

AGENDA
VILLAGE BOARD MEETING NO. 3314
January 27, 2025 - 7:00 PM
Village Hall - Board Room
300 Plaza Circle, Mundelein, IL 60060

I. CALL TO ORDER

II. ATTENDANCE

III. PLEDGE OF ALLEGIANCE

IV. MINUTES APPROVAL

- A. **Motion** to approve the Board of Trustees Regular meeting minutes from January 13, 2024.

V. PUBLIC COMMENTARY

VI. PRESENTATIONS / AWARDS

- A. Presentation of new CERT Team Members

- B. Presentation Of Audited Financial Reports for Fiscal Year 2023 by Lauterbach & Amen, LLC

VII. PUBLIC HEARINGS

VIII. MAYOR'S REPORT

- A. CBRE Third Amendment to Property Management Agreement

Motion to adopt Resolution Approving a Third Amendment to a Property Management Agreement with CBRE, Inc. regarding Village-Owned Property at 165 North Archer Avenue, Mundelein, Illinois.

IX. TRUSTEE REPORTS

- A. Community and Economic Development Committee (Wilson, Schwenk, Meier)

1. PZC-15-2024 - 760-780 South Midlothian Road - Variation - Outdoor Contractor Storage Yard and Office in the R-1 District

Motion to authorize Staff to draft an Ordinance denying a use variation to Table 20.28-1 of Section 20.28.020 to permit an Outdoor Contractor Storage Yard and Office in the R-1 Single-Family Residential zoning district at 760-780 South Midlothian Road, Mundelein, Illinois.

2. PZC-19-2024 - 1126 Magnolia Road - Variation - Accessory Structure Exceeds Allowable Maximum Square Footage

Motion to authorize Staff to draft an Ordinance granting a variation from Section 20.52.050(A)(9) to allow a pergola that exceeds the maximum allowed square footage of 144 square feet, in the R-1 Single-Family Residential zoning district at 1126 Magnolia Road.

3. PZC-20-2024 - 1464 South Butterfield Road - Variation - Motor Vehicle Service and Repair (Minor) Use Standards

Motion to authorize staff to draft an ordinance granting a variation to Section 20.48.040(AA) increasing the maximum time vehicles can be stored on-site from 72 hours to 15 days at 1464 South Butterfield Road.

B. Public Works Committee (Ross, Meier, Lambert)

1. GIS Consortium Membership

Motion to authorize the Director of Public Works and Engineering to sign the annual service provider contract with the Village's GIS Consortium Service Provider, Municipal GIS Partners, Inc.

C. Finance Committee (Schwenk, Juarez, Ross)

1. Fiscal Year 2023 Audited Financial Reports

Motion to accept the Fiscal Year 2023 Audited Financial Reports as presented by Lauterbach & Amen, LLP.

2. Governing Body

Motion to approve the payment of bills, as indicated in the Governing Body Report for the period between January 14, 2025 and ending January 27, 2025 in the amount of \$1,466,223.15.

3. Governing Body - AT&T

Motion to approve the payment of bills, as indicated on the report dated 01/27/2025.

DATE	VENDOR	AMOUNT
01/27/2025	AT&T LONG DISTANCE	\$2,242.05
01/27/2025	AT&T	\$1,763.87
01/27/2025	AT&T	\$646.13

- D. Public Safety Committee (Lambert, Wilson, Juarez)
- E. Building Committee (Juarez, Ross, Wilson)
- F. Transportation & Infrastructure Committee (Meier, Lambert, Schwenk)
- G. Other Reports

X. SCHEDULED BUSINESS

A. Omnibus Vote Items

- 1. Executive Session Meeting Minute Approval - November 25, 2024

Motion to approve the Executive Session Meeting Minutes for the November 25, 2024 meeting.

- 2. BS&A Software Implementation

Motion to approve purchase order number 25-00017 in the amount of \$58,850.00 to BS&A Software for implementation charges.

- 3. IRMA-December 2024 Deductible

Motion to approve purchase order number 25-00009 in the amount of \$57,835.75 to IRMA for the December 2024 Deductible.

XI. VILLAGE STAFF REPORTS

- A. Village Administrator
- B. Village Attorney
- C. Village Clerk

XII. EXECUTIVE SESSION

- A. Motion to recess into Executive Session to discuss pending litigation pursuant to 5 ILCS 120, Section 2(c)(11), land acquisition or sale of property pursuant to 5 ILCS 120, Section 2(c)(5), personnel pursuant to 5 ILCS 120, Section 2(c)(1), and minutes pursuant to 5 ILCS 120, Section 2(c)(21).
- B. Motion to reconvene Village Board Meeting
- C. Attendance
- D. Action from Executive Session

XIII. OTHER BUSINESS

XIV. ADJOURNMENT

A. Motion to Adjourn the Regular Board Meeting

The Village of Mundelein, in compliance with the Americans with Disabilities Act, requests that persons with disabilities who require certain accommodations to allow them to observe and/or participate in this meeting, or who have questions about the accessibility of the meeting or facilities, to contact the ADA Coordinator at 847-949-3200 to allow the Village to arrange accommodations for those persons.

CALL TO ORDER

The 3313th Regular Meeting of the Board of Trustees of the Village of Mundelein was held on January 13, 2025 at 300 Plaza Circle, Mundelein. Mayor Lentz called the meeting to order at 7:03 PM.

ATTENDANCE

Clerk Walsh took the roll call. It indicated as follows:

Board Attendance

PRESENT: Trustees Juarez, Lambert, Meier, Ross, Schwenk, Wilson, Mayor Lentz

ABSENT: None

Village Attendance

PRESENT: Attorney Cahill, Village Administrator Guenther, Assistant Village Administrator Monroe, Finance Director Miller, Fire Chief Lark, Police Chief Seeley, Building Department Director Sellas, Senior Planner Malec, Public Works and Engineering Director Boeche

ABSENT: Director of Community Development Orenchuk

PLEDGE OF ALLEGIANCE

Mayor Lentz led the Pledge of Allegiance.

MINUTES APPROVAL

Motion to approve the Board of Trustees Regular meeting minutes from December 9, 2024.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Wilson
SECONDER:	Trustee Juarez
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

PUBLIC COMMENTARY

Kelly Smith spoke again regarding the drainage issue at Sunset Lane. Ms. Smith and other residents were at the December 9, 2024 Board Meeting about the same issue and wanted to show what had happened so far with the situation. A large load of rocks (rip rap) has been placed in a swale and seems not to be helping. Originally the swale was to be 18 feet by 5 feet, however when the rip rap was delivered it expanded to 18 feet by 57 feet. This

is now viewed as being unsafe and that people passing by on foot will choose not to walk on the rocks but avoid them by walking on the resident's property. Besides the walking issues this caused, there is no way to know if this solution will work when necessary i.e. during rainfall. This all seemed to happen due to the assumption that there was a storm sewer on these properties, which there is not. Ms. Kelly feels strongly that the right thing to do is to spend the money and put one in. Mayor Lentz and Administrator Guenther responded that this will be looked into after this evening's meeting.

PRESENTATIONS / AWARDS

None

PUBLIC HEARINGS

None

MAYOR'S REPORT

Ordinance Amending Chapter 5.24 - Pet Shop Operators

Motion to pass an Ordinance Amending Chapter 5.24 of the Municipal Code: Pet Shop Operators.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Juarez
SECONDER:	Trustee Wilson
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

Ordinance Repealing Chapter 5.72 - Taxis

Motion to pass an Ordinance repealing Chapter 5.72 of the Mundelein Municipal Code-Taxis.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Meier
SECONDER:	Trustee Schwenk
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

Ordinance Amending Chapter 16.44 - Rental Housing Properties

Motion to pass an Ordinance Amending Chapter 16.44 of the Mundelein Municipal Code, regarding Rental Property Registration.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Juarez

SECONDER:	Trustee Meier
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

BS&A Integrated Payment Contract

Motion to authorize the Village Administrator to sign the BS&A Integrated Payments Addendum for the payment processing services for BS&A.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Juarez
SECONDER:	Trustee Berman Ross
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

TRUSTEE REPORTS

Community and Economic Development Committee (Wilson, Schwenk, Meier)

Tonality Approval of Eligible Redevelopment Costs for Reimbursement - 169 North Seymour Avenue

Motion to adopt a Resolution Approving the Reimbursement of Tonality Brewing Company, LLC for Eligible Redevelopment Project Costs.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Wilson
SECONDER:	Trustee Berman Ross
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

2025 Chicago Grit Bike Race Contract Acceptance

Motion to adopt a Resolution Approving the 2025 Mundelein Cycling Grand Prix and Authorizing the Execution of a Cycling Race Agreement for an amount not to exceed \$10,000.00.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Wilson
SECONDER:	Trustee Juarez

AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

Public Works Committee (Ross, Meier, Lambert)

North Lake Street Alley Project - Change Order #1

Motion to approve change order #1 in the amount of \$32,439.49 and issue purchase order number 14524 for Chicagoland Paving Contractors in the amount of \$32,439.49 for the North Lake Street Alley Project and to process the second pay request, invoice number 244302 for payment.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Berman Ross
SECONDER:	Trustee Wilson
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

Finance Committee (Schwenk, Juarez, Ross)

Governing Body - AT&T

Motion to approve the payment of bills, as indicated on the report dated 12/23/24 and 01/13/25.

DATE	VENDOR	AMOUNT
12/23/24	AT&T	\$3,573.67
12/23/24	AT&T LONG DISTANCE	\$100.00
12/23/24	AT&T MOBILITY	\$6,227.32
01/13/25	AT&T	\$1,577.45
01/13/25	AT&T MOBILITY	\$6,343.03

RESULT:	Passed [Yes 5, No 0, Abstained 1]
MOVER:	Trustee Schwenk
SECONDER:	Trustee Juarez
AYES:	Trustee Juarez, Trustee Lambert, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson

NAYS:	None
ABSTAIN:	Trustee Robin Meier

Governing Body

Motion to approve the payment of bills, as indicated in the Governing Body Report for the period between December 10, 2024 and ending January 13, 2025 in the amount of \$3,051,557.05.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Schwenk
SECONDER:	Trustee Berman Ross
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

Public Safety Committee (Lambert, Wilson, Juarez)

No report.

Building Committee (Juarez, Ross, Wilson)

No report.

Transportation & Infrastructure Committee (Meier, Lambert, Schwenk)

No report.

Other Reports

None

SCHEDULED BUSINESS

Omnibus Vote Items

GENCOMM Service Contract

Motion to approve purchase order number 14464 and payment in the amount of \$44,996.40 to GENCOMM for a one-year contract for dispatch and 911 radio support services and maintenance.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Meier
SECONDER:	Trustee Schwenk
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross,

	Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

NICASA

Motion to approve purchase order 14535 in the amount of \$31,158.00 to NICASA for the Deflection Grant 06/24/24 - 09/15/24.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Meier
SECONDER:	Trustee Schwenk
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

IRMA-2025 Annual Contribution

Motion to approve purchase order number 14543 in the amount of \$779,559 to Intergovernmental Risk Management Agency (IRMA) for the 2025 Annual Contribution.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Meier
SECONDER:	Trustee Schwenk
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

Mundelein Downtown Properties LLC

Motion to approve purchase order number 14544 in the amount of \$307,367.09 to Mundelein Downtown Properties LLC for Replacement TIF Note.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Meier
SECONDER:	Trustee Wilson
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

VILLAGE STAFF REPORTS

Village Administrator

None

Village Attorney

None

Village Clerk

None

EXECUTIVE SESSION

Motion to recess into Executive Session to discuss land acquisition or sale of property pursuant to 5 ILCS 120 and minutes pursuant to 5 ILCS 120, Section 2(c)(21).

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Schwenk
SECONDER:	Trustee Juarez
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

Recessed into Executive Session 7:23 PM.

Motion to reconvene Village Board Meeting

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Juarez
SECONDER:	Trustee Berman Ross
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

Reconvene Board Meeting 7:40 PM.

Attendance

Clerk Walsh took the roll call. It indicated as follows:

Board Attendance

PRESENT: Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson, Mayor Lentz
ABSENT: None.

Village Attendance

PRESENT: Attorney Cahill, Village Administrator Guenther, Assistant Village Administrator Monroe, Senior Planner Malec
ABSENT: None.

Action from Executive Session

None

OTHER BUSINESS

None

ADJOURNMENT

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Trustee Meier
SECONDER:	Trustee Juarez
AYES:	Trustee Juarez, Trustee Lambert, Trustee Meier, Trustee Berman Ross, Trustee Schwenk, Trustee Wilson
NAYS:	None
ABSTAIN:	None

Board Meeting adjourned at 7:41 PM.

Motion to Adjourn the Regular Board Meeting

Village Clerk

VILLAGE OF MUNDELEIN, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

300 Plaza Circle
Mundelein IL, 60060
Phone: 847.949.3200
Fax: 847.949.0143
www.mundelein.org

VILLAGE OF MUNDELEIN, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED APRIL 30, 2023

Prepared by:
Finance Department

VILLAGE OF MUNDELEIN, ILLINOIS

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VILLAGE OF MUNDELEIN, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Village of Mundelein, Illinois including:

List of Principal Officials

Organizational Chart

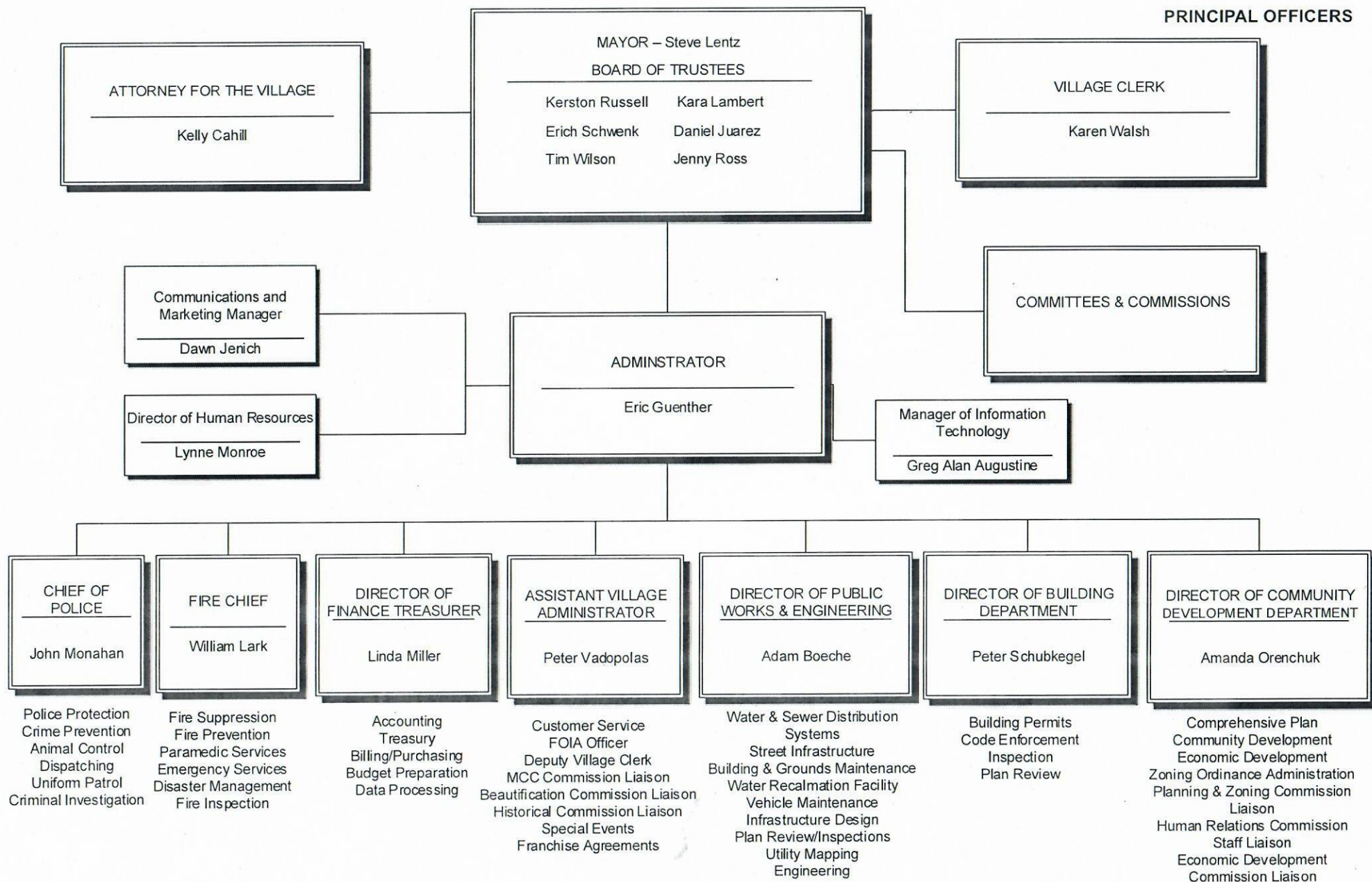
Letter of Transmittal

VILLAGE OF MUNDELEIN, ILLINOIS

List of Principal Officials

April 30, 2023

<u>Title</u>	<u>Name</u>
Mayor	Steve Lentz
Trustee	Kerston Russell
Trustee	Erich Schwenk
Trustee	Tim Wilson
Trustee	Kara Lambert
Trustee	Daniel Juarez
Trustee	Jenny Ross
Village Clerk	Karen Walsh
Village Administrator	Eric Guenther
Assistant Village Administrator	Peter Vadopalas
Police Chief	John Monahan
Fire Chief	William Lark
Director of Public Works	Adam Boeche
Building Director	Peter Schubkegel
Community Development Director	Amanda Orenchuk
Director of Finance	Linda Miller



December 9, 2024

To the President and Board of Trustees, the Citizens of
the Village of Mundelein, and all interested parties:

The Annual Comprehensive Financial Report (ACFR) of the Village of Mundelein, Illinois for the fiscal year ended April 30, 2023, is hereby submitted. The purpose of this report is to provide citizens, investors, grantor agencies and any interested parties with reliable financial information about the Village. The report has been prepared in accordance with generally accepting accounting principles (GAAP) and with standards prescribed by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association of the United States and Canada. Responsibility for the accuracy of the data, and the completeness and fairness of the presentation, including disclosures, rests with the Village of Mundelein. The Village believes the report, and data contained herein, to be accurate in all material respects and that it gives an accurate representation of the financial position and results of the Village as of, and for the year ended, April 30, 2023. All disclosures regarding the Village's financial position necessary to enable the reader to understand the Village's financial activities have been included.

Management of the Village is responsible for establishing and maintaining a system of internal accounting controls. These controls are designed to assure that the assets of the Village are safeguarded against any material loss, theft or misuse. These controls assure that the financial statements are in conformity with generally accepted accounting principles. Internal account controls are designed to provide reasonable, but not absolute, assurances that control objectives will be met. The concept of reasonable assurances recognizes that (1) the cost of control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgment by management.

The Village of Mundelein's management discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

For financial reporting purposes, this report includes all the funds of the Village of Mundelein. The Village reports Police and Firefighters' Pension funds as fiduciary component units. Other governmental entities, which are located within the Village's boundaries, are not included because they do not meet the criteria for inclusion as set forth by generally accepted accounting principles.

Economic Outlook

The Village's economic outlook is positive with many active projects bringing additional housing and commerce to the community.

In 2021, the Village adopted a Comprehensive Plan giving the Village Board and planning staff a blueprint to guide future growth and development in both the private and public sectors.

Housing projects under construction in the downtown area include the second building of a two-building apartment development which will provide a total of 180 apartments, a 139-unit apartment development consisting of 16 townhouse-stylized buildings, and a 4-story apartment building providing 165 apartment units. Also in the downtown vicinity, a 4-story 46-unit independent living senior housing facility is under construction.

On the west side of the Village, construction continues on two subdivisions which will result in 182 townhomes and 192 single family homes. On the south side of the Village, construction began on 222 townhomes project designed with a new urbanism inspired layout. In addition, improvements continue to our retail/dining corridor.

Major Initiatives

The Village has continued its investment in the public infrastructure. Over \$10 million in local road repairs and related improvements to the water, sanitary and storm sewer systems in the adjacent rights-of-way were spent in 2023.

During 2023, the Village was ranked as the 29th safest community in the country by *Neighborhood Scout* for municipalities with a population of 25,000 or more, based on total number of crimes per 1,000 residents. This ranking is done every other year with the next to be issued in 2025.

Long Term Financial Planning

The Village Board approves a Capital Improvement Plan in conjunction with the annual adoption of the fiscal budget, which includes the projects anticipated during the next 5-year period. Projects are broken out into the following categories and include both funding sources and uses: Street Improvements, Transportation Improvements, Stormwater Improvements, Water System Improvements, Sanitary Sewer System Improvements, Operations Improvements, Vehicle and Equipment Replacement and Other. There is a total of \$75 million of projects included for the 5-year period. The Long Term Planning process begins with the annual Board planning session each fall and works through the budget process each spring.

Other Information

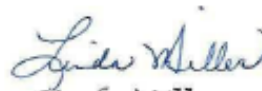
Independent Audit. State statute requires an annual audit by independent certified public accountants. The firm of Lauterbach & Amen, LLP was selected by the Village to conduct the 2023 fiscal year audit. The auditor opinions are included in the financial section of the report.

