

AGENDA
COMMITTEE OF THE WHOLE MEETING
Village Hall – Board Room
Monday, November 12, 2018
Following Regular Village Board Meeting

Reasonable accommodations / auxiliary aids will be provided to enable persons with disabilities to effectively participate in any public meetings of the Board. Please contact the Village Administrative Office (847.883.8600) 48 hours in advance if you need special accommodations to attend. The Committee of the Whole will not proceed past 10:30 p.m. unless there is a consensus of the majority of the Trustees to do so. Citizens wishing to address the Board on agenda items may speak when the agenda item is open, prior to Board discussion.

CALL TO ORDER

1.0 ROLL CALL

2.0 APPROVAL OF MINUTES

2.1 Acceptance of the October 22, 2018 Committee of the Whole Meeting Minutes

2.2 Acceptance of the October 29, 2018 Special Committee of the Whole Meeting Minutes

2.3 Acceptance of the November 1, 2018 Special Committee of the Whole Meeting Minutes

3.0 ITEMS OF GENERAL BUSINESS

3.1 Planning, Zoning and Land Use

3.11 Preliminary Evaluation Regarding Wall and Ground Sign Regulations in the Downtown and Corridor Commercial Sign Districts (Village of Lincolnshire)

3.2 Finance and Administration

3.21 Public Comment Regarding the Proposed Fiscal Year 2019 Budget (Village of Lincolnshire)

3.22 Consideration of an Ordinance Levying Taxes for Corporate Purposes of the Village of Lincolnshire, Lake County, Illinois for Fiscal Year Beginning the First Day of January, 2018 and ending December 31, 2018 (Village of Lincolnshire)

3.23 Consideration of an Ordinance Abating and Reducing Certain Taxes Heretofore Levied to Pay Debt Service on Special Service Area (SSA) Bonds of the Village of Lincolnshire, Lake County, Illinois (Sedgebrook Special Service Area Number 1 Special Tax Bonds)

3.24 Consideration of an Ordinance Amending Chapter 15 of Title 1- Comprehensive Fee Schedule of the Lincolnshire Village Code Related to the Establishment of Fees and Charges for Service (Water and Sewer Connection Charges and Rate) (Village of Lincolnshire)

3.25 Consideration of Professional Service Agreements for Fiscal Year 2018 (Village of Lincolnshire)

- 3.26 Consideration of the 2019 Village Calendar and Meeting Schedule (Village of Lincolnshire)
- 3.27 Consideration of Professional Services Agreement with Baker Tilly Virchow Krause, LLP, Oak Brook, Illinois for Auditing Services in an Amount not to Exceed \$29,000 (Village of Lincolnshire)
- 3.3 Public Works
 - 3.31 Consideration of One-Year Supplemental Statement of Work with Geographic Information Systems (GIS) Consortium Service Provider, Municipal GIS Partners (MGP) for Geographic Information Services (Village of Lincolnshire)
 - 3.32 Consideration of Awarding a Bid for Lincolnshire Custodial Services to Eco Cleaning Maintenance, Inc. of Elmhurst, Illinois at an Annual Base Bid Cost of \$35,820.00 (Village of Lincolnshire)
- 3.4 Public Safety
 - 3.41 Consideration of an Agreement with Adlai E. Stevenson High School District #125 for Two School Resource Officers (Village of Lincolnshire & School District #125)
- 3.5 Parks and Recreation
- 3.6 Judiciary and Personnel
- 4.0 **UNFINIHED BUSINESS**
- 5.0 **NEW BUSINESS**
- 6.0 **EXECUTIVE SESSION**
- 7.0 **ADJOURNMENT**



**MINUTES
COMMITTEE OF THE WHOLE MEETING
Monday, October 22, 2018**

Present:

Mayor Brandt	Trustee Harms Muth
Trustee Grujanac	Trustee Hancock
Trustee McDonough (Arrived at 7:46 p.m.)	Trustee Servi
Trustee Leider	Village Clerk Mastandrea
Village Attorney Simon	Village Manager Burke
Finance Director/Treasurer Peterson	Public Works Director Woodbury
Chief of Police Leonas	Assistant Village Manager/Community &
Planning & Development Manager Zozulya	Economic Development Director Gilbertson

ROLL CALL

Mayor Brandt called the meeting to order at 7:12 p.m. and Village Clerk Mastandrea called the Roll.

2.0 APPROVAL OF MINUTES

2.1 Acceptance of the October 9, 2018 Committee of the Whole Meeting Minutes

The minutes of the October 9, 2018 Committee of the Whole Meeting were approved as submitted.

3.0 ITEMS OF GENERAL BUSINESS

3.1 Planning, Zoning and Land Use

3.11 Consideration of an Ordinance Amending Title 12 (Signs) Regarding Changes to Chapter 3 (Definitions), Chapter 8 (Sign Construction & Design: General Standards), Chapter 11 (Prohibited Signs), Chapter 12 (Exempt Signs, and Chapter 13 (Temporary Signs) (Village of Lincolnshire)

Planning & Development Manager Zozulya provided a summary and presentation regarding a proposed Ordinance Amending Title 12 (Signs) Regarding Changes to Chapter 3 (Definitions), Chapter 8 (Sign Construction & Design: General Standards), Chapter 11 (Prohibited Signs), Chapter 12 (Exempt Signs, and Chapter 13 (Temporary Signs). Planning & Development Manager Zozulya reviewed the proposed changes chapter by chapter.

Trustee Servi asked how the 4' height limit on a residential temporary sign compares to other surrounding communities. Planning & Development Manager Zozulya stated Lake Forest & Lake Bluff were

the areas used in comparison and both have the same height limits for residential temporary signs. Trustee Servi asked about other communities in the area such as Vernon Hills and Buffalo Grove. Planning & Development Manager Zozulya noted these other areas allowed larger and taller residential temporary signs than Lake Forest and Lake Bluff. Assistant Village Manager/Community & Economic Development Director (CED) Gilbert used a measuring tape to demonstrate the proposed pole height.

A brief conversation regarding size of institutional signs (real estate, garage sale, and political) and how they would meet the proposed size parameters of the residential temporary signs followed.

Mayor Brandt stated there are businesses in the Downtown sign district that feel they are being put at a disadvantage regarding signage versus CityPark or Lincolnshire Commons. Mayor Brandt stated her opinion is to allow the Downtown district the same allowances for signs as CityPark and Lincolnshire Commons. It was the consensus of the Board to take the Downtown square footage and make it equal to the Corridor Commercial for temporary signage. Mayor Brandt suggested getting rid of the Downtown classification and adding this area to the Commercial classification. Village Attorney Simon noted that if the Board would like to eliminate the sign classification of Downtown and roll it into Commercial, it would need to go before the Architectural Review Board (ARB) for review and public hearing.

Planning & Development Manager Zozulya continued her presentation regarding proposed sign changes for temporary banner signs.

Trustee Grujanac asked why the difference in size again for temporary banner signs for the Downtown compared to the Corridor Commercial. Village Attorney Simon suggested applying the Mayor's recommendation for temporary signage to temporary banner signage.

Planning & Development Manager Zozulya continued the presentation regarding proposed sign changes related to Chapter 7, items of information, and it was the consensus of the Board to move forward with the recommended changes as presented.

Planning & Development Manager Zozulya continued the presentation regarding proposed sign changes related to Chapter 8, current sign illumination requirements. It was the consensus of the Board to move forward with the recommended changes as presented.

Planning & Development Manager Zozulya continued the presentation regarding proposed sign changes related to Chapter 12, exempt signs and Chapter 3, definitions. It was the consensus of the Board to move forward with the recommended changes as presented.

It was the consensus of the Board to place this item with suggested changes to size limitations on temporary signage for the Downtown on the Consent Agenda for approval at the next Regular Village Board Meeting.

3.2 Finance and Administration

3.3 Public Works

3.31 Consideration of a Joint Purchasing Agreement with Morton Salt, Inc. in the Amount of \$31,740.00, and Cargill Incorporated in the Amount of \$13,345.00, for the Purchase of Rock Salt for the 2018-2019 Winter Season (Village of Lincolnshire)

Public Works Director Woodbury provided a summary of a proposed joint purchasing agreement with Morton Salt, Inc. in the amount of \$31,740, and Cargill Incorporated in the amount of \$13,345 for the purchase of rock salt for the 2018 – 2019 winter season.

Trustee Harms Muth asked if there is any reason we have to buy these exact amount of tons; can we just buy more quantity at the lower price. Public Works Director Woodbury stated staff used to go through one contractor through the State of Illinois, and when there was a salt shortage back in 2013, it was decided to go through multiple bids to ensure the Village would have adequate salt supply for the winter season. Public Works Director Woodbury noted staff is required to commit to the tonnage to purchase before the bids go out. Village Manager Burke stated we have to provide an estimate when the state puts together the bid document, so staff is projecting well in advance of the bid opening or the award of the bid.

Mayor Brandt asked how much salt is left over from last year. Public Works Director Woodbury estimated about 250 tons which is about ½ of what is typical going into the season.

It was the consensus of the Board to place this item on the Consent Agenda for approval at the next Regular Village Board Meeting.

3.32 Consideration of an Ordinance Extending Suspension of Tree Permit and Tree Replacement Requirements for Non-Residential Property Owners Title 13 (Tree Preservation) of the Lincolnshire Village Code (Village of Lincolnshire)

Public Works Director Woodbury provided an update and summary of an Ordinance extending suspension of tree permit and tree replacement requirements for non-residential property owners Title 13 (Tree Preservation) of the Lincolnshire Village Code for a two year period.

Trustee Grujanac asked if the trees removed were dead or dying. Public Works Director Woodbury confirmed the trees were dead or dying.

Trustee McDonough asked if the replacement of those trees is not affected by the tree amnesty program.

Public Works Director Woodbury stated he consulted with Building Official Jesse who works with the non-residential properties and almost all areas where tree removal took place were in areas with adequate trees on the properties; therefore, a tree planting plan was not required.

Trustee McDonough asked if staff could provide an update regarding the tree amnesty program at the Budget Meeting.

Mayor Brandt suggested having a similar program for residential or arterial areas. Public Works Director Woodbury stated staff can find some creative ways to encourage and possibly incentivize residents to remove trees.

It was the consensus of the Board to place this item on the Consent Agenda for approval at the next Regular Village Board Meeting.

3.4 Public Safety

3.41 Consideration of a Resolution Approving an Intergovernmental Agreement for Dispatch Services to be Provided by the Village of Deerfield (Village of Lincolnshire)

Chief of Police Leonas provided a summary of the proposed resolution approving an Intergovernmental Agreement for Dispatch Services to be provided by the Village of Deerfield.

Trustee Harms Muth asked what the difference is between Dispatch and 911 Service intergovernmental agreement which is the next item on the agenda. Chief of Police Leonas stated the current item would provide dispatch services immediately and for the next 5 – 8 years. The Intergovernmental Agreement with Lake County for 911 service is for an exploration of what could be in the future. Lake County is looking at consolidation on a regional basis. Chief of Police Leonas stated realistically, we expect the state to come out with additional standards and requirements for consolidation.

Trustee Harms Muth asked if staff went back to Vernon Hills after they received the quote from Deerfield. Chief of Police Leonas confirmed staff went back to Vernon Hills and has been in discussions with Vernon Hills the entire time. A discussion followed regarding the impact this may have on Vernon Hills.

Trustee Harms Muth asked if staff was confident we would be receiving the same level of service. Chief of Police Leonas stated he has researched this and both have what is called “NENA” (National Emergency Number Association) standards for dispatch services. Chief

of Police Leonas stated there are positive and negatives for both noting Deerfield is smaller so there may be one less dispatcher on duty during peak hours but Vernon Hills has a bigger population. Vernon Hills is already a part of STARCOMM, which is a different frequency and we would be patching into the older system with Deerfield. Deerfield has the upgraded CAD and RMS system which Vernon Hills will convert to.

Village Manager Burke stated neighboring communities using Deerfield are very pleased with the level of service provided. There is also a provision in the agreement for customer service so they are ready to meet Lincolnshire's expectations.

A conversation regarding the differences of both dispatch services followed.

It was the consensus of the Board to place this item on the Consent Agenda for approval at the next Regular Village Board Meeting.

3.42 Consideration of an Intergovernmental Agreement Regarding Regional 911 Consolidation Project (Village of Lincolnshire)

Chief of Police Leonas provided a summary of an Intergovernmental Agreement regarding Regional 911 Consolidation Project.

It was the consensus of the Board to place this item on the Consent Agenda for approval at the next Regular Village Board Meeting.

3.43 Consideration of a Resolution Approving an Amended Member Agreement for the Northern Illinois Police Alarm System (NIPAS) (Village of Lincolnshire)

Chief of Police Leonas provided a summary of proposed Resolution approving an amended member Agreement for the Northern Illinois Police Alarm System of which most agencies in Illinois are a member.

It was the consensus of the Board to place this item on the Consent Agenda for approval at the next Regular Village Board Meeting.

3.5 Parks and Recreation

3.6 Judiciary and Personnel

4.0 UNFINISHED BUSINESS

5.0 NEW BUSINESS

5.1 Skunk Control

Mayor Brandt noted an email received from a Wood Creek Court resident regarding implementing a potential Skunk Control Program. Mayor Brandt asked staff to look at the Vernon Hills Program and other programs in the areas

and report back.

5.2 Leaf Pickup

Trustee Harms Muth asked when leaf pickup ends.

Village Manager Burke stated leaf pickup ends December 1st.

6.0 EXECUTIVE SESSION

7.0 ADJOURNMENT

Trustee Grujanac moved and Trustee Harms Muth seconded the motion to adjourn.

Upon a voice vote, the motion was approved unanimously and Mayor Brandt declared the meeting adjourned at 8:16 p.m.

Respectfully submitted,

VILLAGE OF LINCOLNSHIRE

Barbara Mastandrea
Village Clerk

SPECIAL COMMITTEE OF THE WHOLE MEETING

Community Room
Monday, October 29, 2018
6:00 p.m.

Present:

Mayor Brandt	Trustee Grujanac
Trustee Hancock	Trustee Harms Muth
Trustee Leider	Trustee McDonough
Trustee Servi	Village Clerk Mastandrea
Village Attorney Simon	Village Manager Burke
Finance Director/Treasurer Peterson	Public Works Director Woodbury
Chief of Police Leonas	Assistant Village Manager/Community & Economic
Police Commander Covelli	Development Director Gilbertson
Police Commander Watson	Assistant Public Works Director/Village Engineer
	Dittrich

CALL TO ORDER

1.0 ROLL CALL

Mayor Brandt called the meeting to order at 6:09 p.m., and Village Manager Burke took the roll call.

2.0 ITEMS OF GENERAL BUSINESS

2.1 Finance and Administration

2.11 Fiscal Year 2019 Budget Workshop

- General Fund - Revenues & Expenditures

Village Manager Burke provided an overview of the budget influencers including the Village's mission statement, code of organizational values, Board-driven polices, and budget policies. Village Manager Burke also provided an overview of the budget process from July through October. Village Manager Burke continued to review current fiscal conditions as well as fiscal year 2019 (FY2019) variables that influenced the budget development.

Mayor Brandt asked how the loss of Fresh Market and furniture store would impact home rule sales tax. Village Manager Burke responded by saying Lincolnshire is fortunate in that the Village has a diverse sales tax base contributors which minimize the impact from these losses.

Trustee Leider inquired about the relationship between office vacancy and hotel vacancies. Village Manager Burke replied staff has not measured that relationship but hoteliers have noted ancillary benefits with such as restaurant visits and shopping trips.

Mayor Brandt asked if the former Medline property was included in the office vacancy statistics, as well as how those statistics would be affected if the Nexus and Grainger buildings are filled. Staff responded they would evaluate the statistics further and report back to the Village Board.

Village Manager Burke reviewed assumptions that influenced budget development, including conservative revenue projections, merit increases, increase in health insurance premiums, personnel changes, and capital projects.

Village Manager Burke reviewed fiscal policies that guide overall Village financial operations. Mayor Brandt provided additional detail on the Board's decision to reduce the general fund reserve fund balance target from 100% of operating expenses (plus debt service) to the Village policy of 75%. Village Manager Burke and Mayor Brandt provided details on transfer of funds in excess of 75% policy to the General Capital Fund and the capital needs.

Village Manager Burke reviewed general fund budget highlights including total operating revenue and expenditures, as well as transfer of general fund revenues to Water & Sewer Improvement Fund and General Capital Fund. Village Manager Burke also reviewed the general fund reserve balance and its projections.

Trustee Servi asked if the budget reflects the anticipated transition to Deerfield dispatch services. Village Manager Burke confirmed the budget did reflect that change.

Trustee Harms Muth requested Board members be provided the summary sheet as shown in the PowerPoint.

Trustee Hancock asked if the Village should budget off of actuals rather than the prior year's budget. Village Manager Burke replied the Village budgets based on full staffing models and pointed to the changes in the Police Department staff over the last year which is a large driver for the lower projected year end for FY2018 versus the FY2019 budget.

Village Manager Burke reviewed budget summary changes between FY2018 and FY2019 capital projects and all other funds.

Mayor Brandt asked if staff had reviewed the Village's population for proper share of Motor Fuel Tax. Village Manager Burke said the Census Bureau is not performing special censuses so close to decennial census.

Village Manager Burke reviewed general fund revenue and expenditure history and projections by category.

Trustee Hancock asked if the Village benchmarks its budget to other communities. Village Manager Burke replied we do not but that he has reviewed benchmarking surveys with other communities. Village Manager Burke added the comparisons across communities can be difficult based on the policies set by different Boards and Councils. Mayor Brandt added staff works to identify ways and welcomes ideas from Trustees if they have recommendations to streamline operations.

Village Manager Burke provided details on second School Resource Officer. He stated the expense for the additional officer is reflected in the budget, but the revenue is not, as the agreement with Stevenson High School had not been finalized.

Village Manager Burke reviewed Village Administration goals and budget. Village Manager Burke reviewed proposed 0.5 FTE intern duties.

Village Manager Burke reviewed Finance Department goals and budget.

Village Manager Burke reviewed Police Department goals and budget. Village Manager Burke explained the rationale to move officers to 10 hour shifts and the associated benefits. Police Chief Leonas reviewed information on staffing changes since late 2017. Trustee Hancock asked if these trends were common; Chief of Police Leonas stated they are, and the Village has tried innovative ways to recruit new officers. Trustee Hancock requested details on the change to 10 hour shifts; Chief of Police Leonas provided reasons for the decision to move from 12 to 10 hours shifts, including elimination of silos between shifts, increased directed patrol, and flexibility in covering time off.

Village Manager Burke reviewed Community & Economic Development Department goals and budget. Discussion ensued regarding the branding initiative. Trustee Grujanac inquired about Building/Fire Inspection Services reduction; Village Manager Burke reviewed the expenditures and the offsetting revenues and how these fees are largely driven by new construction.

Trustee Servi asked about the Visit Lake County (VLC) contribution. Trustee McDonough expressed his dissatisfaction with the amount of the proposed increase. Village Manager Burke explained the criteria VLC Board uses to determine member community contributions. Village Manager Burke also added the perceived benefit of Board membership when The St. James is constructed and begins hosting regional tournaments. Discussion ensued. The consensus of the Board was to reduce the contribution to \$20,000.

Mayor Brandt introduced a \$2,500 request from Brushwood Center to support nature-inspired programs. Village Manager Burke noted this request was not currently reflected in the proposed budget. The consensus of the Board was to not grant the request as the request was not from a Lincolnshire-specific organization, the center is located outside the Village's corporate limits, and the Brushwood Center receives funding from other taxing entities such as the Lake County Forest Preserve.

Village Manager Burke reviewed Insurance & Common Budget goals and budget. Trustee Harms Muth asked about the increase to the Workers Comp line item. Finance Director Peterson explained these were the premiums and are driven by full staffing models. Trustee McDonough asked if the High Excess Liability Pool (HELP) and HELP – Beach Endorsement coverage levels were the same. Village Manager Burke said it was and these premiums are now paid out of the Property/Liability Insurance account.

Trustee Leider inquired about the Senior Citizen Property Tax Relief account. Village Manager Burke reviewed total credits and participants since 2011. Discussion ensued.

Trustee Harms Muth asked about the proposed salary survey. Village Manager Burke stated the intent of the survey would be to look at all positions relative to other communities and to ensure internal equity between positions at similar strata across the organization.

Village Manager Burke reviewed goals and budget for Public Works Administration; Streets & Storm Water; Parks & Open Spaces; and Facilities/Buildings & Grounds.

Discussion regarding potential roadway and trail improvements by Lake County Division of Transportation along Riverwoods Road followed. Discussion ensued regarding the Manors of Whytegate subdivision.

Board members discussion regarding Public Works' overtime budget and Village street sign replacement project followed.

Discussion ensued regarding the detention basin engineering study and inventory of stormwater facilities across the Village.

Trustee Hancock inquired about cost and materials for the East Side Reservoir roof replacement project. Village Manager Burke replied staff could investigate alternative bids with different materials than the current cedar shake roof material.

Village Manager Burke reviewed the General Fund – Debt & Transfer budget.

- **Water & Sewer Fund Revenues & Expenditures**

Village Manager Burke reviewed the Water & Sanitary Sewer Fund and Water & Sewer Administration budgets and the proposed increases due to the increases by Highland Park for water rates (15%) and by Lake County (2%) for sanitary sewer rates, respectively. Village Manager Burke reviewed the Village's agreement with Highland Park. Mayor Brandt requested staff to prepare communication to residents regarding the increase and provide comparisons to other communities' increases. It was the consensus of the Board to have this correspondence be part of the next Village newsletter. Discussion ensued regarding the emergency water connection to Buffalo Grove relative to the Village's connection to Highland Park. Trustee Leider recommended the Village communicate with large volume users about the investment the Village is making for their benefit in terms of the emergency interconnect.

Mayor Brandt raised a discussion regarding the cross-town water main connection capital project and its impact to the 4th of July parade route. Staff was asked to prepare parade route options to share with the Village Board.

- **Other Funds**

- **Motor Fuel Tax**

Village Manager Burke reviewed the Motor Fuel Tax fund budget.

- **Police Pension Fund**
Village Manager Burke reviewed the Police Pension Fund budget.
 - **Fraud, Alcohol & Drug Enforcement Fund**
Village Manager Burke reviewed the Fraud, Alcohol, & Drug Enforcement Fund budget.
 - **Vehicle Maintenance Fund**
Village Manager Burke reviewed the Vehicle Maintenance Fund budget.
 - **E-911 Fund**
Village Manager Burke reviewed the E-911 Fund budget.
 - **Park Development Fund**
Village Manager Burke reviewed the Park Development Fund budget. Village Manager Burke noted money retained in this fund will be transferred to the General Capital Fund to be allocated to specific park projects as identified in the Village's long-term capital plan. Trustee Hancock suggested strategic thought be applied to the use of the Park Development Fund and potential future developments. Village Manager Burke replied monies within the Park Development Fund must be used within 10 years of receipt. If a portion of park donations are not used within that time frame, developers can request a refund of the unused portion.
 - **Special Service Area (SSA) Sedgebrook**
Village Manager Burke reviewed the Special Service Area (SSA) Sedgebrook Fund budget.
- **General Fund Capital Projects/Expenditures**
It was the consensus of the Board to discuss this item at the next Special Committee of the Whole meeting on November 1, 2018.
 - **Water & Sewer Improvement Fund Capital Projects**
It was the consensus of the Board to discuss this item at the next Special Committee of the Whole meeting on November 1, 2018.

3.0 ADJOURNMENT

Trustee Grujanac moved and Trustee Harms Muth seconded the motion to adjourn. Upon a voice vote, the motion was approved unanimously and Mayor Brandt declared the meeting adjourned at 9:07 p.m.

Respectfully submitted,

VILLAGE OF LINCOLNSHIRE

Bradly J. Burke

Deputy Village Clerk

SPECIAL COMMITTEE OF THE WHOLE MEETING

Community Room
Thursday, November 1, 2018
6:00 p.m.

Present:

Mayor Brandt
~~Trustee Hancock~~
Trustee Leider
~~Trustee Servi~~

~~Village Attorney Simon~~
Finance Director/Treasurer Peterson
Chief of Police Leonas
Police Commander Covelli
Police Commander Watson

Trustee Grujanac
Trustee Harms Muth
Trustee McDonough
~~Village Clerk Mastandrea~~
Village Manager Burke
Public Works Director Woodbury
Assistant Village Manager/Community & Economic
Development Director Gilbertson
Assistant Public Works Director/Village Engineer
Dittrich

CALL TO ORDER

1.0 ROLL CALL

Mayor Brandt called the meeting to order at 6:17 p.m., and Village Manager Burke took the roll call.

