatement wall. Project information was provided through a project website, email updates, Lake County PASSAGE real-time traffic information system, open houses, and meetings with stakeholders.

# E. Project Understanding & Approach

Baxter & Woodman understands the Village's goal is to select a consulting firm to review the pavement management report prepared by Applied Pavement Technology, and collectively develop and implement a cost-effective pavement management program to maintain the Village's roadway network over the next several years. This program will incorporate the public's input on pending improvements and will be an invaluable tool to aid in applying for funding opportunities.

Our team's approach to meeting the Village's pavement management program goals include the following:

**1. Leverage limited local funding with outside sources:** Pursuing Surface Transportation Program (STP) funding will be the Village's best chance at securing federal funding to leverage more street improvements each year. Painted Lakes Boulevard, Park Avenue, Lake Avenue, and Central Avenue are classified as collector roads or higher classification and are eligible to apply for STP funding. We regularly help communities apply for STP funding and have been successful in securing this funding because we are intimately involved in the process: attending Council of Mayors' meetings and in some cases, influencing the scoring system. This knowledge allows us to help communities submit projects most likely to be funded, and complete advance engineering and other Village-led initiatives to maximize project scoring. **During the 2022 STP call for projects, we secured funding for 17 of 25 applications submitted.**

**2. Adopt holistic approach for annual resurfacing projects:** We will complete a comprehensive evaluation of the project, including ADA non-compliant features, drainage issues, surface and base failures, utility conflicts, etc. Baxter & Woodman's design approach for residential road projects is a collaborative effort between the designer and an experienced construction staff member. We identify the construction engineer early in the design process. The field engineer completes the field evaluations, and later completes the constructability review. This approach not only adds a trained construction eye throughout the design process but also allows the field engineer to "hit the ground running" when construction starts. Our staff recently developed and implemented a GIS data collection method to collect field evaluation data that can be used to provide detailed as-builts and uploaded into the Village's GIS system.

**3. Design smarter, longer lasting pavement rehabilitations:** Communities are asked to do more with less. Rather than resurfacing roads the same way and getting the same results, Baxter & Woodman is continually searching for new and innovative methods to reduce construction and long-term maintenance costs. We recently reviewed all the streets that we improved over a five-year period in five communities that we regularly design annual maintenance projects. We found that increasing the final surface course thickness as little as  $\frac{1}{4}$ " produces much better long-term results with minimal additional cost. Another finding was traditional leveling binder produces similar long-term results as polymerized leveling binder on low-volume residential roads, even though polymerized leveling binder is more expensive. IDOT has agreed to allow us to use regular leveling binder on a case-by-case basis for local roads.

**4. Provide an experienced construction oversight team:** Baxter & Woodman's construction staff knows that keeping stakeholders and Village staff well-informed is paramount to project success. The most effective means of communication is face-to-face interaction with residents and other stakeholders affected by the construction. As the scope of the project grows or becomes more complicated, our field engineers are well-versed in many communication tools such as in-person/virtual open houses, custom project websites, project blogs, social media posts, and drone videos with visualizations.

VILLAGE OF LAKE VILLA

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ORDINANCE NO. 2024-02-04

AN ORDINANCE AMENDING  
THE VILLAGE OF LAKE VILLA VILLAGE CODE

(RE: Amendments to Chapter 15, "Solid Waste Disposal", of Title 3)

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ADOPTED BY THE  
CORPORATE AUTHORITIES  
OF THE  
VILLAGE OF LAKE VILLA, ILLINOIS  
THIS 20<sup>TH</sup> DAY OF FEBRUARY, 2024.

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Published in pamphlet form by authority of the Corporate Authorities of the Village of Lake Villa, Lake County, Illinois, this 20<sup>th</sup> day of February, 2024.

AN ORDINANCE AMENDING  
THE VILLAGE OF LAKE VILLA VILLAGE CODE

(RE: Amendments to Chapter 15, "Solid Waste Disposal", of Title 3)

WHEREAS, it is in the best interests of the Village and its residents to provide for the amendments to the Village of Lake Villa Village Code relative to solid waste disposal within the Village and the payment of debts and/or obligations legally due the Village, as herein described:

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Lake Villa, Lake County, Illinois, as follows:

SECTION 1: The Mayor and Board of Trustees hereby find that the recitals hereinabove set forth are true and correct and are incorporated into the text of this Ordinance as its findings to the same extent as if each such recital had been set forth herein in its entirety.

SECTION 2: Chapter 15, "Solid Waste Disposal", of Title 3 of the Village of Lake Villa Village Code is hereby amended to read as follows:

CHAPTER 15  
SOLID WASTE DISPOSAL

- 3-15-1: Definitions
- 3-15-2: Exclusive Franchise Required; Compliance
- 3-15-3: Collection of Recyclable Materials
- 3-15-4: Pick-Up of Residential Refuse, Compostables, and Recyclables; Time Limitation
- 3-15-5: Municipal Multi-Family/Commercial Solid Waste Hauler Licenses Required

3-15-1: DEFINITIONS:

APPLICANT: In reference to a Municipal Multi-Family/Commercial Solid Waste Hauler License, means any "Person", as defined herein, who applies to the Village for the issuance of or for the renewal of a Municipal Multi-Family/Commercial Solid Waste Hauler License.

HAULER: Any "Person", as defined herein, engaged in the business of collecting or hauling Multi-Family/Commercial Solid Waste and/or Recyclable Material, or collecting Residential Solid Waste, Recycling, and Yard

Waste pursuant to the Village's Exclusive Franchise Agreement as hereinafter described, on a continuous and regular basis, and makes multiple scheduled collections per month within the Village.

LICENSEE: A "Person", as defined herein, to whom the Village has issued a valid Municipal Multi-Family/Commercial Solid Waste Hauler License.

MULTI-FAMILY/COMMERCIAL

SOLID WASTE: Commercial solid waste, garbage, refuse or other material generated from any commercial or institutional premises within the Village and/or from any residential premises within the Village which are Multi-Family Homes.

MULTI-FAMILY

HOME: Any residential building containing more than four (4) separate residences or dwelling units, including without limitation condominiums and co-ops in buildings containing more than four (4) individual residential units.

MUNICIPAL MULTI-FAMILY/COMMERCIAL

SOLID WASTE HAULER

LICENSE: A license issued by the Village to a person engaged in the business of Multi-Family/Commercial Solid Waste collection, which license will authorize the respective Hauler to collect Multi-Family/Commercial Solid Waste and Recyclable Materials within the corporate limits of the Village.

PERSON: Any individual, firm, limited liability company, association, partnership, political subdivision, government agency, municipality, industry, public or private corporation or any other legal entity whatsoever.

RECYCLABLE MATERIALS:

Those materials identified from time to time in the Village's Exclusive Franchise Agreement.

RECYCLING:

Any process by which materials that would otherwise be disposed of or discarded are collected, separated or processed and returned to the economic mainstream in the form of raw materials or products.

RESIDENTIAL SOLID WASTE: Residential solid waste, garbage, refuse or other material generated from residential premises, excluding Multi-Family/Commercial Solid Waste.

RESIDENTIAL UNIT: A dwelling unit occupied by a single household located within any building containing at least one (1), but not more than four (4), dwelling units.