Acknowledgments. The preparation of the annual comprehensive financial report was made possible by the dedicated service of the entire staff of the finance department. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report.

In closing, credit must be given to the President and Board of Trustees for their unfailing support for maintaining the highest standards of professionalism in the management of the Village of Mundelein's Finances.

Sincerely,


Eric Guenther
Village Administrator


Linda Miller
Finance Director

FINANCIAL SECTION

This section includes:

Independent Auditor's Reports

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

INDEPENDENT AUDITOR'S REPORTS

This section includes the opinions of the Village's independent auditing firm.



INDEPENDENT AUDITORS' REPORT

December 9, 2024

The Honorable Mayor
Members of the Board of Trustees
Village of Mundelein, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Mundelein (the Village), Illinois, as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Mundelein, Illinois, as of April 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Mundelein, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2024, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



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

December 9, 2024

The Honorable Mayor
Members of the Board of Trustees
Village of Mundelein, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Mundelein, Illinois, as of and for the year ended April 30, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated December 9, 2024.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Village of Mundelein, Illinois
December 9, 2024

Purpose of this Report

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

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

VILLAGE OF MUNDELEIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2023 (Unaudited)

Our discussion and analysis of the Village of Mundelein (the Village), Illinois' financial performance provides an overview of the Village's financial activities for the fiscal year ended April 30, 2023. Please read it in conjunction with the transmittal letter, which can be found in the introductory section of this report and the Village's financial statements, which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The Village's net position increased as a result of this year's operations. Net position of the governmental activities increased by \$16,675,267, or 23.2 percent and net position of business-type activities increased by \$2,821,759, or 6.8 percent.
- During the year, government-wide revenues for the primary government totaled \$67,578,930, while expenses totaled \$48,081,904, resulting in an increase to net position of \$19,497,026.
- The Village's net position totaled \$132,952,431 on April 30, 2023, which includes \$150,686,335 net investment in capital assets, \$9,413,672 subject to external restrictions, and deficit \$27,147,576 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported an increase this year of \$10,875,608 or 72.7 percent, resulting in ending fund balance of \$25,834,924.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Village as a whole and present a longer-term view of the Village's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Village's operations in more detail than the government-wide statements by providing information about the Village's most significant funds. The remaining statements provide financial information about activities for which the Village acts solely as a trustee or agent for the benefit of those outside of the government.

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

The Statement of Net Position reports information on all of the Village's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Village's property tax base and the condition of the Village's infrastructure, is needed to assess the overall health of the Village.

Government-Wide Financial Statements

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

VILLAGE OF MUNDELEIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2023 (Unaudited)

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include general government, public safety, and public works. The business-type activities of the Village waterworks and sewerage.

Fund Financial Statements

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Village maintains seventeen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Stormwater Management Fund, and Tax Increment Financing #3 Fund, which are considered major funds. Data from the other thirteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Village adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison statement for these funds has been provided to demonstrate compliance with this budget.

VILLAGE OF MUNDELEIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2023 (Unaudited)

USING THIS ANNUAL REPORT - Continued

Proprietary Funds

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Village utilizes enterprise funds to account for its waterworks and sewerage operations.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Waterworks and Sewerage Fund, which is considered to be major funds of the Village.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs. The accounting use for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's I.M.R.F., police and fire employee pension obligations, post-employment retirement benefit obligations and budgetary comparison schedules for the General Fund and major special revenue funds. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions.

VILLAGE OF MUNDELEIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2023 (Unaudited)

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Village, assets/deferred outflows exceeded liabilities/deferred inflows by \$132,952,431.

	Net Position					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Current Assets	\$ 52,968,069	36,434,522	9,534,268	7,389,209	62,502,337	43,823,731
Capital Assets	141,461,753	139,678,989	46,378,448	45,182,935	187,840,201	184,861,924
Other Assets	—	3,025,500	—	679,812	—	3,705,312
Total Assets	194,429,822	179,139,011	55,912,716	53,251,956	250,342,538	232,390,967
Deferred Outflows	23,952,231	21,783,798	1,309,625	449,153	25,261,856	22,232,951
Total Assets/Deferred Outflows	218,382,053	200,922,809	57,222,341	53,701,109	275,604,394	254,623,918
Long-Term Liabilities	90,901,322	78,883,960	10,761,800	9,456,657	101,663,122	88,340,617
Other Liabilities	6,148,281	4,949,122	1,571,457	1,140,820	7,719,738	6,089,942
Total Liabilities	97,049,603	83,833,082	12,333,257	10,597,477	109,382,860	94,430,559
Deferred Inflows	32,831,118	45,263,662	437,985	1,474,292	33,269,103	46,737,954
Total Liabilities/Deferred Inflows	129,880,721	129,096,744	12,771,242	12,071,769	142,651,963	141,168,513
Net Position						
Net Investment in Capital Assets	113,098,285	110,285,788	37,588,050	36,061,670	150,686,335	146,347,458
Restricted	9,413,672	6,693,897	—	679,812	9,413,672	7,373,709
Unrestricted (Deficit)	(34,010,625)	(45,153,620)	6,863,049	4,887,858	(27,147,576)	(40,265,762)
Total Net Position	88,501,332	71,826,065	44,451,099	41,629,340	132,952,431	113,455,405

A large portion of the Village's net position, \$150,686,335, reflects its investment in capital assets (for example, land, constructions in progress, buildings, land improvements, machinery and equipment, sidewalks, streets, curbs, gutters, traffic signals, storm sewers, improvements other than buildings, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$9,413,672, of the Village's net position represents resources that are subject to external restrictions on how they may be used. The remaining deficit \$27,147,576 represents unrestricted net assets and may be used to meet the government's ongoing obligations to citizens and creditors.

VILLAGE OF MUNDELEIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2023 (Unaudited)

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues						
Charges for Services	\$ 7,764,113	6,700,095	11,245,257	10,663,047	19,009,370	17,363,142
Operating Grants/Contributions	2,530,025	2,202,602	—	—	2,530,025	2,202,602
Capital Grants/Contributions	341,207	682,414	—	—	341,207	682,414
General Revenues						
Property Tax	15,408,972	15,122,591	—	—	15,408,972	15,122,591
Home Rule Sales Tax	6,560,088	5,824,503	—	—	6,560,088	5,824,503
Other Taxes	3,323,013	2,384,502	—	—	3,323,013	2,384,502
Sales Tax	6,989,428	6,371,674	—	—	6,989,428	6,371,674
State Income Tax	5,099,414	4,501,927	—	—	5,099,414	4,501,927
Use Tax	1,353,502	1,260,128	—	—	1,353,502	1,260,128
Replacement Tax	567,720	429,485	—	—	567,720	429,485
ARPA	4,131,880	—	—	—	4,131,880	—
Investment Income	476,628	10,408	324	76	476,952	10,484
Miscellaneous	1,787,359	1,147,590	—	6,660	1,787,359	1,154,250
Total Revenues	56,333,349	46,637,919	11,245,581	10,669,783	67,578,930	57,307,702
Expenses						
General Government	9,583,822	5,456,347	—	—	9,583,822	5,456,347
Public Safety	20,114,985	21,515,128	—	—	20,114,985	21,515,128
Public Works	7,801,098	8,811,215	—	—	7,801,098	8,811,215
Interest on Long-Term Debt	2,158,177	1,684,940	—	—	2,158,177	1,684,940
Waterworks and Sewerage	—	—	8,423,822	7,460,499	8,423,822	7,460,499
Total Expenses	39,658,082	37,467,630	8,423,822	7,460,499	48,081,904	44,928,129
Change in Net Position	16,675,267	9,170,289	2,821,759	3,209,284	19,497,026	12,379,573
Net Position - Beginning	71,826,065	62,655,776	41,629,340	38,420,056	113,455,405	101,075,832
Net Position - Ending	88,501,332	71,826,065	44,451,099	41,629,340	132,952,431	113,455,405

VILLAGE OF MUNDELEIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2023 (Unaudited)

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

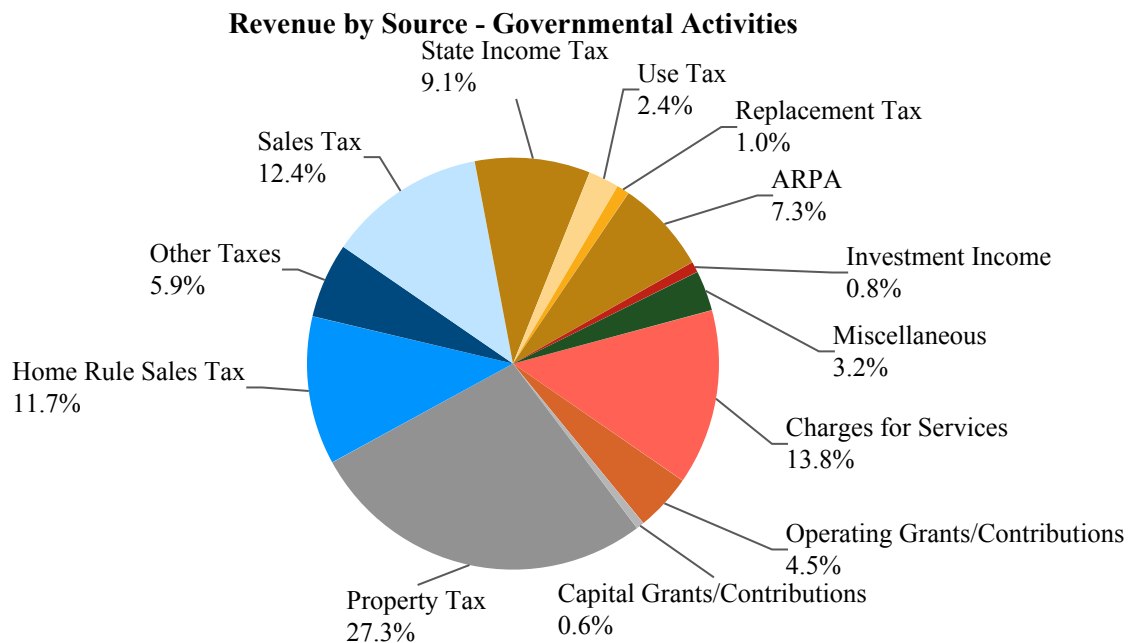
Net position of the Village's governmental activities increased by 23.2 percent (\$88,501,332 in 2023 compared to a restated \$71,826,065 in 2022). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled deficit \$34,010,625 at April 30, 2023.

Net position of business-type activities increased by 6.8 percent (\$44,451,099 in 2023 compared to a restated \$41,629,340 in 2022).

Governmental Activities

Revenues for governmental activities totaled \$56,333,349, the cost of all governmental functions totaled \$39,658,082. This results in a surplus of \$16,675,267. In 2022, revenues of \$46,637,919 exceeded expenses of \$37,467,630, resulting in a surplus of \$9,170,289. The large surplus in 2023 was due to larger than anticipated state shared tax revenue and charges for services, and the receipt of an ARPA grant in the amount of \$4,131,880. Compared to the prior year, sales tax, home rule sales tax, and other taxes increased by \$2,291,850 or 16% from the prior year. State income tax increased by \$597,487 or 13% from the prior year. Charges for services increased \$1,103,253 or 17% from the prior year largely due to increases in ambulance billing and building permit fee.

The following table graphically depicts the major revenue sources of the Village. It depicts very clearly the reliance of property and retailer occupation taxes to fund governmental activities. It also clearly identifies the less significant percentage the Village receives from replacement taxes.



VILLAGE OF MUNDELEIN, ILLINOIS

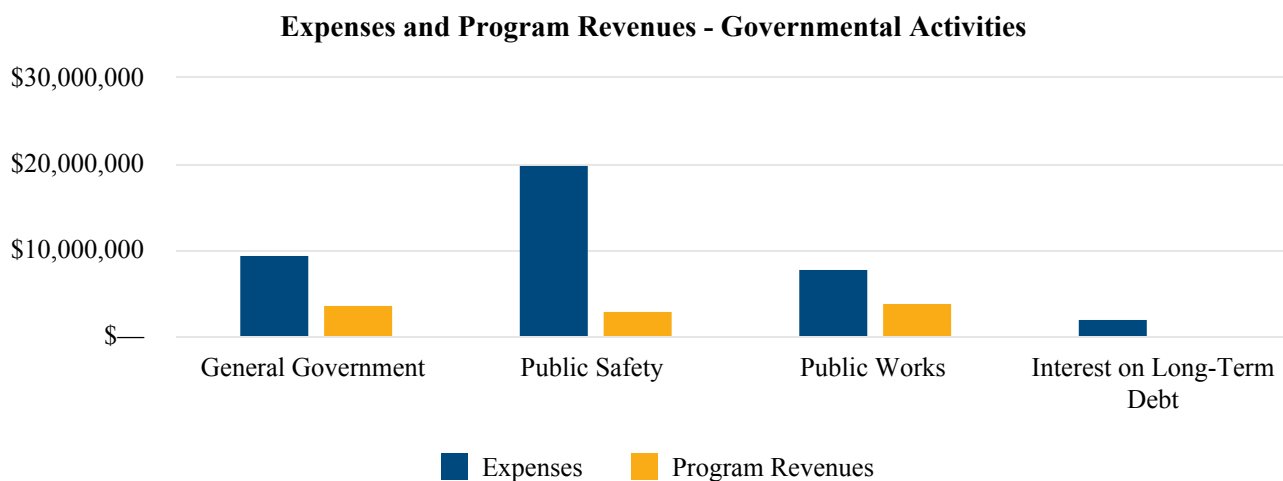
Management's Discussion and Analysis

April 30, 2023 (Unaudited)

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

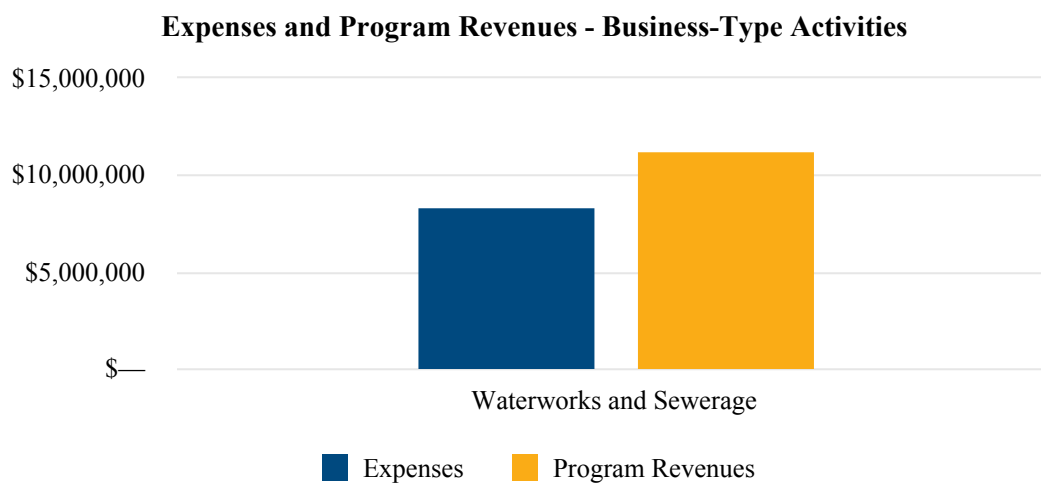
Governmental Activities - Continued

The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues.



Business-Type Activities

Business-type activities posted total revenues of \$11,245,581, while the cost of all business-type activities totaled \$8,423,822. This results in a surplus of \$2,821,759. In 2022, revenues of \$10,669,783 exceeded expenses of \$7,460,499, resulting in a surplus of \$3,209,284. The surplus in the current year is due to the extended completion of some capital projects to the next year.



VILLAGE OF MUNDELEIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2023 (Unaudited)

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

Governmental Funds

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

The Village's governmental funds reported combining ending fund balances of \$31,403,123, which is \$15,105,651, or 92.7 percent, higher than last year's restated total of \$16,297,472. Of the \$31,403,123 total, \$21,271,403, or approximately 67.7 percent, of the fund balance constitutes unassigned fund balance.

The General Fund is the chief operating fund of the Village. At April 30, 2023, unassigned fund balance in the General Fund was \$24,616,881, which represents 95.3 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 80.2 percent of total General Fund expenditures.

The fund balance in the General Fund at year-end was \$25,834,924, while the previous fiscal year reported a restated fund balance of \$14,959,316. This is an increase of \$10,875,608, or 72.7 percent. The increase is due to strong state shared tax revenue (sales tax, home rule sales tax, and income tax) which increased \$1,442,347 or 9% from the prior year. Also, charges for services increased \$1,148,754 or 54% from the prior year largely due to increases in ambulance billing and building permit fees. In addition, the 911 Surcharge Fund transferred \$1,200,000 to the General Fund.

The fund balance in the Stormwater Management Fund at year-end was \$671,283, while the previous fiscal year reported a deficit fund balance of \$422,328. This is an increase of \$1,093,611, or 258.9%. The increase is due to the capital outlay for the completion of the Western slope drainage project.

The fund balance in the Tax Increment Finance #3 Fund at year-end was a deficit \$2,490,300, while the previous fiscal year reported a deficit fund balance of \$1,972,618. This is a decrease of \$517,682, or 26.2%. The decrease is due to the incremental tax revenue not currently sufficient to fund the debt repayment. Current housing developments underway will rectify this deficit as property equalized assessed value increase with the completion of the projects.

The fund balance in the Archer Business Center Fund at year-end was a deficit \$508,470, while the previous fiscal year reported a deficit fund balance of \$980,934. This is an increase of 472,464, or 48.2%. The increase is due to higher lease revenue and lower operating expenses..

VILLAGE OF MUNDELEIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2023 (Unaudited)

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Proprietary Funds

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

The Village reports the Waterworks and Sewerage Fund as a major proprietary fund. The Waterworks and Sewerage Fund accounts for all of the operations of the municipal water and the sewer system. Water is purchased from the Central Lake County Joint Action Water agency at a rate of \$1.63 per thousand gallons. Sewage is treated by the Village's operated Sewage Treatment Center. Water is sold to all municipal customers at a rate of \$5.54 per unit which is equivalent to 100 cubic feet or approximately 750 gallons of water and a rate of \$3.70 for sewer. The spread between purchase and sale rates is intended to finance the operations of the utility system, including labor costs, supplies, and infrastructure maintenance. The Village intends to run the fund at a breakeven rate. Periodically, there will be an annual surplus or draw down due to timing of capital projects.

The net position in the Waterworks and Sewerage Fund at year-end was \$44,451,099, while the previous fiscal year reported a restated net position of \$41,629,340. This is an increase of \$2,821,759, or 6.8 percent. Unrestricted net position in the Waterworks and Sewerage Fund totaled \$6,863,049 at April 30, 2023. The increase is due to the timing of the capital projects extended to the next year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Trustees made no budget amendments to the General Fund during the year. General Fund actual revenues for the year totaled \$41,181,066, compared to budgeted revenues of \$30,600,000. All revenues sources were significantly higher than budgeted.

The General Fund actual expenditures for the year were \$972,654 less than budgeted (\$30,704,983 actual compared to \$31,677,637 budgeted). All expenditure functions' actual expenditures were lower than budgeted expenditures.

VILLAGE OF MUNDELEIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2023 (Unaudited)

CAPITAL ASSETS

The Village's investment in capital assets for its governmental and business type activities as of April 30, 2023 was \$187,840,201 (net of accumulated depreciation). This investment in capital assets includes land, constructions in progress, buildings, land improvements, machinery and equipment, sidewalks, streets, curbs, gutters, traffic signals, storm sewers, improvements other than buildings, and infrastructure.

	Capital Assets - Net of Depreciation					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Land	\$ 51,713,403	53,105,998	1,718,514	1,718,514	53,431,917	54,824,512
Construction in Progress	—	107,741	—	47,361	—	155,102
Buildings	35,233,323	35,304,816	20,271,612	20,392,374	55,504,935	55,697,190
Land Improvements	1,387,159	457,735	—	—	1,387,159	457,735
Machinery and Equipment	4,945,036	5,354,128	—	—	4,945,036	5,354,128
Sidewalks	3,955,721	3,995,684	—	—	3,955,721	3,995,684
Streets, Curbs, and Gutters	26,429,712	23,411,380	—	—	26,429,712	23,411,380
Traffic Signals	209,377	224,419	—	—	209,377	224,419
Storm Sewers	17,588,022	17,717,088	—	—	17,588,022	17,717,088
Improvements Other Than Buildings	—	—	23,623,717	22,283,951	23,623,717	22,283,951
Infrastructure	—	—	764,605	740,735	764,605	740,735
Totals	141,461,753	139,678,989	46,378,448	45,182,935	187,840,201	184,861,924

This year's major additions included:

Land	\$ 209,077
Buildings	1,202,354
Land Improvements	1,004,046
Machinery and Equipment	674,412
Sidewalks	109,991
Streets, Curbs, and Gutters	4,549,782
Storm Sewers	184,924
Improvements Other Than Buildings	2,279,265
Infrastructure	238,518
	<u>10,452,369</u>

Additional information regarding the capital assets can be found in Note 3 of this report.