2.0 ITEMS OF GENERAL BUSINESS

2.1 Finance and Administration

2.11 Fiscal Year 2019 Budget Workshop

- **General Fund Capital Projects**

Village Manager Burke reviewed highlights of the General Fund budget, including operating revenues and expenditures as well as General Fund reserves.

Village Manager Burke also reviewed the General Capital Fund including revenues and expenditures broken down by category.

Village Manager Burke summarized the categories by detail, beginning with Facilities. Facilities projects included painting, soffit repairs, and the Route 22 Emergency Access project into and out of Village Hall.

Village Manager Burke reviewed the Equipment category. Major purchases include vehicle equipment replacement related to 3 squads and a skid steer. Trustee Leider suggested the Village lease copiers/printers; Village Manager Burke replied the Village leases several of its copiers/printers based on the State joint bid/purchasing program.

Village Manager Burke reviewed Storm Water & Sewer projects. Assistant Public Works Director/Village Engineer Dittrich provided detail on the storm sewer capacity study, as it would include an analysis of all Village subdivisions to ensure proper drainage. Village Manager Burke reviewed other projects planned for 2019 such as detention basin construction and ditchline/detention projects. Trustee Leider asked if there was a way to have future developers share the cost of studies such as the storm sewer capacity analysis. Village Manager Burke and Assistant Public Works Director/Village Engineer Dittrich responded by saying the Village leverages developers to install storm water detention facilities on private property to eliminate future Village maintenance and repair requirements. Discussion ensued regarding responsibility of maintaining stormwater detention facilities.

Village Manager Burke reviewed the Parks capital projects, including North Park tennis court resurfacing, storage facility construction at North Park, and path connection enhancement. Mayor Brandt provided corridor enhancement detail on Milwaukee Avenue and the potential benefit to residents and hotel patrons. Assistant Public Works Director/Village Engineer Dittrich provided detail on the Lake County Division of Transportation bike path project connection to Daniel Wright Forest Preserve along Everett Road. Discussion ensued regarding the construction/maintenance of new and current bike paths.

Village Manager Burke reviewed Roadways capital projects including road reconstruction projects and associated engineering services.

Village Manager Burke reviewed vehicle replacements including three police vehicles.

Village Manager Burke reviewed Miscellaneous Capital projects including a document management system and a loader bucket scale to more accurately measure use of commodities.

○ **Water & Sewer Improvement Fund Capital Projects**

Village Manager Burke reviewed the Water & Sewer Fund capital budget. Projects included roof replacement of the East Side Reservoir, the Crosstown Watermain engineering and construction costs, and the emergency inter-connection to Buffalo Grove's water system.

Discussion occurred regarding potential connection fees associated with The St. James development, as well as redundancy within the water main system by connecting the southern and northern portions of the Village's system via possible improvements related to The St. James development.

Village Manager Burke reviewed the East Side Reservoir project in detail including issues needed to be addressed and potential roofing materials.

○ **Issues for Further Consideration**

Assistant Village Manager/Community & Economic Development Director Gilbertson reviewed office vacancy trends as a follow up item from the October 29, 2018 budget workshop.

Village Manager Burke reviewed the Senior Citizen Tax Credit program. Discussion ensued regarding the practicality of the program and its relation to the water subsidy program. It was the consensus of the Board to limit the program to those persons who participated in the program in 2018.

Village Manager Burke reviewed the Workers Compensation line item and clarified the change in allocation of the total expense budget between the General Fund, Water & Sewer Fund, and the Vehicle Maintenance Fund.

Village Manager Burke reminded the Board of their commitment to consider amendments to the Admissions tax during the budget workshops. Village Manager Burke reviewed projected changes to expand the definition to apply to certain entertainment and athletic activities. The Board directed staff to perform additional research on projected revenue from a change and/or expansion of the Admissions Tax.

Trustee Leider asked how the Village educates residents on the budget. Village Manager Burke replied the Village includes high-level information on the budget in its quarterly newsletter. Mayor Brandt asked staff to look at a separate mailer to residents encouraging them to provide their contact information to sign up for updates and alerts.

Trustee Leider inquired about installation of security cameras at Village parks. Chief of Police Leonas said the Village selectively uses deer cameras. Public Works Director Woodbury stated staff would investigate additional options.

3.0 ADJOURNMENT

Trustee Grujanac moved and Trustee Harms Muth seconded the motion to adjourn. Upon a voice vote, the motion was approved unanimously and Mayor Brandt declared the meeting adjourned at 7:58p.m.

Respectfully submitted,

VILLAGE OF LINCOLNSHIRE

Bradly J. Burke
Deputy Village Clerk

**REQUEST FOR BOARD ACTION
Committee of the Whole
November 12, 2018**

Subject: Sign Code (Title 12) Revisions - Downtown and Corridor Commercial Sign District Requirements

Action Requested: Preliminary Evaluation Regarding Wall and Ground Sign Requirements in the Downtown and Corridor Commercial Sign Districts (Village of Lincolnshire)

Originated By/Contact: Tonya Zozulya, Economic Development Coordinator
Department of Community & Economic Development

Referred To: Village Board

Background:

- At the October 22, 2018 Committee of the Whole meeting, during the consideration of comprehensive Sign Code revisions, the Village Board (Board) directed staff to research and evaluate sign dimensions in the Downtown and Corridor Commercial Sign Districts for potential standardization between both districts.

Overview:

- Below is an overview of the current Downtown and Corridor Commercial Sign District regulations. Presently, the Corridor Commercial Sign District allows larger wall and ground signs and is less restrictive with sign design criteria compared to the Downtown District.

Wall Signs

Sign District	Illumination	Max Length	Max Face Height (letters & graphics)	Max Letter Height	Max Logo Height
Downtown	Back-lit	15'	24"	18"	24"
Corridor Commercial	Back-lit Front-lit (with restrictions)	18'	36"	24"	30"

Double-Post Ground Signs

Sign District	Illumination	Max Area	Max Structure Area	Max Structure Height	Max Structure Length
Downtown	<u>Single tenant</u> Back-lit Goosenecks	24 sq.ft.	66 sq.ft.	5.5'	12'
	<u>Multi-tenant</u> Front-lit Back-lit Goosenecks				
Corridor Commercial	Front-lit Back-lit Goosenecks	30 sq.ft.	72 sq.ft.	6'	12'

Monument Ground Signs

Sign District	Illumination	Design	Max Area	Max Structure Height	Max Structure Length
Downtown (single-tenant)	Back-lit Goosenecks	- Base - Main area - Cap	54 sq. ft.	6'	9'
Downtown (multi-tenant)	Front-lit Back-lit Goosenecks	- Base - Main area - Cap	67.5 sq. ft.	7.5'	9'
Corridor Commercial (single-tenant)	Front-lit Backlit Goosenecks	N/A	60 sq.ft.	6'	10'
Corridor Commercial (multi-tenant)	Front-lit Back-lit Goosenecks	N/A	75 sq.ft.	7.5'	10'

Questions for the Board:

1. **Combine Districts & Apply All Current Corridor Commercial Requirements**

Does the Board desire to combine the Downtown and Corridor Commercial Sign Districts and have all current Corridor Commercial Sign District requirements apply?

2. **Maintain Districts & Apply All (or Certain) Corridor Commercial Requirements**

Does the Board desire to maintain the Downtown and Corridor Commercial Sign Districts, yet apply all or any combination of the Corridor Commercial dimensions and/or design and illumination requirements, as follows?

- a. Dimensions only
- b. Dimensions and Design
- c. Dimensions and Illumination
- d. Dimensions, Design, and Illumination

3. **Combine Districts & Develop/Apply New Requirements**

Does the Board desire to combine the Downtown and Corridor Commercial Sign Districts and develop/apply a new set of requirements?

Recommendation:

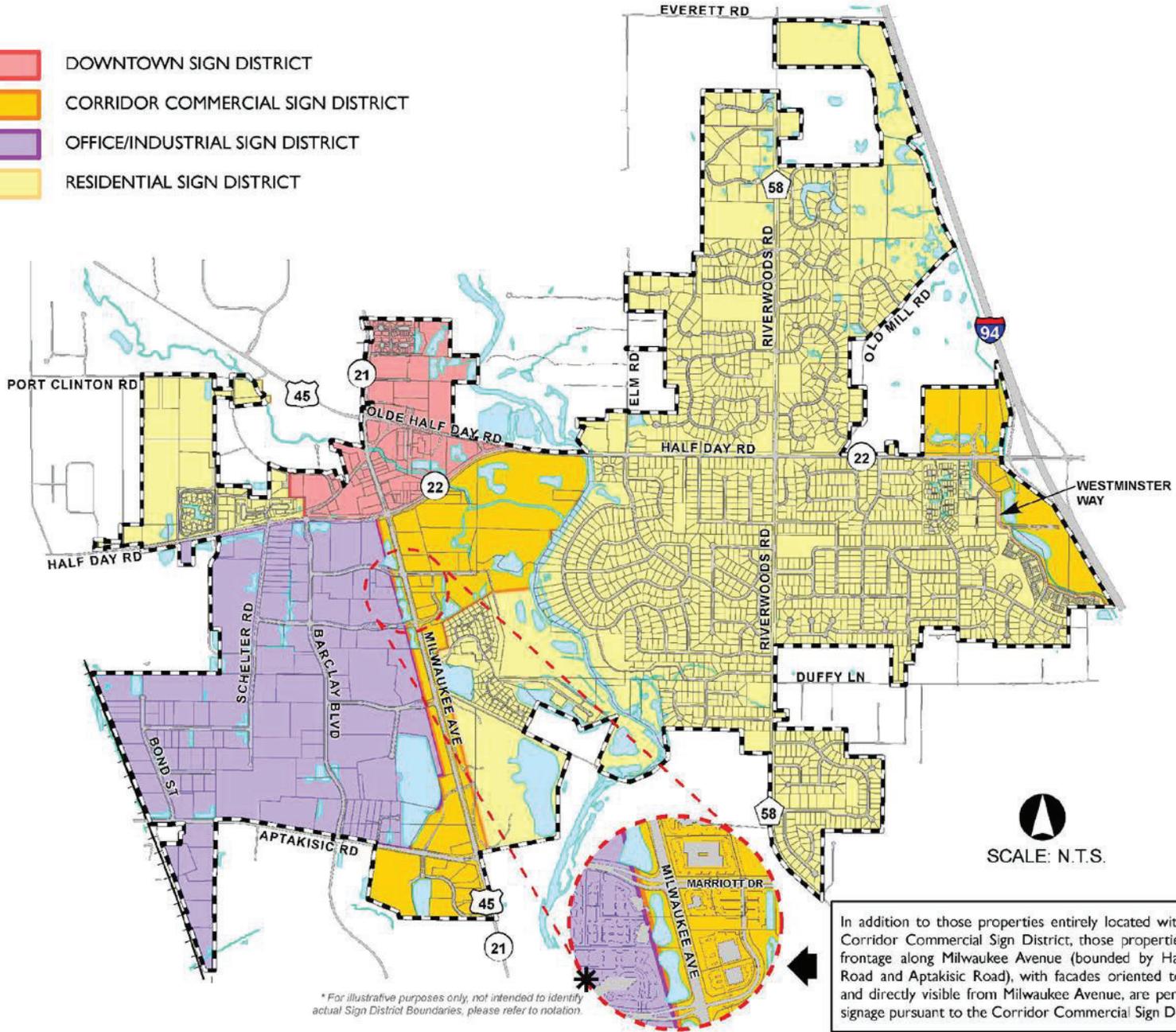
Discussion/feedback to staff and referral to the Architectural Review Board for a Public Hearing and recommendation.

Reports and Documents Attached:

- Sign District map.
- Downtown and Corridor Commercial Sign District requirements.

Meeting History	
Committee of the Whole	November 12, 2018

- DOWNTOWN SIGN DISTRICT
- CORRIDOR COMMERCIAL SIGN DISTRICT
- OFFICE/INDUSTRIAL SIGN DISTRICT
- RESIDENTIAL SIGN DISTRICT



CHAPTER 6

ESTABLISHMENT OF SIGN DISTRICTS

SECTION:

12-6-1 ESTABLISHMENT OF SIGN DISTRICTS

A. Purpose

The establishment of the following sign districts is based upon the dominant uses found in each district to ensure that signage is consistent with the unique development character maintained in each district. Regardless of sign district, signage in the Village shall be of the highest aesthetic standards and promote the Village as a unique destination with clear and specific requirements.

B. Sign Districts

1. Downtown Sign District

The purpose of the Downtown Sign District is to ensure that signs within the downtown are compatible with the character and image of the downtown, and provide businesses with a number of alternatives for advertising to pedestrian and automotive patrons.

In the interest of creating and maintaining an identity and character for the District, for each property or planned unit development located within the Downtown Sign District, three (3) of the five (5) types of building Identification Signs shall be selected for all of the buildings in the development: ground signs, wall signs, window signs, blade signs, awning or canopy signs. In addition, directional signs are permitted in the Downtown Sign District for each property or planned unit development.

2. Corridor Commercial Sign District

The purpose of the Corridor Commercial Sign District is to ensure that signs located along major arterials provide an effective means of advertising, as well as presenting a positive and coordinated appearance of the Village along the roadway. Signs within the corridor commercial areas are primarily oriented toward the automobile.

In the interest of creating and maintaining an identity and character for the District, for each property or planned unit development located within the Corridor Commercial Sign District, three (3) of the five (5) types of building Identification Signs shall be selected for all of the buildings in the development: ground signs, wall signs, window signs, blade signs, awning or canopy signs. In addition, directional signs are permitted in the Corridor Commercial Sign District for each property or planned unit development.

CHAPTER 9

SIGN CONSTRUCTION AND DESIGN: SPECIFIC STANDARDS BY SIGN TYPE

SECTION:

12-9-1 SIGN CONSTRUCTION AND DESIGN: SPECIFIC STANDARDS BY SIGN TYPE

The following signs are the only types of permanent signs permitted in the Village.

A. Ground Signs

Ground signs are permitted subject to the following:

1. Ground signs are permitted only in the districts listed in Tables 1 and 2, subject to the regulations of Tables 1 and 2 and this Title.
2. One (1) ground sign is permitted per street frontage of a zoning lot with a maximum of two (2) sign faces, except that any lot or parcel with a frontage of eight hundred (800) feet or more may have two (2) ground signs located not less than four hundred (400) feet apart. If a zoning lot has frontage on more than one (1) street then said lot will be allowed one (1) ground sign per frontage, provided there is sufficient frontage to place the two (2) signs no closer than one hundred (100) feet apart.
3. In addition to a ground sign, drive-through establishments are permitted one (1) menu board sign, whether constructed as a ground sign or double post sign, no more than forty (40) square feet in sign area, no more than six (6) feet in height and no less than twenty (20) feet from any lot line.
4. Ground signs must be setback a minimum distance from the edge of the street, as shown in Table 1: Ground Signs – Monument and Table 2: Ground Signs – Double Post. All signs must be located entirely on private property. No part of any ground sign may be located within or over a street.
5. All ground signs shall be approved by the Department of Community and Economic Development as being in compliance with Title 5, Chapter 4 of the Village Code and shall be constructed of incombustible or approved combustible materials as defined in Section 12-3-1 Definitions.
6. Ground signs may be illuminated by backlit/reverse channel or channel lighting or by external lighting fixtures such as goosenecks and flood lights, with lighting color restricted to shades of white. Internally illuminated ground signs shall be designed so light is filtered through the face of individually cut letter sets. Within the Downtown Sign District, internal illumination shall be limited to multi-tenant ground signs only.
7. The sign structure and sign face of ground signs shall exhibit good scale and proportion; and shall be an integral part of the site and building design by sharing architectural features with the principal structure, including one or more building materials, colors, or design elements.
8. The sign material of ground signs shall consist of materials such as wood, stone, brick, copper, bronze, steel, brushed aluminum, iron, concrete, or similar. Synthetic plaster

shall be permitted if it is used as a primary exterior material on the approved principal structure.

9. Letters and logo(s) are limited to no more than two (2) colors and must be individually carved, etched, or raised and may consist of plastic, wood, or metal letters, with a non-reflective surface, on a contrasting background. Multiple colors used on a logo or mark registered with the United States Patent and Trademark Office are permitted. Consistency must be provided between ground sign lettering and the accompanying wall signs on the building.
10. All ground signs in the Downtown District must be constructed of natural materials, such as wood, stone or masonry, including composite materials that give the impression of such materials.
11. All monument ground signs in the Downtown District shall be composed of three (3) parts: base, sign area and cap.
12. Ground signs for multi-tenant buildings shall exhibit the same design characteristics; including materials, color, fonts, lighting, tenant panels, etc, and shall be consistent in design where there are multiple ground signs on a single property. Ground signs for multi-tenant buildings are limited to four (4) tenants per sign face and a development name. The development name must be larger than the name of individual tenants. In addition, the development name may be distinguished from the individual tenants by font, color or material.
13. The Copy Area shall be a minimum of 2 inches (2") from the perimeter of each Sign Face and shall not exceed a maximum of seventy percent (70%) of the Sign Area.

TABLE 1 GROUND SIGNS – MONUMENT				
SIGN DISTRICT	Maximum Sign Area	Maximum Height of Monument	Maximum Length of Monument	Minimum Setback
Downtown Sign District - Single Tenant	54 sq. ft.	6 ft.	9 ft.	15 ft.
Downtown Sign District - Multi Tenant	67.5 sq. ft.	7.5 ft.	9 ft.	15 ft.
Corridor Commercial Sign District - Single Tenant	60 sq. ft.	6 ft.	10 ft.	15 ft.
Corridor Commercial Sign District - Multi Tenant	75 sq. ft.	7.5 ft.	10 ft.	15 ft.
Office/Industrial Sign District	72 sq. ft.	6 ft.	12 ft.	15 ft.
Residential Sign District	30 sq. ft.	5 ft.	6 ft.	15 ft.

TABLE 2 GROUND SIGNS – DOUBLE POST					
SIGN DISTRICT	Maximum Sign Area	Maximum Structure Area	Maximum Structure Height	Maximum Structure Length	Minimum Setback
Downtown Sign District	24 sq. ft.	66 sq. ft.	5.5 ft.	12 ft.	15 ft.
Corridor Commercial Sign District	30 sq. ft.	72 sq. ft.	6 ft.	12 ft.	15 ft.
Office/Industrial Sign District	30 sq. ft.	72 sq. ft.	6 ft.	12 ft.	15 ft.
Residential Sign District	20 sq. ft.	44 sq. ft.	5.5 ft.	8 ft.	15 ft.

B. Wall Signs

Permanent wall signs are permitted in the Downtown Sign District, the Corridor Commercial Sign District, the Office/Industrial Sign District and for non-residential uses in the Residential Sign District, subject to the following standards.

1. Wall signs are permitted only in districts listed in Table 3, subject to the regulations of Table 3 and this Title. The maximum Sign Area of a wall sign shall be ten percent (10%) of the area of the wall to which it is attached, including doors and windows, or the maximum wall sign area listed in Table 3, whichever is less.
2. Wall signs are permitted for each building wall that faces a public street or parking lot, with no more than one (1) wall sign permitted on any wall, unless permitted by Section 12-9-1(B)(11) and Section 12-9-1(B)(13). Where there is a secondary customer entrance, an additional wall sign is permitted but shall be limited to no more than sixteen (16) square feet and shall only indicate the name of the business and the words “entrance,” “enter” or similar term.
3. The total area of a side wall sign or signs shall not exceed five percent (5%) of the area of the side façade of the principal building, including doors and windows, or twenty-five (25) square feet, whichever is less. Any side wall sign must be located facing a side yard of twelve (12) feet or more in width on the same lot.
4. Wall signs must be safely and securely attached to the building wall. Wall signs must be affixed flat against the building wall and must not project more than six (6) inches from the building wall. Illuminated wall signs shall not be permitted to extend more than twelve (12) inches beyond the sign face or sign structure.
5. No wall sign affixed to a building, including sign support structure, may project beyond the ends or top of the wall to which it is attached. On buildings existing on the effective date of this Title, July 1, 2009, a parapet wall must not be constructed for the sole purpose of increasing the allowable height of a wall sign.
6. Wall signs shall not cover windows, doors or architectural features.
7. For buildings in commercial use, wall signs should be located on the sign frieze, or the portion of the building immediately above the first floor windows and below the second floor window sills in the case of a two-story building. For buildings in office use that are larger than two-stories, wall signs may be located on the top floor of the building no more

than five (5) feet above the windows on the top floor and no portion of such wall sign shall extend above the roof line.

8. Wall signs may be constructed of wood, metal or plastic.
9. Internally illuminated wall signs shall only consist of backlit/halo illumination and be designed so light does not filter through the face of individually cut letter sets. In the Corridor Commercial and Office/Industrial Sign Districts, internal illumination where light is filtered through the face of individual letter sets is permitted under the following conditions: a) the majority of gross floor area must be devoted to office use; b) the wall sign shall only identify the office occupant; c) the building height must be a minimum of forty (40) feet; and d) the wall sign shall be mounted a minimum of thirty-five (35) feet above grade. Gooseneck reflectors are permitted on all wall signs provided the reflectors concentrate the illumination upon the sign face only.
10. In no case shall any side wall or rear wall sign be permitted to contain any form of illumination if said wall is adjacent to a residential district.
11. On multi-tenant commercial buildings, all wall signs must be located at a generally uniform height on the building wall in similar proportion to one another. Wall signs identifying individual tenant spaces in multi-tenant structures shall be centered within each leaseable space unless otherwise approved by the Department of Community and Economic Development. Signs within a multi-tenant commercial development must be of a natural or white finish, however a logo or mark registered with the United States Patent and Trademark Office shall not be limited by color. Where a single principal building is devoted to two (2) or more business or commercial uses, the operator of each such use may install a wall sign. The maximum area of each such sign shall be determined by the proportionate share of the front façade, including doors and windows, of the principal building occupied by each such use and applying such proportion to the total sign area permitted for the front wall of the building.
12. On multi-tenant office buildings, one wall sign shall be permitted per building frontage, provided signs have a minimum separation from the common edge of each building frontage equal to ten feet (10') or one third (1/3) of the length of the respective frontage, whichever is lesser.
13. On multi-tenant industrial buildings, individual tenant wall signs shall be permitted only for those tenant spaces that have individual entrances facing a public street or a parking lot. Such signs must be located over or next to a corresponding entrance at a uniform height on the building wall in similar proportion to one another. Regardless of whether the first wall sign in any multi-tenant building is installed over the entry or next to the entry, that same placement type shall be required for any additional signs in the same building. The maximum area of each such sign shall be determined by the proportionate share of the front façade, including doors and windows of the principal building occupied by each tenant space and applying such proportion to the total sign area permitted for the front wall of the building. Any two adjoining wall signs placed next to entrances shall be located no closer than 1 foot (1') from each other. Any two adjoining wall signs placed above entrances shall be located no closer than 5 feet (5') from each other.
14. Within a single-tenant commercial development, signs utilizing carved, etched, or raised letters are not limited by color. Metal letters and logos shall have a non-reflective metal surface.
15. Wall signs shall be attached to a building façade at a height of not less than eight (8) feet

above any sidewalk, and may not extend over said thoroughfare and/or sidewalk.

- 16. Consistency must be provided between ground sign lettering for individual tenants and the corresponding lettering of wall signs on the façade of the building.

TABLE 3 WALL SIGNS					
SIGN DISTRICT	Maximum Sign Area	Maximum Sign Length	Maximum Height of Sign Face	Maximum Height of Letters	Maximum Height of Logo
Downtown Sign District	10% of the area of the wall to which the sign is attached	15 ft.	2 ft.	18 in.	24 in.
Corridor Commercial Sign District	10% of the area of the wall to which the sign is attached	18 ft.	3 ft.	24 in.	30 in.
Office/Industrial Sign District	10% of the area of the wall to which the sign is attached	20 ft.	3 ft.	24 in.	30 in.
Residential Sign District - Non-residential Use	10% of the area of the wall to which the sign is attached, or 24 sq. ft., whichever is less	8 ft.	2 ft.	12 in.	18 in.

REQUEST FOR BOARD ACTION

Subject: Consideration and Discussion of an Ordinance Levying Taxes for Corporate Purposes of the Village of Lincolnshire, Lake County, Illinois for the Fiscal Year Beginning the first day of January, 2018 and Ending December 31, 2018

Action Requested: Consider Proposed Tax Levy Ordinance and Direct Placement on the November 26, 2018 Consent Agenda

Originated By/Contact: Michael R. Peterson, Finance Director/ Treasurer
Bradly J. Burke, Village Manager

Referred To: Mayor and Village Board of Trustees

Summary / Background:

Attached for consideration and discussion by the Mayor and Board of Trustees is the Ordinance levying taxes for Corporate Purposes of the Village of Lincolnshire, Lake County, Illinois to be collected in the fiscal year beginning January 1, 2018 and ending December 31, 2018. The proposed levy is intended to raise the required funds to contribute to the Village's Police Pension Fund, offset Retirement expenses, and partially fund Police Protection activities.