VILLAGE: The Village of Lake Villa, Lake County, Illinois, a body politic and corporate.

**3-15-2: EXCLUSIVE FRANCHISE REQUIRED; COMPLIANCE:**

- A. Exclusive Franchise Required: No person shall engage in the enterprise of collecting, transporting, processing, storing or disposing of Residential Solid Waste, Recyclable Materials and/or compostables of any kind from any residential unit within the corporate limits of the Village, as said limits exist from time to time, without first having secured an exclusive franchise from the Village for such purposes (the "Exclusive Franchise Agreement"), consistent with the provisions of this Code, which Exclusive Franchise Agreement is presently the "Exclusive Municipal Solid Waste, Recycling and Yard Waste Agreement between the Village of Lake Villa and Waste Management of Illinois, Inc. Lakeshore Recycling Systems, Inc., d/b/a LRS" (Waste Management LRS is sometimes referred to herein as the "Village's Exclusive Franchisee"), provided, however, landscape contractors providing service to any property owner or occupant within the Village shall be obligated to dispose of the landscape waste generated or collected by their own activities at an Illinois EPA approved site outside of the corporate limits of the Village.
- B. Village Billing for Monthly Services: Pursuant to the Exclusive Franchise Agreement, the Village shall bill the owner(s) and/or occupant(s) of each residential unit a service charge for weekly curbside solid waste and recycling collection and disposal service which shall commence on October 1, 2018 May 1, 2024 and shall be charged as follows: set forth in the Exclusive Franchise Agreement.

~~\$20.31 per residential unit per month for a 95-gallon tote container; and \$18.27 per residential unit per month for a 65-gallon tote container.~~

- C. Other Village Charges: The Village may also bill each residential unit which is served by the Village's Exclusive Franchisee and shall also collect a SWALCO fee of not less than One Dollar (\$1.00) \_\_\_\_\_ (\$\_\_\_\_\_) annually from each such residential unit, which SWALCO fee shall be used to defray a portion of the cost of the Village's intergovernmental participation and membership in the Solid Waste Agency of Lake County. The Village may also bill each residential unit for a billing service fee for each billing period.

- D. Other Charges to be Billed by the Franchisee: Each such residential unit shall be billed directly by the Village's Exclusive Franchisee for subscription curbside landscape waste pickup, extra carts, extra bulk items (in excess of one (1) per week) and for white goods.
- E. Bills for Service; Payment: The charges for collection and disposal of residential solid waste, recycling, and yard waste for all residential units shall be billed by the Village on a monthly, bi-monthly (once every 2 months), or quarterly basis, as the Mayor and Board of Trustees shall direct from time to time, in advance, to all persons eligible to use such service. Bills shall be dated and sent out on or after the first day of the month for the billing period for which service is to be rendered, and payment shall be due not later than fifteen (15) days after the date the bill was rendered. If payment of the entire amount of said bill for such service is not received by the Village on or before the fifteenth (15th) day after the billing date, then a late payment penalty equal to ten percent (10%) of the unpaid balance of the bill shall also be due and payable to the Village. For convenience in billing, the Village may be divided into districts, with different billing periods for each such district. Such bills may be sent out combined with the Village water and sewer bills, and Village bills for annual vehicle taxes (i.e., vehicle stickers).
- F. Order of Application of Payments to the Village: Notwithstanding anything contained in this Village Code to the contrary, and notwithstanding any indication of any intent and/or any request of the payor to the contrary, when any payment is received for all or part of any outstanding Village bill, invoice or account receivable, which bill, invoice or account receivable includes an annual billing for vehicle taxes, for those services provided by the Village for solid waste and recycling collection and disposal for residential units provided pursuant to the Village's Exclusive Franchise Agreement, and/or for combined water and sewer system charges, and/or for water and/or sewer service rates, and/or user fees, any such payment received by the Village shall be applied first to all vehicle taxes due the Village, then next to all service fees due the Village for solid waste and recycling collection and disposal services due the Village, and only then to any outstanding combined water and sewer system charges and/or for water and sewer service rates and/or user fees.
- G. Rates and Charges Are Subject to Change: Service fee(s) and other charges provided for in this Section 3-15-2 may be amended from time to time by Resolution of the Corporate Authorities of the Village.
- H. Compliance with Exclusive Franchise Agreement Required: All owner(s) and occupant(s) of residential units within the Village shall comply with all applicable provisions of the Village's Exclusive Franchise Agreement, and any extensions and/or amendments thereto. To the extent that said Exclusive Franchise Agreement is inconsistent with this Chapter, the Exclusive Franchise Agreement shall govern. Said Exclusive Franchise Agreement, as well as any extensions and amendments thereto, are on file with the Village Clerk and are hereby made part of this Chapter by this reference.
- I. Village Solid Waste and Recycling Services Shall be Kept in Effect: The owner(s) and occupant(s), if any, of each residential unit within the Village shall be required to

keep in force and effect and utilize the Village's solid waste and recycling collection and disposal services provided by the Village's Exclusive Franchisee during the term of the Exclusive Franchise Agreement, and during any extension(s) thereof.

- J. Burning and/or Accumulation of Garbage Prohibited: No burning and/or accumulation of garbage on public or private property within the Village shall be permitted.

3-15-3: COLLECTION OF RECYCLABLE MATERIALS:

- A. Recyclable Material Collection Offered: Each Hauler operating within the Village shall be required to offer, either as part of basic service or alternately as an additional service, the collection of Recyclable Materials from any home within the Village.
- B. Collection of Recyclable Materials: No Recyclable Materials collected by a Hauler shall be deposited in a landfill or incinerator unless all reasonable efforts have been made by said Hauler to deliver the Recyclable Materials to a processor or end user.
- C. Ownership of Recyclable Materials: Ownership of Recyclable Materials set out for collection shall remain the property of the respective home that set out the materials for collection until removed by the Hauler. Ownership of such Recyclable Materials shall thereafter vest in the Hauler upon removal.

3-15-4: PICK-UP OF RESIDENTIAL REFUSE, COMPOSTABLES, AND RECYCLABLES; TIME LIMITATION:

No Residential Solid Waste, Multi-Family/Commercial Solid Waste, Recyclable Material, and/or compostables, or any refuse, whether or not in the proper container, shall be placed on any portion of any public or private road, street, or alley, or within twenty-five feet (25') thereof, earlier than twenty-four (24) hours prior to the scheduled time and date for the pick up of such Residential Solid Waste, Multi-Family/Commercial Solid Waste, Recyclable Material, and/or compostables for said premises; and any Residential Solid Waste, Multi-Family/Commercial Solid Waste, Recyclable Material, and/or compostables placed earlier than as aforesaid are hereby declared to be a public nuisance. Such a nuisance may be abated at the direction of the Mayor or Director of Public Works, and the removal of such nuisance shall be at the expense of the owners and residents of the premises in question, who shall be jointly and severally liable for such cost.