VILLAGE OF MUNDELEIN, ILLINOIS

Management's Discussion and Analysis

April 30, 2023 (Unaudited)

DEBT ADMINISTRATION

At year-end, the Village had total outstanding debt of \$34,920,000 as compared to \$36,200,000 the previous year, a decrease of 3.5 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
General Obligation Bonds	\$ 26,693,019	27,663,019	8,226,981	8,536,981	34,920,000	36,200,000

The Village maintains an Aa3 rating from Moody's for general obligation debt. This rating has not changed in the past three years.

Additional information on the Village's long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Village's elected and appointed officials considered many factors when setting the fiscal year 2023-24 budget, including tax rates and fees that will be charged for its various activities. The state of the economy was a major factor, as the Village is faced with a similar economic environment as many other local municipalities are faced with, including continuing concerns related to inflation, supply chain and staffing challenges with the low unemployment.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Village's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Linda Miller, Finance Director, Village of Mundelein, 300 Plaza Circle, Mundelein, Illinois 60060.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements

- Fund Financial Statements

 - Governmental Funds

 - Proprietary Funds

 - Fiduciary Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

VILLAGE OF MUNDELEIN, ILLINOIS

Statement of Net Position

April 30, 2023

See Following Page

VILLAGE OF MUNDELEIN, ILLINOIS

Statement of Net Position

April 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 28,648,435	7,454,914	36,103,349
Restricted Cash	120,717	—	120,717
Receivables - Net of Allowances			
Property Taxes	16,179,144	—	16,179,144
Other Taxes	3,758,170	—	3,758,170
Accounts	99,484	2,042,861	2,142,345
Leases	1,989,952	—	1,989,952
Loans	100,000	—	100,000
Deposits	224,168	36,493	260,661
Prepays/Inventories	366,148	—	366,148
Land Held for Resale	1,481,851	—	1,481,851
Total Current Assets	52,968,069	9,534,268	62,502,337
Noncurrent Assets			
Capital Assets			
Nondepreciable	51,713,403	1,718,514	53,431,917
Depreciable	157,349,753	94,337,222	251,686,975
Accumulated Depreciation	(67,601,403)	(49,677,288)	(117,278,691)
Total Noncurrent Assets	141,461,753	46,378,448	187,840,201
Total Assets	194,429,822	55,912,716	250,342,538
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	9,992,228	1,175,417	11,167,645
Deferred Items - Police Pension	5,549,995	—	5,549,995
Deferred Items - Firefighters' Pension	7,220,902	—	7,220,902
Deferred Items - RBP	769,521	134,208	903,729
Unamortized Loss on Refunding	419,585	—	419,585
Total Deferred Outflows of Resources	23,952,231	1,309,625	25,261,856
Total Assets and Deferred Outflows of Resources	218,382,053	57,222,341	275,604,394

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

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 1,706,973	893,282	2,600,255
Accrued Payroll	741,788	90,889	832,677
Retainage Payable	187,083	—	187,083
Accrued Interest Payable	386,718	117,164	503,882
Other Payables	644,224	80,811	725,035
Current Portion of Long-Term Liabilities	2,481,495	389,311	2,870,806
Total Current Liabilities	6,148,281	1,571,457	7,719,738
Noncurrent Liabilities			
Compensated Absences Payable	536,786	45,951	582,737
Net Pension Liability - IMRF	6,938,562	1,762,177	8,700,739
Net Pension Liability - Police Pension	38,230,328	—	38,230,328
Net Pension Liability - Firefighters' Pension	15,216,561	—	15,216,561
Total OPEB Liability - RBP	2,284,101	400,205	2,684,306
General Obligation Bonds Payable - Net	27,694,984	8,553,467	36,248,451
Total Noncurrent Liabilities	90,901,322	10,761,800	101,663,122
Total Liabilities	97,049,603	12,333,257	109,382,860
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	16,340,395	—	16,340,395
Leases	1,944,483	—	1,944,483
Deferred Items - IMRF	5,477,848	28,907	5,506,755
Deferred Items - Police Pension	142,727	—	142,727
Deferred Items - Firefighters' Pension	6,580,097	—	6,580,097
Deferred Items - RBP	2,345,568	409,078	2,754,646
Total Deferred Inflows of Resources	32,831,118	437,985	33,269,103
Total Liabilities and Deferred Inflows of Resources	129,880,721	12,771,242	142,651,963
NET POSITION			
Net Investment in Capital Assets	113,098,285	37,588,050	150,686,335
Restricted			
Public Works	2,227,802	—	2,227,802
Highways and Streets	3,802,113	—	3,802,113
Community Development	219,647	—	219,647
Employee Benefits	843,948	—	843,948
Public Safety	1,408,644	—	1,408,644
Capital Development	283,791	—	283,791
State Drug Assets	627,727	—	627,727
Unrestricted (Deficit)	(34,010,625)	6,863,049	(27,147,576)
Total Net Position	88,501,332	44,451,099	132,952,431

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

VILLAGE OF MUNDELEIN, ILLINOIS

Statement of Activities

For the Fiscal Year Ended April 30, 2023

		Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
	Expenses			
Governmental Activities				
General Government	\$ 9,583,822	3,224,491	444,662	—
Public Safety	20,114,985	2,590,289	376,014	—
Public Works	7,801,098	1,949,333	1,709,349	341,207
Interest on Long-Term Debt	2,158,177	—	—	—
Total Governmental Activities	39,658,082	7,764,113	2,530,025	341,207
Business-Type Activities				
Waterworks and Sewerage	8,423,822	11,245,257	—	—
Total Primary Government	48,081,904	19,009,370	2,530,025	341,207

General Revenues

Taxes

Property Tax

Home Rule Sales Tax

Telecommunications Tax

Hotel/Motel Tax

911 Surcharge Tax

Other Taxes

Intergovernmental - Unrestricted

Sales Tax

State Income Tax

Use Tax

Replacement Tax

ARPA

Investment Income

Miscellaneous

Change in Net Position

Net Position - Beginning

Net Position - Ending

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

Net (Expenses)/Revenues		
Governmental Activities	Business-Type Activities	Totals
(5,914,669)	—	(5,914,669)
(17,148,682)	—	(17,148,682)
(3,801,209)	—	(3,801,209)
(2,158,177)	—	(2,158,177)
(29,022,737)	—	(29,022,737)
—	2,821,435	2,821,435
(29,022,737)	2,821,435	(26,201,302)
15,408,972	—	15,408,972
6,560,088	—	6,560,088
424,509	—	424,509
306,932	—	306,932
971,106	—	971,106
1,620,466	—	1,620,466
6,989,428	—	6,989,428
5,099,414	—	5,099,414
1,353,502	—	1,353,502
567,720	—	567,720
4,131,880	—	4,131,880
476,628	324	476,952
1,787,359	—	1,787,359
45,698,004	324	45,698,328
16,675,267	2,821,759	19,497,026
71,826,065	41,629,340	113,455,405
88,501,332	44,451,099	132,952,431

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

VILLAGE OF MUNDELEIN, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2023

		Special Revenue				
	General	Stormwater Management	Tax Increment Finance #3	Archer Business Center	Nonmajor	Totals
ASSETS						
Cash and Investments	\$ 16,835,140	—	—	698,712	11,114,583	28,648,435
Restricted Cash	120,717	—	—	—	—	120,717
Receivables - Net of Allowances						
Property Taxes	10,444,085	—	86,287	—	5,648,772	16,179,144
Other Taxes	3,482,324	—	—	—	275,846	3,758,170
Accounts	13,495	85,126	—	863	—	99,484
Loans	—	—	—	—	100,000	100,000
Leases	—	—	—	1,989,952	—	1,989,952
Advances to Other Funds	6,683,929	1,227,799	—	—	553,101	8,464,829
Deposits	224,168	—	—	—	—	224,168
Prepays	366,148	—	—	—	—	366,148
Land Held for Resale	—	—	1,481,851	—	—	1,481,851
Total Assets	38,170,006	1,312,925	1,568,138	2,689,527	17,692,302	61,432,898
LIABILITIES						
Accounts Payable	842,640	82,139	—	66,156	716,038	1,706,973
Accrued Payroll	662,523	—	—	—	79,265	741,788
Retainage Payable	—	—	—	—	187,083	187,083
Advances from Other Funds	—	559,503	3,972,151	1,137,793	2,795,382	8,464,829
Other Payables	385,835	—	—	49,565	208,824	644,224
Total Liabilities	1,890,998	641,642	3,972,151	1,253,514	3,986,592	11,744,897
DEFERRED INFLOWS OF RESOURCES						
Property Taxes	10,444,084	—	86,287	—	5,810,024	16,340,395
Leases	—	—	—	1,944,483	—	1,944,483
Total Deferred Inflows of Resources	10,444,084	—	86,287	1,944,483	5,810,024	18,284,878
Total Liabilities and Deferred Inflows of Resources	12,335,082	641,642	4,058,438	3,197,997	9,796,616	30,029,775
FUND BALANCES						
Nonspendable	590,316	—	—	—	—	590,316
Restricted	627,727	671,283	—	—	8,242,394	9,541,404
Unassigned	24,616,881	—	(2,490,300)	(508,470)	(346,708)	21,271,403
Total Fund Balances	25,834,924	671,283	(2,490,300)	(508,470)	7,895,686	31,403,123
Total Liabilities, Deferred Inflows of Resources and Fund Balances	38,170,006	1,312,925	1,568,138	2,689,527	17,692,302	61,432,898

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

VILLAGE OF MUNDELEIN, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

April 30, 2023

Total Governmental Fund Balances	\$ 31,403,123
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	141,461,753
Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	4,514,380
Deferred Items - Police Pension	5,407,268
Deferred Items - Firefighters' Pension	640,805
Deferred Items - RBP	(1,576,047)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(1,514,672)
Net Pension Liability - IMRF	(6,938,562)
Net Pension Liability - Police Pension	(38,230,328)
Net Pension Liability - Firefighters' Pension	(15,216,561)
Total OPEB Liability - RBP	(2,699,641)
General Obligation Bonds Payable	(26,693,019)
Unamortized Bond Premium	(2,090,034)
Unamortized Loss on Refunding	419,585
Accrued Interest Payable	(386,718)
Net Position of Governmental Activities	88,501,332

VILLAGE OF MUNDELEIN, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended April 30, 2023

	General	Special Revenue			Nonmajor	Totals
		Stormwater Management	Tax Increment Finance #3	Archer Business Center		
Revenues						
Taxes	\$ 16,754,551	381,301	101,868	—	8,054,353	25,292,073
Intergovernmental	17,687,381	—	—	—	3,325,795	21,013,176
Charges for Services	3,285,812	626,817	—	764,042	558,474	5,235,145
Licenses, Permits, and Fees	2,039,817	—	—	—	—	2,039,817
Fines and Forfeits	489,151	—	—	—	—	489,151
Investment Income	185,494	140,729	—	84,704	65,701	476,628
Miscellaneous	738,860	400,000	—	—	648,499	1,787,359
Total Revenues	41,181,066	1,548,847	101,868	848,746	12,652,822	56,333,349
Expenditures						
General Government	5,870,537	—	—	—	2,117,950	7,988,487
Public Safety	19,288,293	—	—	—	79,478	19,367,771
Public Works	3,975,718	42,636	—	351,882	587,802	4,958,038
Capital Outlay	1,570,435	101,569	—	24,400	5,704,285	7,400,689
Debt Service						
Principal Retirement	—	100,000	430,000	—	440,000	970,000
Interest and Fiscal Charges	—	211,031	189,550	—	1,768,329	2,168,910
Total Expenditures	30,704,983	455,236	619,550	376,282	10,697,844	42,853,895
Excess (Deficiency) of Revenues Over (Under) Expenditures	10,476,083	1,093,611	(517,682)	472,464	1,954,978	13,479,454
Other Financing Sources (Uses)						
Disposal of Capital Assets	24,525	—	—	—	1,601,672	1,626,197
Transfers In	1,200,000	—	—	—	825,000	2,025,000
Transfers Out	(825,000)	—	—	—	(1,200,000)	(2,025,000)
	399,525	—	—	—	1,226,672	1,626,197
Net Change in Fund Balances	10,875,608	1,093,611	(517,682)	472,464	3,181,650	15,105,651
Fund Balances - Beginning	14,959,316	(422,328)	(1,972,618)	(980,934)	4,714,036	16,297,472
Fund Balances - Ending	25,834,924	671,283	(2,490,300)	(508,470)	7,895,686	31,403,123

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

VILLAGE OF MUNDELEIN, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities For the Fiscal Year Ended April 30, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ 15,105,651
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Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital Outlays	7,482,553
Depreciation Expense	(4,098,117)
Disposals - Cost	(1,651,605)
Disposals - Accumulated Depreciation	49,933

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

Change in Deferred Items - IMRF	8,992,530
Change in Deferred Items - Police Pension	5,474,595
Change in Deferred Items - Firefighters' Pension	2,443,745
Change in Deferred Items - RBP	(1,450,849)

The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences Payable	(239,005)
Change in Net Pension Liability/(Asset) - IMRF	(9,964,062)
Change in Net Pension Liability - Police Pension	(4,654,581)
Change in Net Pension Liability - Firefighters' Pension	(3,150,192)
Change in Total OPEB Liability - RBP	1,353,938
Retirement of Debt	970,000
Amortization of Bond Premium	107,431
Amortization of Loss on Refunding	(47,698)

Changes to accrued interest on long-term debt in the Statement of Activities
does not require the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

(49,000)

Changes in Net Position of Governmental Activities

16,675,267

VILLAGE OF MUNDELEIN, ILLINOIS

Statement of Net Position - Proprietary Funds

April 30, 2023

	Business-Type Activities Waterworks and Sewerage
ASSETS	
Current Assets	
Cash and Investments	\$ 7,454,914
Receivables - Net of Allowances	
Accounts	2,042,861
Deposits	36,493
Total Current Assets	9,534,268
Noncurrent Assets	
Capital Assets	
Nondepreciable	1,718,514
Depreciable	94,337,222
Accumulated Depreciation	(49,677,288)
Total Noncurrent Assets	46,378,448
Total Assets	55,912,716
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	1,175,417
Deferred Items - RBP	134,208
Total Deferred Outflows of Resources	1,309,625
Total Assets and Deferred Outflows of Resources	57,222,341

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

	Business-Type Activities Waterworks and Sewerage
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 893,282
Accrued Payroll	90,889
Accrued Interest Payable	117,164
Other Payables	80,811
Current Portion of Long-Term Debt	389,311
Total Current Liabilities	<u>1,571,457</u>
Long-Term Liabilities	
Compensated Absences	45,951
Net Pension Liability - IMRF	1,762,177
Total OPEB Liability - RBP	400,205
General Obligation Bonds	8,553,467
Total Long-Term Liabilities	<u>10,761,800</u>
Total Liabilities	<u>12,333,257</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Items - IMRF	28,907
Deferred Items - RBP	409,078
Total Deferred Inflows of Resources	<u>437,985</u>
Total Liabilities and Deferred Inflows of Resources	<u>12,771,242</u>
NET POSITION	
Net Investment in Capital Assets	37,588,050
Unrestricted	<u>6,863,049</u>
Total Net Position	<u><u>44,451,099</u></u>

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

VILLAGE OF MUNDELEIN, ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds For the Fiscal Year Ended April 30, 2023

	Business-Type Activities Waterworks and Sewerage
Operating Revenues	
Charges for Services	\$ 11,245,257
Operating Expenses	
Operations	6,246,972
Depreciation and Amortization	1,753,436
Total Operating Expenses	8,000,408
Operating Income	3,244,849
Nonoperating Revenues (Expenses)	
Investment Income	324
Interest Expense	(423,414)
	(423,090)
Change in Net Position	2,821,759
Net Position - Beginning	41,629,340
Net Position - Ending	44,451,099

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

VILLAGE OF MUNDELEIN, ILLINOIS

Statement of Cash Flows - Proprietary Funds For the Fiscal Year Ended April 30, 2023

	Business-Type Activities Waterworks and Sewerage
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 11,105,074
Payments to Employees	(3,183,837)
Payments to Suppliers	(2,032,795)
	<u>5,888,442</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(2,969,816)
Principal Paid on Debt	(310,000)
Interest Paid on Debt	(423,414)
	<u>(3,703,230)</u>
Cash Flows from Investing Activities	
Investment Income	<u>324</u>
Net Change in Cash and Cash Equivalents	2,185,536
Cash and Cash Equivalents - Beginning	<u>5,269,378</u>
Cash and Cash Equivalents - Ending	<u><u>7,454,914</u></u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	
Operating Income	3,244,849
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in)	
Operating Activities	
Depreciation and Amortization	1,753,436
(Increase) Decrease in Current Assets	(140,183)
Increase (Decrease) in Current Liabilities	<u>1,030,340</u>
Net Cash Provided by Operating Activities	<u><u>5,888,442</u></u>

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

VILLAGE OF MUNDELEIN, ILLINOIS

Statement of Fiduciary Net Position

April 30, 2023

	Pension Trust	Custodial Special Assessments
ASSETS		
Cash and Cash Equivalents	\$ 7,824,419	802,653
Investments		
Illinois Police Pension Investment Fund	32,373,432	—
Illinois Firefighters' Pension Investment Fund	25,185,344	—
Receivables - Net of Allowances		
Accrued Interest	1,312	—
Prepays	4,983	—
Total Assets	65,389,490	802,653
LIABILITIES		
Accounts Payable	5,507	—
NET POSITION		
Net Position Restricted for Pensions	65,383,983	802,653

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

VILLAGE OF MUNDELEIN, ILLINOIS

Statement of Changes in Fiduciary Net Position For the Fiscal Year Ended April 30, 2023

	Pension Trust	Custodial Special Assessments
Additions		
Contributions - Employer	\$ 3,451,004	—
Contributions - Plan Members	832,681	—
Other Income	33,399	—
Total Contributions	4,317,084	—
Investment Income		
Interest Earned	804,669	—
Net Change in Fair Value	511,885	—
	1,316,554	—
Less Investment Expenses	(160,820)	—
Net Investment Income	1,155,734	—
Total Additions	5,472,818	—
Deductions		
Administration	121,618	—
Benefits and Refunds	4,838,844	—
Total Deductions	4,960,462	—
Change in Fiduciary Net Position	512,356	—
Net Position - Beginning	64,871,627	802,653
Net Position - Ending	65,383,983	802,653

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

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Mundelein (Village) was incorporated under a charter granted by the Illinois State Legislature in 1909. The Village is a home rule municipality which operates under the management form of municipal government as provided in Chapter 65, Article 5 of the Illinois Compiled Statutes. The Village provides many services to residents including police and fire protection, water and sewer service, planning and zoning and general administrative services.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Village's accounting policies established in GAAP and used by the Village are described below.

REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are two fiduciary component units that are required to be included in the financial statements of the Village as pension trust funds and there are no discretely component units to include in the reporting entity.

Police Pension Employees Retirement System

The Village's sworn police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village's Mayor, one elected pension beneficiary and two elected police employees constitute the pension board. The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Village, the PPERS is reported as if it were part of the primary Village because its sole purpose is to provide retirement benefits for the Village's police employees. The PPERS is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the PPERS.

Firefighters' Pension Employees Retirement System

The Village's sworn full-time firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of these employees and is governed by a five-member pension board, with two members appointed by the Village's Mayor, two elected from active participants of the Fund, and one elected from the retired members of the Fund. The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining FPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of the Village's contribution levels. Although it is legally separate from the Village, the FPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's sworn full-time firefighters. The FPERS is reported as a pension trust fund.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION

Government-Wide Statements

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund financial statements (reporting the Village's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Village's police and fire safety, highway and street maintenance and reconstruction, building code enforcement, public improvements, economic development, planning and zoning, and general administrative services are classified as governmental activities. The Village's waterworks and sewerage activities are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Village's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Village first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Village's functions and business-type activities (general government, public safety, public work, etc.) The functions are supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits, and charges for services, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (general government, public safety, public works, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, sales and use taxes, certain intergovernmental revenues, fines, permits, and charges for services, etc.).

The Village does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the Village as an entity and the change in the Village's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the Village are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Village:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Village:

General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Village maintain three major special revenue funds. The Stormwater Management Fund accounts for revenues derived from stormwater management fees received from developers, stormwater utility fees, and a packaged liquor tax. The Tax Increment Finance Area #3 Fund accounts for revenues and expenditures in the tax increment district in the downtown west of the railroad tracks. The Archer Business Center Fund is used to account for rental activity and improvements at the Village-owned property at 165 North Archer. Additionally, the Village maintains eleven nonmajor special revenue funds.

Debt Service Funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Village maintains one nonmajor debt service fund..

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Village maintains one nonmajor capital projects fund.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Proprietary Funds

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

Enterprise Funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Village maintains one major enterprise fund. The Waterworks and Sewerage Fund accounts for the provision of water and sewer services to the residents of the Village. All activities to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service and billing and collection.

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support Village programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

Pension Trust Funds are used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the Village's police force. The Firefighters' Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the Village's Fire Department.

Custodial Funds are used to account for assets held by the Village in a purely custodial capacity. The Village maintains one custodial fund. The Special Assessment Fund holds various monies collected by the Village from property owners and developers and payments of related special assessment liabilities.