Pursuant to State statute, the Village Board previously declared its estimated levy at the October 09, 2018 Committee of the Whole meeting. The Truth-In-Taxation Act requires that for any increase in the "aggregate levy"¹ more than 105% of the previous year's tax extension, the Village to publish a legal notice making known the size of the tax levy and announce a Public Hearing to be held prior to the adoption of the Levy Ordinance. Village staff estimates the total estimated taxable assessed value in Lincolnshire has increased nearly 4.6% or approximately \$29.7 million compared to the previous year. To take advantage of the increase in assessed valuation, staff recommends a total property tax levy of \$1,629,000. The proposed levy amount is not more than 105% of the 2017 levy extension; therefore, no formal public hearing or posting or the proposed levy is required. The amount levied is similar to the tentative number reflected in the draft 2019 Budget. Staff continues to emphasize the need for the Village's revenue sources to be diversified to minimize losses related to various economic conditions. The proposed levy provides an opportunity for the Village to capture \$76,212 additional property tax revenue while maintaining a tax rate freeze of .241.

¹ For Lincolnshire's purpose, "aggregate levy" is defined as corporate and pension levies, and excludes debt service

The 2018 estimated property tax levy to be collected in Fiscal Year 2019 is \$1,629,000. The property tax revenue reflected in the Proposed 2019 Budget will be used to fund Police Protection services, Police Pension Contributions, Social Security, and IMRF expenses. The total proposed levy is exclusive of election costs and debt retirement, which is equivalent to last year's contributions.

A comparison with the previous fiscal year's tax extension and this year's tax levy is supplied for your information.

	FY 2017 Extension ¹	FY 2018 Levy	Percent Change
Police Protection	\$194,471	\$262,000	34.72%
Social Security	\$206,404	\$211,000	2.23%
IMRF	\$302,155	\$301,000	-0.38%
Police Pension Fund	\$849,754	\$855,000	0.62%
TOTAL	\$1,552,789	\$1,629,000	4.91%

Budget Impact:

Prior to the County Clerk establishing the 2018 tax levy extension, staff will request the tax rate not to exceed .241 which has been the tax rate extended since tax year 2012.

Service Delivery Impact:

N/A

Recommendation:

Staff recommends the Village Board direct placement of the proposed ordinance for inclusion on the November 26, 2018 Regular Village Board Meeting agenda for approval.

Reports and Documents Attached:

- Tax Levy Ordinance

Meeting History	
Tax Levy Estimated (COW):	10/09/2018
Initial Referral to Village Board (COW):	11/12/2018
Regular Village Board Meeting:	11/26/2018

¹ Lake County Certificate of Rates and Extension

CERTIFICATE

I, Elizabeth J. Brandt, President of the Village of Lincolnshire, hereby certify that I am the presiding officer of the Village of Lincolnshire, and as such presiding officer, I hereby certify that the Levy Ordinance, a copy of which is appended hereto, was adopted pursuant to, and in all respects in compliance with, the provisions of Section 4 through 7 of the so-called "The Truth in Taxation Act".

Specifics: For tax year 2018 the Village's tax levy did not exceed 5% of the 2017 tax year levy extended and therefore was not required to publish a notice. On October 09, 2018, as prescribed by the Truth in Taxation Act, the Village Board "did determine how many dollars in aggregate property tax extensions will be necessary" during its regular meeting, which was not less than 20 days before the Tax Levy Ordinance's passage on November 26, 2018. A certified copy of the October 09, 2018 minutes are appended hereto attached.

Dated: _____, 2018

Elizabeth J. Brandt, President
Village of Lincolnshire, Illinois

ORDINANCE NO.18-XXXX-XX

AN ORDINANCE LEVYING TAXES FOR CORPORATE PURPOSES OF THE VILLAGE OF LINCOLNSHIRE, LAKE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING THE 1ST DAY OF JANUARY 2018 AND ENDING DECEMBER 31, 2018

BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Lincolnshire, Lake County, Illinois, as follows:

WHEREAS, the Mayor and Board of Trustees of the Village of Lincolnshire, Lake County Illinois did on the 26th of February, 2018, pass the Annual Appropriation Ordinance #18-3762-190 for said municipality for the fiscal year ending December 31, 2018, in the amount of which is ascertained to be in the aggregate sum of \$27,299,960 (twenty-seven million two hundred ninety-nine thousand and nine hundred sixty dollars) which said Appropriation Ordinance was duly published in pamphlet form on the 29th day of January, 2018; and

WHEREAS, in order to finance in part expenditures authorized pursuant to the Annual Appropriation Ordinance, and pursuant to the authority granted under Section 6 of Article VII of the Constitution of the State of Illinois, the Mayor and the Board of Trustees hereby deem it necessary and appropriate to levy ad valorem taxes for extension upon all taxable real property in the Village so hereinafter set forth; and

WHEREAS, a proposed or tentative Tax Levy Ordinance for said municipality for the aforesaid fiscal year, upon which said Tax Levy Ordinance was based, had been duly prepared and made conveniently available on October 09, 2018 for public inspection by said Corporate Authorities of this municipality continuously for at least twenty days prior to the adoption of said Tax Levy Ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF LINCOLNSHIRE, COUNTY OF LAKE AND STATE OF ILLINOIS, as follows:

SECTION 1: Finding of Facts. The Corporate Authorities of this municipality hereby find all facts all of the matters hereinabove recited in the "whereas" clauses hereof.

SECTION 2: General Corporate. That there be and hereby is levied for corporate purposes upon all taxable property within the corporate limits of said Village for the Fiscal Year 2018 the total sum of Zero dollars (\$0).

	<u>AMOUNT APPROPRIATED</u>	<u>AMOUNT LEVIED</u>
ADMINISTRATION	279,950	0
FINANCE	303,420	0
POLICE	1,889,860	0
COMMUNITY & ECONOMIC DEVELOPMENT	1,072,820	0
INSURANCE & COMMON	1,703,620	0

PUBLIC WORKS: ADMINISTRATION	238,380	0
STREETS	1,290,880	0
PARKS & OPEN SPACES	1,417,490	0
BUILDINGS & GROUNDS	144,430	0
<u>DEBT & TRANSFERS</u>		
01-26-96-5100 Transfer Out- General Capital	800,000	0
01-26-97-0700 Transfer Out- W/S Improvement Fund	<u>990,000</u>	0
DEBT & TRANSFERS	1,870,000	<u>0</u>
TOTAL GENERAL FUND APPROPRIATION	\$10,210,850	

SECTION 3: Special Levies. That there be and is hereby levied upon all taxable property within the corporate limits of said Village for the Fiscal Year 2018 in addition to the maximum of the taxes authorized for general purposes the total sum of One million, six hundred twenty nine thousand dollars (\$1,629,000), for the following special purposes set forth in said Appropriation Ordinance in the respective sums as follows, to wit:

	<u>AMOUNT APPROPRIATED</u>	<u>AMOUNT LEVIED</u>
<u>POLICE PROTECTION</u>		
Police: Regular Salaries	\$2,737,680	\$262,000
<u>FICA EXPENSE</u>		
Admin: FICA Expense	\$18,210	\$16,300
Finance: FICA Expense	\$20,820	\$18,700
Police: FICA Expense	\$69,880	\$62,700
C&ED: FICA Expense	\$32,070	\$28,800
PW Admin: FICA Expense	\$14,160	\$12,700
PW Street: FICA Expense	\$37,870	\$34,000
PW Parks & Open Spaces: FICA Expense	<u>\$42,080</u>	<u>\$37,800</u>
TOTAL	\$235,090	\$211,000
<u>IMRF CONTRIBUTIONS</u>		
Admin: IMRF Contributions	\$35,130	\$28,800
Finance: IMRF Contributions	\$40,180	\$33,000
Police: IMRF Contributions	\$64,420	\$52,900
C&ED: IMRF Contributions	\$55,850	\$45,900
PW Admin: IMRF Contributions	\$27,310	\$22,400
PW Street: IMRF Contributions	\$73,060	\$60,000
PW Parks & Open Spaces: IMRF Contributions	<u>\$70,630</u>	<u>\$58,000</u>
TOTAL	\$366,580	\$301,000

	<u>AMOUNT APPROPRIATED</u>	<u>AMOUNT LEVIED</u>
<u>POLICE PENSION FUND</u>		
Retirement Payments & Reserves	\$1,320,000	\$855,000
 TOTAL TAXES LEVIED FOR SPECIAL PURPOSES		 \$1,629,000

SECTION 4: That the following is a summary of the items herein before levied:

General Corporate	0
Police Protection Services	\$262,000
FICA Expense	\$211,000
IMRF Contributions	\$301,000
Police Pension Fund	<u>\$855,000</u>
TOTAL LEVIED	\$1,629,000

SECTION 5: Filing with the County Clerk. The Village Manager is authorized and directed to file a certified copy of this Ordinance with the County Clerk, Lake County, Illinois.

SECTION 6: Partial Invalidity. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of remaining portions of this Ordinance.

SECTION 7: This Tax Levy Ordinance is adopted pursuant to procedures set forth in the Illinois Municipal Code, provided, however, any limitations in the Illinois Municipal Code in conflict with the provisions of this Ordinance shall not be applicable to this Ordinance pursuant to Section 6 of Article VII of the Constitution of the State of Illinois. This Ordinance is enacted pursuant to the home rule powers of the Village of Lincolnshire.

SECTION 8: That the Village Clerk is hereby ordered and directed to publish this Ordinance in pamphlet form.

SECTION 9: That this Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

PASSED by the Board of Trustees of the Village of Lincolnshire on this ____ day of _____, 2018 by a roll call vote as follows:

AYES:
NAYS:
ABSENT:

APPROVED by the Mayor of the Village of Lincolnshire on this _____ day of _____, 2018.

Elizabeth J. Brandt, Village Mayor

ATTEST:

Barbara Mastandrea, Village Clerk

REQUEST FOR BOARD ACTION

Subject: Consideration of an Ordinance Abating and Reducing Certain Taxes Heretofore Levied to Pay Debt Service on Special Service Area (SSA) Bonds of the Village of Lincolnshire, Lake County, Illinois (Sedgebrook Special Service Area No. 1 Special Tax Bonds)

Action Requested: Consideration of Ordinance and Direct Placement on the November 26, 2018 Consent Agenda

Originated By/Contact: Michael Peterson, Finance Director/Treasurer
Brad Burke, Village Manager

Referred To: Village Board

Summary / Background:

In November 2004, the Village signed an agreement with Erickson Retirement Communities calling for the establishment of a Special Service Area (SSA) and the authorization of the sale of \$15 million of SSA bonds. The major portion of the bond proceeds (\$11.5 million) was used for the construction of infrastructure (roads, water retention ponds, and utilities) that serves the Sedgebrook community.

A levy is required each year until the bonds are retired. The bond agreement states that each year a pre-determined maximum property tax is to be levied. This amount will then be adjusted downward based on the actual amount of taxes required to service the debt.

Budget Impact:

N/A

Service Delivery Impact:

N/A

Recommendation:

Placement of the proposed SSA No.1 (Sedgebrook) Tax Levy Abatement Ordinance on the November 26, 2018 Consent Agenda of the Regular Village Board meeting for approval.

Reports and Documents Attached:

- SSA No.1 Abatement Ordinance

Meeting History	
Special Committee of the Whole Budget Discussion & Workshops	October 29, 2018 November 1, 2018
Committee of the Whole Meeting	November 12, 2018
Regular Village Board Meeting	November 26, 2018

ORDINANCE NO. 18-XXXX-XXX

**AN ORDINANCE ABATING AND REDUCING CERTAIN TAXES
HERETOFORE LEVIED TO PAY DEBT SERVICE ON SPECIAL SERVICE AREA
(SSA) BONDS OF THE VILLAGE OF LINCOLNSHIRE, LAKE COUNTY, ILLINOIS.**

(SEDGEBROOK SPECIAL SERVICE AREA NO. 1 SPECIAL TAX BONDS)

WHEREAS, the Village of Lincolnshire, Lake County, Illinois (the "Village") has heretofore issued \$15,000,000 Special Service Area Number 1 Special Tax Bonds, Series 2004 (Sedgebrook Project) (the "Bonds"); and

WHEREAS, the Village adopted an Ordinance on September 27, 2004 (the "Bond Ordinance"), which authorized the Bonds and levied the taxes to pay debt service on the Bonds; and

WHEREAS, pursuant to Section 10 of the Bond Ordinance, the Special Tax Requirement of the Bonds (as defined in the Rate and Method of Apportionment of Special Tax prepared for the Special Service Area of the Village) has been calculated and is hereby approved, and the Village desires to abate the taxes previously levied for 2018 for those Bonds and establish the new levy for 2018;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF LINCOLNSHIRE, LAKE COUNTY, ILLINOIS, AS FOLLOWS:

Section 1. Abatement of Taxes. The taxes in the following amounts heretofore levied for the Bonds are hereby partially abated:

<u>For the Year</u>	<u>Original Levy</u>	<u>Current Abatement</u>	<u>New Levy</u>
2018	\$1,625,000.00	\$460,937.50	\$1,164,062.50

Section 2. Filing of Ordinance. Following adoption of this Ordinance, the Village Clerk shall file a certified copy hereof with the County Clerk of Lake County, Illinois, and it shall be the duty of said County Clerk to abate and reduce the taxes heretofore levied as provided in Section 1 hereof.

Section 3. Effective Date. This Ordinance shall be in full force and effect forthwith upon its adoption.

ADOPTED this _____ day of November, _____ by a roll call vote as follows:

AYES:

NAYS:

ABSENT:

APPROVED this _____ day of November, _____.

Elizabeth J. Brandt, Mayor

ATTEST:

Barbara Mastandrea, Village Clerk

REQUEST FOR BOARD ACTION
Committee of the Whole Meeting
November 12, 2018

Subject: Ordinance Amending Chapter 15 of Title 1 - Comprehensive Fee Schedule of the Lincolnshire Village Code Related to the Establishment of Fees and Charges for Service (Water and Sewer Rates and Billing Practices)

Action Requested: Approval of Proposed Ordinance (Village of Lincolnshire)

Originated By/Contact: Brad Burke, Village Manager

Referred To: Mayor and Village Board of Trustees

Summary / Background:

Staff annually reviews the Comprehensive Fee schedule related to water and sewer rates and recommends modifications. These changes are discussed by the Mayor and Board of Trustees during the consideration of the budget for the coming fiscal year. Discussion of water and sewer rates and the Water & Sewer Fund budget took place on October 29 and November 1, 2018. Based on the Board's feedback from these budget workshops, the attached ordinance amending Chapter 15 of Title 1 - Comprehensive Fee Schedule of the Lincolnshire Village Code Related to the Establishment of Fees and Charges for Service provides a detailed schedule for current and proposed rates recommended for approval to be effective with the February 1, 2018 billing. The proposed ordinance reflects a 15% increase in water rates, and a 2% increase in sewer rates for 2019. The increases are directly related to the increases in the water purchase charge assessed by the City of Highland Park, as well as the increase for wastewater treatment services assessed by Lake County, both of which will take effect on January 1, 2019.

Recommendation:

Staff recommends placing this ordinance on the November 26, 2018 consent agenda for approval so the fees will be effective with the January 1, 2019 billing.

Reports and Documents Attached:

- An Ordinance Amending Chapter 15 Of Title 1– Comprehensive Fee Schedule Related To The Establishment Of Fees Of The Lincolnshire Village Code

Meeting History	
Special Committee of the Whole Budget Discussion & Workshops	October 29, 2018 November 1, 2018
Committee of the Whole Meeting:	November 12, 2018
Regular Village Board Meeting:	November 26, 2018

ORDINANCE NO. 18-XXXX-XXX

AN ORDINANCE AMENDING CHAPTER 15 OF TITLE 1 – COMPREHENSIVE FEE SCHEDULE OF THE LINCOLNSHIRE VILLAGE CODE RELATED TO THE ESTABLISHMENT OF FEES AND CHARGES FOR SERVICE (Water and Sewer Connection Charges and Rates)

WHEREAS, from time to time, the Village reviews its codes and regulations of public ways and facilities to ensure users fees are established at an amount to cover the cost of providing services as intended by the Village; and

WHEREAS, as part of the development of the budget for Fiscal Year 2019, Village staff recently undertook a review of Water and Sewer Connection Charges and Water and Sewer Rates to ensure such charges for service are set at amount to cover the costs of said services; and

WHEREAS, Village staff recommended to the Mayor and Board of Trustees of the Village of Lincolnshire that it revise Water & Sewer Rates; and

WHEREAS, the Mayor and Board of Trustees, as part of the annual budget process, have reviewed and considered the recommendations of Village staff and have considered all the facts and circumstances related to the proposed Municipal Code amendments;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF LINCOLNSHIRE, LAKE COUNTY, ILLINOIS, ACTING IN THE EXERCISE OF THEIR HOME RULE POWERS:

SECTION ONE: The foregoing recitals are incorporated into this Ordinance as findings of the Mayor and Board of Trustees.

SECTION TWO: Section 1-15 of the Village Code of the Village of Lincolnshire, under the title “Comprehensive Fee Schedule”, shall be revised as follows [added text **bolded and double underlined**; deleted text ~~struck through~~]:

SECTION THREE: That this Ordinance shall be in full force and effect from and after its adoption, approval and publication in pamphlet form.

ADOPTED this _____ day of November, _____ by a roll call vote as follows:

AYES:

NAYS:

ABSENT:

APPROVED this _____ day of November, _____.

Elizabeth J. Brandt, Mayor

ATTEST:

Barbara Mastandrea, Village Clerk

1-15-8: PUBLIC WAYS AND PROPERTY (TITLE 8)		
WATER AND SEWER RATES	AMOUNT OF FEE	CODE SECTION
Utility Service Filing Fee	\$150.00 Water Connection Charge, Per EDU	8-2-3
Well Permit	\$50.00	8-2-3(B)
Sewer – Excess BOD Surcharge	\$.13 per excess BOD	8-2A-1(B1)
Sewer – Excess SS Surcharge	\$.19 per excess SS	8-2A-1(B2)
Residential Water rate, per 1,000 gallons	\$6.50 \$5.65 (Eff. 12/1/19 98 Billing Period)	8-2A-2
Residential Sewer rate, per 1,000 gallons of water usage	\$6.18 \$6.06 (Eff. 12/1/19 98 Billing Period)	8-2A-2
Residential Water rate, Out-of-Village, per 1,000 gallons of water usage	\$7.15 \$6.22 (Eff. 12/1/19 98 Billing Period)	8-2A-2
Residential Sewer rate, Out-of-Village, per 1,000 gallons of water usage	\$6.80 \$6.67 (Eff. 12/1/19 98 Billing Period)	8-2A-2
COMMERCIAL WATER AND SEWER RATES		
Commercial Water rate, per 1,000 gallons of water usage, first 50,000 gallons	\$6.50 \$5.65 (Eff. 12/1/19 98 Billing Period)	8-2A-2
Commercial Sewer rate, per 1,000 gallons of water usage, first 50,000 gallons	\$6.18 \$6.06 (Eff. 12/1/19 98 Billing Period)	8-2A-2
Commercial Water rate, out of Village, per 1,000 gallons of water usage, first 50,000 gallons	\$7.15 \$6.22 (Eff. 12/1/19 98 Billing Period)	8-2A-2
Commercial Sewer rate, out of Village, per 1,000 gallons, first 50,000 gallons	\$6.80 \$6.67 (Eff. 12/1/19 98 Billing Period)	8-2A-2
Commercial Water rate, per 1,000 gallons of water usage, 51,000 gallons - 400,000 gallons	\$6.74 \$5.86 (Eff. 12/1/19 98 Billing Period)	8-2A-2
Commercial Sewer rate, per 1,000 gallons of water usage, 51,000 gallons - 400,000 gallons	\$6.41 \$6.28 (Eff. 12/1/19 98 Billing Period)	8-2A-2
Commercial Water rate, out of Village, per 1,000 gallons of water usage, 51,000 gallons - 400,000 gallons	\$7.41 \$6.44 (Eff. 12/1/19 98 Billing Period)	8-2A-2
Commercial Sewer rate, out of Village, per 1,000 gallons of water usage, 51,000 gallons - 400,000 gallons	\$7.05 \$6.94 (Eff. 12/1/19 98 Billing Period)	8-2A-2

Commercial Water rate, per 1,000 gallons of water usage, 401,000 gallons - 750,000 gallons	\$7.20 \$6.26 (Eff. 12/1/198 Billing Period)	8-2A-2
Commercial Sewer rate, per 1,000 gallons of water usage, 401,000 gallons - 750,000 gallons	\$6.85 \$6.72 (Eff. 12/1/198 Billing Period)	8-2A-2
Commercial Water rate, out of Village, per 1,000 gallons of water usage, 401,000 gallons - 750,000 gallons	\$7.92 \$6.89 (Eff. 12/1/198 Billing Period)	8-2A-2
Commercial Sewer rate, out of Village, per 1,000 gallons of water usage, 401,000 gallons - 750,000 gallons	\$7.54 \$7.39 (Eff. 12/1/198 Billing Period)	8-2A-2
Commercial Water rate, per 1,000 gallons of water usage, 751,000 gallons - 1,099,000 gallons	\$7.71 \$6.70 (Eff. 12/1/198 Billing Period)	8-2A-2
Commercial Sewer rate, per 1,000 gallons of water usage, 751,000 gallons - 1,099,000 gallons	\$7.33 \$7.19 (Eff. 12/1/198 Billing Period)	8-2A-2
Commercial Water rate, out of Village, per 1,000 gallons of water usage, 751,000 gallons - 1,099,000 gallons	\$8.48 \$7.37 (Eff. 12/1/198 Billing Period)	8-2A-2
Commercial Sewer rate, out of Village, per 1,000 gallons of water usage, 751,000 gallons - 1,099,000 gallons	\$8.07 \$7.94 (Eff. 12/1/198 Billing Period)	8-2A-2
Commercial Water rate, per 1,000 gallons of water usage, 1,100,000 gallons or more	\$8.25 \$7.17 (Eff. 12/1/198 Billing Period)	8-2A-2
Commercial Sewer rate, per 1,000 gallons of water usage, 1,100,000 gallons or more	\$7.84 \$7.69 (Eff. 12/1/198 Billing Period)	8-2A-2
Commercial Water rate, out of Village, per 1,000 gallons of water usage, 1,100,000 gallons or more	\$9.07 \$7.89 (Eff. 12/1/198 Billing Period)	8-2A-2
Commercial Sewer rate, out of Village, per 1,000 gallons of water usage, 1,100,000 gallons or more	\$8.63 \$8.46 (Eff. 12/1/198 Billing Period)	8-2A-2
Construction use water, per acre (one acre minimum for all building permits involving construction water)	\$125.00	8-2A-2(D)
¾" M-25 meter with Orion ME encoder and brass connection set	\$355.00 Effective 3/12/18, 18-3765-193	8-2A-2(E)
¾" M-35 meter (short) with Orion ME encoder and brass connection set	\$385.00 Effective 3/12/18, 18-3765-193	8-2A-2(E)
1" M-55 meter with Orion ME encoder and brass connection set	\$455.00 Effective 3/12/18, 18-3765-193	8-2A-2(E)

1" M-70 meter with Orion ME encoder and brass connection set	\$490.00 Effective 3/12/18, 18-3765-193	8-2A-2(E)
1 1/2" M-120 elliptical long meter, Orion ME encoder, with cast iron connection set	\$715.00 Effective 3/12/18, 18-3765-193	8-2A-2(E)
2" Recordall compound meter, Orion ME encoder, with cast iron round connection set	\$2,480.00 Effective 3/12/18, 18-3765-193	8-2A-2(E)
3" Recordall compound meter, Orion ME encoder, with cast iron round connection set	\$2,835.00 Effective 3/12/18, 18-3765-193	8-2A-2(E)
4" Recordall compound meter, Orion ME encoder, with cast iron round connection set	\$4,245.00 Effective 3/12/18, 18-3765-193	8-2A-2(E)
6" Recordall compound meter, Orion ME encoder, with cast iron round connection set	\$5,915.00 Effective 3/12/18, 18-3765-193	8-2A-2(E)
Lien Release Fee	\$15.00	8-2A-6
Unpaid Water/Sewer Fees – Lien Release Fee	\$15.00	8-2A-6
<u>WATER AND SEWER RATES</u>	<u>AMOUNT OF FEE</u>	<u>CODE SECTION</u>
Discontinuing Service – Administration Fee	\$25.00	8-2A-7
Reinstatement of Utility Service Admin. Fee	\$25.00	8-2A-7
<p>Residential meters are installed by Water Department personnel. Meter fee includes purchase of the meter, inspection, all accessories, administrative costs and installation.</p> <p>Commercial meter installation is performed by the contractor. Meter fee includes purchase of the meter, all accessories, administrative costs and inspection. (Amd. Ord. 08-3074-57, eff. 12/8/08), (Amd. Ord. 11-3186-08, eff. 2/28/11).</p> <p>CONNECTION FEE ESTABLISHED</p> <p>In order for the Village to collect a fair and reasonable charge for connection to the water and sanitary sewer systems of this Village, the parcels as set forth in Exhibit "A" shall pay to the Village, prior to connecting to the system of the Village, the sums as set forth in Exhibit "B" for each such parcel. Such sums shall be in addition to, and not as a credit against, all other connection or hook-on fees as may be imposed by other rule, regulation, resolution or ordinance of this Village, or shown by its fee schedule, the connection fee hereby imposed being directly related to the costs to the Village of constructing, expanding and extending the existing systems to accommodate the parcels as set forth in Exhibit "A".</p> <p>ADJUSTMENT FOR FUTURE COSTS AND EXPENSES</p> <p>The allocation of connection fees as set forth in Exhibit "B" is based upon actually incurred as well as estimated future costs to the Village of constructing, expanding</p>		

and extending the water and sewer systems as determined as of the date of this ordinance. In the event costs as actually incurred by the Village vary from those estimated, the Village reserves the right, for any parcel for which payment in full of connection fees has not been received, to modify, alter or amend the allocation of connection fees to such parcel to reflect the actual costs to the Village of constructing, expanding and extending the waterworks and sewerage systems. The Village further reserves the right to increase such connection fees to reflect any financing and interest costs or other changes which the Village reasonably determines are to be allocated to the construction, expansion and extension of said water and sewer systems.