3-15-5: MUNICIPAL MULTI-FAMILY/COMMERCIAL SOLID WASTE HAULER LICENSES REQUIRED:

- A. Licenses Required: No Hauler shall engage in the collection of Multi-Family/Commercial Solid Waste within the corporate limits of the Village without first having applied for and obtained from the Village a Municipal Multi-Family/Commercial Solid Waste Hauler License to do so.
- B. License Procedure:

1. Application: Application for each Municipal Multi-Family/Commercial Solid Waste Hauler License shall be made in writing to the Village Clerk on the form provided by the Village, shall be verified by the Applicant, shall be accompanied by the required fee(s), proof of insurance as stated below, and shall contain the following information.
  - a. The name and address of the Applicant; if the Applicant is a partnership, the application shall show for each partner his name and address and interest and also all information contained by paragraphs (2) and (3) of this Section. If the Applicant is a corporation or a Limited Liability Company, the application shall show the name and address of the registered agent, and with respect to each director, and each shareholder owning 5% or more of the corporation/LLC's shares (i) his name and address, (ii) the information required by paragraph (3) of this Section, and in addition, with respect to each director and shareholder owning more than 25% of the shares, the information required by paragraph (2) of this Section.
  - b. The experience of the Applicant in the collection, transport and disposal of Multi-Family/Commercial Solid Waste and Recyclable Materials and applicant's (or principal owner) business experience (or a related field) during the five (5) year period immediately preceding the date of the application.
  - c. The criminal record, if any, of the Applicant and/or its officers, directors, employees, and agents.
  - d. The rates or a schedule of rates proposed to be charged.
  - e. The number and kind of vehicles owned, leased, and/or otherwise under the control of the Applicant, and the number and kind of vehicles proposed to be licensed hereunder for use in the collection of Multi-Family/Commercial Solid Waste and Recyclable Materials from within the Village's corporate limits. An application may be amended from time to time during the license period to provide for increases or reductions in the number of vehicles.
  - f. The location of the Applicant's office and garage.
  - g. The color scheme, insignia and trade name to be used to designate the vehicles of the Applicant.
  - h. Certification that a working phone number to reach the Hauler is visibly posted on each designated vehicle.
  - i. A policy or certificate of insurance, issued by a company licensed to do business in the State of Illinois and in a form acceptable to the Village Attorney, showing proof of insurance as required below. The Applicant shall maintain the full insurance coverage required herein at all times and

a duplicate certificate of insurance shall be deposited with the Village Clerk and shall provide that such insurance may not be canceled except upon thirty (30) days prior written notice to the Village Clerk. The insurance coverage specified herein constitutes the minimum requirements and said requirements shall in no way lessen or limit the liability of the Applicant under the terms of this Chapter. The Applicant shall procure and maintain at its own cost and expense any additional kinds and amounts of insurance which, in the Applicant's own judgment, may be necessary for its proper protection.

- (1) Worker's Compensation Insurance: The Applicant shall carry this with a company authorized under the laws of the State of Illinois with a policy to protect itself against liability under the Worker's Compensation Act and the Workers' Occupational Diseases Act of the State of Illinois. The Village and its officers, employees, and agents shall be named as an additional insured on such coverage and on such certificate of insurance.
- (2) Vehicle Liability Insurance: The Applicant shall carry under its own name a comprehensive policy to insure the entire vehicle fleet liability for its operations with limits of not less than \$3,000,000 each person, and \$5,000,000 each accident bodily injury liability, and \$1,000,000 each accident for property damage liability. The Village and its officers, employees, and agents shall be named as an additional insured on such coverage and on such certificate of insurance.
- (3) General Liability: The licensee shall carry in its own name a comprehensive liability policy for its operations other than vehicular operations with limits of at least \$3,000,000 each person, and \$5,000,000 each accident for bodily injury liability, and \$1,000,000 each accident for property damage liability. The Village and its officers, employees, and agents shall be named as an additional insured on such coverage and on such certificate of insurance.

j. Such other information as the Village may require from time to time.

2. License Issuance: The Village shall approve the application and issue the Municipal Multi-Family/Commercial Solid Waste Hauler License upon the payment of the fee(s) required herein if the corporate authorities of the Village find:
  - a. That the Applicant is not in any way in default to the Village;
  - b. That the Applicant has and continues to conduct its business in compliance with all applicable provisions of the Village of Lake Villa Village Code, and all applicable county, state or federal rules or regulations;

- c. That the equipment used in the Applicant's business meets the requirements of the applicable provisions of the Village of Lake Villa Village Code and all applicable county, state or federal rules or regulations;
  - d. The issuance to the respective Applicant of the Municipal Multi-Family/Commercial Solid Waste Hauler License is in the best interest of the Village and that the quality of service to be rendered by the respective Applicant will serve the public health, safety and welfare of the Village; and
  - d. That all fee(s), information, insurance, certificates and agreements required by this Section have been provided to and approved by the Village.
3. Term of License: A Municipal Multi-Family/Commercial Solid Waste Hauler License shall expire after a period of one year.
4. License Renewal: The Village shall provide a Municipal Multi-Family/Commercial Solid Waste Hauler License renewal form to each Hauler within sixty (60) days prior to the expiration of the Hauler's current license. License renewal forms shall be completed and returned to the Village at least thirty (30) days prior to the expiration of the Hauler's current license.
5. Accuracy of Information: All information required to be submitted for this Municipal Multi-Family/Commercial Solid Waste Hauler License shall be complete, accurate and submitted in a timely manner.
6. Transfer of Ownership: Licenses are not transferable. Any attempted transfer of a Municipal Multi-Family/Commercial Solid Waste Hauler License shall render said Municipal Multi-Family/Commercial Solid Waste Hauler License immediately void. An ownership change in a corporation that involves the sale or transfer of 35% or more of the stock shall void the existing Municipal Multi-Family/Commercial Solid Waste Hauler License.

C. License Issuance or Denial:

1. License Action: The Village shall have forty-five (45) days from the date of receipt of a complete application or renewal application to issue or deny any Municipal Multi-Family/Commercial Solid Waste Hauler License or renewal thereof.
2. Notification: The Village shall notify the Applicant in writing of the issuance or denial of said Application. Denial of said Municipal Multi-Family/Commercial Solid Waste Hauler License shall be by certified mail, return receipt requested. Notification shall be sent to the business name and business address shown on the license Application completed by the Person.

3. **License Denial:** A license denial shall provide written notice stating the basis for the denial and shall provide notice to the applicant that if an appeal is desired, a written request for a hearing before the corporate authorities of the Village must be filed with the Village Clerk within fifteen (15) calendar days following the date such notice was mailed to the Applicant. Upon receipt of a request for hearing, the Village shall set a time and place for the hearing. The hearing shall be conducted pursuant to the procedures adopted by the Village.
- D. **License and Vehicle Registration Fee:**
  1. **Municipal Multi-Family/Commercial Solid Waste Hauler License:** The fee to be paid for such Municipal Multi-Family/Commercial Solid Waste Hauler License, or for any renewal thereof, shall be Five Hundred Dollars (\$500.00) and payment of the required fee by certified or cashier's check payable to the Village may be required by the Village Treasurer. Payment of all fees must accompany all Applications for issuance of or for renewal of any Municipal Multi-Family/Commercial Solid Waste Hauler License.
  2. **Vehicle Registration:** The Village reserves the right to issue a decal and require the placement of said decal conspicuously on the outside of each vehicle so utilized by the licensed Hauler. Such decals, if required by the Mayor, or his designee, shall be issued annually. The number of said vehicles utilized by the Hauler shall be reported in the Person's Application for issuance of or for renewal of any Municipal Multi-Family/Commercial Solid Waste Hauler License. If the Village exercises the right to require decals on each vehicle, no vehicle may be utilized by the Hauler within the Village without displaying said decal.
- E. **Reporting:** On or before January 31<sup>st</sup> of each year, the Hauler shall submit a written report to the Village and to the Solid Waste Agency of Lake County on its Municipal Multi-Family/Commercial Solid Waste and Multi-Family Recycling operations during the previous calendar year. Said report shall contain:
  1. The total tonnage of Multi-Family/Commercial Solid Waste collected from Multi-Family Homes and commercial and institutional premises within the corporate limits of the Village;
  2. The total tonnage of Recyclable Materials collected from Multi-Family Homes and commercial and institutional premises within the corporate limits of the Village.
- F. **Compliance with Other Laws:** The obtaining of a license herein shall not be deemed to exclude the necessity of obtaining other licenses or permits as required by all applicable Village, county, state or federal laws or regulations. Each licensed Hauler shall be required to conduct its operations at all times in compliance with the applicable provisions of the Village of Lake Villa Village Code and all applicable Village, county, state or federal rules or regulations.”