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

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Measurement Focus - Continued

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All proprietary, pension trust and custodial funds utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary, pension trust and custodial funds' equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Village recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, franchise taxes, licenses, investment income, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All proprietary, pension trust and custodial funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds are charges to customers for sales and services. The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds' Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Restricted Cash and Investments

Certain proceeds of bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by bond covenants.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, income taxes, utility taxes and grants. Business-type activities report utility charges as their major receivables.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Prepays/Inventories/Land Held for Resale

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Prepays/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids/inventories are recorded as expenditures when consumed rather than when purchased.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000, depending on asset class, or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings	50 Years
Land Improvements	20 Years
Machinery and Equipment	5 Years
Sidewalks	50 Years
Streets, Curbs, and Gutters	30 Years
Traffic Signals	20 Years
Storm Sewers	75 Years
Improvements Other Than Buildings	20 Years
Infrastructure	20 Years

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY - Continued

Compensated Absences

The Village accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Deferred Outflows/Inflows of Resources

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

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

The General Fund budget is adopted on a basis that is consistent with generally accepted accounting principles.

All departments of the Village submit requests for appropriation to the Village's Administrator so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. Annual appropriated budgets are adopted for the general, special revenue, debt service, capital development, and pension trust funds.

Budgets are adopted on a basis consistent with generally accepted accounting principles except for the Waterworks and Sewerage Fund. The Waterworks and Sewerage Fund is adopted on a modified basis in that depreciation is not budgeted, and capital outlay and debt principal retirements are budgeted.

The proposed budget is presented to the governing body for review. The governing body holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. The administrator is authorized to transfer budgeted amounts between departments within any fund; however, the governing body must approve any revisions that alter the total expenditures of any fund. The budget may be amended by the governing body.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUND

The following fund had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
Tax Rebate	\$ 337,259

DEFICIT FUND BALANCE

The following funds had deficit fund balance as of the date of this report:

Fund	Deficit
Tax Increment Finance #3	\$ 2,490,300
Train Station Parking	244,577
Tax Rebate	102,131
Archer Business Center	508,470

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The Village maintains a cash and investment pool that is available for use by all funds except the pension trust funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

Permitted Deposits and Investments - Statutes authorize the Village to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Public Reserves Investment Management Trust.

The Illinois Public Reserves Investment Management Trust (IPRIME) is an investment opportunity and cash management service for Illinois Municipal Treasurers acting on behalf of counties, townships, cities, towns, villages, special road districts, public water supply districts, fire protection districts, drainage districts, levee districts, sewer districts, housing authorities, and all other political corporations or subdivisions of the State of Illinois. Participation in IPRIME is voluntary. IPRIME is not registered with the SEC as an Investment Company. Investments in IPRIME are valued at the share price, the price for which the investment could be sold.

Village

Deposits. At year-end, the carrying amount of the Village's deposits for governmental and business-type activities totaled \$20,438,685 and the bank balances totaled \$21,025,845. In addition, the Village has \$15,785,381 invested in IPRIME, which has an average maturity of less than one year.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Village's investment policy requires diversifying investments to avoid incurring unreasonable risk.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). It is the Village's policy to limit its investments in these investment types to the top rating issued by NRSROs. At year-end, the IPRIME were rated AAAM by Standard and Poor's.

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. The Village's investment policy does not specifically address custodial credit risk for deposits. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

Custodial Credit Risk - Investments. For an investment, this is the risk that in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Village's investment policy does not mitigate custodial credit risk for investments. At year-end, the Village's investment in the IPRIME is not subject to custodial credit risk.

Concentration Risk. This is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. The Village's investment policy places no limit on the amount the Village may invest in any one issuer. At year-end, the Village does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Police Pension Fund

The Illinois Police Officers Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual comprehensive financial report. For additional information on IPOPIF's investments, please refer to their annual comprehensive financial report, which can be obtained from IPOPIF at 456 Fulton Street, Suite 402 Peoria, Illinois 61602 or at www.ipopif.org.

Deposits. The Fund retains all its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the Fund. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the Fund. At year-end, the carrying amount of the Fund's cash on hand totaled \$7,408,921 and the bank balances totaled \$7,388,283.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Fund's deposits may not be returned to it. The Fund's investment policy does not address custodial credit risk for deposits. At year-end, the entire carrying amount of the bank balance of deposits is covered by federal depository or equivalent insurance.

Investments. At year-end the Fund has \$32,373,432 invested in IPOPIF. The pooled investments consist of the investments as noted in the target allocation table available at www.ipopif.org. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at year-end. The fund may redeem shares with a seven calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF.

Investment Policy. IPOPIF's current investment policy was adopted by the Board of Trustees on December 17, 2021. IPOPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IPOPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 3 of the Illinois Pension Code.

Rate of Return. For the year ended April 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 2.55%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

Firefighters' Pension Fund

The Illinois Firefighters' Pension Investment Fund (IFPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate firefighter pension funds. IFPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IFPIF by Illinois suburban and downstate firefighter pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IFPIF. A schedule of investment expenses is included in IFPIF's annual report. For additional information on IFPIF's investments, please refer to their annual comprehensive financial report, which can be obtained from IFPIF at 1919 South Highland Avenue, Building A, Suite 237, Lombard, IL 60148 or at www.ifpif.org.

Deposits. The Fund retains all its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the Fund. The excess of available cash is required to be transferred to IFPIF for purposes of the long-term investment for the Fund. At year-end, the carrying amount of the Fund's cash on hand totaled \$400,669 and the bank balances totaled \$399,881. In addition, the Fund has \$14,829 invested in Illinois Funds, which have an average maturity of less than one year and is measured by net asset value per share as determined by the pool.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Fund's deposits may not be returned to it. The Fund's investment policy does not address custodial credit risk for deposits. At year-end, the entire carrying amount of the bank balance of deposits is covered by federal depository or equivalent insurance.

Investments. At year-end the Fund has \$25,185,344 invested in IFPIF. The pooled investments consist of the investments as noted in the target allocation table available at www.ifpif.org. Investments in IFPIF are valued at IFPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at year-end. The plan may redeem shares by giving notice by 5:00 pm central time on the 1st of each month. Requests properly submitted on or before the 1st of each month will be processed for redemption by the 14th of the month. Expedited redemptions may be processed at the sole discretion of IFPIF.

Investment Policy. IFPIF's current investment policy was adopted by the Board of Trustees on June 17, 2022. IFPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IFPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 4 of the Illinois Pension Code.

Rate of Return. For the year ended April 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 0.59%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND TRANSFERS

Interfund transfers for the fiscal year consisted of the following:

Transfer In	Transfer Out	Amount
Nonmajor Governmental	General	\$ 825,000 (2)
General	Nonmajor Governmental	<u>1,200,000 (1)</u>
		<u>2,025,000</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

INTERFUND ADVANCES

Interfund advances represent payments of expenditures on behalf of these funds. These amounts will be paid over several years. Interfund advances as of the date of this report are as follows:

Receivable Fund	Payable Fund	Amount
General	Stormwater Management	\$ 559,503
General	Archer Business Center	1,137,793
General	Nonmajor Governmental	1,567,583
General	Tax Increment Finance #3	3,419,050
Stormwater Management	Nonmajor Governmental	1,227,799
Nonmajor Governmental	Tax Increment Finance #3	<u>553,101</u>
		<u>8,464,829</u>

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LEASES RECEIVABLE

The Village is a lessor on the following leases at year end:

Leases	Term Length	Start Date	Payments	Interest Rate
Weston	66 Months	May 1, 2022	\$25,000 per Month	4.00%
Tighthead Brewery	40 Months	May 1, 2022	\$13,352 to \$15,180 per Month	4.00%
KSN	27 Months	May 31, 2022	\$23,932 to \$24,487 per Month	4.00%

During the fiscal year, the Village has recognized \$714,064 of lease revenue.

The future principal and interest lease payments as of the year-end were as follows:

Fiscal Year	Governmental Activities	
	Principal	Interest
2024	\$ 703,544	66,853
2025	513,601	41,015
2026	336,746	23,973
2027	287,796	12,204
2028	148,265	1,735
	<u>1,989,952</u>	<u>145,780</u>

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the fiscal year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 53,105,998	209,077	1,601,672	51,713,403
Construction in Progress	107,741	—	107,741	—
	<u>53,213,739</u>	<u>209,077</u>	<u>1,709,413</u>	<u>51,713,403</u>
Depreciable Capital Assets				
Buildings	45,671,302	858,062	—	46,529,364
Land Improvements	3,017,532	1,004,046	—	4,021,578
Machinery and Equipment	14,236,876	674,412	49,933	14,861,355
Sidewalks	7,813,034	109,991	—	7,923,025
Streets, Curbs, and Gutters	54,783,215	4,549,782	—	59,332,997
Traffic Signals	611,324	—	—	611,324
Storm Sewers	23,885,186	184,924	—	24,070,110
	<u>150,018,469</u>	<u>7,381,217</u>	<u>49,933</u>	<u>157,349,753</u>
Less Accumulated Depreciation				
Buildings	10,366,486	929,555	—	11,296,041
Land Improvements	2,559,797	74,622	—	2,634,419
Machinery and Equipment	8,882,748	1,083,504	49,933	9,916,319
Sidewalks	3,817,350	149,954	—	3,967,304
Streets, Curbs, and Gutters	31,371,835	1,531,450	—	32,903,285
Traffic Signals	386,905	15,042	—	401,947
Storm Sewers	6,168,098	313,990	—	6,482,088
	<u>63,553,219</u>	<u>4,098,117</u>	<u>49,933</u>	<u>67,601,403</u>
Total Net Depreciable Capital Assets	<u>86,465,250</u>	<u>3,283,100</u>	<u>—</u>	<u>89,748,350</u>
Total Net Capital Assets	<u>139,678,989</u>	<u>3,492,177</u>	<u>1,709,413</u>	<u>141,461,753</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 312,412
Public Safety	860,781
Public Works	<u>2,924,924</u>
	<u>4,098,117</u>

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

Business-type capital asset activity for the fiscal year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 1,718,514	—	—	1,718,514
Construction in Progress	47,361	—	47,361	—
	<u>1,765,875</u>	<u>—</u>	<u>47,361</u>	<u>1,718,514</u>
Depreciable Capital Assets				
Buildings	31,034,799	499,394	—	31,534,193
Improvements Other Than Buildings	55,117,460	2,279,265	—	57,396,725
Infrastructure	5,167,786	238,518	—	5,406,304
	<u>91,320,045</u>	<u>3,017,177</u>	<u>—</u>	<u>94,337,222</u>
Less Accumulated Depreciation				
Buildings	10,642,425	620,156	—	11,262,581
Improvements Other Than Buildings	32,833,509	939,499	—	33,773,008
Infrastructure	4,427,051	214,648	—	4,641,699
	<u>47,902,985</u>	<u>1,774,303</u>	<u>—</u>	<u>49,677,288</u>
Total Net Depreciable Capital Assets	<u>43,417,060</u>	<u>1,242,874</u>	<u>—</u>	<u>44,659,934</u>
Total Net Capital Assets	<u>45,182,935</u>	<u>1,242,874</u>	<u>47,361</u>	<u>46,378,448</u>

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

Waterworks and Sewerage	<u>\$ 1,774,303</u>
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PROPERTY TAXES

Property taxes for 2022 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments, on or about June and September. The County collect such taxes and remit them periodically.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

General Obligation Bonds

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding Bonds of 2017, due in annual installments of \$25,000 to \$605,000 plus interest at 2.00% to 4.00% through December 15, 2030.	Tax Increment Finance #3	\$ 4,620,000	—	430,000	4,190,000
General Obligation Refunding Bonds of 2019, due in annual installments of \$390,000 to \$1,510,000 plus interest at 3.125% to 4.000% through December 15, 2049.	Debt Service Waterworks and Sewerage	23,043,019	—	540,000	22,503,019
		8,536,981	—	310,000	8,226,981
		<u>36,200,000</u>	<u>—</u>	<u>1,280,000</u>	<u>34,920,000</u>

Legal Debt Margin

Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of legal debt margin. "The General Assembly may limit by law the amount and require referendum approval of debt to the incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts." To date the Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liabilities Activity

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

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Governmental Activities					
Compensated Absences	\$ 1,275,667	478,010	239,005	1,514,672	977,886
Net Pension Liability/(Asset) - IMRF	(3,025,500)	9,964,062	—	6,938,562	—
Net Pension Liability - Police Pension	33,575,747	4,654,581	—	38,230,328	—
Net Pension Liability - Firefighters' Pension	12,066,369	3,150,192	—	15,216,561	—
Total OPEB Liability - RBP	4,053,579	—	1,353,938	2,699,641	415,540
General Obligation Bonds Payable	27,663,019	—	970,000	26,693,019	1,088,069
Plus: Unamortized Bond Premium	2,197,465	—	107,431	2,090,034	—
	<u>77,806,346</u>	<u>18,246,845</u>	<u>2,670,374</u>	<u>93,382,817</u>	<u>2,481,495</u>
Business-Type Activities					
Compensated Absences	114,389	26,636	13,318	127,707	81,756
Net Pension Liability/(Asset) - IMRF	(679,812)	2,441,989	—	1,762,177	—
Total OPEB Liability - RBP	612,759	—	141,930	470,829	70,624
General Obligation Bonds Payable	8,536,981	—	310,000	8,226,981	236,931
Plus: Unamortized Bond Premium	584,284	—	20,867	563,417	—
	<u>9,168,601</u>	<u>2,468,625</u>	<u>486,115</u>	<u>11,151,111</u>	<u>389,311</u>

For governmental activities, the General Fund makes payments on the compensated absences, the net pension liabilities/(asset), and the total OPEB liability. The Tax Increment Finance #3 and Debt Service Funds makes payments on the general obligation bonds.

For the business-type activities the compensated absences, net pension liability/(asset), and total OPEB liability are being liquidated by the Waterworks and Sewerage Fund.

VILLAGE OF MUNDELEIN, ILLINOIS**Notes to the Financial Statements****April 30, 2023****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM DEBT - Continued****Debt Service Requirements to Maturity**

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities		Business-Type Activities	
	General		General	
	Obligation Bonds		Obligation Bonds	
	Principal	Interest	Principal	Interest
2024	\$ 1,088,069	1,031,246	236,931	312,435
2025	1,138,699	983,323	246,301	302,958
2026	1,192,991	933,125	257,009	293,106
2027	1,238,620	885,405	266,380	282,826
2028	1,292,912	835,860	277,088	272,171
2029	1,350,864	784,144	289,136	261,087
2030	1,405,156	730,109	299,844	249,522
2031	1,458,108	673,903	311,892	237,528
2032	889,722	615,579	325,278	225,052
2033	922,675	579,990	337,325	212,041
2034	959,289	543,083	350,711	198,548
2035	633,424	504,711	231,576	184,520
2036	659,054	479,374	240,946	175,257
2037	684,683	453,012	250,317	165,619
2038	713,975	425,625	261,025	155,606
2039	743,266	397,066	271,734	145,165
2040	772,557	367,335	282,443	134,296
2041	801,849	336,433	293,151	122,998
2042	834,801	304,359	305,199	111,272
2043	867,754	270,967	317,246	99,064
2044	904,368	236,257	330,632	86,374
2045	937,321	200,082	342,679	73,149
2046	977,596	162,589	357,404	59,442
2047	1,006,887	132,040	368,113	48,273
2048	1,039,840	100,575	380,160	36,769
2049	1,072,793	68,080	392,207	24,889
2050	1,105,746	34,555	404,254	12,633
Totals	26,693,019	13,068,832	8,226,981	4,482,600

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

In the governmental fund financial statements, the Village considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Village first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Special Revenue			Nonmajor	Totals
		Stormwater Management	Tax Increment Finance #3	Archer Business Center		
Fund Balances						
Nonspendable						
Deposits	\$ 224,168	—	—	—	—	224,168
Prepays	366,148	—	—	—	—	366,148
	<u>590,316</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>590,316</u>
Restricted						
Public Works	—	671,283	—	—	1,556,519	2,227,802
Highways and Streets	—	—	—	—	3,802,113	3,802,113
Debt Service	—	—	—	—	127,732	127,732
Community Development	—	—	—	—	219,647	219,647
Employee Benefits	—	—	—	—	843,948	843,948
Public Safety	—	—	—	—	1,408,644	1,408,644
Capital Development	—	—	—	—	283,791	283,791
State Drug Assets	627,727	—	—	—	—	627,727
	<u>627,727</u>	<u>671,283</u>	<u>—</u>	<u>—</u>	<u>8,242,394</u>	<u>9,541,404</u>
Unassigned	24,616,881	—	(2,490,300)	(508,470)	(346,708)	21,271,403
Total Fund Balances	<u>25,834,924</u>	<u>671,283</u>	<u>(2,490,300)</u>	<u>(508,470)</u>	<u>7,895,686</u>	<u>31,403,123</u>

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Village's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The Village's policy manual states that the General Fund should maintain a minimum fund balance equal to 33% of budgeted operating expenditures.

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2023:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 141,461,753
Plus: Unamortized Loss on Refunding	419,585
Less Capital Related Debt:	
General Obligation Bonds Payable	(26,693,019)
Unamortized Premium	<u>(2,090,034)</u>
Net Investment in Capital Assets	<u>113,098,285</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	46,378,448
Less Capital Related Debt:	
General Obligation Bonds Payable	(8,226,981)
Unamortized Premium	<u>(563,417)</u>
Net Investment in Capital Assets	<u>37,588,050</u>

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Village's employees. The Village has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

Intergovernmental Risk Management Agency (IRMA)

The Village also participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special Villages in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperations Statute to pool its risk management needs.

The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Village's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$2,500 of each occurrence, and IRMA has a mix of self-insurance and commercial insurance at various amounts about that level. Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Village does not exercise any control over the activities of the Agency beyond its representation on the Board of Directors. Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits.

CONTINGENT LIABILITIES

Litigation

From time to time, the Village is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position or results of operations.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

Central Lake County Joint Action Water Agency (CLCJAWA)

The Village is a charter member of the Central Lake County Joint Action Water Agency (the Agency). The Agency was formed by a group of local governments to construct and operate a system to provide adequate supplies of Lake Michigan water on an economical and efficient basis for its members or participants.

As a charter member, the Village was required to enter into a water purchase and sale contract with the Agency. This contract requires the Village to purchase from the Agency an amount of water necessary to serve its full water requirements. Total purchases for the year ended April 30, 2023 were \$1,518,448.

Complete financial statements for the Agency can be obtained from the Agency offices at 200 Rockland Road, Lake Bluff, Illinois 60044.

Developer Financing Agreements

The Village has three sales tax incentive and an incremental property tax incentive agreements, under which the Village has agreed to reimburse local businesses and developers a portion of the Village's home rule sales tax revenues generated by the business and the incremental property tax generated by the property development. According to 65 ILCS 5/8-11-20 the Village may enter into an economic incentive agreement relating to the development or redevelopment of land within the corporate limits of the municipality. The agreement is made to rebate any portion of the retailer's occupational taxes or incremental property taxes received by the Village that were generated by the development or redevelopment over a finite period of time. Each incentive agreement and was negotiated on an individual basis and approved by Board Resolution.

The Village's liability under the sales tax incentive agreements as of April 30, 2023 amounted to \$208,825 and has been reported in the Tax Rebate Fund. The Village has elected to record the liability under all such agreements on the Statement of Net Position in Other liabilities. The total expense incurred under these agreements amounted to \$912,259 for the year ended April 30, 2023. The Village incurred \$285,533 related to the incremental property tax incentive agreement. This amount is presented and recorded in the Tax Increment Fund. The maximum amount remaining under these agreements is approximately \$4,000,000 and the agreements expire at various times through 2032.

JOINT VENTURE

Solid Waste Agency of Lake County (SWALCO)

The Village is a member of SWALCO, which consists of forty-one municipalities. SWALCO is a municipal corporation and public body politic and corporate established pursuant to the Constitutions of the State of Illinois and the Intergovernmental Cooperation Act of the State of Illinois, as amended (the Act). SWALCO is empowered under the Act to plan, construct, finance, operate and maintain a solid waste disposal system to serve its members.

Member percentage shares are subject to change in future years based on the combination of the population and equalized assessed valuation of the municipalities.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

JOINT VENTURE - Continued

Solid Waste Agency of Lake County (SWALCO) - Continued

The members form a contiguous geographic service area which is located in Lake County. Under the Agency Agreement, additional member may join SWALCO upon the approval of each member.

SWALCO is governed by a Board of Directors, which consists of one appointed representative from each member municipality. Each Director has one equal vote. The officers of SWALCO are appointed by the Board of Directors. The Board of Directors determines the general policy of SWALCO, makes all appropriations, approves contracts, adopts resolutions providing for the issuance of bonds or notes by SWALCO, adopts bylaws, rules and regulations, and exercised such powers and performs such duties as may be prescribed in the Agency Agreement or the bylaws.

SWALCO is an oversight advisory board providing long-range planning services to member municipalities. The Village is a participant in SWALCO, but no agreement has been reached as to the services to be provided.

Complete financial statements can be obtained from the Solid Waste Agency of Lake County, 1300 N. Skokie Highway, Suite 103, Gurnee, IL 60031.