The allocation of connection fees (Exhibit "B") is further based upon the presently existing or anticipated future zoning of such parcels and the anticipated water and sewer requirements related thereto. In the event any such parcel is zoned differently than anticipated at the time of request for connection to the Village water or sanitary sewer system, the Village reserves the right to alter or amend the connection fees for such parcel in order to reflect such change in zoning and water or sewer requirements.

This ordinance shall further serve as notice to affected property owners of the additional connection fees associated with connection of their parcels to the Village water and sewer systems. Affected property owners must contact the Village in order to determine the adjustment, if any, to the connection fee figures as set forth herein which will be applicable to any specific parcel and arising out of changes in costs, allocation of interest or other charges, charges in zoning, or other similar costs related to the construction, expansion and extension of the systems.

**REQUEST FOR BOARD ACTION
Committee of the Whole Meeting
November 12, 2018**

Subject: Consideration of Professional Services Agreement for Fiscal Year 2019 (Village of Lincolnshire)

Action Requested: Consideration of Professional Services Agreements as Detailed in the Budget for Fiscal Year 2019

Originated By/Contact: Brad Burke, Village Manager

Referred To: Village Board

Summary / Background:

As part of the annual budget consideration process, staff reviews all professional services agreements for the Village. A comprehensive list of all agreements for the coming fiscal year is included in the proposed budget for review. The proposed budget has been made available to the public for review on the Village's website and at the Vernon Area Public Library since early October. Expenses related to the coming year's agreements are reflected in the 2019 proposed budget which has been considered by the Village Board at the budget workshops held in October and November. The attached list of professional services agreements outlines those agreements proposed for Fiscal Year 2019 as reflected in the 2019 budget. This comprehensive list of agreements is annually approved along with approval of the budget for the coming year.

New professional services or agreements proposed throughout the year are brought to the Village Board for consideration in accordance with the Village's purchasing and procurement policies and procedures.

Budget Impact:

Varies by agreement and service provided.

Service Delivery Impact:

Varies.

Recommendation:

Placement of Professional Service Agreements for Fiscal Year 2019 on the November 26, 2018 Consent Agenda of the Regular Village Board meeting for approval.

Reports and Documents Attached:

- List of Professional Service Agreements by Department.

Meeting History	
Special Committee of the Whole Budget Discussion & Workshops	October 29, 2018 November 1, 2018
Committee of the Whole Meeting	November 12, 2018
Regular Village Board Meeting	November 26, 2018

Professional Service Agreements										
Dept/Service	Vendor #	Service Provider	Expense #	Last Proposal Received	Contract Expires	Ins Cert Required Y/N	Insurance Certificate Expires	% Change	Cost-2018	Cost-2019
Administration										
Meeting Videotaping/AV Services	M1195	Mike Meranda	01-12-61-4000	n/a	12/31/2016	No		3.0%	\$ 6,753	\$ 6,956
Finance										
Annual Audit	S1773	Sikich	**--61-4003	09/05/2015	6/30/2018	n/a	n/a	4.7%	\$ 32,500	\$ 33,475
Police										
Mobile Data Service	V1444	Verizon	01-05-61-5515	n/a	n/a	No	NA	0.0%	\$ 7,500	\$ 7,500
CAD/Records Management Support	V1622	Village of Vernon Hills	01-05-61-3005	n/a	9/1/2018	No	NA	3.9%	\$ 18,600	\$ 18,600
Evidence/Property BEAST Software Support	P1136	Porter Lee Corporation	01-05-61-3018	n/a	n/a	No	NA	0.0%	\$ 1,300	\$ 1,300
Starcom Airtime & Maintenance	M1310	Motorola Starcom	01-05-61-3021		n/a	No	NA	2.3%	\$ 19,032	\$ 19,474
Tornado Warning Siren Maintenance	B1540	Braniff Communications, Inc.	01-05-61-3030	n/a	2014	No	NA	6.8%	\$ 3,150	\$ 3,150
Prof Serv- Actuary (GASB 67 & 68)	F1420	Foster & Foster	01-05-61-4001		12/31/2017	No	NA	3.0%	\$ 2,575	\$ 2,652
Animal Impoundment	O1344	Orphans of the Storm	01-05-61-4002	n/a	n/a	No	NA	0.0%	\$ 1,500	\$ 1,500
Crime Lab	N1322	NE IL Regional Crime Lab	01-05-61-4006	n/a	n/a	No	NA	1.6%	\$ 13,100	\$ 13,300
Squad-Car Video Service	W1465	Watchguard	01-05-61-4008		3/1/2020	No	NA	61.0%	\$ 5,225	\$ 5,995
Prosecution Services	S1556	LaLuzerne & Smith	01-05-61-4013	n/a	n/a	No	NA	3.0%	\$ 43,260	\$ 44,558
Digital Forensics Lab	L0018	Lake County State's Attorney	01-05-61-4014	n/a	n/a	No	NA		\$ 1,500	\$ 1,500
Interview Room Starwitness Camera	S1945	Signalscape	01-05-61-4014	2017	n/a	No	NA			
T-1 data line LEADS	V1622	Village of Vernon Hills	01-05-61-4025	n/a	per IGA	No	NA		\$ 3,432	\$ 3,432
T-1 Line Lease Agreement	V1622	Village of Vernon Hills	01-05-61-4025	n/a	per IGA	No	NA	0.0%	\$ 7,300	\$ 7,300
Policy Management System		Lexipol	01-05-61-5506	2017		No	NA	2.0%	\$ 8,970	\$ 9,239
Building Surveillance Camera DVR System	I1601	Imperial Surveillance	01-12-80-3005	2016	n/a	No	NA		\$ 1,308	\$ 1,308
Dispatch Center Equipment Maintenance	V1622	Village of Vernon Hills	17-01-61-3023	n/a	9/1/2018	No	NA	3.0%	\$ 6,489	\$ 6,684
Dispatch Services	V1622	Village of Vernon Hills	17-01-61-4029	n/a	9/1/2018	No	NA	3.0%	\$ 315,695	\$ 325,166
Community & Economic Development										
Branding	E7511	Erin Rice Design	01-08-63-9003	7/25/2018		No			varies-nc	varies-nc
Building Inspections & Plan Review	B1056	B&F Technical Code Service	01-08-61-4161	2016	12/31/2016	Yes			varies-nc	varies-nc
Elevator Inspection	E2766	Elevator Insepction Service	01-08-61-0410	2016	12/31/2016	Yes			varies-nc	varies-nc
Fire Protection Plan Review	L0875	L-R Fire Protection District	01-08-61-4161	2016	12/31/2016	Yes			varies-nc	varies-nc
Structural Plan Review	W2605	Wiss, Janney, Elstner Associates	01-08-61-4164	2016	12/31/2016	Yes			varies-nc	varies-nc

Professional Service Agreements										
Dept/Service	Vendor #	Service Provider	Expense #	Last Proposal Received	Contract Expires	Ins Cert Required Y/N	Insurance Certificate Expires	% Change	Cost-2018	Cost-2019
Insurance/Common Expenses										
General Legal Services	A1354	Ancel Glink	***-61-4013	n/a				3.0%	\$ 82,400	\$ 84,872
Mesirow Service Fee	M1328	<u>Mesirow</u>	***-61-8800	9/1/2015	8/31/2019	No	NA	0.0%	\$ 15,000	\$ 15,450
Property / Liability Insurance	M1328	Allegiant Mesirow/Travelers	***-61-8800	12/31/2016	12/31/2017	No	NA	3.0%	\$ 95,481	\$ 98,345
Property / Liability Insurance - Public Officials Bonds	M1328	Allegiant Mesirow/Travelers	***-61-8800	12/31/2016	12/31/2017	No	NA	0.0%	\$ 1,400	\$ 1,442
Crime Coverage	M1328	Allegiant Mesirow/Travelers	***-61-8800	12/31/2018	12/31/2017	No	NA	0.0%	\$ 1,515	\$ 1,560
Commercial Coverage	M1328	Allegiant Mesirow/Travelers	***-61-8800	12/31/2016	12/31/2017	No	NA			
Terrorism Coverage	M1328	Allegiant Mesirow/Travelers	***-61-8800	12/31/2016	12/31/2017	No	NA			
Commerical Package	M1328	Allegiant Mesirow/Travelers	***-61-8800	12/31/2016	12/31/2017	No	NA			
Excess Liability	M1328	Allegiant Mesirow/Travelers	***-61-8800	12/31/2016	12/31/2017	No	NA			
Worker's Compensation Insurance	I1076	IPRF	***-61-8801	12/31/2016	12/31/2017	No	NA	5.6%	\$ 169,000	\$ 174,070
High Excess Liability Pool	H0267	HELP	***-61-8802	5/1/2017	4/30/2018	No	NA	0.0%	\$ 30,700	\$ 31,621
HELP - Beach Endorsement	H0267	HELP	***-61-8803	5/1/2017	4/30/2018	No	NA	0.0%	\$ 7,500	\$ 7,725
Cellular Phones	V1445	Verizon	***-61-1002	2011	n/a	No	NA	2.7%	\$ 30,790	\$ 31,630
Copier (color) Maintenance- Admin Coco	X0559	<u>Xerox- lease</u>	***-61-7001	2014	12/10/2018	No	NA	0.0%	\$ 2,150	\$ 2,650
Copier Maintenance- (high volume): Mimi	X0559	<u>Xerox- lease</u>	***-61-7001	2014	12/10/2018	No	NA	0.0%	\$ 4,060	\$ 4,560
Copier Maintenance- Front Desk: Nemo	X0559	<u>Xerox</u>	***-61-7000	2013		No	NA	0.7%	\$ 735	\$ 735
Copier Maintenance- Police (WC5335)	X0559	<u>Xerox</u>	***-61-7000	2013		No	NA	0.0%	\$ 1,020	\$ 1,020
IT Consulting Services	I1300	InterDev LLC	***-61-9029	2014	2017	Yes		3.0%	\$ 66,873	\$ 68,879
Building Software & Maintenance	F1265	Franklin Info systems	***-61-5507		2014					
Emergency Notification System	B1007	<u>Blackboard Connect</u>	***-61-9114	2007	annual			-2.9%	\$ 6,600	\$ 6,798
FLEX Benefits Program Administration	P1141	PBA Inc- Professional Benefit Admin	06-00-61-4004	5/1/2014				0.0%	\$ 2,900	\$ 2,900
Newsletter Printing	C0115	CL Graphics	***-61-2006	2003				3.0%	\$ 13,675	\$ 14,085
Pay Phones-Vhall		IBS	***-61-1004	2016				-100.0%	\$ -	\$ -
Payroll Processing	P1140	Paylocity	01-12-61-9130	1/1/2013	auto-renew			3.0%	\$ 8,851	\$ 9,117
Postage Meter Maintenance	P0444	Pitney Bowes	01-12-61-3501	n/a	n/a	n/a	NA	3.0%	\$ 1,639	\$ 1,688
Internet for Village Hall, PWF, and 101 Westminister	C0478	Comcast	***-61-5503		2016			3.0%	\$ 5,117	\$ 5,270
T-1 Line: Village Hall to PWF	C0478	First Communications	***-61-5503	2010				3.0%	\$ 3,543	\$ 3,650
Telecommunications Services	C1012	Call One	***-61-1000	2010				3.0%	\$ 19,160	\$ 19,730
VHall/PWF Telephone Maintenance		<u>Advanced Telecommunications</u>	***-61-1010	2017	2018			0.8%	\$ 2,000	\$ 2,000
Website Maintenance	B2781	Basecamp Web Solutions	***-61-9118	2010				0.0%	\$ 2,000	\$ 2,000
BS&A Software Support	B2782	<u>BS&A</u>	***-61-5507	2015	Annual	No	NA	0.0%	\$ 13,290	\$ 13,290

Professional Service Agreements											
Dept/Service	Vendor #	Service Provider	Expense #	Last Proposal Received	Contract Expires	Ins Cert Required Y/N	Insurance Certificate Expires	% Change	Cost-2018	Cost-2019	
Public Works											
Aquatic Plant Management	C1534	Clarke Aquatic Services	01-25-61-9051	2018	auto-renew	Yes	11/1/2017	3.0%	\$ 8,211	\$ 8,457	
Car Wash Services	P1449	Peacock Mobil	12-01-61-9005	2018	annual	Yes	11/1/2017	3.0%	\$ 3,300	\$ 3,399	
Civil Engineering Services	G1107	<u>Gewalt Hamilton Associates</u>	01-20-61-4018	2015	annual	Yes	9/10/2017	3.0%	\$ 5,628	\$ 5,796	
Custodial Service - VH, PW, Spring Lk Park	B2712	To Be Bid-4th Qtr.2018	multit-accts	2015	2018	Yes	7/25/2018	3.0%	\$ 26,537	\$ 27,333	
Des Plaines River Gauge	L1127	Lake County SMC	01-20-61-9000	2014	IGA	No	NA	3.0%	\$ 3,528	\$ 3,634	
Elevator Maintenance - Village Hall	O0010	Otis Elevator Company	01-25-61-9023	2017	auto-renew	Yes	4/1/2018	3.0%	\$ 1,854	\$ 1,910	
Emerald Ash Borer Treatment	T1137	Trees "R" Us	01-22-61-9081	2018	2021	Yes	11/15/2018	0.9%	NA		
Fire Alarm Testing	S1055	SimplexGrinnell	01-25-61-9019	2009	auto-renew	Yes	3/31/2018	3.0%	\$ 3,872	\$ 3,988	
Fire Extinguisher Maintenance	C1432	Cintas	01-25-61-9019	2009	auto-renew	Yes	7/1/2018	3.0%	\$ 563	\$ 580	
Fire Protection Transmitters	I2013	Inner Security Systems	01-25-61-9019	2012	auto-renew	No	7/1/2017	3.0%	\$ 4,322	\$ 4,452	
Fire Sprinkler System Maintenance	V1125	To Be Bid-4th Qtr.2018	2016	2018	Yes	7/1/2019	0.0%	\$ 450	\$ 464		
Fireworks Display	J1725	Johnny Rockets	01-22-61-9215	2016	2020	Yes	10/29/2018	3.0%	\$ 22,510	\$ 23,185	
Floor Mat Cleaning-Vhall & PWF	D1442	Dustcatcher and A-Logo Mat	01-25-61-9047	2014	annual	No	11/30/2017	3.0%	\$ 1,535	\$ 1,581	
Generator Maintenance - Village Hall & Utilities	P1409	Steiner Power	02-02-61-9101	2016	M.P.I.	Yes	7/11/1905	3.2%	\$ 7,700	\$ 7,931	
Geographic Information Services	M1350	<u>Municipal GIS Partners</u>	XX-XX-61-9022	2015	annual	Yes	4/1/2018	14.3%	\$ 72,600	\$ 67,135	
GIS Software	E1844	ESRI	XX-XX-61-9022	2016	annual	No	N/A	3.3%	\$ 1,708	\$ 2,750	
Tree Pruning		Nels J. Johnson	01-22-61-9056	2018	2021	Yes	N/A	0.9%	N/A	hourly	
Hazardous Tree Removal	R0013	<u>Robt Kinnucan Tree Experts</u>	01-22-61-9089	2017	2020	Yes	1/1/2020	3.0%	\$ 109,273	\$ 112,551	
HVAC Maintenance - Village Hall & Public Works Facility	H1631	To Be Bid-4th Qtr.2018	01-25-61-9023	2015	2018	Yes	12/31/2016	0.0%	\$ 18,677	\$ 19,237	
Natural Areas Maintenance	T1285	Native Restoration Services	01-22-61-9080	2018	2020	Yes	1/10/2019	0.0%	\$ 50,000	\$ 51,500	
Prescribed Burning Services	T1402	TGF Forestry and Fire	01-22-61-9080	2018	2020	No	N/A	0.0%	\$ 50,000	\$ 50,000	
Irrigation Systems Maintenance	M1277	Mullermist	01-22-61-9041	2016	2019	Yes	4/15/2018	0.0%	\$ 6,255	\$ 6,255	
Landscape Maintenance & Parks Mowing	G1467	<u>Green Acres Landscaping, Inc.</u>	multi-accts	2017	2020	Yes	12/1/2017	3.0%	\$ 165,809	\$ 170,784	
Large Water Meter Testing	H1033	HBK	02-02-61-9030	2016	annual	No	11/12/2018	3.0%	\$ 3,489	\$ 3,594	
Lift Station Preventative Maintenance (Londonderry)	X1195	Xylem TotalCare	02-02-61-9103	2018	annual	No	N/A	3.0%	\$ 1,306	\$ 1,345	
Leaf Disposal	R1621	KLF Enterprises	01-21-61-9006	2016	2019	No	12/31/2019	15.0%	\$ 40,618	\$ 42,384	
Meter Read Center and Trimble Maintenance	M1075	Midwest Meters	02-02-61-9110	2014	annual	No	N/A	#VALUE!	N/A	#VALUE!	
Mosquito Management	C0176	Clarke Environmental	01-21-61-9036	2012	auto-renew	Yes	11/1/2017	3.0%	\$ 75,976	\$ 78,256	
North Park Lighting Controls	M1029	MUSCO Lighting	01-22-61-9073	2013	annual	No	N/A	65.3%	\$ 3,512	\$ 3,617	
Overhead Door Maintenance	D0634	Door Systems, Inc.	01-25-61-9047	2014	2019	Yes	12/31/2019	3.0%	\$ 2,550	\$ 2,627	
Payment Processing Services (Lockbox)	F1150	First Midwest Bank	02-01-61-9001	2017	auto-renew	No	N/A	#DIV/0!	\$ 6,000	\$ 6,200	
Pest Control Services	S1644	To Be Bid-4th Qtr.2018	01-22-61-9082	2016	2018	Yes	3/1/2018	3.0%	\$ 3,751	\$ 3,864	
Rock Salt		<u>Morton Salt</u>	01-21-62-4002	3/1/2017				-100.0%			
SCADA System Maintenance (Software & Service)	B0145	Baxter Woodman	02-02-61-9106	N/A	annual	No	1/1/2018	21.0%	\$ 4,485	\$ 4,619	
Tree Acquisition and Planting	S1074	St. Aubin Nursery & Landscaping	01-22-61-9088	2017	2020	Yes	11/22/2016	1.1%	\$ 54,636	\$ 56,275	
Turf Fertilizer/Weed Management	T1137	TruGreen	01-22-61-9017	2017	2019	Yes	1/1/2018	3.0%	\$ 5,706	\$ 5,878	
Uniform Rental and Cleaning	L2075	To Be Bid-4th Qtr.2018	multit-accts	2015	2018	Yes	12/31/2018	5.9%	\$ 4,218	\$ 4,345	
Valve Maintenance (Reservoirs)	R2179	RMS Utility Services	02-02-61-9108	2016	annual	No	12/28/2018	3.0%	\$ 4,052	\$ 4,173	
Valve Turning Program	S1477	ME Simpson	02-02-61-9117	2016	annual	Yes	12/23/2017	0.0%	\$ 12,502	\$ 12,877	
Vehicle Maintenance Software	D1057	Motor All Data	12-01-63-4000	2013	annual	No	NA	0.0%	\$ 1,500	\$ 1,545	
Vehicle Maintenance Software	S1732	Snap-On	12-01-63-4000	2015	annual	No	NA	3.0%	\$ 1,183	\$ 1,219	
Wastehauler/Leaf Pick-Up Services	No cost	Waste Management	Franchise Services	2016	2021	Yes	7/1/2018	#DIV/0!			
SSA Sedgebrook											
Valve Maintenance (Reservoirs)	R2179	<u>RMS Utility Services</u>	02-02-61-9108	2016	annual	No	12/28/2018	3.0%	\$ 4,052	\$ 4,173	
Valve Turning Program	S1477	<u>ME Simpson</u>	02-02-61-9117	2016	annual	Yes	12/23/2017	3.0%	\$ 12,561	\$ 12,937	
Vehicle Maintenance Software	D1057	Motor All Data	12-01-63-4000	2015	annual	No	NA	3.0%	\$ 2,814	\$ 2,898	
Vehicle Maintenance Software	S1732	<u>Snap-On</u>	12-01-63-4000	2015	annual	No	NA	3.0%	\$ 3,596	\$ 3,704	
Wastehauler/Leaf Pick-Up Services	No cost	<u>Waste Management</u>	Franchise Services	2016	2021	Yes	7/1/2018	#DIV/0!			

Professional Service Agreements										
Dept/Service	Vendor #	Service Provider	Expense #	Last Proposal Received	Contract Expires	Ins Cert Required Y/N	Insurance Certificate Expires	% Change	Cost-2018	Cost-2019
SSA Sedgebrook										
Paying Agent Fees	U1133	US Bank	20-01-61-4000	9/27/2004	no term	No	NA	0.0%	\$ 475	\$ 489
Administrative Charges	M1420	Municap	20-01-61-4000	9/27/2004	no term	No	NA	0.0%	\$ 5,500	\$ 9,000

REQUEST FOR BOARD ACTION

Subject: Consideration and Discussion of 2019 Village Calendar and Meeting Schedule (Village of Lincolnshire)

Action Requested: Consideration of Proposed Calendar and Meeting Schedule and Direct Placement on Consent Agenda for Approval

Originated By/Contact: Brad Burke, Village Manager

Referred To: Village Board

Summary / Background:

Attached is a copy of the proposed Village meeting calendar for 2019. The following are a list of dates identifying Village Board meetings. A majority of dates fall on the regularly scheduled second and fourth Mondays of the month. However, those dates noted with the "*" reflect a date shift due to a holiday falling on that date. An explanation of the reason for the shift is listed below.

January 14, 2019	January 28, 2019
February 11, 2019	February 25, 2019
March 11, 2019	March 25, 2019
April 8, 2019	April 22, 2019
May 13, 2019	May 28, 2019*
June 10, 2019	June 24, 2019
July 8, 2019	July 22, 2019
August 12, 2019	August 26, 2019
September 9, 2019	September 23, 2019
October 15, 2019 **	October 28, 2019
November 11, 2019	November 25, 2019
December 9, 2019***	

*Changed to Tuesday due to Memorial Day

**Changed to Tuesday due to Columbus Day

***There will only be one meeting in December due to the Christmas holiday

Once the meeting dates are approved, staff will send out electronic meeting invites to Board members.

Budget Impact: Not Applicable.

Service Delivery Impact: Not Applicable.

Recommendation: Consideration and discussion of proposed meeting calendar.

Reports and Documents Attached:

- Proposed meeting calendar listing standing meetings of all Village Boards.