SECTION 3: This Ordinance shall not affect any punishment or penalty or any action based on any other Ordinance of this Village incurred before the effective date of this Ordinance, nor any suit, prosecution or proceeding pending at the time of the effective date of this Ordinance, for an offense committed or cause of action arising before this Ordinance, and said ordinances as heretofore existing shall continue in full force and effect for said limited purpose.

SECTION 4: The Corporate Authorities of the Village intend that this Ordinance will be made part of the Village of Lake Villa Village Code and that sections of this Ordinance can be renumbered or relettered and the word "Ordinance" can be changed to "Section", "Article", "Chapter", or some other appropriate word or phrase to accomplish codification, and regardless of whether this Ordinance is ever codified, the Ordinance can be renumbered or relettered and typographical errors can be corrected with the authorization of the Village Attorney, or his or her designee.

SECTION 5: If any section, subsection, paragraph, sentence, clause or phrase of this Ordinance or any part thereof is, for any reason, held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this Ordinance, or any part thereof. The Corporate Authorities hereby declare that they would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, subdivisions, paragraphs, sentence, clauses or phrases be declared unconstitutional, invalid or ineffective.

SECTION 6: All ordinances or parts of ordinances in conflict with this Ordinance are hereby expressly repealed, but only to the extent of such conflict.

SECTION 7: This Ordinance shall be in full force and effect ten (10) days after its passage, approval, and publication as provided by law.

SECTION 8: The Village Clerk is hereby directed to publish this ordinance in pamphlet form.

Passed by the Corporate Authorities on February 20<sup>th</sup>, 2024, on a roll call vote as follows:

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

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

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

ABSTAIN: \_\_\_\_\_

Approved by the Mayor on February 20, 2024.

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Jim McDonald, Mayor,  
Village of Lake Villa

ATTEST:

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Mary Konrad,  
Village Clerk

Published in pamphlet form this 20<sup>th</sup> day of February, 2024.

## APPENDIX A-1

### MUNICIPAL SOLID WASTE, RECYCLING AND YARD WASTE AGREEMENT

This exclusive Municipal Solid Waste, Recycling and Yard Waste Agreement (the "Agreement") is entered into on February 5, 2024 (the "Effective Date"), by and between the **Village of Lake Villa**, an Illinois municipal corporation ("Village"), and **Lakeshore Recycling Systems, LLC**, whose address is: 5500 Pearl Street, Rosemont, Illinois 60018 ("Contractor").

#### RECITALS

- A. The Village desires to provide the residents of the Village with environmentally sound solid waste collection and disposal, recyclable materials collection and yard waste collection;
- B. The Contractor hereby represents to the Village that it has extensive experience in providing solid waste, yard waste and recyclable materials collection, disposal and processing; and
- C. The Village has determined that it would be in the best interests of its residents to contract with the Contractor for the collection of its residential solid waste, recyclable materials and yard waste according to the terms and conditions contained herein.

#### AGREEMENTS

##### I. DEFINITIONS

- a. Acceptable Waste – shall mean all non-hazardous solid waste generated by households in the ordinary course including food wastes and discarded papers, cardboard, plastics, cloth, glass and metal materials, but excluding Excluded Waste as defined herein. Residential Waste shall be considered "Acceptable Waste" only if properly contained in a Cart provided by the Contractor and placed at the curbside on the proper weekly collection day. As used herein, the term "waste" shall mean Acceptable Waste unless the context demonstrates otherwise. Title to Acceptable Waste shall transfer to the Contractor upon collection in the Contractor's vehicles.
- b. "Designated Recycling Facility" means a materials recovery facility designated by the Village as a facility to which Recyclable Materials are transported by the Contractor for processing.
- c. Excluded Waste – shall mean, without limitation, any regulated quantity of Electronic Waste, a Hazardous Waste or Hazardous Substance as defined by federal, state or local laws or regulations; containerized wastes, the contents of which are not able to be identified; sludges; waste from a pollution control process or cleanup of a spill of a chemical substance or commercial product; waste tires; biohazards or regulated medical waste; friable asbestos; construction and demolition waste; soil, sod, tree branches and stumps; paint; motor oil; excessive storm debris or debris resulting from weather events such as hurricanes or tropical storms; or any item too large or heavy to be contained within a 95-gallon Cart, not including Bulk Items. Title to and liability for Excluded Waste shall remain with the resident that generated the Excluded Waste at all times.
- d. Recyclables or Recyclable Materials – are defined in Exhibit A1, "Single Stream Recycling". Ownership of Recyclable Materials shall transfer to the Contractor upon placement by residents at the curb or edge of pavement for collection in the Contractor's vehicles.

The Contractor shall retain all income (and fully bear all losses) resulting from the disposition of Recyclable Materials. The Contractor hereby acknowledges that the Solid Waste Agency of Lake

County (the "Agency" or "SWALCO") has in effect a rebate program whereby the Agency receives certain funds from the Designated Recycling Facility, and distributes a portion of these funds to its members, including the Village, and the Contractor waives any claim under this Agreement to any portion of the funds collected by the Agency through this program.

- e. Yard Waste – shall mean waste material typically derived from landscaping (Landscape Waste); including but not limited to: grass clippings, leaves, shrubbery and similar garden waste. Branches and brush must be cut into lengths of 4 feet or less, and each branch should be no larger than 4 inches in diameter. This material must be placed at the curb in biodegradable Kraft paper bags or 33-gallon cans. The bags or cans must not weigh more than 50 lbs. and be clearly identified as yard waste. Twigs and branches can be bundled in four-foot-long by two-foot diameter bundles, tied and left at the curb for pick-up.
- f. Bulk Items – bulk items shall mean large furniture-type items such as couches, chairs, mattresses, tables and other furniture pieces including carpeting that has been cut, tied and bundled into rolls no larger than four (4) feet long and each bundled weighing no more than 50 pounds. Any and all Residential Units may place for pick-up free of charge one bulk item each week. Bulk Items do not include White Goods or electronic wastes.
- g. Residential Unit – shall mean a dwelling within the corporate limits of the Village occupied by one (1) or more persons as a domicile. A residential unit shall be deemed occupied when either domestic water or light and power services are being supplied thereto. Apartment or condominium units in buildings which have more than four (4) individual dwellings shall not be considered Residential Units and are, therefore, not covered by this Agreement. Please refer to Section 3-15-1, "Definitions", of the Lake Villa Village Code.