COMMITMENTS

The Village has entered into contracts for the construction or renovation of various facilities as follows:

Project	Project Authorization	Expended to Date	Remaining Commitment
Sewer Digester Lid Rehabilitation	\$ 3,219,688	1,557,234	1,662,454

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system, the Police Pension Plan which is a single-employer pension plan, and the Firefighters' Pension Plan which is also a single-employer pension plan. IMRF does issue a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The Police and Firefighters' Pension Plans also issue separate reports that may be obtained by writing the Village at 300 Plaza Circle, Mundelein, Illinois 60060. The benefits, benefit levels, employee contributions and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

The aggregate amounts recognized for the pension plans are:

	Pension Expense	Net Pension Liability	Deferred Outflows	Deferred Inflows
IMRF	\$ 2,339,482	8,700,739	11,167,645	5,506,755
Police Pension	1,627,342	38,230,328	5,549,995	142,727
Firefighters' Pension	1,710,095	15,216,561	7,220,902	6,580,097
	5,676,919	62,147,628	23,938,542	12,229,579

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

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

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

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions - Continued

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

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

Plan Membership. As of December 31, 2022, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	117
Inactive Plan Members Entitled to but not yet Receiving Benefits	74
Active Plan Members	<u>103</u>
Total	<u><u>294</u></u>

Contributions. As set by statute, the Village's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year-ended April 30, 2023, the Village's contribution was 10.12% of covered payroll.

Net Pension Liability. The Village's net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liabilities were determined by an actuarial valuation performed, as of December 31, 2022, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	25.50%	4.90%
Domestic Equities	35.50%	6.50%
International Equities	18.00%	7.60%
Real Estate	10.50%	6.20%
Blended	9.50%	6.25% - 9.90%
Cash and Cash Equivalents	1.00%	4.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 16,281,437	8,700,739	2,686,446

VILLAGE OF MUNDELEIN, ILLINOIS**Notes to the Financial Statements****April 30, 2023****NOTE 4 - OTHER INFORMATION - Continued****EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued****Illinois Municipal Retirement Fund (IMRF) - Continued****Changes in the Net Pension Liability/(Asset)**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2021	\$ 58,965,931	62,671,243	(3,705,312)
Changes for the Year:			
Service Cost	845,523	—	845,523
Interest on the Total Pension Liability	4,190,253	—	4,190,253
Difference Between Expected and Actual Experience of the Total Pension Liability	217,576	—	217,576
Changes of Assumptions	—	—	—
Contributions - Employer	—	961,976	(961,976)
Contributions - Employees	—	402,879	(402,879)
Net Investment Income	—	(8,009,821)	8,009,821
Benefit Payments, Including Refunds of Employee Contributions	(3,184,194)	(3,184,194)	—
Other (Net Transfer)	—	(507,733)	507,733
Net Changes	2,069,158	(10,336,893)	12,406,051
Balances at December 31, 2022	61,035,089	52,334,350	8,700,739

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

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

For the fiscal year ended April 30, 2023, the Village recognized pension expense of \$2,339,482. At April 30, 2023, the Village reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 938,719	—	938,719
Change in Assumptions	—	(142,727)	(142,727)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	9,975,304	(5,364,028)	4,611,276
Total Expenses to be Recognized in Future Periods	10,914,023	(5,506,755)	5,407,268
Pension Contributions Made			
Subsequent to the Measurement Date	253,622	—	253,622
Total Deferred Amounts Related to IMRF	11,167,645	(5,506,755)	5,660,890

\$253,622 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability/(asset) in the reporting year ended April 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2024	\$ 271,250
2025	1,095,332
2026	1,531,748
2027	2,508,938
2028	—
Thereafter	—
Totals	5,407,268

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan

Plan Descriptions

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

Plan Membership. At April 30, 2023, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	40
Inactive Plan Members Entitled to but not yet Receiving Benefits	16
Active Plan Members	<u>50</u>
Total	<u><u>106</u></u>

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

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of $\frac{1}{2}$ of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3 percent of the original pension and 3 percent compounded annually thereafter.

Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Police officer salary for the pension purposes was capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}$ percent for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent or $\frac{1}{2}$ of the change in the Consumer Price Index for the preceding calendar year.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Plan Descriptions - Continued

Contributions. Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the fiscal year-ended April 30, 2023, the Village's contribution was 45.77% of covered payroll.

Concentrations. At year-end, the Pension Fund does not have any investments over 5 percent of net plan position available for retirement benefits (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2023, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.00%
Salary Increases	3.75% to 8.28%
Cost of Living Adjustments	3.25%
Inflation	2.25%

Mortality rates were based on the Sex Distinct District Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Discount Rate

A Single Discount Rate of 6.23% was used to measure the total pension liability and the prior year rate was 6.30%. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.00%, the municipal bond rate is 3.53%, and the resulting single discount rate is 6.23%.

Discount Rate Sensitivity

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

	1% Decrease (5.23%)	Current Discount Rate (6.23%)	1% Increase (7.23%)
Net Pension Liability	\$ 50,745,872	38,230,328	28,160,792

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2022	\$ 72,532,545	38,956,798	33,575,747
Changes for the Year:			
Service Cost	1,494,399	—	1,494,399
Interest on the Total Pension Liability	4,582,722	—	4,582,722
Changes of Benefit Terms	(54,323)	—	(54,323)
Difference Between Expected and Actual Experience of the Total Pension Liability	1,800,084	—	1,800,084
Changes of Assumptions	776,972	—	776,972
Contributions - Employer	—	2,447,356	(2,447,356)
Contributions - Employees	—	529,877	(529,877)
Contributions - Other	—	32,835	(32,835)
Net Investment Income	—	1,004,423	(1,004,423)
Benefit Payments, Including Refunds of Employee Contributions	(3,121,267)	(3,121,267)	—
Other (Net Transfer)	—	(69,218)	69,218
Net Changes	5,478,587	824,006	4,654,581
Balances at April 30, 2023	78,011,132	39,780,804	38,230,328

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

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

For the fiscal year ended April 30, 2023, the Village recognized pension expense of \$1,627,342. At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 938,719	—	938,719
Change in Assumptions	—	(142,727)	(142,727)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	4,611,276	—	4,611,276
Total Deferred Amounts Related to Police Pension	5,549,995	(142,727)	5,407,268

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

Fiscal Year	Net Deferred Outflows of Resources
2024	\$ 271,250
2025	1,095,332
2026	1,531,748
2027	2,508,938
2028	—
Thereafter	—
Total	5,407,268

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan

Plan Descriptions

Plan Administration. The Firefighters' Pension Plan is a single-employer defined benefit pension plan that covers all sworn firefighter personnel. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. The Village accounts for the Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the Village Mayor, one member is elected by pension beneficiaries and two members are elected by active fire employees.

Plan Membership. At April 30, 2023, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	23
Inactive Plan Members Entitled to but not yet Receiving Benefits	7
Active Plan Members	<u>28</u>
Total	<u><u>58</u></u>

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

The Firefighters' Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of $\frac{1}{2}$ of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of creditable service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a firefighter who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3 percent of the original pension and 3 percent compounded annually thereafter.

Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for the pension purposes was capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}$ percent for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent or $\frac{1}{2}$ of the change in the Consumer Price Index for the proceeding calendar year.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Plan Descriptions - Continued

Contributions. Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the fiscal year-ended April 30, 2023, the Village's contribution was 31.49% of covered payroll.

Concentrations. At year end, the Pension Plan had no investments (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments) in any one organization that represent 5 percent or more of net plan position available for benefits.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of April 30, 2023, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.00%
Salary Increases	3.75% to 6.96%
Cost of Living Adjustments	3.25%
Inflation	2.25%

Mortality rates were based on the RP-2014 Mortality Table with blue collar adjustment. These rates are improved generationally using MP-2016 improvement rates.

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Discount Rate

A Single Discount Rate of 6.51% was used to measure the total pension liability and the prior year rate was 6.63%. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.00%, the municipal bond rate is 3.53%, and the resulting single discount rate is 6.51%.

Discount Rate Sensitivity

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

	1% Decrease (5.51%)	Current Discount Rate (6.51%)	1% Increase (7.51%)
Net Pension Liability	\$ 21,058,284	15,216,561	10,440,564

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at April 30, 2022	\$ 37,981,200	25,914,831	12,066,369
Changes for the Year:			
Service Cost	836,987	—	836,987
Interest on the Total Pension Liability	2,506,946	—	2,506,946
Changes of Benefit Terms	(54,129)	—	(54,129)
Difference Between Expected and Actual Experience of the Total Pension Liability	642,128	—	642,128
Changes of Assumptions	624,187	—	624,187
Contributions - Employer	—	1,003,648	(1,003,648)
Contributions - Employees	—	302,804	(302,804)
Contributions - Other	—	564	(564)
Net Investment Income	—	151,311	(151,311)
Benefit Payments, Including Refunds of Employee Contributions	(1,717,577)	(1,717,577)	—
Other (Net Transfer)	—	(52,400)	52,400
Net Changes	2,838,542	(311,650)	3,150,192
Balances at April 30, 2023	40,819,742	25,603,181	15,216,561

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

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

For the fiscal year ended April 30, 2023, the Village recognized pension expense of \$1,710,095. At April 30, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 1,168,761	(1,252,584)	(83,823)
Change in Assumptions	4,477,058	(5,327,513)	(850,455)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,575,083	—	1,575,083
Total Deferred Amounts Related to Firefighters' Pension	7,220,902	(6,580,097)	640,805

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

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2024	\$ 468,780
2025	50,691
2026	689,657
2027	(80,051)
2028	(350,270)
Thereafter	(138,002)
Total	640,805

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The Village's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the Village. RBP is a single-employer defined benefit OPEB plan administered by the Village. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Village Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. The Village provides medical and dental insurance benefits to eligible retirees and their dependents. The benefits, benefit levels, employee benefit payments, and employer benefit payments are governed by the Village Board and can only be amended by the Village Board.

Plan Membership. As of April 30 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	26
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>182</u>
Total	<u><u>208</u></u>

Total OPEB Liability

The Village's total OPEB liability was measured as of April 30, 2023, and was determined by an actuarial valuation as of April 30 2023.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the April 30 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	3.00%
Discount Rate	3.53%
Healthcare Cost Trend Rates	4.00% Decreasing to an Ultimate Rate of 5.00% for 2028 and Later Years
Retirees' Share of Benefit-Related Costs	100% of Projected Health Insurance Premiums for Retirees

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

The discount rate was based on the Bond Buyer 20-Bond GO Index.

Mortality rates were based on the PubG-2010(B) improved generationally using MP-2020 Improvement Rates.

Change in the Total OPEB Liability

	Total OPEB Liability
Balances at April 30, 2022	<u>\$ 4,666,338</u>
Changes for the Year:	
Service Cost	354,818
Interest on the Total OPEB Liability	147,124
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	(1,308,880)
Changes of Assumptions or Other Inputs	(522,850)
Benefit Payments	<u>(166,080)</u>
Net Changes	<u>(1,495,868)</u>
Balances at April 30, 2023	<u><u>3,170,470</u></u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 3.53%, while the prior valuation used 3.21%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (2.53%)	Current Discount Rate (3.53%)	1% Increase (4.53%)
Total OPEB Liability	\$ 3,675,455	3,170,470	2,762,756

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

		Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
	1% Decrease (Varies)		
Total OPEB Liability	\$ 2,615,316	3,170,470	3,909,632

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended April 30, 2023, the Village recognized OPEB expense of \$377,006. At April 30, 2023, the Village and reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ —	(1,649,008)	(1,649,008)
Change in Assumptions	903,729	(1,105,638)	(201,909)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	903,729	(2,754,646)	(1,850,917)

VILLAGE OF MUNDELEIN, ILLINOIS

Notes to the Financial Statements

April 30, 2023

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

There were no employer contributions made subsequent to the measurement date. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2024	\$ (124,936)
2025	(124,936)
2026	(124,936)
2027	(124,936)
2028	(124,936)
Thereafter	<u>(1,226,237)</u>
Total	<u><u>(1,850,917)</u></u>

SUBSEQUENT EVENT

On August 14, 2023, the Village issued \$5,870,000 Tax Increment Revenue Note, due in annual installments, plus interest at 5.5% through August 14, 2043.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions
 - Illinois Municipal Retirement Fund
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset)
 - Illinois Municipal Retirement Fund
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Investment Returns
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Changes in the Employer's Total OPEB Liability
 - Retiree Benefit Plan
- Budgetary Comparison Schedules
 - General Fund
 - Stormwater Management - Special Revenue Fund
 - Tax Increment Finance Area #3 - Special Revenue Fund
 - Archer Business Center - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

VILLAGE OF MUNDELEIN, ILLINOIS

Illinois Municipal Retirement Fund Schedule of Employer Contributions April 30, 2023

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 1,091,237	\$ 1,086,716	\$ (4,521)	\$ 8,045,813	13.51%
2017	1,023,231	1,025,028	1,797	7,845,210	13.07%
2018	1,018,394	1,018,394	—	8,165,357	12.47%
2019	1,008,110	1,008,110	—	8,480,110	11.89%
2020	932,929	932,929	—	8,480,706	11.00%
2021	1,120,039	1,045,154	(74,885)	8,712,810	12.00%
2022	1,078,685	1,078,685	—	8,972,791	12.02%
2023	916,671	916,671	—	9,061,768	10.12%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	21 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.85% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF MUNDELEIN, ILLINOIS

Police Pension Fund

Schedule of Employer Contributions

April 30, 2023

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,252,721	\$ 1,247,471	\$ (5,250)	\$ 4,522,113	27.59%
2016	1,309,898	1,305,730	(4,168)	5,492,977	23.77%
2017	1,701,682	1,698,322	(3,360)	4,955,441	34.27%
2018	1,438,964	1,436,044	(2,920)	5,150,531	27.88%
2019	1,824,647	1,827,290	2,643	5,123,728	35.66%
2020	1,941,213	1,937,531	(3,682)	5,236,609	37.00%
2021	2,038,532	2,030,261	(8,271)	5,406,799	37.55%
2022	2,381,996	2,376,978	(5,018)	5,247,896	45.29%
2023	2,406,776	2,447,356	40,580	5,346,884	45.77%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	Fair Value
Inflation	2.25%
Salary Increases	3.75% - 7.10%
Investment Rate of Return	7.00%
Retirement Age	See the Notes to the Financial Statements
Mortality	Pub-2010 Adjusted for Plan Status, Demographics, and Illinois Public Pension Data, as Appropriate

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF MUNDELEIN, ILLINOIS

Firefighters' Pension Fund Schedule of Employer Contributions April 30, 2023

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 561,756	\$ 563,609	\$ 1,853	\$ 2,322,999	24.26%
2016	584,429	582,571	(1,858)	3,138,475	18.56%
2017	661,523	660,248	(1,275)	2,298,259	28.73%
2018	618,072	616,808	(1,264)	2,519,605	24.48%
2019	786,540	787,679	1,139	2,776,128	28.37%
2020	896,871	895,232	(1,639)	2,749,613	32.56%
2021	939,671	935,904	(3,767)	2,838,975	32.97%
2022	1,107,382	1,105,066	(2,316)	2,892,982	38.20%
2023	974,438	1,003,648	29,210	3,187,128	31.49%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	Fair Value
Inflation	2.25%
Salary Increases	3.75% - 6.45%
Investment Rate of Return	7.00%
Retirement Age	See the Notes to the Financial Statements
Mortality	Pub-2010 Adjusted for Plan Status, Collar and Illinois Public Pension Data, as Appropriate

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF MUNDELEIN, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

April 30, 2023

	12/31/2015	12/31/2016
Total Pension Liability		
Service Cost	\$ 831,273	843,761
Interest	3,178,103	3,294,134
Differences Between Expected and Actual Experience	(703,325)	247,066
Change of Assumptions	58,166	(120,189)
Benefit Payments, Including Refunds of Member Contributions	(1,747,929)	(1,777,102)
Net Change in Total Pension Liability	1,616,288	2,487,670
Total Pension Liability - Beginning	42,889,608	44,505,896
Total Pension Liability - Ending	44,505,896	46,993,566
Plan Fiduciary Net Position		
Contributions - Employer	\$ 1,044,957	1,050,531
Contributions - Members	346,772	352,763
Net Investment Income	186,539	2,554,161
Benefit Payments, Including Refunds of Member Contributions	(1,747,929)	(1,777,102)
Other (Net Transfer)	(221,714)	396,067
Net Change in Plan Fiduciary Net Position	(391,375)	2,576,420
Plan Net Position - Beginning	37,485,939	37,094,564
Plan Net Position - Ending	37,094,564	39,670,984
Employer's Net Pension Liability/(Asset)	\$ 7,411,332	7,322,582
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.35%	84.42%
Covered Payroll	\$ 7,739,513	7,826,376
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	95.76%	93.56%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2014 and 2017.

12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
831,213	810,288	871,229	873,641	856,375	845,523
3,481,926	3,545,328	3,634,565	3,805,624	3,993,158	4,190,253
65,720	(820,923)	253,933	1,024,774	883,037	217,576
(1,485,982)	1,545,046	—	(486,509)	—	—
(1,966,998)	(2,107,105)	(2,391,524)	(2,411,461)	(2,832,990)	(3,184,194)
925,879	2,972,634	2,368,203	2,806,069	2,899,580	2,069,158
46,993,566	47,919,445	50,892,079	53,260,282	56,066,351	58,965,931
47,919,445	50,892,079	53,260,282	56,066,351	58,965,931	61,035,089
994,735	1,057,053	897,143	1,037,124	1,126,387	961,976
364,609	391,888	379,788	399,380	401,008	402,879
6,816,040	(2,288,274)	7,680,649	6,808,478	9,092,454	(8,009,821)
(1,966,998)	(2,107,105)	(2,391,524)	(2,411,461)	(2,832,990)	(3,184,194)
(760,393)	(553,838)	205,564	557,078	103,464	(507,733)
5,447,993	(3,500,276)	6,771,620	6,390,599	7,890,323	(10,336,893)
39,670,984	45,118,977	41,618,701	48,390,321	54,780,920	62,671,243
45,118,977	41,618,701	48,390,321	54,780,920	62,671,243	52,334,350
2,800,468	9,273,378	4,869,961	1,285,431	(3,705,312)	8,700,739
94.16%	81.78%	90.86%	97.71%	106.28%	85.74%
8,002,702	8,422,732	8,439,729	8,875,114	8,911,298	8,940,307
34.99%	110.10%	57.70%	14.48%	(41.58%)	97.32%

VILLAGE OF MUNDELEIN, ILLINOIS

Police Pension Fund

Schedule of Changes in the Employer's Net Pension Liability

April 30, 2023

	4/30/2015	4/30/2016
Total Pension Liability		
Service Cost	\$ 1,103,708	1,419,301
Interest	2,806,232	2,638,886
Changes in Benefit Terms	—	—
Differences Between Expected and Actual Experience	535,467	(674,152)
Change of Assumptions	2,960,841	9,714,586
Benefit Payments, Including Refunds of Member Contributions	(1,637,841)	(1,724,726)
Net Change in Total Pension Liability	5,768,407	11,373,895
Total Pension Liability - Beginning	40,907,950	46,676,357
Total Pension Liability - Ending	46,676,357	58,050,252
Plan Fiduciary Net Position		
Contributions - Employer	\$ 1,247,471	1,305,730
Contributions - Members	448,699	503,875
Contributions - Other	—	—
Net Investment Income	1,393,580	226,006
Benefit Payments, Including Refunds of Member Contributions	(1,637,841)	(1,724,726)
Administrative Expenses	(28,836)	(44,653)
Net Change in Plan Fiduciary Net Position	1,423,073	266,232
Plan Net Position - Beginning	22,062,170	23,485,243
Plan Net Position - Ending	23,485,243	23,751,475
Employer's Net Pension Liability	\$ 23,191,114	34,298,777
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	50.32%	40.92%
Covered Payroll	\$ 4,982,863	5,492,977
Employer's Net Pension Liability as a Percentage of Covered Payroll	465.42%	624.41%

Notes: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

4/30/2017	4/30/2018	4/30/2019	4/30/2020	4/30/2021	4/30/2022	4/30/2023
1,505,684	1,517,547	1,663,104	1,617,310	1,289,744	1,717,140	1,494,399
3,464,447	3,422,071	3,556,182	3,787,714	4,160,509	4,258,794	4,582,722
—	—	—	549,099	—	—	(54,323)
411,780	69,000	1,549,856	677,777	(115,452)	(1,803,180)	1,800,084
(4,102,425)	825,139	(1,570,580)	(7,821,612)	11,807,369	(4,824,321)	776,972
(1,911,997)	(1,895,829)	(2,162,798)	(2,314,956)	(2,297,974)	(2,546,849)	(3,121,267)
(632,511)	3,937,928	3,035,764	(3,504,668)	14,844,196	(3,198,416)	5,478,587
58,050,252	57,417,741	61,355,669	64,391,433	60,886,765	75,730,961	72,532,545
57,417,741	61,355,669	64,391,433	60,886,765	75,730,961	72,532,545	78,011,132
1,698,322	1,436,044	1,827,290	1,937,531	2,030,261	2,376,978	2,447,356
483,774	507,505	543,702	518,022	514,964	538,131	529,877
241,973	2,256	36,450	2,257	2,202	2,311	32,835
2,192,077	2,366,652	2,484,707	204,597	9,943,683	(3,218,007)	1,004,423
(1,911,997)	(1,895,829)	(2,162,798)	(2,314,956)	(2,297,974)	(2,546,849)	(3,121,267)
(46,958)	(47,408)	(51,998)	(70,439)	(57,982)	(63,171)	(69,218)
2,657,191	2,369,220	2,677,353	277,012	10,135,154	(2,910,607)	824,006
23,751,475	26,408,666	28,777,886	31,455,239	31,732,251	41,867,405	38,956,798
26,408,666	28,777,886	31,455,239	31,732,251	41,867,405	38,956,798	39,780,804
31,009,075	32,577,783	32,936,194	29,154,514	33,863,556	33,575,747	38,230,328
45.99%	46.90%	48.85%	52.12%	55.28%	53.71%	50.99%
4,955,441	5,150,531	5,123,728	5,236,609	5,406,799	5,247,896	5,346,884
625.76%	632.51%	642.82%	556.74%	626.31%	639.79%	715.00%