Meeting History	
Initial Referral to Village Board (COW):	11/12/2018
Regular Village Board Meeting:	11/26/2018



January 2019

ARB = Architectural Review Board
RVB/COW = Regular Village Board/
Committee of the Whole

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 New Year's Day Village Offices Closed	2	3	4	5
6	7	8 Zoning Board - 7:00 p.m.	9	10	11	12
13	14 RVB/COW - 7:00 p.m.	15 ARB - 7:00 p.m.	16	17	18	19
20	21 Martin Luther King, Jr. Day	22 *Park Board - 7:00 p.m. (moved due to Martin Luther King, Jr.)	23	24	25	26
27	28 RVB/COW - 7:00 p.m.	29	30	31		

February 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11 RVB/COW - 7:00 p.m.	12 Zoning Board - 7:00 p.m.	13	14	15	16
17	18 President's Day	19 ARB - 7:00 p.m.	20 *Park Board - 7:00 p.m. (moved due to President's Day)	21	22	23
24	25 RVB/COW - 7:00 p.m	26	27	28		

March 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10 Daylight Savings - Set Clock ahead 1 hour	11 RVB/COW - 7:00 p.m.	12 Zoning Board - 7:00 p.m.	13	14	15	16
17	18 Park Board - 7:00 p.m.	19 ARB - 7:00 p.m.	20	21	22	23
24	25 RVB/COW - 7:00 p.m.	26	27	28	29	30
31						

April 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8 RVB/COW - 7:00 p.m.	9 Zoning Board - 7:00 p.m.	10	11	12	13
14	15 Park Board - 7:00 p.m.	16 ARB - 7:00 p.m.	17	18	19 Passover Begins	20
21	22 RVB/COW - 7:00 p.m.	23	24	25	26	27 Passover Ends
28	29	30				

May 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12 Mother's Day	13 RVB/COW - 7:00 p.m.	14 Zoning Board - 7:00 p.m.	15	16	17	18
19	20 Park Board - 7:00 p.m.	21 ARB - 7:00 p.m.	22	23	24	25
26	27 Memorial Day - Village Offices Closed	28 *RVB/COW - 7:00 p.m. (moved due to Memorial Day)	29	30	31	

June 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10 RVB/COW - 7:00 p.m.	11 Zoning Board - 7:00 p.m.	12	13	14	15
16 Father's Day	17 Park Board - 7:00 p.m.	18 ARB - 7:00 p.m.	19	20	21	22
23	24 RVB/COW - 7:00 p.m.	25	26	27	28	29
30						

July 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4 4th of July - Village Offices Closed	5	6
7	8 RVB/COW - 7:00 p.m.	9 Zoning Board - 7:00 p.m.	10	11	12	13
14	15 Park Board - 7:00 p.m.	16 ARB - 7:00 p.m.	17	18	19	20
21	22 RVB/COW - 7:00 p.m.	23	24	25	26	27
28	29	30	31			



August 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12 RVB/COW - 7:00 p.m.	13 Zoning Board - 7:00 p.m.	14	15	16	17
18	19 Park Board - 7:00 p.m.	20 ARB - 7:00 p.m.	21	22	23	24
25	26 RVB/COW - 7:00 p.m.	27	28	29	30	31

September 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2 Labor Day - Village Offices Closed	3	4	5	6	7
8	9 RVB/COW - 7:00 p.m.	10 Zoning Board - 7:00 p.m.	11	12	13	14
15	16 Park Board - 7:00 p.m.	17 ARB - 7:00 p.m.	18	19	20	21
22	23 RVB/COW - 7:00 p.m.	24	25	26	27	28
29 Rosh Hashanah Begins	30					

October 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 Rosh Hashanah Ends	2	3	4	5
6	7	8 Yom Kippur Begins	9 Yom Kippur Ends	10 * Zoning Board - 7:00 p.m. (Moved due to Yom Kippur)	11	12
13 Sukkot Begins	14 Columbus Day	15 * RVB/COW - 7:00 p.m. (Moved due to Columbus Day)	16 *ARB - 7:00 p.m. (Moved due to Columbus Day)	17	18	19
20 Sukkot Ends	21 Park Board - 7:00 p.m.	22	23	24	25 	26
27	28 RVB/COW - 7:00 p.m.	29	30	31 Halloween - Trick or Treat hours 4 - 8 p.m.		

November 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11 RVB/COW - 7:00 p.m. Veteran's Day	12 Zoning Board - 7:00 p.m.	13	14	15	16
17	18 Park Board - 7:00 p.m.	19 ARB - 7:00 p.m.	20	21	22	23
24	25 RVB/COW - 7:00 p.m.	26	27	28 Thanksgiving Holiday - Village Offices Closed	29 Thanksgiving Holiday - Village Offices Closed	30

December 2019

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9 RVB/COW - 7:00 p.m.	10 Zoning Board - 7:00 p.m.	11	12	13	14
15	16 Park Board - 7:00 p.m.	17 ARB - 7:00 p.m.	18	19	20	21
22 Hanukkah Begins	23	24 Christmas Eve - Village Offices Closed	25 Christmas Day - Village Offices Closed	26	27	28
29	30 Hanukkah Ends	31				



REQUEST FOR BOARD ACTION

Subject:	Auditing Services- Baker Tilly Virchow Krause LLP
Action Requested:	Consideration of Professional Services Agreement with Baker Tilly Virchow Krause LLP, Oak Brook, Illinois for Auditing Services in an Amount not to Exceed \$29,000
Originated By/Contact:	Michael R. Peterson, Finance Director/ Treasurer Bradly J. Burke, Village Manager
Referred To:	Mayor and Village Board of Trustees

Summary / Background:

Finance Staff issued a Request for Proposal (RFP) for Professional Auditing Services for Financial Statements in October 2018. The RFP was emailed to five firms known and respected in the municipal auditing community. The Village received four proposals ranging from \$29,000 to \$30,900. After staff review, Baker Tilly Virchow Krause LLP (Baker Tilly) is the lowest responsible responder to the RFP. Baker Tilly Virchow Krause LLP has extensive experience in the state and local government industry with many Illinois clients that are comparable to Lincolnshire. Baker Tilly possesses quality professional staff serving on Illinois and national accounting committees, and provides valuable complimentary training seminars and webinars to its clients. The auditing services proposal provides the not-to-exceed fees for the agreed upon services for the next three fiscal years. The fees for the first year of the agreement are \$29,000 for the preparation of 2018 Comprehensive Annual Financial Report (CAFR) including the Lincolnshire Police Pension Fund, as well as, preparing and filing the Comptrollers Report. The proposal includes potential additional fees for a Single Audit Report and expressing a Generally Accepted Governmental Auditing Standards (GAGAS) opinion in the event the Village's federal grant revenue exceeds specific thresholds.

Budget Impact:

The \$29,000 is below the \$33,460 Professional Services: Audit line item reflected in the 2019 draft Budget.

Service Delivery Impact: N/A

Recommendation:

Consideration and discussion of the Acceptance of said Proposal and Professional Services Agreement for auditing services and direct the placement on the November 26, 2018 Regular Village Board Meeting consent agenda for approval.

Reports and Documents Attached:

- Baker Tilley Virchow Krause LLP proposal (page 18 acceptance)

Meeting History	
Initial Referral to Village Board (COW):	11/12/2018
Regular Village Board Meeting:	11/26/2018

Proposal for auditing services for
Village of Lincolnshire

November 5, 2018

Submitted by

Joseph Lightcap, CPA, Partner
Baker Tilly Virchow Krause, LLP
1301 West 22nd Street, Suite 400
Oak Brook, IL 60523
630 645 6215
joe.lightcap@bakertilly.com



Candor. Insight. Results.

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BAKER TILLY

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The information provided here is of a general nature and is not intended to address the specific circumstances of any individual or entity. In specific circumstances, the services of a professional should be sought. Tax information, if any, contained in this communication was not intended or written to be used by any person for the purpose of avoiding penalties, nor should such information be construed as an opinion upon which any person may rely. The intended recipients of this communication and any attachments are not subject to any limitation on the disclosure of the tax treatment or tax structure of any transaction or matter that is the subject of this communication and any attachments. Baker Tilly refers to Baker Tilly Virchow Krause, LLP, an independently owned and managed member of Baker Tilly International.

Transmittal letter



Baker Tilly Virchow Krause, LLP
1301 West 22nd Street, Suite 400
Oak Brook, IL 60523
tel 630 990 3131
fax 630 990 0039
bakertilly.com

November 5, 2018

Mr. Michael Peterson
Finance Director/Treasurer
Village of Lincolnshire
One Olde Half Day Road
Lincolnshire, IL 60069

Dear Mr. Peterson:

Baker Tilly Virchow Krause, LLP (Baker Tilly) appreciates the opportunity to submit this proposal for auditing services for the Village of Lincolnshire (the Village). Based upon the Village's request for proposals (RFP) and our extensive experience performing other municipal audits in Illinois, we are confident that we can deliver the professional service and thorough, quality auditing your government needs.

Understanding of work and timeline

You have requested annual auditing of the Village and related organizations for the fiscal years ending December 31, 2018, 2019 and 2020 with the option to extend the contract for the two subsequent fiscal years. **We are prepared to perform all aspects of these audits in conformity with the timeline outlined in the Village's RFP.**

Why choose Baker Tilly?

We believe Baker Tilly is best qualified to meet the Village's audit needs for several reasons. As you evaluate service providers, we encourage you to consider the following factors that differentiate us in the marketplace and that we believe are most relevant to the Village.

Deep public sector and municipal experience

Since our formation more than 85 years ago, state and local government has been a key practice area for Baker Tilly. Local governments and municipalities like the Village, in particular, are a significant part of our public sector practice group's client base — we serve more than 70 in Illinois alone. Decades of experience have refined and sharpened our audit methodology for maximum efficiency, and provide our professionals with uniquely comprehensive knowledge of the Village's accounting, operational and compliance challenges. You will reap the benefits of this experience in the form of a higher-quality audit.

Mr. Michael Peterson
Village of Lincolnshire

November 5, 2018

A specially selected local government team

Baker Tilly is organized by industry specialization rather than service discipline, a structure that allows our professionals to offer clients a deep understanding of their respective industries. Led by partner Joe Lightcap, your experienced state and local government team possess specialized knowledge to help you improve operational efficiencies, simplify processes and address your unique audit needs. Plus, our familiarity with the critical risk areas in government financial statements allows us to plan our audits more judiciously and focus our time and energy where it really counts.

National firm resources with local client service

Baker Tilly is the right fit for the Village. As one of the top 15 U.S. accounting firms, we are large enough to offer the professional capabilities you need, yet our local-firm focus ensures you receive responsive, personalized attention. Our service team will maintain close communication with you to address issues before they become problems, and we offer vast, firmwide resources and a high level of involvement from our partners. These factors translate into a demonstrated ability to meet or beat deadlines and provide quality deliverables.

Focus on communication

The Village needs and deserves an audit firm that responds promptly to your feedback and questions, present issues openly, and proactively bringing new ideas to the table. Communication is at the heart of our service approach and year-round commitment in our client relationships. The more we talk, the better we can serve you.

Complimentary, value-adding thought leadership

Our active industry involvement and specialization translates into knowledge that we will proactively share with the Village. As a Baker Tilly client, we will regularly invest time in our relationship (at no additional cost to you) to educate your staff on emerging industry issues and new accounting standards. Complimentary thought leadership, workshops and other Baker Tilly industry services include:

- Newsletters and industry updates pertinent to state and local governments
- Email alerts on critical industry developments and decisions
- CPE-eligible webinars on relevant government, assurance and advisory topics
- Workshops and roundtables

Worry-free transition

Changing accounting firms should be a seamless process. Baker Tilly understands the uncertainty that can exist when moving from one firm to another and we actively take steps to ensure that new clients have a positive experience with no interruptions.

Mr. Michael Peterson
Village of Lincolnshire

November 5, 2018

Exceptional Client Service

Baker Tilly is sensitive to your busy schedule and deadlines, so we begin every engagement with a mutually agreed upon timeline. Using that timeline, we develop and commit to a customized client service plan to ensure there are no surprises along the way. We rely on our clients' definition of satisfaction (not our own) because your opinion matters most.

Most importantly, it means making your top priorities our top priorities. In our most recent surveys, **clients served by the Illinois public sector group rated their experience a 9.43 out of 10**, where 10 indicates *highly likely to recommend Baker Tilly to a friend or colleague*.

The proposal to follow will detail Baker Tilly's tailored approach to working with you to accomplish your strategic audit objectives. For more than 85 years, our firm has worked hard to build long-term relationships with state and local governments like the Village. Our ultimate goal will be to build a lasting relationship and contribute to your success by delivering an audit solution that adds value beyond just compliance.

Thank you again for the opportunity to submit this proposal. If you have any feedback on this proposal, please reach out to me at any time. Your Baker Tilly team stands ready to serve you.

Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP



Joe Lightcap, CPA, Partner
630 645 6215 | joe.lightcap@bakertilly.com



Proposal for the Village of Lincolnshire

Independence

Baker Tilly and our partners and staff are independent with respect to the Village as defined by generally accepted auditing standards and the U.S. General Accountability Office's (GAO's) *Government Auditing Standards*, and we will maintain an independent attitude and appearance through the full term of the engagement. Formal independence guidelines are contained in our Employee Handbook based upon rules and regulations established by the Comptroller General of the United States and the AICPA.

We have no knowledge of any business, investment or family relationships with the Village, its agencies, officials, department heads or other employees and personnel of our firm that would impair our independence.

License to practice in Illinois

Baker Tilly is licensed and in good standing with the State of Illinois. Additionally, all key professionals assigned to the Village's audit team are licensed and in good standing with the State of Illinois.

Firm qualifications and experience

About Baker Tilly

Baker Tilly is a nationally recognized accounting and advisory firm with a proven track record of serving clients nationwide — and internationally. With clients located in essentially every part of the country, our locations across the U.S. enjoy brand recognition among our peers and the public. And as a member of Baker Tilly International, we are able to extend our reach through trusted relationships with firms across the country and around the world.

Baker Tilly was founded in 1931 with one central objective: use our industry specialization to help our clients improve their operations. With teams that include financial, business and industry-specific specialization, our clients work with knowledgeable professionals who understand their organizations and can create innovative solutions to help them overcome their unique challenges. The Village will be working with a tailored engagement team, meaning that you can expect consistent, efficient and Exceptional Client Service.



Proposal for the Village of Lincolnshire

Key facts about Baker Tilly:

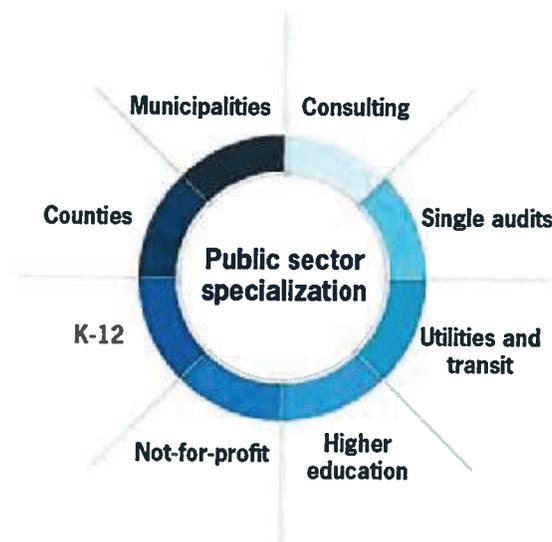
- > Headquartered in Chicago
- > Provides a wide range of accounting, tax, assurance and consulting services by more than 2,800 total staff members, including approximately 280 partners
- > Ranked among the 15 largest accounting firms in the country
- > Nearly 300 employees in Illinois

For more than 85 years, Baker Tilly has understood that our business demands absolute integrity, a belief in the value of trusted relationships and a willingness to collaborate with every client. We will strive to build a trusted relationship with the Village as we seek to become your Valued Business Advisor.

Governmental audit staff

Baker Tilly has existed for more than 85 years — and local governments were some of our first clients.

Baker Tilly formalized our public sector specialization more than 50 years ago. We recognized the complexity of this environment and organized the partners and staff into our public sector service group. This industry specialization approach allowed us to provide targeted training and continuing education to our staff, assuring you of an audit team with the necessary knowledge and skills to identify the strength of internal controls and processes and identify key indicators that are critical to your government.



Our industry-specific approach will ensure the Village is working with a team that is truly dedicated to state and local governments, translating into better service and greater value. **We serve more than 70 local governments municipalities in Illinois and nearly 1,000 state and local government clients nationwide.**

Our specialists keep abreast of the new developments and trends that may impact your industry and will regularly provide newsletters, trainings and industry alerts with updates and answers to your financial and governmental questions.

Our specialists are active in national and state organizations, participate in ongoing continuing education to obtain industry certifications, and speak and author articles on industry trends.



Proposal for the Village of Lincolnshire

Our devotion to governments is manifested in our public sector practice group, a team of more than **220 professionals — including 18 partners** — dedicated entirely to serving clients in this space. We understand the issues governments face, providing hundreds of thousands of client service hours annually to this industry. Our extensive experience provides us with the specialized knowledge and insight to find effective solutions.

We are one of the few CPA firms with a state and local government group dedicated entirely to serving governmental clients.

Office serving your engagement

The Village will be served from our Oak Brook office. The Oak Brook office is located at **1301 West 22nd Street, Suite 400, Oak Brook, IL 60523**. Below is a breakdown by level of the team, by staff level, assigned to your engagement.

Classification	Assigned to your engagement
Partners	2
Managers	1
Senior accountants	1
Staff accountants	1

Should the need arise, we are able to draw upon our firm's more than 220 public sector team members located throughout the U.S. to provide solutions that are right for your government.



"We truly appreciate our working relationship with Baker Tilly. We have been clients for a number of years and our audit teams have always been knowledgeable, dependable and service orientated. The audit process here is not a painful process due to their hard work and thorough preparation. Every time I call with a question, I'm immediately contacted with an answer. Thank you."

-Finance director, Illinois village client



Proposal for the Village of Lincolnshire

Government Finance Officers Association
(GFOA) Certificate of Achievement for
Excellence in Financial Reporting (CAFR)



We understand that the Village does not currently submit its CAFR to the GFOA, but would like to be prepared to do so in the future. Baker Tilly is well-qualified to help the Village when they are ready to pursue the award. The following Illinois government clients received the GFOA Certificate of Achievement during the years that Baker Tilly conducted their audit. This list is testament to the quality of the financial audits performed by our firm.

GFOA CAFR recipients			
Counties	Cities	Villages	Other entities
Champaign	Bloomington	Buffalo Grove	Forest Preserve District of Cook County
DuPage	Countryside	Deerfield	Greater Rockford Airport Authority
Kane	Galesburg	Glenview	Joliet Junior College
McHenry	Highland Park	Lemont	Lake County Forest Preserve District
McLean	Lake Forest	Oak Brook	Pace Suburban Bus Service
Will	Moline	Orland Park	Thorn Creek Basin Sanitary District
Winnebago*	Prospect Heights	Park Forest	
	Springfield	Roselle	
	Urbana	Skokie	
	Wheaton		

*Auditing began for this organization in its most recent fiscal year. The organization has received the GFOA Certificate of Achievement for several consecutive years and it is anticipated that their most recent CAFR will receive this award as well.

We continue to be heavily involved with the GFOA award for excellence in financial reporting by volunteering staff time to serve as report reviewers for the GFOA. Joe Lightcap and Jason Coyle are among 16 Baker Tilly professionals who perform CAFR reviews for GFOA.



Proposal for the Village of Lincolnshire

Team members in demand by professional organizations

Our devotion to the government industry is illustrated by our commitment to inform and instruct our clients about important governmental issues. Annually, we speak at numerous accounting, financial and management seminars and workshops in Illinois and throughout the nation.

Our commitment to the industry is evident in our contributions as thought leaders to national organizations. The following sections highlight recent examples that may be of interest to the Village:

Relevant industry contributions

Resource	Years
AICPA State and Local Government Audit and Accounting Guide	2005 – 2008 and 2010 – 2016
AICPA Government Audit Standards and Single Audit Guide (formerly AICPA Government Auditing Standards and Circular A-133 Audit Guide)	2005 – 2009 and 2011 – 2015
AICPA State and Local Governmental Audit Risk Alert	2005 – 2015
AICPA GAS and Single Audit Risk Alert	2012 – 2015
GASB Implementation Guide	2003

National conference speaking engagements or webcasts (2016–2018)

Event type	Session topic
2018 National Government Finance Officers Association	Aftershock: Avoiding Compliance Complications with Federal Disaster Aid
2017 AICPA Governmental Accounting & Auditing Update Conference	Recent GASB Implementation Guidance
2017 AICPA Governmental Accounting & Auditing Update Conference	Top 10 issues auditors should focus on – GASB
2017 AICPA Governmental & Not-for-Profit Training Program	Tax Abatements – GASB Statement No. 77
2017 AICPA Governmental & Not-for-Profit Training Program	GASB Update
2017 AICPA Governmental & Not-for-Profit Training Program	Understanding and using the GASB Comprehensive Implementation Guide



Proposal for the Village of Lincolnshire

Event type	Session topic
2016 GFOA National Conference	Something for Everyone; Adjusting to the OMB's "Super Circular"
2016 GFOA National Conference	Getting Out Front: Stopping Fraud Before It Starts
2016 AICPA Government Audit Quality Center Web Event	2016 State and Local Government Audit Planning Considerations

Publications and training programs to keep you informed

Baker Tilly's position of leadership, significant involvement in the accounting profession and deep industry and service specialization translates into knowledge we share with our clients. The value of our service is based upon your assessments and expectations. Therefore, going beyond the audit — beyond the necessary reports and opinions — to educate your staff and support your operations is the foundation of the relationship we would like to build with you. This value includes preparing your organization for changes in accounting standards and industry trends through formal email communications, webinars, hands-on training and other channels.

Complimentary educational opportunities include:

- > **Regular webinars** on topics such as fraud, understanding financial reports, new GASB reporting standards, grant-related topics and cost reduction/revenue maximization. These webinars are free to our clients and qualify for CPE. Webinar recordings are available on our website and can be viewed at any time. Recent webinar topics have included:
 - Understanding the new requirements for reporting Fiduciary Activities (GASB 84)
 - The new Other Postemployment Benefits standard (GASB 75)
 - Social Media Data Risks: Take steps now to improve your security posture
 - Is your benefit plan a litigation target?
 - Cybersecurity: guarding your organization's assets against attack
- > Web-based **resource libraries**, including our *Board Governance Resource Center* and our *Uniform Guidance Resource Center*, are available to Baker Tilly clients and feature educational materials on topics important to governments.
- > Our **quarterly newsletter**, *Government Connection*, which features guidance on industry, regulatory and resource optimization issues.
- > **Timely alerts** on laws, regulations or decisions with an immediate or near-future impact on government clients.
- > **Routine questions throughout the year fielded by Baker Tilly personnel** who can provide meaningful, timely and realistic guidance; over the years, we have provided guidance to government clients on complex accounting and financial report issues. Baker Tilly values your business, and we will make ourselves available to you whenever you have technical questions the whole year — not just during the audit.



Proposal for the Village of Lincolnshire

No disciplinary action

Baker Tilly's auditing procedures and working papers are compliant with applicable American Institute of Certified Public Accountants (AICPA), Public Company Accounting Oversight Board (PCAOB), Generally Accepted Government Auditing Standards and Securities and Exchange Commission standards and federal and state laws. In the normal course of business, our work is regularly evaluated through AICPA peer review, PCAOB inspections and other regulatory oversight.

We are pleased to report we have never had disciplinary action taken against us by state accountancy boards, the AICPA, the PCAOB or other agencies.

Litigation

In the normal course of business as a large accounting firm, Baker Tilly may be made a party to litigation alleging various common law and statutory violations. While Baker Tilly expects to resolve all pending matters without any material detrimental impact to the firm, like most accounting firms of any size, the firm does not disclose or discuss its litigation. Litigation is generally disposed of in the normal course of business and under any applicable professional indemnity insurance policy. We enjoy the benefits of a positive reputation.

External quality control review

A copy of our 2018 Peer Review is included on the following page. This included a review of specific government engagements.



Proposal for the Village of Lincolnshire



MOSSADAMS

Report on the Firm's System of Quality Control

September 26, 2018

To the Partners of Baker Tilly Virchow Krause, LLP and the
AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Baker Tilly Virchow Krause, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2018. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, audits performed under FDICIA, an audit of a broker-dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Baker Tilly Virchow Krause, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2018, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Baker Tilly Virchow Krause, LLP has received a peer review rating of *pass*.

Moss Adams LLP



Proposal for the Village of Lincolnshire

Partner, supervisory and staff qualifications and experience

The Village wants to work with experienced industry specialists who understand your needs, who are proactive and creative in identifying issues, and who are flexible in providing solutions. Thus, we have selected a team of Valued Business Advisors who embody these traits and will work side by side with you to ensure you receive the most responsive service possible.

Each member of your engagement team is deeply committed to providing the Village with Exceptional Client Service. We have included the qualifications, experience, professional memberships and training of the key staff to be assigned to this engagement within each individual's resume, found in [Appendix A](#).