## II. TERM

The initial term of this Agreement shall be for six (6) years commencing on May 1, 2024, and expiring April 30, 2030. This Agreement may be extended by mutual agreement of the parties as to rates, terms and conditions set forth in writing and signed by both parties.

## III. SERVICES

- a. The Contractor shall furnish the labor, equipment, licenses, permits, and other requirements necessary to provide Acceptable Waste, Recyclable Materials, and Yard Waste collection to all Residential Units of the Village, which currently consists of approximately 2,521 Residential Units (the "Service"). As part of the Service, the Contractor shall:
  - i. Cart Supply. Each Residential Unit will be provided or has already been provided a 65-gallon or 95-gallon Cart for Acceptable Waste and a separate 65-gallon Cart for Recyclable Materials. Residents have the opportunity to upgrade their Cart for Recyclable Materials to a 95-gallon annually during the month of June for no additional charge. Residents upgrading their Carts for Recyclable Materials at any other time will be charged a one-time \$25.00 fee by the Contractor. New Residential Units will be provided a 65-gallon or 95-gallon Cart for Acceptable Waste and a separate 65-gallon or 95-gallon Cart for Recyclable Materials as the Units are added to the Village. The Carts and equipment furnished by the Contractor to Residents and the Village shall remain the Contractor's property. Residents are expected to

provide their own cans with handles or biodegradable bags for Yard Waste, as discussed further below in subsection (iv).

- ii. Acceptable Waste Collection Frequency, Days and Times. Acceptable Waste shall be collected from the curbside once per week from each Residential Unit on a weekday or weekdays to be agreed upon between the Contractor and the Village. Collections shall occur during ordinary hours but in no instance earlier than 7:00 a.m. All Acceptable Waste must be placed at the curb for collection no later than 7:00 a.m. on the scheduled day of collection. All acceptable waste, recyclable materials and yard waste shall be picked up by the Contractor on the same day.
- iii. Recyclable Materials Collection Frequency, Days and Times. The Contractor shall provide recycling collection services to Residential Units on a weekly basis, subject to the terms and conditions in Exhibit A. The Village and Residential Units shall ensure that only materials acceptable in accordance with Exhibit A are placed in the recycling containers. The Contractor reserves the right to refuse recycling services where the materials are not properly segregated from waste or other non-recyclable material.
- iv. Yard Waste Collection Frequency, Days and Times. The Contractor shall provide Yard Waste collection services to Residents of the Village on a weekly basis from April 1, to November 30 of each year. Yard Waste must be placed in 33-gallon containers or biodegradable Kraft paper bags. The containers and bags must not weigh more than 50 pounds each. The Contractor will collect all branch/brush bundles that are placed at the curb. All branches must be tied with string or twine into bundles not exceeding two (2) feet in diameter and four (4) feet in length and must weigh less than fifty (50) pounds each. There is no limit to the quantity of branch/brush bundles that Residents can place at the curb for collection; however, this service is not intended nor will the Contractor collect trees that have been cut down.
  - Tag Option. The Contractor will make readily available to residents for purchase a tag to be applied to a 33-gallon container or paper bag other than the kraft bag. The cost of the tag will include pickup and disposal. See Exhibit B for pricing.
  - Subscription Option. The Contractor shall provide upon request the subscription service from April thru November. The Residential Unit shall be allowed up to four (4) cans or bags each week. The cost shall be billed directly to the respective Residential Unit once to cover the entire Yard Waste season. See Exhibit B for pricing.
- v. Leaf Vacuuming. The Contractor shall provide a leaf collection program during the fall throughout the Village. The collection will involve the Residents raking their leaves out to the ditch/curb line. Leaves will then be collected by the Contractor using a mechanical vacuum process. The Contractor will provide no less than six (6) weeks of streetside leaf collections per year.
- vi. Christmas Tree Collection. Residents may set out one (1) Christmas Tree per Residential Unit to be collected on the designated collection day during the first two weeks of January. Christmas trees must be clean (e.g., no ornaments, lights or tinsel) unbagged and under 6 feet in length (or cut into 2 pieces, each under 6 feet in length, if tree is greater than 6 feet tall).
- vii. Exclusions from the Service – Notwithstanding anything contained in this Agreement to the contrary, the Service shall not include white goods collection, construction or demolition waste collection. Services to commercial establishments are not covered by this Agreement.

viii. Disposal –

a) Residential Waste.

- (i) Residential Waste shall be removed from the Village at the close of each day of collection, and shall be disposed of at one or more SWALCO-designated lawfully operated pollution control facilities at the Contractor's sole cost and expense. The SWALCO-designated facilities in operation at the time of execution of this Contract are the Countryside Landfill in Grayslake, the Zion Landfill in Zion, the Pheasant Run Landfill in Kenosha County, Wisconsin, the Livingston Landfill in Livingston County, Illinois, the Lee County Landfill in Lee County, IL, and the Newton County Landfill in Newton County, Indiana.
- (ii) Notwithstanding the foregoing, the Village reserves the right to direct the location of disposal to another pollution control facility. If the pollution control facility is changed, the Contractor and the Village will negotiate a new price to account for the change in cost structure.

b) Landscape Waste.

- i) All Landscape Waste shall be disposed of in a lawful manner at a properly permitted landscape waste composting facility.
- ii) Not less than sixty (60) days prior to the date on which the Contractor commences disposal of Landscape Waste at a particular location, the Contractor shall notify the Village in writing of the designation of such location. Notwithstanding the foregoing, the Village reserves the right to reject any proposed location, or to direct the location of disposal to an alternate Landscape Waste facility.
- iii) No Landscape Waste may be disposed of at a landfill or solid waste incinerator, unless otherwise authorized by the Illinois Environmental Protection Act (415 ILCS 5/1 et seq.) and approved in advance and in writing by the Village.

c) Recyclable Materials.

- i) All Recyclable Materials shall be collected, separated and otherwise treated so as to facilitate the sale of Recyclable Materials to end-use markets or to Recyclable Material brokers. All collected Recyclable Materials shall be recycled regardless of the income received or the cost to the Contractor resulting from the sale of the Recyclable Materials.
- ii) The Contractor shall deliver all collected Recyclable Materials to the SWALCO-designated recycling facility (the "Designated Facility"), which is currently the Waste Management/Recycle America LLC Intermediate Processing Facility located in Grayslake, Illinois. Notwithstanding the foregoing, the Village reserves the right to designate an alternate Designated Facility.