VILLAGE OF MUNDELEIN, ILLINOIS

Firefighters' Pension Fund Schedule of Changes in the Employer's Net Pension Liability April 30, 2023

	4/30/2015	4/30/2016
Total Pension Liability		
Service Cost	\$ 677,341	757,787
Interest	1,439,762	1,339,984
Change of Benefit Terms	—	—
Differences Between Expected and Actual Experience	36,401	777,345
Change in Assumptions	952,900	5,493,935
Benefit Payments, Including Refunds of Member Contributions	(730,574)	(806,871)
Net Change in Total Pension Liability	2,375,830	7,562,180
Total Pension Liability - Beginning	20,933,311	23,309,141
Total Pension Liability - Ending	23,309,141	30,871,321
Plan Fiduciary Net Position		
Contributions - Employer	\$ 563,609	582,571
Contributions - Members	221,311	229,938
Contributions - Other	—	—
Net Investment Income	956,122	(18,917)
Benefit Payments, Including Refunds of Member Contributions	(730,574)	(806,871)
Administrative Expenses	(27,971)	(29,055)
Net Change in Plan Fiduciary Net Position	982,497	(42,334)
Plan Net Position - Beginning	16,336,165	17,318,662
Plan Net Position - Ending	17,318,662	17,276,328
Employer's Net Pension Liability	\$ 5,990,479	13,594,993
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.30%	55.96%
Covered Payroll	\$ 2,823,096	3,138,475
Employer's Net Pension Liability as a Percentage of Covered Payroll	212.20%	433.17%

Notes: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

4/30/2017	4/30/2018	4/30/2019	4/30/2020	4/30/2021	4/30/2022	4/30/2023
693,011	736,116	919,788	915,686	1,184,882	970,310	836,987
1,893,269	1,918,806	2,011,766	2,145,070	2,289,462	2,313,227	2,506,946
—	—	—	223,400	—	—	(54,129)
337,279	(10,210)	343,011	263,797	162,374	(1,683,862)	642,128
(1,584,757)	1,180,355	(939,216)	4,395,388	(1,467,680)	(4,906,429)	624,187
(865,810)	(990,673)	(1,074,261)	(1,234,407)	(1,385,286)	(1,644,529)	(1,717,577)
472,992	2,834,394	1,261,088	6,708,934	783,752	(4,951,283)	2,838,542
30,871,321	31,344,313	34,178,707	35,439,795	42,148,729	42,932,481	37,981,198
31,344,313	34,178,707	35,439,795	42,148,729	42,932,481	37,981,198	40,819,740
660,248	616,808	787,679	895,232	935,904	1,105,066	1,003,648
229,724	227,416	260,138	265,021	273,699	277,143	302,804
9,000	5,000	—	4,512	—	—	564
1,659,918	1,202,485	1,393,214	245,045	6,474,463	(1,414,658)	151,311
(865,810)	(990,673)	(1,074,261)	(1,234,407)	(1,385,286)	(1,644,529)	(1,717,577)
(31,739)	(38,579)	(42,625)	(48,026)	(62,784)	(55,837)	(52,400)
1,661,341	1,022,457	1,324,145	127,377	6,235,996	(1,732,815)	(311,650)
17,276,328	18,937,669	19,960,126	21,284,271	21,411,648	27,647,644	25,914,829
18,937,669	19,960,126	21,284,271	21,411,648	27,647,644	25,914,829	25,603,179
12,406,644	14,218,581	14,155,524	20,737,081	15,284,837	12,066,369	15,216,561
60.42%	58.40%	60.06%	50.80%	64.40%	68.23%	62.72%
2,298,259	2,519,605	2,776,128	2,749,613	2,838,975	2,892,982	3,187,128
539.83%	564.32%	509.90%	754.18%	538.39%	417.09%	477.44%

VILLAGE OF MUNDELEIN, ILLINOIS

Police Pension Fund

Schedule of Investment Returns

April 30, 2023

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	6.31%
2016	1.00%
2017	9.11%
2018	8.80%
2019	8.53%
2020	0.64%
2021	31.04%
2022	(7.97%)
2023	2.55%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF MUNDELEIN, ILLINOIS

Firefighters' Pension Fund
Schedule of Investment Returns
April 30, 2023

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	6.08%
2016	(0.11%)
2017	9.72%
2018	6.20%
2019	7.00%
2020	1.15%
2021	30.94%
2022	(5.28%)
2023	0.59%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

VILLAGE OF MUNDELEIN, ILLINOIS

Retiree Benefits Plan

Schedule of Changes in the Employer's Total OPEB Liability

April 30, 2023

	<u>4/30/2019</u>
Total OPEB Liability	
Service Cost	\$ 79,189
Interest	162,085
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	—
Change of Assumptions	93,973
Benefit Payments	<u>(146,025)</u>
Net Change in Total OPEB Liability	189,222
Total OPEB Liability - Beginning	<u>4,155,744</u>
Total OPEB Liability - Ending	<u><u>4,344,966</u></u>
Employee-Covered Payroll	16,957,287
Total OPEB Liability as a Percentage of Employee-Covered Payroll	25.62%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate from 2019 through 2023.

4/30/2020	4/30/2021	4/30/2022	4/30/2023
85,082	108,112	435,346	354,818
161,401	138,056	112,004	147,124
—	(174,442)	—	—
—	(579,175)	—	(1,308,880)
1,066,337	212,869	(742,887)	(522,850)
(173,089)	(183,790)	(144,452)	(166,080)
1,139,731	(478,370)	(339,989)	(1,495,868)
4,344,966	5,484,697	5,006,327	4,666,338
5,484,697	5,006,327	4,666,338	3,170,470
16,449,443	16,942,926	17,149,065	16,371,218
33.34%	29.55%	27.21%	19.37%

VILLAGE OF MUNDELEIN, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 15,202,342	15,202,342	16,754,551
Intergovernmental	11,665,000	11,665,000	17,687,381
Charges for Services	820,000	820,000	2,039,817
Licenses and Permits	2,088,000	2,088,000	3,285,812
Fines and Forfeitures	400,000	400,000	489,151
Investment Income	50,000	50,000	185,494
Miscellaneous	374,658	374,658	738,860
Total Revenues	30,600,000	30,600,000	41,181,066
Expenditures			
General Government	6,264,365	6,264,365	5,870,537
Public Safety	19,672,576	19,672,576	19,288,293
Public Works	4,124,500	4,124,500	3,975,718
Capital Outlay	1,616,196	1,616,196	1,570,435
Total Expenditures	31,677,637	31,677,637	30,704,983
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,077,637)	(1,077,637)	10,476,083
Other Financing Sources (Uses)			
Disposal of Capital Assets	—	—	24,525
Transfers In	1,200,000	1,200,000	1,200,000
Transfers Out	(825,000)	(825,000)	(825,000)
	375,000	375,000	399,525
Net Change in Fund Balance	(702,637)	(702,637)	10,875,608
Fund Balance - Beginning			14,959,316
Fund Balance - Ending			25,834,924

VILLAGE OF MUNDELEIN, ILLINOIS**Stormwater Management - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Other Taxes	\$ 425,000	425,000	381,301
Charges for Services	450,000	450,000	626,817
Investment Income	—	—	140,729
Miscellaneous	—	—	400,000
Total Revenues	875,000	875,000	1,548,847
Expenditures			
Public Works			
Services	220,000	220,000	42,636
Capital Outlay	425,000	425,000	101,569
Debt Service			
Principal Retirement	100,000	100,000	100,000
Interest and Fiscal Charges	600,000	600,000	211,031
Total Expenditures	1,345,000	1,345,000	455,236
Net Change in Fund Balance	(470,000)	(470,000)	1,093,611
Fund Balance - Beginning			(422,328)
Fund Balance - Ending			671,283

VILLAGE OF MUNDELEIN, ILLINOIS**Tax Increment Finance Area #3 - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 35,000	35,000	101,868
Expenditures			
General Government			
Services	100,000	100,000	—
Debt Service			
Principal Retirement	430,000	430,000	430,000
Interest and Fiscal Charges	189,550	189,550	189,550
Total Expenditures	619,550	619,550	619,550
Net Change in Fund Balance	(584,550)	(584,550)	(517,682)
Fund Balance - Beginning			(1,972,618)
Fund Balance - Ending			(2,490,300)

VILLAGE OF MUNDELEIN, ILLINOIS

Archer Business Center - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Original Budget	Final Budget	Actual
Revenues			
Charges for Services	\$ 850,000	850,000	764,042
Investment Income	—	—	84,704
Total Revenues	850,000	850,000	848,746
Expenditures			
Public Works			
Buildings and Grounds			
Services	270,000	270,000	214,402
Supplies	140,000	140,000	137,480
Capital Outlay	50,000	50,000	24,400
Total Expenditures	460,000	460,000	376,282
Net Change in Fund Balance	390,000	390,000	472,464
Fund Balance - Beginning			(980,934)
Fund Balance - Ending			(508,470)

OTHER SUPPLEMENTARY INFORMATION

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

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental
- Budgetary Comparison Schedules - Major Enterprise Fund
- Combining Statements - Pension Trust Funds
- Consolidated Year-End Financial Report

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Stormwater Management Fund

The Stormwater Management Fund is used to account for revenues derived from stormwater management fees received from developers, stormwater utility fees, and a packaged liquor tax. The Village will use the funds for storm water relief projects.

Tax Increment Finance #3 Fund

The Tax Increment Finance #3 Fund is used to account for the activity relating to Tax Increment Allocation Financing for the downtown TIF Redevelopment Project Area west of the railroad tracks. This fund created in FY2018 is for the 2016 created TIF.

Archer Business Center Fund

The Archer Business Center Fund is used to account for rental activity and improvements at the Village-owned property at 165 North Archer.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund (IMRF) Fund is used to account for revenues derived from a specific annual property tax levy provided for the purpose of providing employer contributions to the state sponsored Illinois Municipal Retirement Fund.

Social Security Fund

The Social Security Fund is used to account for revenues derived from a specific annual property tax levy provided for the purpose of meeting the costs associated with participation in the "Social Security Act."

INDIVIDUAL FUND DESCRIPTIONS - Continued

SPECIAL REVENUE FUNDS - Continued

Road and Bridge Fund

The Road and Bridge Fund is used to account for revenues derived from a specific annual property tax levy provided for the purpose of providing funds for the maintenance and construction of roads and bridges.

Train Station Parking Fund

The Train Station Parking Fund is used to account for revenues and expenditures related to the operations of the train station parking lot.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for revenues provided by the Village's share of state gasoline taxes used for the operation of certain street maintenance and improvement programs, as authorized by the Illinois Department of Transportation.

911 Surcharge Fund

The 911 Surcharge Fund is used to account for revenues derived from the imposition of a surcharge per network connection on the telecommunication companies for the purpose of installing and maintaining a 911 Emergency Telephone System (The Emergency Telephone System Act).

Tax Rebate Fund

The Tax Rebate Fund is used to account for sales tax sharing agreements with developers for improvements to their businesses.

Revolving Loan/Grants Fund

The Revolving Loan/Grants Fund is used to account for community development block grants received by the Village, as subrecipient and, from Lake County, as recipient, of funds under Title 1 of the Housing and Community Development Act of 1974, as amended. This fund also accounts for a revolving loan program with the Affordable Housing Corporation of Lake County.

Transportation Fund

The Transportation Fund is used to account for revenues derived from transportation impact fees used to fund Construction of Transportation Improvements, including intersection improvements and Metra train station facilities.

INDIVIDUAL FUND DESCRIPTIONS - Continued

SPECIAL REVENUE FUNDS - Continued

Tax Increment Finance #2 Fund

The Tax Increment Finance #2 Fund is used to account for the activity relating to Tax Increment Allocation Financing for the downtown TIF Redevelopment Project Area created in 2005 and amended in 2016.

Equipment Replacement Fund

The Equipment Replacement Fund is used to account for activities relating to the funding for, and replacement of cars, maintenance vehicles, other specialty vehicles and essential equipment associated therewith.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

CAPITAL PROJECTS FUND

The Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital assets (other than those financed by business-type/proprietary funds).

Capital Development Fund

The Capital Development Fund is used to account for revenue derived from development fees from contractors for the purpose of meeting the costs of various Village projects and expenditures at the Village's discretion.

ENTERPRISE FUND

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

Waterworks and Sewerage Fund

The Waterworks and Sewerage Fund is used to account for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service and billing and collection.

INDIVIDUAL FUND DESCRIPTIONS - Continued

FIDUCIARY FUNDS

PENSION TRUST FUND

Police Pension Fund

The Police Pension Fund is used to account for the accumulation of resources to be used for retirement pensions for the Village's sworn police personnel. Most rules and regulations of the fund are established by the Pension Division of the Illinois Department of Insurance. Resources are contributed by sworn police personnel at rates fixed by state statutes and by the Village through an annual property tax levy.

Firefighters' Pension Fund

The Firefighters' Pension Fund is used to account for the accumulation of resources to be used for retirement pensions for the Village's sworn firefighter/paramedic personnel. Most rules and regulations of the fund are established by the Pension Division of the Illinois Department of Insurance. Resources are contributed by sworn firefighter/paramedic personnel at rates fixed by state statutes and by the Village through an annual property tax levy.

CUSTODIAL FUND

Special Assessments

The Special Assessments Fund holds various monies collected by the Village from property owner and developers and payments of related special assessment liabilities.

VILLAGE OF MUNDELEIN, ILLINOIS**General Fund****Schedule of Revenues - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Taxes			
Property Tax	\$ 9,732,342	9,732,342	9,840,194
Home Rule Sales Tax	4,800,000	4,800,000	6,178,622
Telecommunications Tax	420,000	420,000	424,509
Hotel/Motel Tax	200,000	200,000	306,932
Other Taxes	50,000	50,000	4,294
	15,202,342	15,202,342	16,754,551
Intergovernmental			
Sales Tax	6,000,000	6,000,000	6,491,150
Income Tax	4,250,000	4,250,000	5,099,414
Use Tax	1,200,000	1,200,000	1,304,374
Cannabis Use Tax	55,000	55,000	49,128
Grants	60,000	60,000	4,353,039
Donations	100,000	100,000	390,276
	11,665,000	11,665,000	17,687,381
Charges for Services	2,088,000	2,088,000	3,285,812
Licenses and Permits	820,000	820,000	2,039,817
Fines and Forfeitures	400,000	400,000	489,151
Investment Income	50,000	50,000	185,494
Miscellaneous	374,658	374,658	738,860
Total Revenues	30,600,000	30,600,000	41,181,066

VILLAGE OF MUNDELEIN, ILLINOIS**General Fund****Schedule of Expenditures - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
General Government			
Boards and Commissions			
Services	\$ 341,675	341,675	315,046
Supplies	44,975	44,975	4,658
	386,650	386,650	319,704
Administration			
Personnel	1,687,374	1,687,374	1,864,345
Services	571,149	571,149	493,247
Supplies	264,473	264,473	239,151
	2,522,996	2,522,996	2,596,743
Finance			
Personnel	300,156	300,156	124,172
Services	123,700	123,700	162,969
Supplies	9,000	9,000	9,177
	432,856	432,856	296,318
Legal			
Services	706,000	706,000	482,483
Building			
Personnel	1,124,096	1,124,096	1,071,709
Services	26,335	26,335	12,922
Supplies	28,170	28,170	21,489
	1,178,601	1,178,601	1,106,120
Community Development			
Personnel	635,802	635,802	607,495
Services	139,380	139,380	30,782
Supplies	15,080	15,080	12,350
	790,262	790,262	650,627
Non-Departmental			
Services	247,000	247,000	235,066
Supplies	—	—	183,476
	247,000	247,000	418,542
Total General Government	6,264,365	6,264,365	5,870,537

VILLAGE OF MUNDELEIN, ILLINOIS**General Fund****Schedule of Expenditures - Budget and Actual - Continued****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Public Safety			
Fire			
Personnel	\$ 5,467,378	5,467,378	5,282,133
Services	732,516	732,516	624,635
Supplies	258,122	258,122	263,956
	<u>6,458,016</u>	<u>6,458,016</u>	<u>6,170,724</u>
Police			
Personnel	12,125,859	12,125,859	12,196,935
Services	660,271	660,271	600,439
Supplies	428,430	428,430	320,195
	<u>13,214,560</u>	<u>13,214,560</u>	<u>13,117,569</u>
Total Public Safety	<u>19,672,576</u>	<u>19,672,576</u>	<u>19,288,293</u>
Public Works			
Department of Public Works			
Personnel	2,576,890	2,576,890	2,608,047
Services	898,060	898,060	737,669
Supplies	649,550	649,550	630,002
	<u>4,124,500</u>	<u>4,124,500</u>	<u>3,975,718</u>
Total Public Works	<u>4,124,500</u>	<u>4,124,500</u>	<u>3,975,718</u>
Capital Outlay	<u>1,616,196</u>	<u>1,616,196</u>	<u>1,570,435</u>
Total Expenditures	<u><u>31,677,637</u></u>	<u><u>31,677,637</u></u>	<u><u>30,704,983</u></u>

VILLAGE OF MUNDELEIN, ILLINOIS**Nonmajor Governmental Funds****Combining Balance Sheet****April 30, 2023**

	Special Revenue	Debt Service	Capital Projects Capital Development	Totals
ASSETS				
Cash and Investments	\$ 9,433,344	127,732	1,553,507	11,114,583
Receivables - Net of Allowances				
Property Taxes	4,664,008	984,764	—	5,648,772
Other Taxes	275,846	—	—	275,846
Loans	100,000	—	—	100,000
Advances to Other Funds	553,101	—	—	553,101
Total Assets	15,026,299	1,112,496	1,553,507	17,692,302
LIABILITIES				
Accounts Payable	835,373	—	(119,335)	716,038
Accrued Payroll	79,265	—	—	79,265
Retainage Payable	187,083	—	—	187,083
Advances from Other Funds	1,567,583	—	1,227,799	2,795,382
Other Payables	208,824	—	—	208,824
Total Liabilities	2,878,128	—	1,108,464	3,986,592
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	4,664,008	984,764	161,252	5,810,024
Total Liabilities and Deferred Inflows of Resources	7,542,136	984,764	1,269,716	9,796,616
FUND BALANCES				
Restricted	7,830,871	127,732	283,791	8,242,394
Unassigned	(346,708)	—	—	(346,708)
Total Fund Balances	7,484,163	127,732	283,791	7,895,686
Total Liabilities, Deferred Inflows of Resources and Fund Balances	15,026,299	1,112,496	1,553,507	17,692,302

VILLAGE OF MUNDELEIN, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended April 30, 2023

	Special Revenue	Debt Service	Capital Projects Capital Development	Totals
Revenues				
Taxes	\$ 7,061,643	992,710	—	8,054,353
Intergovernmental	3,325,795	—	—	3,325,795
Charges for Services	276,365	—	282,109	558,474
Investment Income	6	—	65,695	65,701
Miscellaneous	648,499	—	—	648,499
Total Revenues	11,312,308	992,710	347,804	12,652,822
Expenditures				
General Government	2,117,950	—	—	2,117,950
Public Safety	79,478	—	—	79,478
Public Works	587,802	—	—	587,802
Capital Outlay	4,795,570	—	908,715	5,704,285
Debt Service				
Principal Retirement	—	440,000	—	440,000
Interest and Fiscal Charges	1,267,855	500,474	—	1,768,329
Total Expenditures	8,848,655	940,474	908,715	10,697,844
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,463,653	52,236	(560,911)	1,954,978
Other Financing Sources (Uses)				
Disposal of Capital Assets	—	—	1,601,672	1,601,672
Transfers In	825,000	—	—	825,000
Transfers Out	(1,200,000)	—	—	(1,200,000)
	(375,000)	—	1,601,672	1,226,672
Net Change in Fund Balances	2,088,653	52,236	1,040,761	3,181,650
Fund Balances - Beginning	5,395,510	75,496	(756,970)	4,714,036
Fund Balances - Ending	7,484,163	127,732	283,791	7,895,686