Team member	Name/Title	Role
	<p>Joe Lightcap, CPA Partner</p> <ul style="list-style-type: none"> > 18 years of government experience > Licensed CPA in Illinois 	<p>Engagement partner: Joe will serve as the engagement partner for the Village. He will oversee the entire engagement process to ensure that every step and project is well planned and implemented and that the final deliverables are technically accurate and contain meaningful insights and recommendations. He will lead the development of our client service plan through which we will develop expectations and a timeline with you, execute the services as agreed upon and ensure a high level of satisfaction.</p>
	<p>Jason Coyle, CPA Partner</p> <ul style="list-style-type: none"> > 21 years of government experience > Licensed CPA in Illinois 	<p>Engagement quality reviewer: Jason will ensure the audit is completed according to plans in the proposal, that timelines and quality standards are met and that client expectations are met.</p>
	<p>Jim Palmer, CPA Manager</p> <ul style="list-style-type: none"> > Six years of government experience > Licensed CPA in Illinois 	<p>Audit manager: Jim will serve as primary client contact and oversee all aspects of the audit, including audit planning, fieldwork and reporting. He will be responsible for project scheduling and coordination of staff and senior resources. Jim will review deliverables, evaluate internal control structure and deliver Exceptional Client Service.</p>

Senior and staff accountants with appropriate government audit experience will be assigned based upon the expected timing of the engagement.



Proposal for the Village of Lincolnshire

GFOA Certificate of Achievement program reviewers

You require a firm whose clients excel in receiving the Certificate of Achievement from the GFOA. Baker Tilly is that firm. We continue to be heavily involved with the GFOA award for excellence in financial reporting by volunteering staff time to serve as report reviewers for the GFOA. In fact, **we have more reviewers than any other firm in the nation**. We will be responsible for the final technical review of your Comprehensive Annual Financial Report (CAFR).

Below is a list of current Baker Tilly GFOA report reviewers — those highlighted are assigned to your engagement:

Baker Tilly GFOA reviewers

Amanda Blomberg, Firm Director

Joseph Lightcap, Partner

Carla Gogin, Partner

Kim Shult, Partner

Cheryl Puhl, Senior Manager

Michael Malatt, Senior Manager

Heather Acker, Partner

Paul Frantz, Senior Manager

Jason Coyle, Partner

Ryan Engelstad, Partner

Jodi Dobson, Partner

Steve Henke, Senior Manager

John Compton, Jr., Partner

Vicki Hellenbrand, Partner

John Rader, Firm Director

Wendi Unger, Partner

Commitment to continuity

We keep turnover low — and engagement teams intact — by striving to be an employer of choice for talented, committed individuals. In fact, Baker Tilly was recognized as one of the best places to work in several of our offices and nationally.

Our low turnover rate means we can offer a team that is likely to serve you for many years. Our clients appreciate the fact that they get to know the Baker Tilly employees they work with year after year and that they do not have to educate new personnel constantly. Our high level of continuity translates into people who really understand the intricacies of your organization, meaning they are in a position to offer opinions, advice and insight that are more meaningful to the Village. If an employee on your engagement team leaves Baker Tilly, the size of our practice allows us to quickly deploy a replacement with a comparable level of industry and service line experience, thereby minimizing any disruption to your engagement.



Proposal for the Village of Lincolnshire

We attract some of the best and brightest professionals from top colleges and universities, industry and national accounting firms because of our unique corporate culture. They come to Baker Tilly to work in an environment that emphasizes the importance of relationships and a Valued Business Advisor approach.

Our firm invests significantly in our employees because we know fulfilled employees lead to satisfied clients. To attract and retain our employees, we promote an organizational culture that encourages creativity, continuous learning, respect, employee appreciation and — above all — a positive attitude.





Proposal for the Village of Lincolnshire

Fees

We prepared a fee estimate for the Village based on the needs and objectives you have shared with us and our experience on comparable engagements. Our estimate allows for thorough and insightful advice and services from experienced professionals without unnecessary add-ons. **Your team will be available for year-round technical consultation and questions throughout the year — at no additional charge.**

The fee estimate we have provided includes all expenses. In the event a unique or complex issue arises, we will work with you to determine the level of assistance required and arrange an appropriate fee for our services. We always will tell you if the assistance you require is outside the scope of our agreed-upon engagement.

Our fee estimate is included on Attachment 1, which appears on the following page.

Assumptions

We based our estimate on the assumptions detailed below. Should any of these change during the engagement, we will bring the matter to the Village's attention immediately and prepare a change order detailing the new requirements and corresponding budget impact. We will not undertake additional work without the Village's written approval.

Assumptions include:

- > Adequate support, preparedness and cooperation from the Village's management
- > Organized books and records
- > Fees are based upon current and foreseeable auditing and accounting standards
- > No significant changes in scope

Items for discussion

Notwithstanding anything to the contrary in the RFP, this proposal is contingent upon the Village agreeing to the terms and conditions of our standard engagement letter. Should the Village wish to incorporate any terms from the RFP (such as access to work papers or hold harmless restrictions) or proceed on the basis of its own format agreement, we would require the ability to negotiate mutually acceptable revisions prior to executing a final contract.



Proposal for the Village of Lincolnshire

ATTACHMENT 1

Fee Schedule

	<u>Annual Fee</u>	<u>Single Audit (if required)</u>	<u>GAGAS/GATU Reporting (if required)</u>
2018	\$29,000	\$2,500	\$1,000
2019	\$29,870	\$2,500	\$1,000
2020	\$30,770	\$2,500	\$1,000

Hourly Fees of Staff:

Title:	Fee:
Partner	\$240
Manager	\$180
Senior accountant	\$120
Staff accountant	\$100

Baker Tilly Virchow Krause, LLP
 (Legal Company Title)

 (Signature of Authorized Representative)

November 2, 2018
 (Date)

Joseph Lightcap
 (Print Authorized Representative Name)

Partner
 (Title Authorized Representative)



Proposal for the Village of Lincolnshire

Estimated audit hours

Estimates of the time requirements for the 2018 audit to be provided by staff level are as follows:

	Partner	Manager	Senior	Staff	Totals
Planning and administration	8	11	18	18	55
Risk assessments and internal control	5	6	12	12	35
Cash/investments	4	5	9	9	27
Revenues	6	7	13	14	40
Expenditures	6	7	13	14	40
Property	3	4	7	7	21
Financing/equity	2	2	4	5	13
Financial reporting	6	7	13	13	39
Single audit (if required)	4	4	8	8	24
Total hours	44	53	97	100	294

The audit hours are based on our experience with clients similar to the Village.

The hours above do not include estimated time necessary in the first year of the contract. We understand and anticipate increased hours will be required in the initial year, but we will not pass those costs along to you. If additional time is needed to complete the engagement in the Village's timeline, the necessary adjustments to our schedule will be made.

Additional services

Should the Village require additional services beyond the scope of this engagement, we will be pleased to prepare a new estimate detailing the level of effort and resources required to complete the work using the hourly fees listed on Attachment 1.



Proposal for the Village of Lincolnshire

Similar engagements with other government entities

We serve more than 70 local governments and municipalities in Illinois, providing us with the expertise necessary to perform an effective and efficient audit for you. Below, we have provided project descriptions and contact information for several of our similar clients. These clients may be contacted as references.

Client	City of Highland Park
Contact:	Julie Logan, Director of Finance 847 432 0800
Scope of work:	Annual financial audit and single audit
Link to CAFR:	bit.ly/2Q4mT44

Client	City of Lake Forest
Contact:	Elizabeth Holleb, Finance Director 847 810 3612
Scope of work:	Annual financial audit
Link to CAFR:	bit.ly/2Js9Vyw

Client	Village of Deerfield
Contact:	Eric Burk, Director of Finance 847 945 5000
Scope of work:	Annual financial audit
Link to CAFR:	bit.ly/2qjKX81

Client	Village of Oak Brook
Contact:	Jason Paprocki, Finance Director 630 368 5070
Scope of work:	Annual financial and TIF compliance audit
Link to CAFR:	bit.ly/2P0beXR

A list of our other Illinois government clients is provided in [Appendix B](#).



Proposal for the Village of Lincolnshire

Specific audit approach

You have requested audit proposals for the fiscal years ending December 31, 2018 through 2020. The scope of our audit includes a financial audit of the basic financial statements and may include a compliance audit of the Village's federal awards. Our audit will meet or exceed all performance specifications listed in the request for proposals. The approach we are proposing is also built around the Village's timeline.

Our audit will be made in accordance with generally accepted auditing standards (GAAS) as promulgated by the American Institute of Certified Public Accountants (AICPA); the AICPA audit guide, Audits of State and Local Governmental Units; *Government Auditing Standards* issued by the U.S. Government Accountability Office (GAO); and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), if required.

The primary purpose of the audit is to express an opinion on the financial statements of the entity subject to audit. Such an audit is subject to the inherent risk that errors or irregularities may not be detected. If conditions are discovered that lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services, Baker Tilly will promptly advise an appropriate level of management.

The following reports will be prepared and presented at the completion of the audit:

- > Ten (10) copies of the Comprehensive Annual Financial Report
- > Electronic copy of entire CAFR document, MD&A, and transmittal letter
- > Two (2) copies of the single audit report (if necessary) and one (1) pdf
- > Two (2) copies of the auditors' management letter and one (1) pdf
- > State of Illinois Comptrollers report
- > Two (2) copies of GAGAS opinion and GATA reports (if necessary)

Reporting

In the required reports on internal control, we will communicate any control deficiencies found during the audit. A control deficiency 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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.



Proposal for the Village of Lincolnshire

At the conclusion of each audit, we will prepare a written report to the those charged with governance that covers the following:

- > Auditor's responsibility under GAAS, *Government Accepted Auditing Standards* and the single audit (if required)
- > Significant accounting policies
- > Management judgements and accounting estimates
- > Significant audit adjustments
- > Other information in documents containing audited financial statements
- > Disagreements with management
- > Management consultations with other independent accountants
- > Major issues discussed with management prior to retention
- > Difficulties encountered in performing the audit

We will provide assistance for GASB standards implementation and other accounting questions over the contract period. Routine phone calls and questions are included in our audit services. We encourage you to call us with questions when they come up.

Audit plan methodology

We use integrity, objectivity, competence and due care to provide high-quality audit, accounting and advisory services to our clients.

Our objectives

- > Provide Exceptional Client Service from a consistent team of individuals on a year-to-year basis
- > Construct audit programs to streamline year-end procedures and improve value
- > Issue audited financial statements within a timeframe that meets or exceeds management's expectations
- > Utilize Baker Tilly resources to present a meaningful management letter
- > Inform you of current and anticipated changes in professional standards that could affect you
- > Provide services on a timely and cost-effective basis

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmations as deemed necessary. We will request written representations from your legal counsel as part of the engagement. At the conclusion of our audit, we will also request certain written representations from management about the financial statements and related matters.

When we perform an audit, we develop a thorough understanding of your activities, operating systems, personnel and special needs, using this information to plan a complete, but efficient audit. **Areas that require more attention are identified, and unnecessary or redundant procedures are eliminated.**



Proposal for the Village of Lincolnshire

Audit approach

Our audits are divided into four main phases: planning, interim audit work, year-end audit work and reporting. A description of each of the areas follows.



Planning: This phase will commence with a joint meeting or phone conference between Baker Tilly and the Village. This meeting is important to ensure a coordinated audit and will cover our preliminary plan for conducting the audit to meet the Village's timing requirements and reporting issues.

Interim audit work: During this phase, we will document your systems and perform tests of controls or walk-throughs to evaluate their effectiveness. We will also obtain or update certain documents for our permanent files. Confirmation requests will be selected, and we will work with the Village's personnel to determine the timing of the final audit fieldwork. We will also perform the risk assessments required to determine our audit approach and needed audit procedures. At the conclusion of interim work, we will provide the Village with a list of items needed for the year-end work and meet with management to provide a status update.

Year-end audit work: This phase will occur when the Village's accounting personnel has prepared a trial balance of its year-end general ledger accounts and completed the working papers agreed upon during planning. This phase includes substantive audit procedures that involve obtaining or examining evidence to verify the propriety of such balances. Throughout audit fieldwork, we will meet with members of the management team to discuss the results of the audit.

Reporting: The final phase involves the independent partner quality control review of your financial statements and completion of the report on internal control and other required reports. We will conclude with presenting findings to the Village Board. We will adhere to the report timelines you have outlined in your request for proposals as well as the printing and copying requirements stated.

We understand the critical details embedded in your financial statements and will focus considerable time and energy on these risk areas, while paying additional attention to items of the most concern to you.



Proposal for the Village of Lincolnshire

Our techniques include:

- > Identifying key risk areas, allowing us to properly concentrate our efforts
- > Designing predictive tests that define our financial expectations prior to starting fieldwork
- > Leveraging Village-specific knowledge to create tests for your operations
- > Deploying an experienced team to maximize our knowledge of the Village

You can expect to receive a quality financial audit without unnecessary procedures or work papers. Before completing internal planning, we will discuss our approach with you and modify our plans, as appropriate.

Steps in the audit cycle





Proposal for the Village of Lincolnshire

Proposed segmentation of the engagement

We have a proven audit approach that is tailored to the Village and includes eight to nine work segments. Those segments, along with the anticipated audit procedures for each segment, have been taken one step further and customized for the Village and are discussed below.

1. Engagement planning and administration

- > Prepare client information forms, obtain signed engagement letters and complete company independence procedures
- > Review previous audit reports and internal control reports
- > Prepare memorandum regarding overall Village operations for permanent file records
- > Complete staffing and scheduling summary
- > Hold planning conference with engagement partner and in-charge auditors
- > Hold planning and progress conferences with the Village as needed
- > Obtain all documents and information required for permanent file
- > Read minutes of the Village Board meetings
- > Perform various testing of compliance with laws and regulations
- > Develop and approve audit programs
- > Accumulate points to be included in management letter and draft letter
- > Review working papers for completeness
- > Undergo partner-level working paper reviews
- > Hold exit conference with key Village personnel
- > Make presentation to the Village Board

2. Risk assessment and internal controls

- > Perform entity-wide risk assessment procedures
- > Conduct fraud interviews
- > Determine major transaction cycles
- > Perform evaluations of internal controls over major transaction cycles
- > Complete information technology risk assessment
- > Test internal controls as applicable
- > Determine reliance on internal controls and resulting substantive audit procedures

3. Cash and investments

- > Review ledger account entries and compare cash account balances
- > Confirm year-end cash and investment balances with depositories
- > Obtain bank reconciliations and substantiate reconciling items
- > Substantiate cash cut-offs and interbank transfers
- > Test investment transactions and interest earned
- > Test market values of applicable investments
- > Audit financial statement disclosures



Proposal for the Village of Lincolnshire

4. Revenue

- > Compare revenues to prior-year actual, current budget or other expectations
- > Analyze accounts with significant variations
- > Confirm or otherwise validate accounts receivable and taxes receivable
- > Confirm and reconcile state aids
- > Reconcile other revenues to claims and invoices filed
- > Perform a search for unrecorded receivables
- > Review functional classifications of revenues for government-wide financial statements
- > Test capital contributions
- > Analyze allowances for uncollectibles

5. Expenditures

- > Compare expenditures to prior years, budgeted amounts or other expectations
- > Analyze accounts with significant variations
- > Review accounts payable listings, determine proper cut-offs and test for unrecorded liabilities
- > Validate prepaid items
- > Verify vested compensated absence liabilities
- > Test insurance-related accruals or IBNRs
- > Determine appropriateness of other liability accounts, including accrued payrolls and related withholdings, retainages, and other liabilities
- > Test pension information and disclosures

6. Property

- > Obtain capitalization policy for capital assets and infrastructure
- > Obtain summary schedules of capital assets and infrastructure, including additions, retirements and accumulated depreciation
- > Test capital assets and infrastructure additions and deletions
- > Test capital assets and infrastructure depreciation/amortization calculations

7. Financing/equity

- > Verify bond and note balances owed
- > Obtain information on new issues, if any
- > Trace transactions to general ledger
- > Re-compute interest expense
- > Determine nature and appropriateness of net position and fund balance categories



Proposal for the Village of Lincolnshire

8. Financial reporting

- > Ascertain that all items of audit significance contained in the minutes have been considered and cross-referenced to the work papers
- > Obtain a working trial balance
- > Propose adjusting entries and obtain adjusted trial balance
- > Draft the financial statements
- > Perform subsequent events review to date of completion of fieldwork
- > Obtain management and attorney representation letters
- > Finalize required reports

9. Single audit (if required)

- > Obtain schedule of federal awards and review for accuracy and completeness
- > Obtain summary schedule of prior audit findings
- > Determine major federal grant programs
- > Review compliance requirements for major federal grants
- > Test the Village's internal control over compliance requirements that could have a direct and material effect on major programs
- > Test compliance with laws and regulations governing the Village's major federal grants
- > Draft required single audit reports
- > Draft schedule of findings and questioned costs
- > Obtain responses to findings and the corrective action plan from the Village, if needed
- > Assist the Village with completion and submission of the Data Collection Form after the Village's review



Proposal for the Village of Lincolnshire

Sample sizes and statistical sampling

We may plan to use audit sampling throughout phases of our audit because we believe this allows us to perform an audit that is more cost beneficial to our clients. We have identified the following audit sampling tests that may be used on the Village's audit. They include:

- > Substantive tests of details of balance sheet accounts
- > Tests of controls
- > Tests of compliance with laws and regulations

After we have reviewed and evaluated the Village's internal controls, we will make decisions on the internal control procedures we intend to test. We will set parameters regarding the expected error rate, audit risk, and tolerable error rate in order to determine the sample size we will generate. We may perform these procedures in the following areas:

- > Cash receipts
- > Cash disbursements
- > Payroll
- > Journal entries

We also plan to use audit sampling to perform substantive tests of certain balance sheet accounts, including accounts receivable and recorded vouchers payable. Our firm has customized statistical sampling tools that are in full compliance with all professional standards.

We expect to use the following sample ranges; however, these may increase or decrease based on the results of our understanding of the Village's internal controls:

Tests of controls	Sample ranges
Cash disbursements/expenditures	25 – 40 documents
Payroll	25 – 40 documents

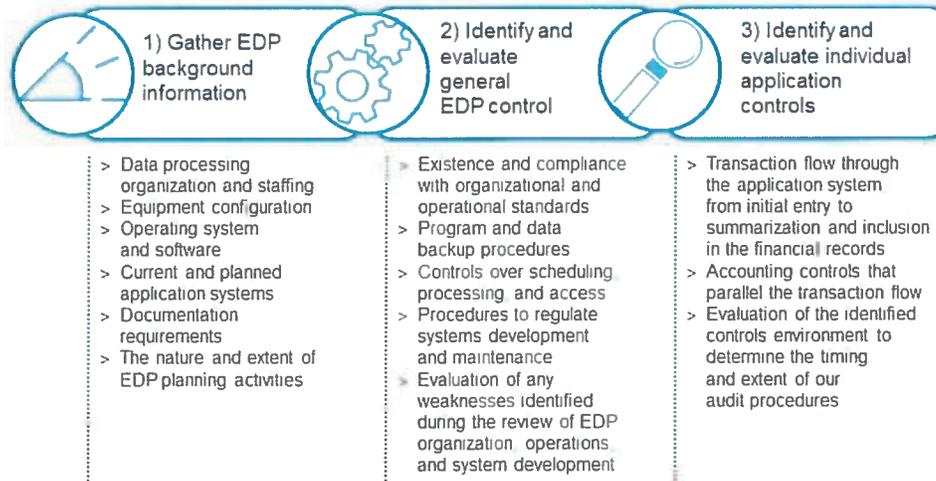


Proposal for the Village of Lincolnshire

Use of software in the engagement

Our approach to computer auditing encompasses two distinct activities: the system review and computer-assisted audit procedures. The first activity represents the basis for our evaluation of internal controls in a computer environment. Our understanding of your EDP organization and system can assist management in evaluating the effectiveness and efficiency of program operations. Our approach to computer auditing enables our auditors to identify information regarding the strengths and weaknesses of the various systems, which will be used to design our audit program.

Audit work activities associated with the system review include:



The second activity included in our computer audit approach permits us to use the information gathered during the system review to enhance our audit procedures.

Global Focus US

Baker Tilly minimizes fees by conducting a virtually paperless audit using proven processes and Global Focus US, a comprehensive auditing software solution. In addition, we use IDEA, software that creates compatibility between your data and our systems in order to effectively convert and compile information. This investment in technology supports real-time communication — both internally at Baker Tilly and with the Village — and provides a seamless trail from initial planning through the final financial statement issuance.

- > Efficient
- > Cost effective
- > Risk linkage
- > Continuous communication
- > International alignment

We also use Global Focus US to assist us in determining the extent of detailed account analysis to perform. By entering data from your budget reports into our program, we are able to analyze account relationships, which help us concentrate our efforts on accounts that are most relevant to the audit.



Proposal for the Village of Lincolnshire

Baker Tilly is alert to the part technology plays in almost every organizational operation, and we provide a full range of technology risk services. You can rely on your engagement team to combine their industry experience with technology expertise to deliver customized solutions tailored to your specific needs. Our dedicated team of technology professionals can provide high-level insights and solutions. These specialists hold top credentials, including Certified Public Accountant, Certified Internal Auditor, Certified Information Systems Auditor, Certified Information Systems Security Professional, Certified Financial Systems Auditor and Certified Fraud Examiner. We can work with you to ensure your organization derives the appropriate level of value from its technology investments and effectively protects information assets from threats.

Type and extent of analytical procedures to be used

Analytical procedures may range from simple comparisons to complex models involving many relationships and elements of data. Generally accepted auditing standards require the use of analytical procedures in all audits of financial statements.

Our analytical procedures are done in three parts — planning, preliminary and final. Planning analytical review is performed during our preliminary fieldwork to help us plan the audit and determine where we might need to focus additional attention. Preliminary procedures are performed using the Village's trial balance and budget report prior to audit entries. In-charge auditors review the current-year information and compare it to prior-year actual amounts, the current budget and other expected results. These procedures are performed on the balance sheet and income statement.

Final analytical review takes place after all audit entries are posted. The partner-in-charge or manager reviews the financial statements, looking for variances to our expectations — figures that exceed a predetermined threshold level — both from a percentage and from a dollar amount perspective. Accounts that exceed the variance threshold are highlighted for further investigation. This investigation includes reviewing detail transactions, vouching a sample of transactions, discussions with management and validation techniques. Explanations of variances are documented in our file, with the results used to determine the extent of any additional audit testing or financial statement disclosures.

Approach to understanding the Village's internal control structure

Our audit process stresses the importance of evaluating internal controls, especially under the risk assessment standards. We perform a thorough evaluation of the effectiveness of your internal controls in order to perform risk assessments and design a risk-based audit program.

During preliminary work, we will document our understanding of your internal controls, and evaluate and test internal controls over the significant accounting and reporting systems of the Village. These evaluations will enable us to determine how much reliance we can place upon the systems for audit purposes and the amount of systems testing and account verification work that may be required.



Proposal for the Village of Lincolnshire

In addition, all significant suggestions, questions or other comments resulting from these evaluations will be discussed with appropriate personnel.

After we have evaluated the internal controls, we will test the flow of data through the systems to determine:

- > Whether the data actually follows the prescribed procedures and controls within the system
- > The degree of clerical accuracy achieved in recording and summarizing the data

Determining laws and regulations subject to audit test work

If the Village is required to have a single audit, the audit scope regarding compliance with laws and regulations is substantially broader than a standard audit conducted according to GAAS. We have developed our own approach to satisfy both the single audit and GAAS requirements.

Compliance testing approach

Uniform Guidance requires we test for compliance with laws and regulations that could have a material effect on the allowability of program expenditures. Therefore, we will test financial transactions as well as specific program requirements.

After we have determined which federal programs are major, we will develop the approach to test a specific program. We know certain programs incur costs that are administrative in nature, consisting primarily of salaries, wages and fringe benefits. For these programs, we will randomly select a representative sample of payroll costs to test. Our sample will be derived from the personnel assigned to that particular program.

Other programs, however, do not have substantial personnel costs. Those programs involve the purchasing of goods or services from outside sources, including vendors and not-for-profit agencies. Our approach to these types of programs would be to select a representative sample of charges to that program from the Village's transaction history reports.

For programs that involve both significant personnel costs and costs from outside sources, our approach would be a combination of the procedures identified above.

Because we also are testing for compliance with administrative laws and regulations, we will be testing representative samples from each major program. Most of our testing will involve the eligibility of persons assisted by that program. We will select case files to review from the Village's records of clients served during the period.

OMB's Compliance Supplement identifies 12 significant areas that may apply to each federal award. We rely on Practitioners Publishing Company for general work program guidance and developed our own work programs tailored for the Village.