- iii) No Recyclable Materials may be deposited in a landfill or waste incinerator. The Contractor shall abide by the Rules and Regulations set forth by the Designated Facility. The Village may terminate this Agreement if the Contractor fails to abide by the Rules and Regulations set forth by the Designated Facility used for the processing of collected Recyclable Materials.
  - d) In the event that the Village directs the disposal of any Residential Waste, Landscape Waste or Recyclable Materials to any alternate facility pursuant to this Section, the Village and the Contractor agree to negotiate an equitable adjustment to the Contractor's compensation under this Agreement as a result of an increase or decrease in realized costs.
- b. Solid Waste Data Reporting. The Contractor shall provide to the Village and the Solid Waste Agency of Lake County, on a quarterly basis, a report on the quantity, in tons, of: (i) Residential Waste collected within the Village, (ii) Recyclable Materials collected within the Village, and (iii) Landscape Waste collected within the Village. The Contractor shall prepare and deliver to the Village, at least once every twelve (12) calendar months, a breakdown, by number and type, of the residential service levels chosen by the customers in the Village. The Contractor acknowledges and agrees that the Village will provide program data and other public information to each Customer upon request.
- c. Holiday Schedule. The following shall be designated holidays on which the Service shall not be provided: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and the succeeding Friday, Christmas Eve, Christmas Day. If a designated holiday falls on a regularly scheduled Service day, the Service will be performed on the next weekday.
- d. Cart Replacement. The Contractor shall replace at no charge to the Village or to the individual Residential Unit any Cart that becomes damaged or destroyed during the provision of the Service, or that becomes unusable because of ordinary wear and tear. However, if a Cart in the possession of a Residential Unit is lost, stolen, damaged, or destroyed through no fault of the Contractor, the occupant of the Residential Unit shall be responsible to compensate the Contractor the fair market value for the replacement of such Cart. The Residential Unit shall be billed separately for such replacement cost.
- e. Bulk Items. The Contractor shall pick up one (1) Bulk Item per week per Residential Unit at no additional cost. Residential Units requesting this service will be responsible to contact the Contractor directly and make arrangements for collection of additional Bulk Items on an individual basis.
- f. Compliance with Laws. The Service shall be performed in accordance with all applicable statutes, laws, rules, regulations and ordinances.
- g. Personnel and Equipment. The Service shall be performed by properly trained and licensed personnel employed by the Contractor in adequate numbers and with adequate vehicles and equipment to complete the Service in a safe and timely manner.
- h. Complaints and Missed Pick-Ups. All complaints as to the Contractor's provision of the Service, including alleged missed pick-ups, shall be given prompt and courteous attention. The Contractor

shall attempt to resolve all complaints promptly, and shall cure all missed pick-ups that are not the result of *force majeure* events within one (1) weekday, but on the same day if the missed pick-up occurs on a Friday, conditions permitting.

- i. Anti-Discrimination. In performing the Service, the Contractor shall not discriminate against any person on the basis of race, religion, sex, national origin, political affiliation, or physical and mental disability.
- j. Exclusive. The Village grants to the Contractor the exclusive right to perform the Services set forth in this Agreement. The Village agrees that it will not allow any other person and/or entity to lease carts to residents or engage in the collection of residential waste, within the Village.

#### **IV. MUNICIPAL LOCATIONS AND SPECIAL EVENTS**

The Contractor shall provide the Village with the following services up to the levels stated below at no additional charge:

- a. Municipal Locations
  - i. Public Works 222 Oak Knoll Dr. 1-8yd-3x per week trash, 1-4yd-2x Recycle
  - ii. Village Hall 1-4yd-2x Trash per week
  - iii. Fire Protection – Grand/Cedar 1-4 yards-x per week
  - iv. Fire Protection – Grand/Deep Lake 1-4 yards-x per week
  - v. Baseball Field – Grass Lake Rd 1-8yd-3x per week
  - vi. Lehmann Mansion- 485 N. Milwaukee. 1-6yd-2x trash per week, 1-2yd-1x per week Recycle
  - vii. Water's Edge Glacier Park – April 1-October 15: one (1) handicap port-a-let, with weekly service
  - viii. One (1) 30-yard roll-off to Public Works - four (4) times per year
- b. Special Events
  - i. Celebration of Fall –
    - a) 22 standard port-a-lets
    - b) 4 handicap port-a-lets
    - c) 7 hand washing stations
    - d) 1 - 30-yard dumpster serviced after event
  - ii. Community Partner Concerts (five (5) times per year) – For each concert:
    - a) 6 standard port-a-lets
    - b) 1 handicap port-a-let
    - c) 1 hand washing station
  - iii. Picnic in the Park Concerts (four (4) times per year) -- For each concert:
    - a) 4 standard port-a-lets
    - b) 1 hand washing station
    - c) 1 handicap port-a-let
  - iv. Holiday Parade and St. Patrick's Day Parade – For each parade:
    - a) 8 standard port-a-lets per parade
    - b) 2 handicap port-a-lets per parade

- c) 2 hand washing stations per parade

## V. ADDITIONAL SERVICES

The Contractor will provide the following programs at no cost to the Village:

- a. Fluorescent Bulb Recycling Kits. The Contractor will supply the Village with containers at no cost, for the Village to dispose of their light bulbs for proper recycling. Each box holds approximately 125 bulbs, which would accommodate the estimated 600 bulbs the Village produces each year.
- b. Battery Tracker Recycling Buckets. The Contractor will supply the Village with two (2) Battery Tracker 3 ½ gallon Battery Recycling Kits per year, at no cost, for the Village to house at a public location (e.g., Village Hall), to promote environmental awareness allowing residents to bring their household-use dry cell batteries to the Village for proper recycling.
- c. Sharps Kiosk. The Contractor will continue to supply the Village with one pharmaceutical return kiosk for sharps at no cost. The Contractor will also supply the Village with twelve (12) cases of sharps containers per year for residential use and the service of the unit. Each case holds 36 boxes of sharps containers.

The materials set forth in subsections a and b in this section are each part of a mail-back program. The Contractor will pick up the materials set forth in subsection c (i.e., Sharps Kiosk) as part of a regular schedule to be mutually agreed by the parties, or within a reasonable time after receiving notice from the Village that a pickup is needed.

## VI. HOUSE COUNT AND ADJUSTMENTS

The estimated number of Residential Units at the commencement of the term of this Agreement hereunder shall be 2,521 Residential Units (the “count”); however, the Parties shall verify the count prior to the initial billing under this Agreement and shall adjust the count for billing purposes accordingly. Either Party may propose a prospective adjustment to the count at any time during the term of this Agreement upon reasonable notice to the other Party, which adjustment shall be investigated jointly by the Parties to establish a new count to apply thereafter. The Contractor shall keep accurate route sheets and/or a Residential Unit database that shall be provided to Village promptly upon its request.

## VII. FEES AND PAYMENTS

- a. Service Fee per Residential Unit. The per Residential Unit monthly fee to be paid by the Village to the Contractor is for the collection of unlimited Acceptable Waste, Recyclables, Yard Waste and Leaf Vacuuming per Residential Unit, placed at the curbside by the Resident by 7:00 a.m. the morning of pickup, at the frequency identified in this Agreement. The fee per Residential Unit, per month, is listed on the pricing schedule, Exhibit B-1 (Appendix B-1). The monthly fee paid to the Contractor shall be calculated based upon the count available at the time each invoice is generated, times the fee per Residential Unit [e.g., Current Count of Residential Units x Fee = Monthly Invoice Amount].
- b. Annual Increase. Beginning May 1, 2025, and each May 1<sup>st</sup> thereafter, the monthly fee per Residential Unit shall be adjusted by the Waste/Sewage/Trash Consumer Price Index (CPI) with a not-to-exceed maximum 4.00% increase each year.