VILLAGE OF MUNDELEIN, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

April 30, 2023

	Illinois Municipal Retirement	Social Security	Road and Bridge	Train Station Parking
ASSETS				
Cash and Investments	\$ 346,400	576,813	1,072,594	—
Receivables - Net of Allowances				
Property Taxes	725,001	1,175,001	1,711,314	—
Other Taxes	—	—	163,719	—
Loans	—	—	—	—
Advances to Other Funds	—	—	—	—
Total Assets	1,071,401	1,751,814	2,947,627	—
LIABILITIES				
Accounts Payable	—	—	60,545	42,420
Accrued Payroll	79,265	—	—	—
Retainage Payable	—	—	187,083	—
Advances from Other Funds	—	—	—	202,157
Other Payables	—	—	—	—
Total Liabilities	79,265	—	247,628	244,577
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	725,001	1,175,001	1,711,314	—
Total Liabilities and Deferred Inflows of Resources	804,266	1,175,001	1,958,942	244,577
FUND BALANCES				
Restricted	267,135	576,813	988,685	—
Unassigned	—	—	—	(244,577)
Total Fund Balances	267,135	576,813	988,685	(244,577)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	1,071,401	1,751,814	2,947,627	—

Motor Fuel Tax	911 Surcharge	Tax Rebate	Revolving Loan/Grants	Transportation	Tax Increment Finance #2	Equipment Replacement	Totals
2,717,709	1,418,679	569,671	131,839	1,309,650	882,792	407,197	9,433,344
—	—	—	—	—	1,052,692	—	4,664,008
112,127	—	—	—	—	—	—	275,846
—	—	—	100,000	—	—	—	100,000
—	—	—	—	—	553,101	—	553,101
2,829,836	1,418,679	569,671	231,839	1,309,650	2,488,585	407,197	15,026,299
16,408	10,035	484,634	27,500	17,585	33,503	142,743	835,373
—	—	—	—	—	—	—	79,265
—	—	—	—	—	—	—	187,083
—	—	—	—	—	1,365,426	—	1,567,583
—	—	187,168	—	—	21,656	—	208,824
16,408	10,035	671,802	27,500	17,585	1,420,585	142,743	2,878,128
—	—	—	—	—	1,052,692	—	4,664,008
16,408	10,035	671,802	27,500	17,585	2,473,277	142,743	7,542,136
2,813,428	1,408,644	—	204,339	1,292,065	15,308	264,454	7,830,871
—	—	(102,131)	—	—	—	—	(346,708)
2,813,428	1,408,644	(102,131)	204,339	1,292,065	15,308	264,454	7,484,163
2,829,836	1,418,679	569,671	231,839	1,309,650	2,488,585	407,197	15,026,299

VILLAGE OF MUNDELEIN, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended April 30, 2023

	Illinois Municipal Retirement	Social Security	Road and Bridge	Train Station Parking
Revenues				
Taxes	\$ 730,859	1,159,291	2,960,004	—
Intergovernmental	283,860	283,860	—	—
Charges for Services	—	—	—	12,215
Investment Income	—	—	—	—
Miscellaneous	—	—	537,636	—
Total Revenues	1,014,719	1,443,151	3,497,640	12,215
Expenditures				
General Government	730,799	1,266,436	—	—
Public Safety	—	—	—	—
Public Works	—	—	174,150	92,773
Capital Outlay	—	—	3,056,326	—
Debt Service				
Interest and Fiscal Charges	—	—	—	—
Total Expenditures	730,799	1,266,436	3,230,476	92,773
Excess (Deficiency) of Revenues Over (Under) Expenditures	283,920	176,715	267,164	(80,558)
Other Financing Sources (Uses)				
Transfers In	—	—	—	—
Transfers Out	—	—	—	—
Net Change in Fund Balances	283,920	176,715	267,164	(80,558)
Fund Balances - Beginning	(16,785)	400,098	721,521	(164,019)
Fund Balances - Ending	267,135	576,813	988,685	(244,577)

Motor Fuel Tax	911 Surcharge	Tax Rebate	Revolving Loan/Grants	Transportation	Tax Increment Finance #2	Equipment Replacement	Totals
—	971,106	389,466	—	—	850,917	—	7,061,643
1,622,731	209,241	498,278	—	427,825	—	—	3,325,795
—	—	—	—	264,150	—	—	276,365
6	—	—	—	—	—	—	6
—	—	—	100,000	—	—	10,863	648,499
1,622,737	1,180,347	887,744	100,000	691,975	850,917	10,863	11,312,308
—	—	—	120,715	—	—	—	2,117,950
—	79,478	—	—	—	—	—	79,478
21,647	—	—	—	299,232	—	—	587,802
1,157,000	—	—	—	39,287	—	542,957	4,795,570
—	—	912,259	—	—	355,596	—	1,267,855
1,178,647	79,478	912,259	120,715	338,519	355,596	542,957	8,848,655
444,090	1,100,869	(24,515)	(20,715)	353,456	495,321	(532,094)	2,463,653
—	—	—	125,000	—	—	700,000	825,000
—	(1,200,000)	—	—	—	—	—	(1,200,000)
—	(1,200,000)	—	125,000	—	—	700,000	(375,000)
444,090	(99,131)	(24,515)	104,285	353,456	495,321	167,906	2,088,653
2,369,338	1,507,775	(77,616)	100,054	938,609	(480,013)	96,548	5,395,510
2,813,428	1,408,644	(102,131)	204,339	1,292,065	15,308	264,454	7,484,163

VILLAGE OF MUNDELEIN, ILLINOIS

Illinois Municipal Retirement - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 725,000	725,000	730,859
Intergovernmental			
Replacement Tax	80,000	80,000	283,860
Total Revenues	805,000	805,000	1,014,719
Expenditures			
General Government			
Administration	800,000	800,000	730,799
Net Change in Fund Balance	5,000	5,000	283,920
Fund Balance - Beginning			(16,785)
Fund Balance - Ending			267,135

VILLAGE OF MUNDELEIN, ILLINOIS**Social Security - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 1,125,000	1,125,000	1,159,291
Intergovernmental			
Replacement Tax	135,000	135,000	283,860
Total Revenues	1,260,000	1,260,000	1,443,151
Expenditures			
General Government			
Administration	218,000	218,000	1,266,436
Building	68,000	68,000	—
Public Safety			
Fire	260,000	260,000	—
Police	590,000	590,000	—
Public Works			
Administration	33,000	33,000	—
Buildings and Grounds	32,000	32,000	—
Highways and Streets	99,000	99,000	—
Total Expenditures	1,300,000	1,300,000	1,266,436
Net Change in Fund Balance	(40,000)	(40,000)	176,715
Fund Balance - Beginning			400,098
Fund Balance - Ending			576,813

VILLAGE OF MUNDELEIN, ILLINOIS**Road and Bridge - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 1,705,000	1,705,000	1,725,133
Road and Bridge Tax	166,000	166,000	—
Other Taxes	2,129,000	2,129,000	1,234,871
Miscellaneous	—	—	537,636
Total Revenues	4,000,000	4,000,000	3,497,640
Expenditures			
Public Works			
Highways and Streets			
Services	700,000	700,000	174,150
Capital Outlay	3,300,000	3,300,000	3,056,326
Total Expenditures	4,000,000	4,000,000	3,230,476
Net Change in Fund Balance	—	—	267,164
Fund Balance - Beginning			721,521
Fund Balance - Ending			988,685

VILLAGE OF MUNDELEIN, ILLINOIS

Train Station Parking - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended April 30, 2023

	Original Budget	Final Budget	Actual
Revenues			
Charges for Services	\$ 20,000	20,000	12,215
Expenditures			
Public Works			
Buildings and Grounds			
Services	98,500	98,500	40,827
Supplies	78,650	78,650	51,946
Total Expenditures	177,150	177,150	92,773
Net Change in Fund Balance	(157,150)	(157,150)	(80,558)
Fund Balance - Beginning			(164,019)
Fund Balance - Ending			(244,577)

VILLAGE OF MUNDELEIN, ILLINOIS**Motor Fuel Tax - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Intergovernmental			
Motor Fuel Tax	\$ 1,258,793	1,258,793	1,281,524
Grants	341,207	341,207	341,207
Investment Income	—	—	6
Total Revenues	1,600,000	1,600,000	1,622,737
Expenditures			
Public Works			
Highways and Streets			
Services	250,000	250,000	21,647
Capital Outlay	1,350,000	1,350,000	1,157,000
Total Expenditures	1,600,000	1,600,000	1,178,647
Net Change in Fund Balance	—	—	444,090
Fund Balance - Beginning			2,369,338
Fund Balance - Ending			2,813,428

VILLAGE OF MUNDELEIN, ILLINOIS**911 Surcharge - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
911 Surcharge Tax	\$ 775,000	775,000	971,106
Intergovernmental			
Reimbursements	425,000	425,000	209,241
	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,180,347</u>
Expenditures			
Public Safety			
Services	—	—	24,118
Supplies	100,000	100,000	55,360
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>79,478</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,100,000	1,100,000	1,100,869
Other Financing (Uses)			
Transfers Out	<u>(1,200,000)</u>	<u>(1,200,000)</u>	<u>(1,200,000)</u>
Net Change in Fund Balance	<u>(100,000)</u>	<u>(100,000)</u>	(99,131)
Fund Balance - Beginning			<u>1,507,775</u>
Fund Balance - Ending			<u>1,408,644</u>

VILLAGE OF MUNDELEIN, ILLINOIS**Tax Rebate - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 8,000	8,000	8,000
Home Rule Sales Tax	242,000	242,000	381,466
Intergovernmental			
Sales Tax	325,000	325,000	498,278
Total Revenues	575,000	575,000	887,744
Expenditures			
Debt Service			
Interest and Fiscal Charges	575,000	575,000	912,259
Net Change in Fund Balance	—	—	(24,515)
Fund Balance - Beginning			(77,616)
Fund Balance - Ending			(102,131)

VILLAGE OF MUNDELEIN, ILLINOIS**Revolving Loans/Grants - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Miscellaneous	\$ 100,000	100,000	100,000
Expenditures			
General Government			
Services	225,000	225,000	120,715
Excess (Deficiency) of Revenues Over (Under) Expenditures	(125,000)	(125,000)	(20,715)
Other Financing Sources			
Transfers In	125,000	125,000	125,000
Net Change in Fund Balance	—	—	104,285
Fund Balance - Beginning			100,054
Fund Balance - Ending			204,339

VILLAGE OF MUNDELEIN, ILLINOIS**Transportation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Intergovernmental			
Grants	\$ 1,900,000	1,900,000	427,825
Charges for Services	100,000	100,000	264,150
Total Revenues	2,000,000	2,000,000	691,975
Expenditures			
Public Works			
Highways and Streets			
Services	250,000	250,000	299,232
Capital Outlay	1,750,000	1,750,000	39,287
Total Expenditures	2,000,000	2,000,000	338,519
Net Change in Fund Balance	—	—	353,456
Fund Balance - Beginning			938,609
Fund Balance - Ending			1,292,065

VILLAGE OF MUNDELEIN, ILLINOIS**Tax Increment Finance #2 - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 850,000	850,000	850,917
Expenditures			
General Government			
Services	50,000	50,000	—
Debt Service			
Interest and Fiscal Charges	400,000	400,000	355,596
Total Expenditures	450,000	450,000	355,596
Net Change in Fund Balance	400,000	400,000	495,321
Fund Balance - Beginning			(480,013)
Fund Balance - Ending			15,308

VILLAGE OF MUNDELEIN, ILLINOIS**Equipment Replacement - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Charges for Services	\$ 10,000	10,000	—
Miscellaneous	—	—	10,863
Total Revenues	10,000	10,000	10,863
Expenditures			
Capital Outlay	607,000	607,000	542,957
Excess (Deficiency) of Revenues Over (Under) Expenditures	(597,000)	(597,000)	(532,094)
Other Financing Sources			
Transfers In	700,000	700,000	700,000
Net Change in Fund Balance	103,000	103,000	167,906
Fund Balance - Beginning			96,548
Fund Balance - Ending			264,454

VILLAGE OF MUNDELEIN, ILLINOIS

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Fiscal Year Ended April 30, 2023

	Original Budget	Final Budget	Actual
Revenues			
Taxes			
Property Tax	\$ 980,000	980,000	992,710
Expenditures			
Debt Service			
Principal Retirement	440,000	440,000	440,000
Interest and Fiscal Charges	510,000	510,000	500,474
Total Expenditures	950,000	950,000	940,474
Net Change in Fund Balance	30,000	30,000	52,236
Fund Balance - Beginning			75,496
Fund Balance - Ending			127,732

VILLAGE OF MUNDELEIN, ILLINOIS**Capital Development - Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Revenues			
Charges for Services	\$ —	—	282,109
Investment Income	—	—	65,695
Total Revenues	—	—	347,804
Expenditures			
Capital Outlay	3,500,000	3,500,000	908,715
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,500,000)	(3,500,000)	(560,911)
Other Financing Sources			
Disposal of Capital Assets	—	—	1,601,672
Net Change in Fund Balance	<u>(3,500,000)</u>	<u>(3,500,000)</u>	1,040,761
Fund Balance - Beginning			<u>(756,970)</u>
Fund Balance - Ending			<u>283,791</u>

VILLAGE OF MUNDELEIN, ILLINOIS**Waterworks and Sewerage - Enterprise Fund****Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual****For the Fiscal Year Ended April 30, 2023**

	Original Budget	Final Budget	Actual
Operating Revenues			
Charges for Services	\$ 10,300,000	10,300,000	11,245,257
Operating Expenses			
Operations			
Personnel	2,220,722	2,220,722	3,183,837
Services	1,296,363	1,296,363	670,253
Supplies	2,895,350	2,895,350	2,336,450
Capital Outlay	3,871,000	3,871,000	56,432
Depreciation and Amortization	—	—	1,753,436
Total Operating Expenses	10,283,435	10,283,435	8,000,408
Operating Income	16,565	16,565	3,244,849
Nonoperating Revenues (Expenses)			
Investment Income	—	—	324
Interest Expense	—	—	(423,414)
	—	—	(423,090)
Income Before Transfers	16,565	16,565	2,821,759
Transfers Out	(800,000)	(950,000)	—
Change in Net Position	(783,435)	(933,435)	2,821,759
Net Position - Beginning			41,629,340
Net Position - Ending			44,451,099

VILLAGE OF MUNDELEIN, ILLINOIS**Pension Trust Funds****Combining Statement of Changes in Fiduciary Net Position****April 30, 2023**

	Police Pension	Firefighters' Pension	Totals
ASSETS			
Cash and Cash Equivalents	\$ 7,408,921	415,498	7,824,419
Investments			
Illinois Police Pension Investment Fund	32,373,432	—	32,373,432
Illinois Firefighters' Pension Investment Fund	—	25,185,344	25,185,344
Receivables - Net of Allowances			
Accrued Interest	—	1,312	1,312
Prepays	3,231	1,752	4,983
Total Assets	39,785,584	25,603,906	65,389,490
LIABILITIES			
Accounts Payable	4,780	727	5,507
NET POSITION			
Net Position Restricted for Pensions	39,780,804	25,603,179	65,383,983

VILLAGE OF MUNDELEIN, ILLINOIS

Pension Trust Funds

Combining Statement of Changes in Fiduciary Net Position

For the Fiscal Year Ended April 30, 2023

	Police Pension	Firefighters' Pension	Totals
Additions			
Contributions - Employer	\$ 2,447,356	1,003,648	3,451,004
Contributions - Plan Members	529,877	302,804	832,681
Other Income	32,835	564	33,399
Total Contributions	3,010,068	1,307,016	4,317,084
Investment Income			
Interest Earned	540,522	264,147	804,669
Net Change in Fair Value	604,965	(93,080)	511,885
	1,145,487	171,067	1,316,554
Less Investment Expenses	(141,064)	(19,756)	(160,820)
Net Investment Income	1,004,423	151,311	1,155,734
Total Additions	4,014,491	1,458,327	5,472,818
Deductions			
Administration	69,218	52,400	121,618
Benefits and Refunds	3,121,267	1,717,577	4,838,844
Total Deductions	3,190,485	1,769,977	4,960,462
Change in Fiduciary Net Position	824,006	(311,650)	512,356
Net Position Restricted for Pensions			
Beginning	38,956,798	25,914,829	64,871,627
Ending	39,780,804	25,603,179	65,383,983

VILLAGE OF MUNDELEIN, ILLINOIS

Consolidated Year-End Financial Report April 30, 2023

CSFA #	Program Name	State	Federal	Other	Total
546-00-1705	Community-Law Enforcement and Other First Responder Partnership for Deflection & Substance Use Disorder Treatment	\$ 112,843	—	—	112,843
546-00-1745	Victims of Crime Act (VOCA)	—	49,705	—	49,705
	Other Grant Programs and Activities	—	4,470,851	154,386	4,625,237
	Totals	112,843	4,520,556	154,386	4,787,785

SUPPLEMENTAL SCHEDULES

VILLAGE OF MUNDELEIN, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2017

April 30, 2023

Date of Issue	November 9, 2017
Date of Maturity	December 15, 2030
Authorized Issue	\$5,565,000
Interest Rates	2.00% to 4.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Amalgamated Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2024	\$ 440,000	176,650	616,650
2024	465,000	154,650	619,650
2025	490,000	131,400	621,400
2026	510,000	111,800	621,800
2027	535,000	91,400	626,400
2028	560,000	70,000	630,000
2029	585,000	47,600	632,600
2030	605,000	24,200	629,200
	4,190,000	807,700	4,997,700

VILLAGE OF MUNDELEIN, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2019

April 30, 2023

Date of Issue	August 15, 2019
Date of Maturity	December 15, 2049
Authorized Issue	\$32,790,000
Interest Rates	3.125% to 4.000%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Amalgamated Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

	Fiscal Year	Principal	Interest	Totals
	2024	\$ 885,000	1,167,031	2,052,031
	2024	920,000	1,131,631	2,051,631
	2025	960,000	1,094,831	2,054,831
	2026	995,000	1,056,431	2,051,431
	2027	1,035,000	1,016,631	2,051,631
	2028	1,080,000	975,231	2,055,231
	2029	1,120,000	932,031	2,052,031
	2030	1,165,000	887,231	2,052,231
	2031	1,215,000	840,631	2,055,631
	2032	1,260,000	792,031	2,052,031
	2033	1,310,000	741,631	2,051,631
	2034	865,000	689,231	1,554,231
	2035	900,000	654,631	1,554,631
	2036	935,000	618,631	1,553,631
	2037	975,000	581,231	1,556,231
	2038	1,015,000	542,231	1,557,231
	2039	1,055,000	501,631	1,556,631
	2040	1,095,000	459,431	1,554,431
	2041	1,140,000	415,631	1,555,631
	2042	1,185,000	370,031	1,555,031
	2043	1,235,000	322,631	1,557,631
	2044	1,280,000	273,231	1,553,231
	2045	1,335,000	222,031	1,557,031
	2046	1,375,000	180,313	1,555,313
	2047	1,420,000	137,344	1,557,344
	2048	1,465,000	92,969	1,557,969
	2049	1,510,000	47,188	1,557,188
		<u>30,730,000</u>	<u>16,743,727</u>	<u>47,473,727</u>
Debt Service		22,503,019		
Waterworks and Sewerage		<u>8,226,981</u>		
		<u>30,730,000</u>		

STATISTICAL SECTION (Unaudited)

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the Village's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.