Audit conducted according to GAAS requirements

Our dedicated team is immersed in the industry, with substantial knowledge of various laws and regulations dealing with government accounting, budgeting, financing and reporting. With this knowledge, we developed our own audit work program, which we will use on the audit.



Proposal for the Village of Lincolnshire

The work program covers such areas as:

- > Authorization of depositories and types of allowable investments
- > Arbitrage compliance and rebate requirements
- > Budgeting procedures and reporting requirements
- > Restrictions on expenditures and matching requirements
- > Taxing and debt limits
- > Compliance with the TIF statutes

Additionally, we will obtain information from the management of the Village on other significant laws and regulations that could materially affect the basic financial statements in the event of noncompliance.

Audit conducted according to single audit requirements and GAO standards

These standards require we perform additional tests in order to provide reasonable assurance that federal award programs are in compliance with laws and regulations governing those programs. We will test all major federal programs as well as non-major program transactions selected for other audit purposes.

We will use the following documents for guidance in determining the laws and regulations applicable to the Village's federal award programs:

- > The Single Audit Act Amendments of 1996
- > GAO Government Auditing Standards
- > OMB Uniform Guidance Audits of States, Local Governments and Non-Profit Organizations or Subpart F of the Uniform Guidance, depending on grant award date
- > OMB Compliance Supplement
- > Uniform Guidance for Federal Awards
- > Code of Federal Regulations
- > Catalog of Federal Domestic Assistance

As a practical matter, most of the significant laws and regulations that affect the Village's single audit programs can be found in OMB's Compliance Supplement.

For any major federal program not listed in the Compliance Supplement, we will determine the significant compliance requirements by reading the applicable statutes, grant agreements and policy manuals. We also will contact federal agencies for technical assistance, if deemed necessary.

Approach to be taken in drawing audit samples for purposes of tests of compliance

Our testing of compliance and internal control over compliance will follow the requirements of the AICPA sampling guidance. Each major program tested during the single audit will have samples pulled for each of the applicable compliance requirements. The sample sizes will depend on the number of transactions in the population.



Proposal for the Village of Lincolnshire

The Village's communication plan

Consistent communication is key to our relationship with the Village, and our commitment to this principle extends beyond your audit. We will proactively contact Village management and/or those charged with governance throughout the year to share relevant news and information.

Our staff are available via email or telephone to the Village whenever the need arises and will respond promptly to your inquiries and concerns. We will build a great working relationship with management and work with them throughout the year to address any questions related to audit services. Additionally, we send out a regular newsletter and offer webinars informing all our clients of relevant developments affecting the state and local government sector to ensure you remain current with any issues that may impact your business.

Technology plays a central role in maintaining open, clear lines of communication. Our client portal, **Huddle**, offers you an easy way to access your financial documents, transfer data and exchange information with us on a 24/7 basis, when it's convenient for you. This secure online collaborative workspace allows you to share content from your computer or mobile device at any time.



Baker Tilly's approach to communication will minimize the Village's burden while maximizing your benefit. While we are open and willing to conduct in-person meetings, we also recognize the demands on your time. As needed, we will conduct conference calls with Village management and staff where in-person meetings are deemed not necessary. We are flexible and amenable to your needs.



Appendix A: Resumes



Joseph M. Lightcap, CPA

Partner

630 645 6215

joe.lightcap@bakertilly.com

Joe Lightcap, a partner with Baker Tilly Virchow Krause, LLP, has been with the firm since 2000. He is a member of the public sector practice group and specializes in providing accounting and auditing services to local governmental entities, including municipalities, counties, and school districts.

Specific experience

- > Partner-in-charge of financial and compliance related audit engagements for public sector entities
- > Supervises the work performed by multiple associates during accounting and auditing engagements
- > Reviews and provides guidance for comprehensive annual financial reports, which have been awarded Certificates of Excellence in Financial Reporting from the Government Finance Officers Association and Association of School Business Officials
- > Provides strategic planning and implementation services for government units, implementing Governmental Accounting Standards Board (GASB) pronouncements
- > Analyzes clients' control systems to assist in implementing beneficial controls that are cost effective to clients
- > Assists clients in developing account structures in order to comply with state reporting requirements
- > Identifies client opportunities for efficiencies and cost savings
- > Develops "best practices" for municipalities and school districts
- > Analyzes policies, procedures, and controls
- > Conducts risks assessment standards
- > Licensed CPA in Illinois



Appendix A: Resumes

Joseph M. Lightcap, page 2

Industry involvement

- > Illinois Government Finance Officers Association – Technical Accounting Review Committee
- > Government Finance Officers Association – Special Review Committee
- > Illinois CPA Society
- > Illinois Association of School Business Officials

Education

University of Illinois-Urbana-Champaign
Bachelor of Science in Accountancy

Relevant continuing education

- > "GASB 67 Training" (Baker Tilly)
- > "Independence: Historical Insights and Today's Rules" (Becker Professional Education)
- > Single audit updates (Baker Tilly)
- > Public Sector accounting and auditing updates (Baker Tilly)
- > 2014 Firm-Wide Assurance Service Line Conference (Baker Tilly)
- > Illinois GFOA IMRF GASB Statement 68 Guidance for Employers Webinar
- > AICPA "The GASB's Pension Standards Part II: Considerations for Agent Plans and Participating Employers"
- > Illinois GFOA Technical Accounting Review Committee
- > Municipal Update (Baker Tilly)
- > GFOA Blue Book Training
- > Illinois Public Sector/NFP Busy Season CPE (Baker Tilly)
- > Illinois GFOA conferences
- > School interim update and technical audit skills (Baker Tilly)
- > GFOA Certificate of Conformance
- > "IT Risk Assessment Standards (RAS) Training for Auditors" (Baker Tilly)
- > Public Sector single audit updates (Baker Tilly)
- > GFOA annual governmental GAAP update



Appendix A: Resumes



Jason K. Coyle, CPA

Partner

630 645 6205

jason.coyle@bakertilly.com

Jason Coyle, partner with Baker Tilly Virchow Krause, LLP, has been in the accounting industry since 1997. Jason is a member of the public sector practice group. He specializes in providing financial and compliance audits, as well as accounting services. Jason has extensive experience with municipalities, counties, special districts and school districts.

Specific experience

- Partner-in-charge of financial and compliance related audit engagements for local governmental entities
- Routinely assists local governments with the implementation of new accounting standards issued by the Governmental Accounting Standards Board
- Reviews and provides guidance for Comprehensive Annual Financial Reports, which have been awarded a "Certificate of Achievement for Excellence" in Financial Reporting
- Performs internal control reviews of municipalities and school districts, providing recommendations on policies and procedures to strengthen internal controls
- Provides Tax Incremental Financing (TIF) compliance audits
- Partner-in-charge of single audits in accordance with OMB Uniform Guidance Guidelines
- Presents annual audit and financial results to various client boards
- Leads operations reviews designed to improve the efficiency and effectiveness of business and finance operations
- Member of the Special Review Executive Committee of the GFOA which reviews financial statements submitted to the CAFR program
- Licensed CPA in Illinois

Industry involvement

- American Institute of Certified Public Accountants
- Government Finance Officers Association – Special Review Executive Committee
- Illinois Governmental Finance Officers Association – Technical Accounting Review Committee
- Illinois CPA Society – Governmental Executive Committee
- Illinois Association of School Business Officials
- Speaks at industry conferences



Appendix A: Resumes

Jason K. Coyle, page 2

Education

University of Illinois-Urbana-Champaign
Bachelor of Science in Accountancy

Relevant continuing education

- > Government Accounting and Auditing Updates
- > Baker Tilly Municipal Audit Training Sessions
- > Government Finance Officers Association sponsored seminars
- > Single Audit Training Sessions
- > Frequent Frauds Found in Governments
- > Performing Single Audits Under the Uniform Guidance for Federal Awards
- > GASB 67 and 68 training



Appendix A: Resumes



Jim Palmer, CPA

Manager

630 645 6218

james.palmer@bakertilly.com

Jim Palmer is a manager with Baker Tilly Virchow Krause, LLP's public sector group. He specializes in serving state and local governmental entities. Jim joined the firm in 2012.

Specific experience

- > Provides audit services for governmental entities, including municipalities, counties and school districts
- > Prepares comprehensive annual financial reports, which have been awarded Certificates of Excellence in Financial Reporting from the Government Finance Officers Association and Association of School Business Officials
- > Performs single audits in accordance with Uniform Grant Guidance
- > Performs TIF compliance audits
- > Assists governments with implementation of new GASB standards

Industry involvement

- > American Institute of Certified Public Accountants
- > Illinois CPA Society

Education

University of Illinois at Urbana-Champaign
Master of Accounting Science
Bachelor of Science in Accounting

Relevant continuing education

- > Performing Single Audits Under the Uniform Guidance for Federal Awards
- > 2015 Single Audit Compliance Supplement
- > GASB 67 and 68 Training
- > Independence: Historical Insights and Today's Rules
- > Public Sector Accounting and Auditing Training
- > 2013 HIPAA Privacy and Security for Professional Service Providers
- > Public Sector Accounting and Auditing Winter Training
- > Intermediate Single Audit Certificate (AICPA)



Appendix B: Illinois government clients

We provide services to nearly 1,000 state and local governments nationwide. The following list includes a sampling of our state and local government clients from Illinois in the last five years. We are glad provide contact information for any client on request.

Illinois city clients

Bloomington
Chicago
Countryside
Galesburg
Geneva
Highland Park
Lake Forest
Moline
Springfield
Urbana
Wheaton

Illinois county clients

Champaign
DuPage
Kane
Lake
McHenry
McLean
Will
Winnebago

Illinois library clients

Bedford Park
Highland Park
Hodgkins
McCook
Park Forest
Schaumburg Township
Skokie
Waukegan

Illinois township clients

Lyons

Illinois utility clients

DuPage County Water and Sewerage System
Glenbard Wastewater Authority
Fox River Water Reclamation District
Illinois Municipal Electric Agency
Thorn Creek Basin Sanitary District

Illinois village clients

Broadview
Buffalo Grove
Deerfield
Glenview
Hodgkins
Lemont
Long Grove
Maywood
McCook
Oak Brook
Orland Park
Roselle
Skokie

Other entities

Bedford Park District
DuPage County Health Department
Forest Preserve District of Cook County
Greater Peoria Mass Transit District
Hodgkins Park District
Lake County Forest Preserves
Pace Suburban Bus Service
Pleasantview Fire Protection District
Regional Transportation Authority
Rockford Mass Transit District
Springfield Mass Transit District

Additionally, the Illinois team serves more than 50 Illinois public schools, including Chicago Public Schools.



Appendix C: Exceptional Client Service

The Baker Tilly difference is the client experience

Accounting firms are not all the same. Baker Tilly breaks away from the pack when it comes to connecting with you to truly understand what is important to you.

Clients choose and stay with Baker Tilly because they know we deliver Exceptional Client Service.

A client-centric way of doing business

Your definition of client satisfaction is the only definition that matters. We ask. We listen. From staff accountant to managing partner, we focus on understanding your needs. Through knowledge sharing and open discussions, you will experience the value of working with a team of professionals that focuses on you and your success — a team that dedicates itself to:

- Proactively identifying and meeting the needs of clients by fostering an atmosphere of service and respect
- Providing value in ways that increase client satisfaction and loyalty
- Taking responsibility for developing and sustaining productive client relationships
- Consistently applying the characteristics of the Baker Tilly client service model to everything we do

Above all, it means we are continually working to improve the client experience.

The voice of our client leads our service model

To ensure we provide Exceptional Client Service, our dedicated client services director conducts satisfaction assessments through a mix of direct telephone calls, client visits and web-based client satisfaction surveys. Firm leaders, including Chairman and CEO Alan Whitman, also get involved, meeting with a sampling of clients each year. During the assessment, we verify that we are delivering on the promises made during the proposal process and that we are meeting your expectations as defined during the client service planning phase of the engagement. Action, in the form of involvement and follow-up by firm leaders, is a critical element of our approach to addressing concerns that may exist.

We formally document this client feedback and share it with the engagement team and respective managing partner. Our CEO, executive managing partners, managing partners and team leaders receive a monthly report of client satisfaction results. These results factor into partner and manager performance management. We take action based on the comments and suggestions we receive.

We ask clients to rate their satisfaction levels on a 1-to-10 scale (10 being highest). In our most recent client satisfaction surveys, 84 percent of responding clients gave us 9 or 10. On average, clients who gave us a score of less than or equal to 7 gave us nearly 2 points higher the next time they were surveyed due to specific actions taken by our team to improve the client service experience. One such client, a Vice President of Finance, provided the following comment, "You asked. I told you, and you did something about it. And I really respect that."



Appendix C: Exceptional Client Service

The client service plan—it is all about you

A critical component of our engagement planning process is the development of a client service plan that defines our service delivery to the Village. We work with you to build the level of detail you desire to provide comfort that your needs are truly understood.

We utilize a web-based system to house and track these planning commitments. This enables seamless access by all members of the engagement team whether they are in audit, tax, consulting or specialty services.

When we give our word regarding transition, process efficiency, accountability, timing, seamless delivery and quality, this tool helps make sure we deliver what we promised.



**REQUEST FOR BOARD ACTION
Committee of the Whole
November 12, 2018**

Subject: GIS Consortium One-Year Service Agreement

Action Requested: Consideration & Discussion of One-Year Supplemental Statement of Work with GIS Consortium Service Provider, Municipal GIS Partners (MGP) for Geographic Information Services (GIS)

Originated By: Bradford H. Woodbury, Public Works Director

Referred To: Village Board

Background/Summary:

- The Village’s Geographic Information System (GIS) services are based upon participation in the GIS Consortium (GISC); a public entity consisting of 33 municipalities working collectively to achieve benefits of GIS and related technologies.
- Municipal GIS Partners, Inc. (MGP), based in Des Plaines, Illinois, is the service provider of the GISC. MGP has been the service provider since Lincolnshire’s initial charter-member involvement in the Consortium in 2000.
- The multi-year agreement allows for the option to renew the agreement for successive one-year periods or for any other period as mutually agreed. With pending changes in the MGP Membership Board structure, most MGP member communities are scheduled to approve one-year “supplemental statement of work” agreements.
- The 2019 service agreement is for an amount not to exceed \$60,790.05, which is a 0.61% decrease from 2018. These funds have been properly allocated in the 2019 Proposed Budget.
- Terms stay the same as previous agreements; the supplemental statement of work will provide for continuation of the work of MGP’s GIS Specialist assigned to the Village of Lincolnshire. This specialist is responsible for providing support in the development and maintenance of the Village’s various digital mapping layers.

Recommendation: Consideration and discussion of the one-year supplemental statement of work for continued participation in the GIS Consortium and GIS services provided by MGP, Inc., and placement on the November 26th Consent Agenda.

Reports and Documents Attached:

- GIS Consortium Service Provider Supplemental Statement of Work.
- MGP 2019 Rates Allocations

Meeting History	
Current COW Discussion:	November 12, 2018

Supplemental Statement of Work

Pursuant to and in accordance with Section 1.2 of that certain GIS Consortium Service Provider Contract dated January 1, 2015 (the “*Contract*”) between the Village of Lincolnshire, an Illinois municipal corporation (the “*Municipality*”) and Municipal GIS Partners, Incorporated (the “*Consultant*”), the parties hereby agree to the following SUPPLEMENTAL STATEMENT OF WORK, effective January 1, 2019 (“*SOW*”):

1. Description of Additional Services:

Section 3 of the Attachment 1 to the Contract (“Attachment 1”) shall be deleted and replaced with the following language:

“The Consultant will provide the necessary resources to support the GIS program. The allocation of these resources will be reasonably commensurate with the level of expertise required to fulfill the specific task which includes, but is not limited to, the following:

- A. The Onsite Analyst provides the daily operation, maintenance, and support of the program for the Municipality. The Onsite Analyst is responsible for database management and data quality, map and product development, user training and help-desk, project identification and program documentation.
- B. The Shared Analyst provides technical support to the Onsite Analyst and the Municipality including trouble-shooting and project implementation. The Shared Analyst is responsible for developing, testing, and managing the GISC shared solutions including the standard data model and processes, centralized databases, and software applications.
- C. The Client Account Manager is responsible for the coordination and operation of the program for the Municipality including leadership alignment and reporting, planning and budgeting, resource allocation, and performance management.
- D. The Manager is responsible for the overall GISC program including the development and implementation of new shared opportunities based on the direction and instructions of the GISC Board of Directors.”

2. Project Schedule/Term:

Pursuant to Section 5.2 of the Contract, this SOW shall extend the Initial Term for an additional one (1) year period. For the avoidance of doubt, this Renewal Term shall commence on January 1, 2019 and remain in effect for one (1) year.

3. Projected Utilization:

As set forth in Section 4.1(c) of the Contract, the project utilization shall adjust each calendar year in accordance with the annual rates approved by the Board of Directors of GISC. The projected utilization for the calendar year beginning January 1, 2019 and ending December 31, 2019 is set forth in this SOW as follows:

- A. 493 hours of Onsite Analyst
- B. 99 hours of Shared Analyst
- C. 49 hours of Client Account Manager
- D. 25 hours of Manager

4. Service Rates:

As set forth in Section 4.1(c) of the Contract, the service rates shall adjust each calendar year in accordance with the annual rates approved by the Board of Directors of GISC. The service rates for the calendar year beginning January 1, 2019 and ending December 31, 2019 is set forth in this SOW as follows:

- A. \$ 84.00 per hour for Onsite Analyst
- B. \$103.75 per hour for Shared Analyst
- C. \$111.95 per hour for Client Account Manager
- D. \$144.85 per hour for Manager

Total Not-to-Exceed Amount for Services (Numbers): \$60,790.05.

Total Not-to-Exceed Amount for Services (Figures): sixty thousand, seven hundred ninety and 05/100 dollars.

In the event of any conflict or inconsistency between the terms of this SOW and the Contract or any previously approved SOW, the terms of this SOW shall govern and control with respect to the term, projected utilization rates, service rates and scope of services. All other conflicts or inconsistencies between the terms of the Contract and this SOW shall be governed and controlled by the Contract. Any capitalized terms used herein but not defined herein shall have the meanings prescribed to such capitalized term in the Contract.

SIGNATURE PAGE FOLLOWS

Signature Page to Supplemental Statement of Work

IN WITNESS WHEREOF, the undersigned have placed their hands and seals hereto as of _____, _____.

ATTEST:

VILLAGE OF LINCOLNSHIRE

By: _____
Name: _____
Its: _____

By: _____
Name: _____
Its: _____

ATTEST:

CONSULTANT:

**MUNICIPAL GIS PARTNERS,
INCORPORATED**

By: Donna J. Thomey
Name: Donna Thomey
Its: Management Support Specialist

By: Thomas A. Thomey
Name: Thomas Thomey
Its: President



MEMORANDUM

TO: John Prejzner, GIS Consortium Treasurer
FROM: Thomas A. Thomey, MGP Inc. General Manager and Maria Storm, GIS Manager
DATE: May 15, 2018
SUBJECT: MGP 2019 Rates and Allocations

EXECUTIVE SUMMARY

This memorandum contains the MGP Inc. (MGP) proposed rates and allocations structure for the calendar year 2019 for all GIS Consortium (GISC) members regardless of their individual fiscal year. Approval of this proposal requires a majority vote of the GISC Board of Directors which typically occurs at the July Board meeting of each year.

MGP is the founding service-provider for the GISC and has worked in partnership with the members to provide high-quality GIS professional staffing at an affordable rate. In addition, MGP's model encourages open and free sharing of ideas, solutions, and products among its local government clients. We do this to inspire innovation, and to partner with communities to better manage and visualize their data. These things position the community to make informed fact-based decisions.

We are consolidating the two-tier Traditional and Remote Access Service (RAS) budget models into one base offering. MGP will provide a cloud-based GIS Workstation for all clients in 2019. Traditional and RAS communities are impacted differently with this change. Once complete, all members will be on the same model.

Community budgets may vary based on their shared- and direct-allocations. We are proposing the following average budget changes for 2019.

TRADITIONAL MEMBERS:	PLUS 2.23%
RAS MEMBERS:	MINUS 0.61%

The GISC membership has not grown this year, so the number of hours allocated to all members will remain unchanged.

The 2019 rates and allocations are based on the following objectives and market considerations.

STAFF EXCELLENCE

MGP is committed to hiring and retaining the best GIS professionals we can attract, retain, and afford. We offer professionals competitive salaries and benefits and offer an environment that rewards team and individual performance.

Last year we modified our hiring criteria to emphasize candidates with more work experience or higher academic achievement (Masters). We have been pleased with the candidates we have brought on board and we find there is an additional positive impact on existing staff. We plan to continue this practice for the foreseeable future.

We are experiencing a reduction in GIS Specialists applicants particularly for more experienced professionals. Our compensation consultant has advised us that, GIS Specialist, is a less common and sought-after title in the industry today. Next year we will be retitling this position to better align with industry practices. We are anticipating that other role titles may be affected by this change.

We are proposing the following salary increase for all positions at MGP:

SALARY INCREASE: 2.00%

INCREASED EFFICIENCY

MGP has been offering a RAS environment to GISC members since 2015. Today, eighteen (18) of the thirty-four (34) GISC members work in the RAS environment. This environment offers several benefits including:

- ✓ 24/7 Access from anywhere
- ✓ Reduced impact on local IT
- ✓ Faster data check-in and accessibility
- ✓ Ability to update data model more frequently
- ✓ Less time-consuming software upgrades

MGP has decided to offer this environment to all GISC members as part of the base rate structure. The efficiency and cost benefits in our model are too compelling to ignore any longer.

Traditional model communities can continue their maintenance agreements with Esri™ and assign the license to another staff member, or they can discontinue maintenance which will save them \$3,000/year.

MANAGING HEALTHCARE COSTS

MGP's largest expense after employee compensation and payroll taxes is healthcare. MGP currently qualifies for a grandfather plan that provides our staff with competitive benefits. Our healthcare costs would increase if we were to leave this program and paradoxically our employee benefits would decrease. This leaves us with no option other than to stay in the plan. Our plan increased in price by 12% this year. This increase is reflected in the new rate structure for 2019.

All other expense categories remain unchanged for 2019.

MEMBER STAFFING BUDGETS

The following is the proposed budget for each member with a year-over analysis for comparison.