- c. Invoices and Payment. The Contractor and the Village acknowledge, understand, and agree that the Village complies with the Illinois Local Government Prompt Payment Act (50 ILCS 505/1, et seq.) (the "Act) relative to the payment of invoices. The Contractor will submit monthly invoices to the Village and, in compliance with the Act, the Village shall have thirty (30) days from Village approval of the invoice to remit payment in full. Payment by Village shall be made by check or wire transfer or ACH debit. There shall be no interest charged for all payments made in compliance with the Illinois Prompt Payment Act. The maximum interest permitted by law shall be applied to balances due and unpaid, that are not in compliance with the Illinois Prompt Payment Act.
- d. Changes in Law. Notwithstanding anything to the contrary in this Agreement, the Contractor shall be entitled to pass through to, and collect from, the Residential Units any additional collection or disposal costs, taxes, or surcharges incurred by the Contractor as a result of any mandated changes in local, state or federal laws or regulations governing the generation, collection, transportation, processing, sorting and disposal of solid waste and/or recyclable materials.

## **VIII. DEFAULT AND TERMINATION**

The failure of either Party to perform a material obligation under this Agreement shall be considered a breach of this Agreement, and the breaching Party shall be in default. In the event of default, the non-defaulting Party shall give written notice of the default, and the defaulting Party shall have: (i) ten (10) days from the receipt of the notice to cure any failure to pay money under this Agreement, or (ii) thirty (30) days from the receipt of the notice to cure any other default under this Agreement. If the defaulting Party fails to cure the breach within the allotted time, the non-defaulting Party may, at its option, immediately terminate the Agreement. In the event of a default, the defaulting Party agrees to pay all direct damages caused by said default, to include, without limitation reasonable attorneys' fees and costs associated with enforcement of this Agreement. Under no circumstances shall the Parties be liable for any consequential, indirect, punitive or special damages for any alleged default under this Agreement.

## **IX. FORCE MAJEURE**

Performance of the Service by the Contractor may be suspended and its obligations hereunder excused during the pendency of a cause or causes beyond its reasonable control, such as by way of example and not limitation: acts of war, public enemy, civil disturbance, riot or disorder; epidemic or pandemic; acts of God such as landslide, lightning, earthquake, fire, storm, the impending approach of a storm, or flood; explosion; restraining orders, interference by civil or military authorities, strike, statute, ordinance, government order or ruling; or other similar causes. In the event of an occurrence of a *force majeure* event, the Contractor shall notify the Village immediately, in writing, describing the particulars of the circumstances preventing performance of the Service and its expected duration. Notice shall be provided after the effect of such occurrence has ceased. In the event of a strike that renders the Contractor unable to provide the Services as required pursuant to this Agreement, the Contractor shall cooperate in good faith with the Village to establish a location or locations for centralized drop-off, and the collection by the Contractor, of Acceptable Waste, Recyclable Materials and Yard Waste.

## **X. INDEMNIFICATION**

- a. To the fullest extent permitted by law, the Village agrees to indemnify, defend, and hold the Contractor harmless from and against all claims and actions, suits, debts, damages, liabilities and

costs whatsoever, including but not limited to attorneys' fees and costs of defense, based upon or arising out of the Village's breach of this Agreement, and based upon or arising out of any injuries (including death) to persons, or damage to property, to the extent caused in whole or in part by the negligent acts or omissions of the Village, or any of its directors, officers, employees, agents, or subcontractors, in the performance of this Agreement.

- b. The Contractor agrees to indemnify, defend, and hold the Village, its elected and appointed officers, officials, employees and agents harmless from and against all claims and actions, suits, debts, damages, liabilities and costs whatsoever, including but not limited to attorneys' fees and costs of defense, based upon or arising out of the breach of this Agreement, and based upon or arising out of any injuries (including death) to persons, or damage to property, to the extent caused by the intentional acts, negligent acts or omissions of the Contractor, or any of its directors, officers, employees, agents, or subcontractors, in the performance of this Agreement.
- c. Notwithstanding any provisions contained herein to the contrary, the Contractor shall not be responsible for any damage to pavement or curbing that is the result of ordinary wear and tear during the performance of the Service. Contractor shall not be liable for any incidental, consequential or punitive damages, regardless of whether such damages were foreseeable and whether or not Contractor has been advised of the possibility of such damages.
- d. The indemnification obligations of this section shall survive the termination or expiration of this Agreement for any reason.

## XI. INSURANCE

The Contractor shall maintain at its own cost and expense the following minimum limits of occurrence-based insurance during the term of this Agreement:

<u>Type</u>	<u>Amount</u>
A. Worker's Compensation	Statutory
B. Employer's Liability	\$500,000
C. Comprehensive General Liability	\$500,000 per occurrence
D. Automobile Liability (owned and non-owned)	\$1,000,000 aggregate
i. Bodily Injury	\$1,000,000 per occurrence
ii. Property Damage Liability	\$500,000 per occurrence
E. Excess/Umbrella	\$500,000 per occurrence

The Village, and its elected and appointed officials and employees, shall be included as named additional insured parties under the CGL, Automobile and Excess/Umbrella coverages. Prior to commencement of the Service, the Contractor shall deliver to the Village Administrator, or his designee, a certificate of insurance evidencing the required coverages. This certificate shall provide that any change restricting or reducing coverage, or the cancellation of any policies under which certificates are issued, shall not be valid unless at least 30 days' written notice of cancellation is provided to the Village.

## XII. MISCELLANEOUS PROVISIONS

- a. Independent Contractor. The Contractor shall perform the Service as an independent contractor. The Contractor, its officers, employees, agents, contractors or subcontractors, are not and shall not be considered employees, agents or servants of the Village for any purpose whatsoever under this

Agreement or otherwise. The Contractor at all times shall have exclusive control of the performance of the Service. Nothing in this Agreement shall be construed to give the Village any right or duty to supervise or control The Contractor, its officers, employees, agents, contractors, or subcontractors, nor to determine the manner in which the Contractor shall perform its obligations under the Agreement.

- b. Amendments. No amendment to this Agreement shall be made except upon the written consent of both Parties.
- c. Entire Agreement. This Agreement constitutes the entire agreement and understanding between the Parties hereto with respect to the subject matter and supersedes any prior and contemporaneous agreements and understandings, express or implied.
- d. Waiver. A waiver by either Party of any breach of any provision hereof shall not be taken or held to be a waiver of any subsequent breach, whether similar or dissimilar, or as a waiver of any provision itself. No payment or acceptance of compensation for any period subsequent to any breach shall be deemed a waiver of any right or acceptance of defective performance.
- e. Severance. In the event that any provision of this Agreement is found by a court of competent jurisdiction to be void, invalid, or unenforceable, the balance of this Agreement shall remain in effect and binding on the Parties.
- f. Choice of Law. This Agreement shall be governed by the laws of the State of Illinois where the services are being performed, and the venue for any action to enforce or interpret this Agreement shall be in the Circuit Court of Lake County, Illinois, 19<sup>th</sup> Judicial Circuit.
- g. Assignment. Neither Party may assign its rights and obligations under this Agreement without the prior written consent of the other Party, except that the Contractor may assign its rights and obligations under this Agreement to any the Contractor affiliate without the Village's consent. An assignment shall not relieve the assignee of any obligations under this Agreement.
- h. Notice. All notices required or permitted under this Agreement shall be in writing and shall be personally delivered, sent by certified mail, return receipt requested, or by overnight courier, with copies to counsel for the respective Parties as follows:

If to Village:

Village of Lake Villa  
Attn: Village Administrator  
65 Cedar Avenue  
Lake Villa, IL 60046

With a copy to:

Bateman Law Offices, Ltd.  
Attn: Village of Lake Villa Village Attorney  
800 Hart Road, Suite 311  
Barrington, IL 60010

If to Contractor:

LRS  
Attn: Legal Department  
5500 Pearl Street  
Rosemont, IL 60018

- i. Performance Bond. The Contractor shall furnish to the Village a performance bond for the faithful performance of this Agreement on an annual basis during the term of this Agreement, in a form acceptable to the Village, to be executed by a responsible surety company and to be in the penal sum of Twenty-Five Thousand Dollars (\$25,000.00). Such performance bond shall be furnished annually by the Contractor for the following year of this Agreement, and shall indemnify the Village, its elected and appointed officers, officials, employees, and agents against any loss resulting from any failure of performance by the Contractor. The initial bond shall be posted on or before the Commencement Date for the Services as provided for herein, and each successive bond shall be provided to the Village not later than January 1 of each successive calendar year during the term of this Agreement.

IN WITNESS THEREOF, the undersigned each represent to the other that the undersigned are agents of the respective parties hereto duly authorized to execute this Agreement on behalf of each respective party, and the parties have executed this Municipal Solid Waste, Recycling and Yard Waste Agreement as of the Effective Date set forth above.

**CONTRACTOR:**

Lakeshore Recycling Systems, LLC

**VILLAGE:**

Village of Lake Villa

Signature:

Printed

Name:

Title:

Signature:

Printed

Name:

Title:

**EXHIBIT A-1**  
**Single Stream Recycling**

The list of items below represents the current materials currently being accepted by the Contractor as Recyclables. This list may expand or contract due to market conditions.

Acceptable Recyclables ("Recyclables")	Unacceptable Materials
Aluminum food and beverage containers	Microwave trays
Glass food and beverage containers – brown, clear, or green	Mirrors Window or auto glass
Ferrous (Iron) cans PET plastic containers with the symbol #1 – with screw tops only, without caps	Light Bulbs
HDPE natural plastic containers with the symbol #2 – (milk and water bottles)	Ceramics
HDPE pigmented plastic containers with the symbol #2, without caps (detergent, shampoo bottles, etc.)	Porcelain
Plastics with symbols #3, #4, #5, #6, #7-narrow and screw top containers—without caps	Plastics unnumbered
Newspaper	Plastic bags
Old corrugated cardboard	Coat hangers
Magazines and Mail	Glass cookware/bakeware
Catalogs and Telephone books	Household items such as cooking pots, toasters, etc.
Cereal boxes	
Printer paper and copier paper	
All other office paper without wax liners	

- I. Additional Specifications
  - a. All glass containers must be empty and free of metal caps and rings and contain less than 5% food debris.
  - b. All tin cans, bi-metal cans, and aluminum cans must be empty and contain less than 5% food debris.
  - c. All aerosol cans must be empty with less than 5% content
  - d. All plastic containers must be empty, caps removed; less than 5% food debris.
  - e. All Fiber must be dry and free of food debris and other contaminating material.
  - f. Tissues, paper towels or other paper that has been in contact with food is not acceptable.
  
- II. Recyclables may contain up to 5% Unacceptable Materials, provided however, Recyclables may not:
  - a. Materially impair the strength or the durability of the the Contractor's structures or equipment;
  - b. Create flammable or explosive conditions in the Contractor's facilities;
  - c. Contain dry cell batteries or lead acid batteries;
  - d. Contain chemical or other properties which are deleterious or capable of causing material damage to any part of the Contractor's property, its personnel or the public; or,
  - e. Contain Excluded Waste as defined in the Agreement.
  
- III. If loads of the mixed recyclables materials do not meet the Contractor's specifications for acceptable recyclables or are otherwise not properly segregated from the waste, the Contractor shall have the right to reject the load in whole or in part.

- IV. With the prior written consent of the Village, the Contractor may discontinue acceptance of any category of recyclable materials as a result of market conditions related to such materials. If such mutual agreement is reached by the Village and the Contractor to discontinue acceptance of a recyclable material the Contractor shall provide written notice to the residents.

**EXHIBIT B**  
**SCHEDULE OF PRICES**  
**RESIDENTIAL WASTE AND RECYCLING**

The fees to be paid by the Village residents to the Contractor hereunder are based on the collection of one (1) Acceptable Waste Cart and one (1) Recyclable Materials Cart per Residential Unit, placed at the curbside, at the frequency identified in this Agreement for each Residential Unit. **The prices set forth in this Schedule of Prices shall be adjusted by the Waste/Sewage/Trash Consumer Price Index (CPI) with a not-to-exceed four percent (4.0%) maximum per year beginning May 1, 2025 and each contract year thereafter.**

A.	RESIDENTIAL WASTE AND RECYCLING PROGRAM:	
(1)	Limited Service, 95-Gallon Wheeled Cart, Street-side Collection	\$25.50 per household, Per month
(2)	Limited Service, 65-Gallon Wheeled Cart, Street-side Collection	\$24.50 per household, Per month
(3)	Excess Container Charge (Waste that will not fit into limited wheeled cart), but this is not applicable to the pick-up of one bulk item each week, which LRS will pick up free of charge	\$2.95 per sticker
(4)	Cost of Private Services	\$20.00 per cubic yard \$35.00 per appliance
B.	YARD WASTE COLLECTION PROGRAM:	
(1)	Customer Subscription for monthly flat rate: The flat rate over An eight (8) month period from April 1 to November 30, limited To six (6) thirty-three (33) gallon containers or bags	\$150.00 per household, Per Year
(2)	Pay Per Bag/Sticker System, and Excess Container charge for More than six (6) containers	\$2.95 per sticker
(3)	Fall Leaf Vacuum Collection (street-side)	\$3.20 per household, Per Month
C.	MISCELLANEOUS:	
(1)	Change of Service: Cost for a change of service	\$25.00 per change
D.	MONTHLY RATE TO LEASE ADDITIONAL CARTS:	
(1)	Medium Wheeled Cart	\$ 5.00
(2)	Large Wheeled Cart	\$ 5.00
E.	EMERGENCY SERVICES:	
	Rate for Equipment and Personnel if requested by Village:	\$80.00 per hour, per worker \$80.00 per hour, per vehicle \$20.00 per cubic yard

Other Terms

- **FUEL SURCHARGE:** If the cost of diesel fuel as reported by the AAA exceeds \$6.25 per gallon and is verified by the Contractor with a current print-out of the most current AAA data, it shall be the responsibility of the Contractor to verify and demonstrate the price for fuel to the Village at the beginning of each quarter and at the end of each quarter. The service rate per month for each residential unit may be adjusted up to \$0.02 for each full \$0.10 incremental increase in fuel costs thereafter. [Example: If diesel fuel were to increase to \$6.35 per gallon, the maximum rate increase per residential unit, based on the approved increase, would be \$0.02.]