Member	2019	2018	\$Variance	%Variance
Arlington Heights	\$203,421	\$198,893	\$4,528	2.23%
Bensenville	\$81,488	\$81,977	-\$489	-0.60%
Buffalo Grove	\$142,278	\$143,140	-\$862	-0.61%
Carol Stream	\$142,278	\$143,140	-\$862	-0.61%
Crystal Lake	\$203,421	\$198,893	\$4,528	2.23%
Deerfield	\$81,488	\$79,674	\$1,814	2.23%
Des Plaines	\$203,421	\$198,893	\$4,528	2.23%
Elk Grove Village	\$162,892	\$159,267	\$3,625	2.23%
Glen Ellyn	\$101,534	\$102,151	-\$617	-0.61%
Glencoe	\$60,790	\$61,162	-\$372	-0.61%
Glenview	\$203,421	\$198,893	\$4,528	2.23%
Hanover Park	\$101,534	\$102,151	-\$617	-0.61%
Highland Park	\$183,022	\$178,948	\$4,074	2.23%
La Grange	\$40,744	\$40,989	-\$245	-0.60%
Lake Forest	\$203,421	\$198,893	\$4,528	2.23%
Lincolnshire	\$60,790	\$61,162	-\$372	-0.61%
Lincolnwood	\$43,563	\$43,748	-\$185	-0.42%
Morton Grove	\$78,317	\$78,873	-\$556	-0.71%
Mundelein	\$122,148	\$122,881	-\$732	-0.60%
Norridge	\$40,744	\$40,989	-\$245	-0.60%
Northbrook	\$203,421	\$198,893	\$4,528	2.23%
Oak Brook	\$122,148	\$122,881	-\$732	-0.60%
Oak Park	\$98,715	\$96,515	\$2,200	2.23%
Park Ridge	\$101,534	\$99,274	\$2,260	2.23%
River Forest	\$40,744	\$40,989	-\$245	-0.60%
Riverside	\$40,744	\$39,837	\$907	2.23%
Rolling Meadows	\$116,158	\$113,566	\$2,592	2.23%
Schiller Park	\$78,317	\$78,873	-\$556	-0.71%
Skokie	\$142,278	\$139,111	\$3,167	2.23%
Tinley Park	\$203,421	\$198,893	\$4,528	2.23%
Wheeling	\$142,278	\$139,111	\$3,167	2.23%
Wilmette	\$81,488	\$81,977	-\$489	-0.60%
Winnetka	\$78,317	\$78,873	-\$556	-0.71%
Woodridge	\$122,148	\$119,430	\$2,719	2.23%

**REQUEST FOR BOARD ACTION
Committee of the Whole
November 12, 2018**

Subject:	Village of Lincolnshire Custodial Service Agreement
Action Requested:	Consideration and Discussion and Awarding Bid for Lincolnshire Custodial Services to Eco Cleaning Maintenance, Inc. of Elmhurst at an Annual Base Bid Cost of \$35,820.00 (Village of Lincolnshire)
Originated By:	Wally Dittrich, Assistant Public Works Director/ Village Engineer
Referred To:	Mayor and Board of Trustees

Summary / Background:

The Village published a bid notice on Tuesday, October 9th for contractual custodial services for the Village's facilities at Village Hall, Public Works, Spring Lake Park Pavilion and North Park Pavilion for fiscal year 2019, with renewal options at the Village's discretion, for fiscal year 2020 and 2021. On October 22, 2018, staff held a pre-bid walk-through of facilities and locations in the contract that was attended by 3 companies, and on Tuesday October 30, 2018, staff publicly opened three sealed bid proposals. Eco Clean Maintenance, Inc of Elmhurst, Illinois submitted the lowest responsible bid. The following is the base bid price prepared by each bidder:

Base Bid Tab	<u>2019</u>	<u>2020</u>	<u>2021</u>
Perfect Cleaning Corp	\$ 61,704.00	\$ 61,704.00	\$ 61,704.00
Best Quality Cleaning	\$ 44,940.00	\$ 44,940.00	\$ 44,940.00
Eco Clean	\$ 35,820.00	\$ 35,820.00	\$ 35,820.00

In addition to the base bid, companies were asked to prepare bids for quarterly cleaning services such as carpet cleaning, interior window cleaning, floor cleaning and exterior window cleaning. Eco Cleaning was also the lowest responsible bidder for this bid request. Staff included quarterly cleaning at Village Hall, and Public Works. The following is the pricing for quarterly cleaning prepared by each bidder:

Quarterly Clean Bid Tab	<u>2019</u>	<u>2020</u>	<u>2021</u>
Eco Clean	\$ 15,700.00	\$ 15,700.00	\$ 15,700.00
Best Quality Clean	\$ 13,200.00	\$ 13,200.00	\$ 13,200.00
Perfect Cleaning Corp	\$ 45,000.00	\$ 45,000.00	\$ 45,000.00

Budget Impact:

In fiscal year 2018, staff budgeted \$33,000 for custodial services. Based on the bids received, staff recommends \$53,000.00 to be budgeted for these services in 2019; an increase of \$20,000.00 compared to the proposed budget. Some reasons for the increase in bid price is the pricing for cleaning North Park and the Spring Lake Park Pavilion came in higher than previous years. The increase is largely due to the bid specifications requiring stricter timeframes that need to be adhered to for cleaning. Additionally, bid specifications were improved to provide

increased clarity and better communicate Village expectations and approved methods of cleaning for various services. Staff also believes hosting the optional walk through for bidders resulted in less “under-bidding” by a company just relying on a square foot details included in the bid specifications. The bid totals for all services provided by Eco-Cleaning Maintenance, Inc is:

<u>Facility Base Bid</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Village Hall / Police Department	\$ 21,720.00	\$ 21,720.00	\$ 21,720.00
Public Works Facility	\$ 7,404.00	\$ 7,404.00	\$ 7,404.00
Spring Lake Pavilion	\$ 3,348.00	\$ 3,348.00	\$ 3,348.00
North Park Pavilion	\$ 3,348.00	\$ 3,348.00	\$ 3,348.00
Total	\$ 35,820.00	\$ 35,820.00	\$ 35,820.00
<u>Facility Quarterly Clean</u>			
Village Hall / Police Dept.	\$ 7,850.00	\$ 7,850.00	\$ 7,850.00
Public Works Facility	\$ 7,850.00	\$ 7,850.00	\$ 7,850.00
Total	\$ 15,700.00	\$ 15,700.00	\$ 15,700.00
Grand Total	\$ 51,520.00	\$ 51,520.00	\$ 51,520.00

Recommendation:

Eco-Clean Maintenance, Inc. is widely praised and comes well recommended by various public organizations such as the Village of Burr Ridge, DuPage Water Commission, and the Mokena Park District. Their references were all satisfied with the company’s services. Staff recommends acceptance of Eco-Clean Maintenance, Inc.’s bid for custodial services for Village facilities.

Reports and Documents Attached:

- Bid Proposal prepared by Eco-Clean Maintenance, Inc.

Meeting History	
Committee of the Whole	November 12, 2018

Eco-Clean Maintenance	Monthly Hours	Quarterly Hours	Annual Hours	Total Hours	Cost Per Year
Village Hall/Police Dept	154	462	1848	2464	\$ 21,720.00
Public Works Facility	44	132	524	700	\$ 7,404.00
Spring Lake Park Pavilion	20	80	240	340	\$ 3,348.00
North Park Pavilion Office and Bath	20	80	240	340	\$ 3,348.00
Total					\$ 35,820.00
Cleaning crew, no staffing, at Village Hall/PD	110	330	1320	1760	\$ 18,250.00
Quarterly Carpet Cleaning (per visit)					\$ 615.00
Quarterly Window Cleaning (per visit)					\$ 425.00
Quarterly Floor Cleaning (per visit)					\$ 615.00
Annual Exterior Window					\$ 615.00
2019 Total Base + Quart. Cleaning 4x/year					\$ 51,520.00
Base Bid 2020:					
Village Hall/Police Dept	154	462	1848	2464	\$ 21,720.00
Public Works Facility	44	132	240	416	\$ 7,404.00
Spring Lake Park Pavilion	20	80	240	340	\$ 3,348.00
North Park Pavilion Office and Bath	20	80	240	340	\$ 3,348.00
Total					\$ 35,820.00
Cleaning crew, no staffing, at Village Hall/PD	110	330	1320	1760	\$ 18,250.00
Quarterly Carpet Cleaning (per visit)					\$ 615.00
Quarterly Window Cleaning (per visit)					\$ 425.00
Cleaning crew, no staffing, at Village Hall/PD					\$ 615.00
Annual Exterior Window					\$ 615.00
2020 Total Base + Quart. Cleaning 4x/year					\$ 51,520.00
Base Bid 2021:					
Village Hall/Police Dept	154	462	1848	2464	\$ 21,720.00
Public Works Facility	44	132	524	700	\$ 7,404.00
Spring Lake Park Pavilion	20	80	240		\$ 3,348.00
North Park Pavilion Office and Bath	20	80	240		\$ 3,348.00
Total					\$ 35,820.00
Cleaning crew, no staffing, at Village Hall/PD	110	330	1320		\$ 18,250.00
Quarterly Carpet Cleaning (per visit)					\$ 615.00
Quarterly Window Cleaning (per visit)					\$ 425.00
Cleaning crew, no staffing, at Village Hall/PD					\$ 615.00
Annual Exterior Window					\$ 615.00
2021 Total Base + Quart. Cleaning 4x/year					\$51,520.00

Best Quality Cleaning	Monthly Hours	Quarterly Hours	Annual Hours	Total Hours	Cost Per Year
Village Hall/Police Dept	24	12	6	432	\$ 30,240.00
Public Works Facility	6	4	2	90	\$ 6,900.00
Spring Lake Park Pavilion	4	2	2	58	\$ 3,600.00
North Park Pavilion Office and Bath	4	2	2	58	\$ 3,600.00
Total	38	20	12	638	\$ 44,940.00
Cleaning crew, no staffing, at Village Hall/PD	24	12	6	432	\$ 23,400.00
Quarterly Carpet Cleaning (per visit)					\$ 475.00
Quarterly Window Cleaning (per visit)					\$ 575.00
Quarterly Floor Cleaning (per visit)					\$ 600.00
Annual Exterior Window					na
2019 Total Base + Quart. Cleaning 4x/year					\$ 58,140.00
Base Bid 2020:					
Village Hall/Police Dept	24	12	6	432	\$ 30,240.00
Public Works Facility	6	4	2	90	\$ 6,900.00
Spring Lake Park Pavilion	4	2	2	58	\$ 3,600.00
North Park Pavilion Office and Bath	4	2	2	58	\$ 3,600.00
Total	38	20	12	638	\$ 44,940.00
Cleaning crew, no staffing, at Village Hall/PD	24	12	6	432	\$ 23,400.00
Quarterly Carpet Cleaning (per visit)					\$ 475.00
Quarterly Window Cleaning (per visit)					\$ 575.00
Cleaning crew, no staffing, at Village Hall/PD					\$ 600.00
Annual Exterior Window					na
2020 Total Base + Quart. Cleaning 4x/year					\$ 58,140.00
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Village Hall/Police Dept	24	12	6	432	\$ 30,240.00
Public Works Facility	6	4	2	90	\$ 6,900.00
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Quarterly Window Cleaning (per visit)					\$ 575.00
Cleaning crew, no staffing, at Village Hall/PD					\$ 600.00
Annual Exterior Window					na
2021 Total Base + Quart. Cleaning 4x/year					\$ 58,140.00

Perfect Quality Cleaning	Monthly Hours	Quarterly Hours	Annual Hours	Total Hours	Cost Per Year
Village Hall/Police Dept	273	20	10	3336	\$ 46,704.00
Public Works Facility	40	10	10	530	\$ 7,800.00
Spring Lake Park Pavilion	20	10	5	285	\$ 3,600.00
North Park Pavilion Office and Bath	20	10	5	285	\$ 3,600.00
Total	353	50	30	4436	\$ 61,704.00
Cleaning crew, no staffing, at Village Hall/PD	151	20	10	1902	\$ 26,628.00
Quarterly Carpet Cleaning (per visit)					\$ 1,850.00
Quarterly Window Cleaning (per visit)					\$ 950.00
Quarterly Floor Cleaning (per visit)					\$ 1,350.00
Annual Exterior Window					\$ 2,950.00
2019 Total Base + Quart. Cleaning 4x/year	151	20	10	1902	\$ 106,704.00
Base Bid 2020:					
Village Hall/Police Dept	273	20	10	3336	\$ 46,704.00
Public Works Facility	40	10	10	530	\$ 7,800.00
Spring Lake Park Pavilion	20	10	5	285	\$ 3,600.00
North Park Pavilion Office and Bath	20	10	5	285	\$ 3,600.00
Total	353	50	30	4436	\$ 61,704.00
Cleaning crew, no staffing, at Village Hall/PD	151	20	10	1902	\$ 26,628.00
Quarterly Carpet Cleaning (per visit)					\$ 1,850.00
Quarterly Window Cleaning (per visit)					\$ 950.00
Cleaning crew, no staffing, at Village Hall/PD					\$ 1,350.00
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2020 Total Base + Quart. Cleaning 4x/year	151	20	10	1902	\$ 106,704.00
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Total	353	50	30	4436	\$ 61,704.00
Cleaning crew, no staffing, at Village Hall/PD	151	20	10	1902	\$ 26,028.00
Quarterly Carpet Cleaning (per visit)					\$ 1,850.00
Quarterly Window Cleaning (per visit)					\$ 950.00
Cleaning crew, no staffing, at Village Hall/PD					\$ 1,350.00
Annual Exterior Window					\$ 2,950.00
2021 Total Base + Quart. Cleaning 4x/year	151	20	10	1902	\$ 106,704.00

**REQUEST FOR BOARD ACTION
Committee of the Whole Meeting
November 12, 2018**

Subject: School Resource Officer Agreement with Stevenson High School

Action Requested: Consideration of Agreement with Adlai E. Stevenson High School District No. 125 for Two School Resource Officers

**Originated
By/Contact:** Joseph Leonas, Chief of Police

Referred To: Village Board

Summary / Background:

In 1998 the Village of Lincolnshire entered into an Intergovernmental Agreement with the Board of Education of Adlai E. Stevenson High School District No. 125 to provide a police officer to act as a School Resource Officer at Stevenson High School. Earlier this year, staff received a request for a second School Resource Officer to be assigned to the school. At that time, staff and school met to review the existing agreement and discuss changes to address the additional Resource Officer and update cost allocations related to officer services along with the cost of the associated with providing police vehicles for the two officers.

The term of the new Agreement shall be for three complete school years, commencing with the 2018-19 school year; and shall automatically be renewed for each subsequent school year unless either party notifies of its intent not to renew, or to change the number of School Resource Officers assigned to Stevenson High School.

The new Agreement provides for a 2% increase in reimbursement for the police officers' salaries and fringe benefits; and increases the reimbursement for the police vehicles from \$200 to \$1,433 per month.

Budget Impact:

The Board of Education of Adlai E. Stevenson High School District 125 shall reimburse the Village for 85% of the assigned Police Officers' salaries and fringe benefits. Fringe benefits as outlined in the agreement include compensated time off, health, dental and life insurance benefits; collective bargaining agreement compliance costs; workers compensation costs; federal taxes; and pension costs. The Board of Education shall also reimburse the Village \$1,433 per month for use of two marked police cars.

Recommendation:

According to Stevenson High School Personnel, the D125 School Board is expected to consider and approve the proposed agreement at their November 19, 2018 meeting. Staff recommends consideration of the proposed agreement and direct placement on the November 26, 2018 Regular Village board meeting consent agenda for approval.

Reports and Documents Attached:

- Proposed School Resource Officer Agreement
- Current School Liaison Officer Agreement



**Agenda Item
3.41 COW**

Meeting History

Committee of the Whole Meeting:	November 12, 2018
Regular Village Board Meeting:	

SCHOOL RESOURCE OFFICER AGREEMENT

Preamble

This agreement entered into as of _____ between the Village of Lincolnshire, an Illinois home rule municipal corporation (hereinafter "Village") and the Board of Education of Adlai E. Stevenson High School District No. 125, Lake County, Illinois (hereinafter "SHS").

SHS wishes to have available the services of two Police Officers from the Village of Lincolnshire who will act as School Resource Officers (SRO) at Adlai E. Stevenson High School.

The Village of Lincolnshire is willing to supply the services of such School Resource Officers under the provisions of this Agreement.

NOW, THEREFORE, the parties agree as follows:

Section 1: School Year - Hours of Assignment - Duties

A. School Year – Hours of Assignment.

Beginning on the first day of the school session and continuing for each day school is in session until the last day school is in session, the Village shall assign two SROs, acceptable to SHS's representatives (which acceptance shall not be unreasonably withheld, conditioned or delayed), to the premises of Adlai E. Stevenson High School, 1 Stevenson Drive, Lincolnshire, Illinois, from 8:00 a.m. to 4:00 p.m., or other hours as may be adjusted from time to time to meet the needs of Adlai E. Stevenson High School or the Village, as mutually agreed upon. For the purpose of this Agreement, the "school session" shall mean the traditional school calendar beginning on or about August 15 and ending on or about June 15 each year.

Stevenson High School may request, and the Village may agree to provide, additional days for SRO service at the school during summer school sessions depending upon need and availability. Such request shall be made annually by April 1. Reimbursement

for summer school session days worked by the SRO will be billed on a pro-rata basis for each day the SRO is on school property based upon Section 6 below, but shall be confirmed by mutual agreement by not later than May 1 annually. SHS agrees that the identity of the SRO assigned to the school during summer school sessions may vary.

B. SRO Duties. The duties and responsibilities of the SRO assigned to SHS shall include, but not be limited to, the following:

1. Enforce all laws and municipal ordinances to coordinate our efforts to provide a safe and nurturing school learning experience that is flexible in meeting the academic, social, and emotional needs of each student;
2. Investigate all criminal complaints involving juveniles taking place at SHS;
3. Provide information and give presentations to students, staff and parents in areas such as drug and alcohol prevention, online safety, cyber bullying, criminal gang activity, vandalism, theft, personal violence, trespassing, and other civil rights and legal topics of interest to the District and within the SRO's area of expertise;
4. Appear and testify in court proceedings and school suspension review and expulsion hearings as necessary, unless said appearance and/or testimony would interfere with any pending or reasonably contemplated law enforcement proceedings and/or criminal investigation;
5. Be proactive regarding patterns of delinquency, street gang membership and activity and problem areas around the school to strive toward prevention, operational excellence and efficiency;
6. Assist school personnel with managing escalated and agitated clients, crowd control and vehicle traffic patterns to strive toward prevention, operational excellence and efficiency;
7. Subject to the Reciprocal Reporting Agreement between SHS and the Village, maintain open communication with school personnel in an attempt to identify individuals or conditions that could result in delinquent behavior, formulate prevention plans and identify proactive solutions;
8. Subject to the Reciprocal Reporting Agreement between SHS and the Village, maintain and report to the District a record of reported criminal incidents and arrest activities;
9. Serve as liaison between the District and the Police Department;

10. Maintain a high level of visibility during arrival, lunch, passing periods and departure as schedule permits;
11. The Parties acknowledge that police officers are responsible for criminal law issues, not school discipline issues. Thus, absent exigent circumstances, the SRO will not enforce school policies and regulations involving student behavior and discipline except in exigent circumstances; and
12. Any and all necessary backup services, including equipment and personnel, required to assist SROs in the performance of their obligations under this Agreement shall be at the sole discretion and control of the Chief of Police of the Village.

Section 2: Term of Appointment

Officers Assigned to the SRO position shall typically be assigned to staggered four year terms where practicable.

Section 3: Employment Status

At all times, the School Resource Officers shall remain an employee of the Village of Lincolnshire, and shall be subject to the jurisdiction and direction of Village of Lincolnshire Village Code, and Police Department rules, regulations, policies and directives.

Section 4: Availability for Duty

If either of the School Resource Officers are unavailable for duty at the school for a leave less than two weeks, a replacement need not be assigned by the Village. At such time as one of the School Resource Officer's individual absences exceeds two weeks (ten (10) school days), or as soon as it is known that a leave will extend beyond two weeks (ten (10) school days), the Village will provide a temporary replacement. To the extent that it is practical to do so, the Village will consult with the school authorities prior to designating the replacement. At such times as the School Resource Officers are absent and a replacement is not required to be provided, a Village patrol unit will respond to calls for assistance on an "as needed" basis.

Section 5: School Resource Officer Performance/Replacement

Should SHS become dissatisfied with the performance of services by an assigned School Resource Officer, the representatives of Adlai E. Stevenson High School and

representatives of the Village shall meet to discuss performance concerns and develop a plan to address identified deficiencies. If at such time as both Adlai E. Stevenson High School and the Village of Lincolnshire agree that an individual School Resource Officer is not meeting expectations, staff from both Adlai E. Stevenson High School and the Village of Lincolnshire shall work together to ensure the timely assignment of a replacement.

Section 6: Payment for Service

Adlai E. Stevenson High School shall reimburse the Village of Lincolnshire for 85% of the Police Officer's annual salary and fringe benefits for the particular officer assigned as the School Resource Officer. In December of every year, the Village of Lincolnshire will provide Adlai E. Stevenson High School a calculation of anticipated expenses related to annual salary and fringe benefits for the coming year to reflect the officers' new rates of pay and fringe benefit amounts. The Village will bill Adlai E. Stevenson High School in twelve (12) equal payments beginning in January. The monthly invoice will include 1/12 of the calculated annual salary and fringe benefits plus required overtime (per Section 8 of this agreement). SHS shall make payments of the bills within thirty (30) days of receipt. For the purpose of this Agreement, "fringe benefits" shall include, but not be limited to, compensated time off; health, dental, and life insurance benefits; collective bargaining agreement compliance costs; workers compensation costs; federal taxes; and pension costs.

Section 7: Vehicle Reimbursement

SHS shall reimburse the Village \$1,433 per month for the use of two Village-marked police cars. The Village shall maintain and insure the vehicle. SHS shall provide fuel for the vehicle. Only persons employed by the Village shall be authorized to operate this vehicle.

Section 8: Overtime/Compensatory Time

From time to time SHS may require the School Resource Officer to work in excess of a regular eight (8) hour day. The School Resource Officer will be paid at 150% of his/her regular salary or compensated for his/her time at 150% of the additional hours worked in excess of any eight (8) hour shift. If the School Resource Officer is paid for his/her time, the Village will bill SHS on the regular monthly invoice. If the

School Resource Officer is to take compensatory time off, every effort will be made to take the time during non-school hours.

Section 9: Term of Agreement

The term of this Agreement shall be for three (3) complete school years, commencing with the school year the Agreement was executed. The Agreement shall automatically be renewed for each subsequent school year, unless either party notifies the other of its intent not to renew or change the number of School Resource Officers assigned to SHS by providing 12 months' notice in writing to the other party.

IN WITNESS THEREOF, the parties have caused the agreement to be executed by their duly authorized officials.

President, Board of Education
Adlai Stevenson High School District No. 125

Attest: _____
Secretary, Board of Education

Dated: _____

Mayor Elizabeth J. Brandt
Village of Lincolnshire

Attest: _____
Village Clerk

Dated: _____

POLICE/SCHOOL LIAISON OFFICER AGREEMENT

Preamble

This agreement entered into as of October 12 1998 between the Village of Lincolnshire (hereinafter "Village") and the Board of Education of Adlai E. Stevenson High School, Lake County, Illinois (hereinafter "Board").

The Board wishes to have available the services of a Police Officer from the Village of Lincolnshire who will act as a Police/School Liaison Officer at Adlai E. Stevenson High School, maintained by the Board.

The Village of Lincolnshire is willing to supply services for such a Police/School Liaison Officer under the provisions of this Agreement.

NOW, THEREFORE, the parties agree as follows:

Section 1: School Year - Hours of Assignment

Beginning on the first day of the school session and continuing for each day school is in session until the last day school is in session, a Police Officer, acceptable to the Board's representative, shall be assigned to the Adlai E. Stevenson High School from 8:00 a.m. to 4:00 p.m., or other hours as may be adjusted from time to time to meet the needs of Adlai E. Stevenson High School or the Village, as mutually agreed upon.

Section 2: Employment Status

At all times, the Police/School Liaison Officer shall remain an employee of the Village of Lincolnshire, but while at Adlai E. Stevenson High School, the Police/School Liaison Officer shall be subject to the jurisdiction and direction of Adlai E. Stevenson High School officials; however, such direction shall be consistent with Illinois Statute, Village of Lincolnshire Village Code, and Police Department rules, regulations, policies and directives.

Section 3: Availability for Duty

If the Police/School Liaison Officer is unavailable for duty at the school for fewer than five (5) consecutive days, a replacement need not be assigned by the Village. At such time as the Police/School Liaison Officer's absence exceeds five (5) consecutive days, or as soon as it is known that a leave will extend beyond five (5) days, the Village will provide a temporary replacement. To the extent that it is practical to do so, the Village will consult with the school authorities prior to designating the replacement. At such times as the Police/School Liaison Officer is absent and a replacement is not required to be provided, a Village patrol unit will respond to calls for assistance on an "as needed" basis.

Section 4: Police/School Liaison Officer Performance/Replacement

Should the Board become dissatisfied with the performance of services by the assigned Police/School Liaison Officer, the representatives of Adlai E. Stevenson High School and representatives of the Village shall work together to ensure the assignment of a replacement. Each party has the right to terminate the arrangement at the end of any month upon giving sixty (60) days notice, in writing, to the other party.

Section 5: Payment for Service

The Board shall reimburse the Village of Lincolnshire for 83% of the Police Officer's annual salary and fringe benefits for the particular officer assigned as the Police/School Liaison Officer. The Village will bill Adlai E. Stevenson High School for ten (10) equal payments beginning in September. The Board shall make payments of the bills within thirty (30) days of receipt.

Section 6: Vehicle Reimbursement

The Board shall reimburse the Village \$200 per month for the use of a Village marked police car. The Village shall maintain and insure the vehicle. The Board shall provide fuel for the vehicle. Only persons employed by the Village shall be authorized to operate this vehicle.

Section 7: Overtime/Compensatory Time

From time to time the Board may require the Police/School Liaison Officer to work in excess of a regular eight (8) hour day. The Police/School Liaison Officer will be paid at 150% of his/her regular salary or compensated for his/her time at 150% of the additional hours worked. If the Police/School Liaison Officer is paid for his/her time, the Village will bill the Board on a subsequent invoice. If the Police/School Liaison Officer is to take compensatory time off, every effort will be made to take the time during non-school hours.

Section 8: Term of Agreement

The term of this Agreement shall be for three (3) complete school years, commencing with the school year the Agreement was executed. The Agreement shall automatically be renewed for each subsequent school year, unless either party notifies the other of its intent not to renew by providing sixty (60) days notice in writing to the other party.

IN WITNESS THEREOF, the parties have caused the agreement to be executed by their duly authorized officials.

ADLAI E. STEVENSON
HIGH SCHOOL

VILLAGE OF LINCOLNSHIRE

By: Mew H. Roberts

By: Richard LaPina