VILLAGE OF MUNDELEIN, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
April 30, 2023 (Unaudited)

See Following Page

VILLAGE OF MUNDELEIN, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* April 30, 2023 (Unaudited)

	2014	2015	2016
Governmental Activities			
Net Investment in Capital Assets	\$ 95,700,424	97,232,588	101,203,959
Restricted	9,431,517	6,102,373	5,318,609
Unrestricted (Deficit)	14,725,463	15,047,322	(25,711,290)
Total Governmental Activities Net Position	119,857,404	118,382,283	80,811,278
Business-Type Activities			
Net Investment in Capital Assets	32,518,905	32,724,190	34,159,465
Restricted	6,578,102	4,441,222	2,972,402
Unrestricted (Deficit)	1,402,471	1,961,560	414,711
Total Business-Type Activities Net Position	40,499,478	39,126,972	37,546,578
Primary Government			
Net Investment in Capital Assets	128,219,329	129,956,778	135,363,424
Restricted	16,009,619	10,543,595	8,291,011
Unrestricted (Deficit)	16,127,934	17,008,882	(25,296,579)
Total Primary Government Net Position	160,356,882	157,509,255	118,357,856

*Accrual Basis of Accounting

Data Source: Audited Financial Statements

2017	2018	2019	2020	2021	2022	2023
105,640,469	109,733,224	114,089,262	105,508,385	112,351,585	110,285,788	113,098,285
5,685,264	4,711,772	2,526,835	1,831,209	2,635,958	6,693,897	9,413,672
(31,028,080)	(36,845,316)	(49,479,126)	(47,668,246)	(51,587,371)	(45,153,620)	(34,010,625)
80,297,653	77,599,680	67,136,971	59,671,348	63,400,172	71,826,065	88,501,332
36,784,278	39,674,688	38,357,781	42,704,239	38,368,334	36,061,670	37,588,050
4,481,203	4,587,759	4,671,865	5,236,377	5,239,377	679,812	—
(2,639,335)	(4,606,823)	(3,882,586)	(9,199,905)	(4,079,975)	4,887,858	6,863,049
38,626,146	39,655,624	39,147,060	38,740,711	39,527,736	41,629,340	44,451,099
142,424,747	149,407,912	152,447,043	148,212,624	150,719,919	146,347,458	150,686,335
10,166,467	9,299,531	7,198,700	7,067,586	7,875,335	7,373,709	9,413,672
(33,667,415)	(41,452,139)	(53,361,712)	(56,868,151)	(55,667,346)	(40,265,762)	(27,147,576)
118,923,799	117,255,304	106,284,031	98,412,059	102,927,908	113,455,405	132,952,431

VILLAGE OF MUNDELEIN, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years* April 30, 2023 (Unaudited)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities										
General Government	\$ 6,211,189	6,990,256	7,307,202	6,605,436	7,485,857	8,718,975	9,523,356	7,586,453	5,456,347	9,583,822
Public Safety	15,803,291	16,872,966	20,810,134	21,553,196	20,436,488	22,283,355	23,489,769	20,896,834	21,515,128	20,114,985
Public Works	8,611,308	9,390,090	9,562,746	8,189,889	7,401,582	11,584,341	11,069,352	10,618,835	8,811,215	7,801,098
Interest on Long-Term Debt	685,677	619,827	587,012	536,498	421,074	322,634	596,622	183,302	1,684,940	2,158,177
Total Governmental Activities Expenses	31,311,465	33,873,139	38,267,094	36,885,019	35,745,001	42,909,305	44,679,099	39,285,424	37,467,630	39,658,082
Business-Type Activities										
Waterworks and Sewerage	9,135,321	9,545,067	9,278,438	8,798,374	8,731,120	10,033,816	10,096,700	9,317,853	7,460,499	8,423,822
Total Primary Government Expenses	40,446,786	43,418,206	47,545,532	45,683,393	44,476,121	52,943,121	54,775,799	48,603,277	44,928,129	48,081,904
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	2,508,367	2,683,237	3,116,975	2,903,335	3,002,865	3,972,415	3,252,466	2,555,336	3,768,788	3,224,491
Public Safety	893,825	904,717	1,685,135	1,697,146	1,674,800	2,182,633	2,337,447	1,588,084	1,362,242	2,590,289
Public Works	—	—	—	—	—	—	—	—	1,569,065	1,949,333
Operating Grants and Contributions	1,326,760	1,364,838	1,965,881	302,690	142,470	163,875	308,567	5,424,265	2,202,602	2,530,025
Capital Grants and Contributions	93,835	—	—	4,158,118	1,010,326	906,867	1,264,641	1,286,120	682,414	341,207
Total Governmental Activities Program Revenues	4,822,787	4,952,792	6,767,991	9,061,289	5,830,461	7,225,790	7,163,121	10,853,805	9,585,111	10,635,345
Business-Type Activities										
Charges for Services										
Waterworks and Sewerage	7,730,160	8,025,812	8,635,952	9,494,734	9,596,655	9,911,425	9,685,314	10,101,503	10,663,047	11,245,257
Capital Grants and Contributions	45,486	84,840	100,005	450,470	292,425	24,590	5,001	3,335	—	—
Total Business-Type Activities Program Revenues	7,775,646	8,110,652	8,735,957	9,945,204	9,889,080	9,936,015	9,690,315	10,104,838	10,663,047	11,245,257
Total Primary Government Program Revenues	12,598,433	13,063,444	15,503,948	19,006,493	15,719,541	17,161,805	16,853,436	20,958,643	20,248,158	21,880,602

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (Expense) Revenue										
Governmental Activities	\$ (26,488,678)	(28,920,347)	(31,499,103)	(27,823,730)	(29,914,540)	(35,683,515)	(37,515,978)	(28,431,619)	(27,882,519)	(29,022,737)
Business-Type Activities	(1,359,675)	(1,434,415)	(542,481)	1,146,830	1,157,960	(97,801)	(406,385)	786,985	3,202,548	2,821,435
Total Primary Government Net (Expense) Revenue	(27,848,353)	(30,354,762)	(32,041,584)	(26,676,900)	(28,756,580)	(35,781,316)	(37,922,363)	(27,644,634)	(24,679,971)	(26,201,302)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Tax	11,874,166	12,286,672	12,510,448	12,526,617	13,346,143	13,967,358	14,563,196	14,551,685	15,122,591	15,408,972
Home Rule Sales Tax	3,406,534	3,628,775	3,682,561	3,575,175	3,330,464	3,311,340	3,265,841	4,487,306	5,824,503	6,560,088
Telecommunications Tax	1,071,036	983,645	904,337	832,609	763,659	778,566	646,378	496,488	407,266	424,509
Hotel/Motel Tax	310,767	323,075	345,933	343,111	336,341	363,899	324,769	87,331	223,343	306,932
911 Surcharge Tax	273,591	278,194	230,405	365,485	327,832	564,105	693,353	738,964	925,118	971,106
Other Taxes	783,895	195,082	195,802	205,292	198,878	202,322	210,283	638,452	828,775	1,620,466
Intergovernmental - Unrestricted										
Sales Tax	4,791,090	4,920,878	5,127,786	5,117,877	5,017,697	4,962,802	4,921,187	5,289,966	6,371,674	6,989,428
State Income Tax	2,482,799	3,042,240	3,310,567	2,936,319	2,816,942	3,015,972	3,366,851	3,561,094	4,501,927	5,099,414
Use Tax	545,005	640,703	720,793	764,571	821,478	961,030	1,110,283	1,387,329	1,260,128	1,353,502
Replacement Tax	171,548	168,393	150,954	178,569	146,496	149,958	197,396	185,602	429,485	567,720
ARPA	—	—	—	—	—	—	—	—	—	4,131,880
Investment Income	2,030	490,400	275,262	61,275	15,806	111,459	318,041	24,472	10,408	476,628
Miscellaneous	278,969	487,169	49,007	403,205	94,831	256,866	432,777	711,754	1,147,590	1,787,359
Total Governmental Activities	25,991,430	27,445,226	27,503,855	27,310,105	27,216,567	28,645,677	30,050,355	32,160,443	37,052,808	45,698,004
Business-Type Activities										
Investment Income (Loss)	(226,341)	61,909	29,295	(67,262)	(128,482)	78,251	36	40	76	324
Miscellaneous	—	—	—	—	—	—	—	—	6,660	—
Total Business-Type Activities	(226,341)	61,909	29,295	(67,262)	(128,482)	78,251	36	40	6,736	324
Total Primary Government	25,765,089	27,507,135	27,533,150	27,242,843	27,088,085	28,723,928	30,050,391	32,160,483	37,059,544	45,698,328
Changes in Net Position										
Governmental Activities	(497,248)	(1,475,121)	(3,995,248)	(513,625)	(2,697,973)	(7,037,838)	(7,465,623)	3,728,824	9,170,289	16,675,267
Business-Type Activities	(1,586,016)	(1,372,506)	(513,186)	1,079,568	1,029,478	(19,550)	(406,349)	787,025	3,209,284	2,821,759
Total Primary Government Changes in Net Position	(2,083,264)	(2,847,627)	(4,508,434)	565,943	(1,668,495)	(7,057,388)	(7,871,972)	4,515,849	12,379,573	19,497,026

*Accrual Basis of Accounting

Data Source: Audited Financial Statements

VILLAGE OF MUNDELEIN, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years* April 30, 2023 (Unaudited)

	2014	2015	2016
General Fund			
Nonspendable	\$ 1,917,838	2,202,925	1,574,277
Restricted	36,886	74,395	217,985
Unassigned	12,226,231	11,752,626	11,959,519
Total General Fund	14,180,955	14,029,946	13,751,781
All Other Governmental Funds			
Nonspendable	209,499	—	—
Restricted	9,635,402	8,152,508	5,315,626
Assigned	1,301,174	864,338	1,265,764
Unassigned	(145,159)	(535,818)	(2,475,020)
Total All Other Governmental Funds	11,000,916	8,481,028	4,106,370
Total Governmental Funds	25,181,871	22,510,974	17,858,151

*Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2017	2018	2019	2020	2021	2022	2023
1,585,940	1,369,421	1,471,398	1,182,022	1,745,951	376,836	590,316
274,237	351,239	329,870	493,990	—	559,954	627,727
11,023,908	10,239,771	9,308,519	8,372,496	9,670,968	14,022,526	24,616,881
12,884,085	11,960,431	11,109,787	10,048,508	11,416,919	14,959,316	25,834,924
250,000	—	300,000	—	—	—	—
5,411,027	4,504,376	2,196,965	3,725,006	2,882,359	6,209,439	8,913,677
930,227	831,031	469,291	8,217,224	—	—	—
(3,692,277)	(4,722,182)	(9,249,578)	(4,203,988)	(856,844)	(4,871,283)	(3,345,478)
2,898,977	613,225	(6,283,322)	7,738,242	2,025,515	1,338,156	5,568,199
15,783,062	12,573,656	4,826,465	17,786,750	13,442,434	16,297,472	31,403,123

VILLAGE OF MUNDELEIN, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years* April 30, 2023 (Unaudited)

	2014	2015	2016
Revenues			
Taxes	\$ 17,719,989	17,695,443	17,836,896
Intergovernmental	9,987,277	10,120,524	11,623,380
Charges for Services	2,063,707	2,131,647	2,887,897
Licenses and Permits	538,495	750,040	895,669
Fines and Forfeitures	741,475	725,813	713,569
Investment Income	2,030	490,400	275,262
Miscellaneous	278,969	487,169	138,892
Total Revenues	31,331,942	32,401,036	34,371,565
Expenditures			
General Government	6,629,317	7,251,696	9,167,317
Public Safety	16,122,438	17,333,711	16,959,000
Public Works	7,483,037	7,724,976	10,530,590
Capital Outlay	8,353,666	703,896	—
Debt Service			
Principal Retirement	1,225,000	1,410,000	1,745,000
Interest and Fiscal Charges	715,346	647,654	622,481
Total Expenditures	40,528,804	35,071,933	39,024,388
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,196,862)	(2,670,897)	(4,652,823)
Other Financing Sources (Uses)			
Debt Issuance	3,210,000	—	—
Premium on Debt Issuance	246,523	—	—
Payment to Escrow Agent	(3,372,952)	—	—
Disposal of Capital Assets	—	—	—
Transfers In	1,360,000	1,735,000	1,310,000
Transfers Out	(1,360,000)	(1,735,000)	(1,310,000)
	83,571	—	—
Net Change in Fund Balances	(9,113,291)	(2,670,897)	(4,652,823)
Debt Service as a Percentage of Noncapital Expenditures	6.00%	6.00%	7.00%

*Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2017	2018	2019	2020	2021	2022	2023
18,026,858	18,449,813	19,337,548	19,010,467	21,000,256	23,331,596	25,292,073
13,372,359	9,971,726	10,122,688	12,224,081	15,870,632	15,448,230	21,013,176
2,935,010	2,640,162	4,168,594	3,555,692	3,531,878	3,707,200	5,235,145
825,654	1,065,261	1,159,710	902,527	1,409,529	2,478,026	2,039,817
741,261	802,561	740,946	769,891	465,727	514,869	489,151
61,275	15,806	111,459	318,041	24,472	10,408	476,628
476,083	68,617	140,602	424,192	711,754	1,147,590	1,787,359
36,438,500	33,013,946	35,781,547	37,204,891	43,014,248	46,637,919	56,333,349
7,284,612	7,618,213	7,866,054	9,466,656	7,729,902	7,040,808	7,988,487
17,303,850	18,028,131	19,301,346	19,926,723	19,410,937	20,010,615	19,367,771
11,560,840	8,688,645	14,033,257	8,593,185	18,544,592	5,784,031	4,958,038
—	—	119,813	10,732,024	—	7,041,921	7,400,689
1,790,000	1,925,000	1,940,000	2,010,000	1,255,000	1,415,000	970,000
574,287	491,235	384,532	321,624	418,133	1,763,648	2,168,910
38,513,589	36,751,224	43,645,002	51,050,212	47,358,564	43,056,023	42,853,895
(2,075,089)	(3,737,278)	(7,863,455)	(13,845,321)	(4,344,316)	3,581,896	13,479,454
—	5,565,000	—	24,790,000	—	—	—
—	526,872	—	2,007,021	—	—	—
—	(5,997,392)	—	—	—	—	—
—	433,367	116,264	8,585	—	854,519	1,626,197
1,010,000	1,035,000	785,000	1,385,000	2,116,455	825,000	2,025,000
(1,010,000)	(1,035,000)	(785,000)	(1,385,000)	(2,116,455)	(825,000)	(2,025,000)
—	527,847	116,264	26,805,606	—	854,519	1,626,197
(2,075,089)	(3,209,431)	(7,747,191)	12,960,285	(4,344,316)	4,436,415	15,105,651
7.00%	8.00%	6.00%	6.00%	4.00%	8.73%	8.87%

VILLAGE OF MUNDELEIN, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years April 30, 2023 (Unaudited)

Tax Levy Year	Residential Property	Commercial Property	Industrial Property
2013	\$ 561,085,737	126,607,916	68,265,305
2014	542,529,332	123,752,325	67,738,477
2015	562,771,479	123,932,778	68,172,819
2016	594,575,262	136,866,492	72,025,862
2017	631,304,025	140,709,817	74,053,834
2018	655,826,312	142,126,276	76,074,785
2019	706,482,068	147,839,348	77,633,098
2020	721,217,970	146,040,232	77,558,626
2021	746,164,460	148,637,546	80,912,550
2022	782,354,799	153,498,487	85,850,904

Tax Rate per \$100 EAV

Note: Property in the Village is reassessed each year. Property is assessed at 33.33% of actual value.

(1) Fremont Township - Rate includes all taxing districts.

Data Source: Lake County Aggregate Property Tax Information Database

Equalized Assessed Value	Estimated Actual Value	Equalization Factor	Village Direct Tax Rate	Total Direct Tax Rate (1)
755,958,958	2,267,876,874	33.33	1.5730	11.6440
734,020,134	2,202,060,402	33.33	1.6160	12.2280
754,877,076	2,264,631,228	33.33	1.5710	11.8250
803,467,616	2,410,402,848	33.33	1.5630	11.4490
846,067,676	2,538,203,028	33.33	1.5590	11.1170
874,027,373	2,622,082,119	33.33	1.5360	11.0160
931,954,514	2,795,863,542	33.33	1.4870	10.7150
944,816,828	2,834,450,484	33.33	1.5130	10.8340
975,714,556	2,927,143,668	33.33	1.4698	10.6891
1,021,704,190	3,065,112,570	33.33	1.4721	10.0204

VILLAGE OF MUNDELEIN, ILLINOIS

Equalized Assessed Value Per Township by General Zoning Classification April 30, 2023 (Unaudited)

Zoning Classification	All Townships		Fremont Township		Libertyville Township		Vernon Township	
	Equalized Assessed Value	Percent of Total	Equalized Assessed Value	Percent of Total	Equalized Assessed Value	Percent of Total	Equalized Assessed Value	Percent of Total
Residential	\$ 782,354,799	76.6%	\$ 507,207,445	83.9%	\$ 230,485,805	68.2%	\$ 59,776,841	75.5%
Commercial	153,498,487	15.0%	53,162,001	8.8%	63,334,189	18.7%	18,833,506	23.8%
Industrial	85,850,904	8.4%	44,167,439	7.3%	44,213,371	13.1%	523,594	0.7%
Totals	1,021,704,19	100.0%	604,536,885	100.0%	338,033,365	100.0%	79,133,941	100.0%
Percent of Total		<u>100.0%</u>		<u>59.2%</u>		<u>33.1%</u>		<u>7.7%</u>

Data Source: Lake County Aggregate Property Tax Information Database

VILLAGE OF MUNDELEIN, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
April 30, 2023 (Unaudited)**

See Following Page

VILLAGE OF MUNDELEIN, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years April 30, 2023 (Unaudited)

	2013	2014	2015
Village of Mundelein			
General	0.8470	0.8360	0.7750
Road and Bridge	0.1410	0.1450	0.1410
Illinois Municipal Retirement	0.0710	0.0820	0.0930
Social Security	0.0920	0.1090	0.1190
Debt Service	0.1810	0.1860	0.1300
Police Pension	0.1660	0.1780	0.2250
Firefighters' Pension	0.0750	0.0800	0.0880
Total Direct Tax Rates	1.5730	1.6160	1.5710
Overlapping Rates			
Lake County	0.6630	0.6820	0.6630
Lake County Forest Preserve District	0.2180	0.2110	0.2180
Central Lake County Joint Water Action Water Agency	0.0550	0.0560	0.0540
Libertyville Township	0.0690	0.0700	0.0650
Libertyville Township Road and Bridge	0.0620	0.0640	0.0630
Fremont Township	0.1260	0.1270	0.1240
Fremont Township Road and Bridge	0.0330	0.0320	0.0320
Fremont Gravel	0.1190	0.1250	0.1230
Vernon Township	0.0650	0.0660	0.0590
Vernon Township Road and Bridge	0.0270	0.0270	0.0260
Vernon Gravel	0.0130	0.0200	0.0200
Cook Memorial Library District	0.3030	0.3120	0.3040
Fremont Library District	0.4680	0.4890	0.4830
Vernon Area Library District	0.3310	0.3170	0.3080
Mundelein Park and Rec. District	0.4920	0.5150	0.5030
Vernon Hills Park District	0.4450	0.4550	0.4580
School District #70	2.9930	3.0790	3.0460
School District #73	3.9970	4.1170	4.0330
School District #75	4.9560	5.2400	5.1410
School District #76	4.4420	4.7370	4.8710
School District #79	3.5210	3.6060	3.5140
High School District #120	2.6450	2.8280	2.7710
High School District #125	2.9890	3.0490	3.0040
High School District #127	2.9190	2.6870	2.7320
Community College District #532	0.2960	0.3060	0.2990
Representative Tax Rate (Village of Mundelein)	11.6440	12.2280	11.8250

Data Source: Lake County Clerk's Office

2016	2017	2018	2019	2020	2021	2022
0.7800	0.7414	0.7170	0.6730	0.6630	0.6462	0.6603
0.1870	0.1774	0.1720	0.1840	0.1810	0.1754	0.1675
0.0930	0.0891	0.0800	0.0780	0.0770	0.0743	0.0710
0.1240	0.1261	0.1260	0.1260	0.1190	0.1179	0.1150
0.1230	0.1160	0.1160	0.1060	0.1040	0.1009	0.0964
0.1790	0.2160	0.2220	0.2190	0.2520	0.2518	0.2603
0.0770	0.0930	0.1030	0.1010	0.1170	0.1033	0.1016
1.5630	1.5590	1.5360	1.4870	1.5130	1.4698	1.4721
0.6320	0.6220	0.6120	0.5970	0.5980	0.5977	0.5887
0.1930	0.1870	0.1820	0.1800	0.1820	0.1789	0.1732
0.0460	0.0410	—	—	—	0.0001	—
0.0640	0.0600	0.0630	0.0640	0.0660	0.0670	0.6809
0.0600	0.0590	0.0590	0.0590	0.0610	0.0623	0.0613
0.1150	0.1100	0.1060	0.1040	0.1020	0.0987	0.0994
0.0280	0.0270	0.0250	0.0250	0.0260	0.0237	0.0226
0.1190	0.1170	0.1170	0.1180	0.1180	0.1195	0.1216
0.0610	0.0560	0.0550	0.0530	0.0540	0.0566	0.0590
0.0240	0.0220	0.0210	0.0200	0.0200	0.0185	0.0178
0.0190	0.0220	0.0200	0.0180	0.0180	0.0200	0.0192
0.2890	0.2840	0.2840	0.2830	0.2860	0.2914	0.2880
0.4570	0.3580	0.3570	0.3540	0.3580	0.3547	0.3576
0.2930	0.2910	0.2940	0.2940	0.3040	0.3123	0.3199
0.4780	0.4660	0.4740	0.4580	0.4640	0.4656	0.4725
0.4190	0.4160	0.4110	0.4200	0.4340	0.4457	0.4597
2.8870	2.8100	2.8150	2.8550	2.9490	3.0170	3.0811
3.8710	3.8250	3.8470	3.7400	3.8510	3.9162	4.0174
4.9120	4.7980	4.7860	4.6290	4.6700	4.6042	4.6354
4.6800	4.5670	4.5800	4.4840	4.5970	4.6222	4.7373
3.2980	3.2090	3.1760	3.1970	3.2370	3.0191	3.0511
2.5540	2.5520	2.5430	2.4890	2.5120	2.4829	2.5189
2.8580	2.8620	2.8880	2.8720	2.9830	3.0923	3.1922
2.5320	2.4940	2.5020	2.5130	2.6030	3.7382	2.7496
0.2850	0.2810	0.2820	0.2820	0.2900	1.4697	0.2958
11.4490	11.1170	11.0160	10.7150	10.8340	10.6891	10.0204

VILLAGE OF MUNDELEIN, ILLINOIS

Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago April 30, 2023 (Unaudited)

Taxpayer	2022 Tax Levy			2013 Tax Levy		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
Park Butterfield Apartment Assoc, LLC	\$ 14,937,037	1	1.46%	\$ 7,201,841	2	0.90%
Medline Industries	8,447,825	2	0.83%	8,772,671	1	1.16%
Sysmex	5,472,018	3	0.54%			
Ruprecht Company	4,600,922	4	0.45%			
Lakeside Village	4,543,150	5	0.44%			
Mundelein 83	4,379,798	6	0.43%	7,106,248	3	0.88%
Centro Bradley Long Meadow LLC	4,075,998	7	0.40%	4,229,876	5	0.53%
USRLP Mundelein LLC	3,754,131	8	0.37%			
Bridge Point Mundelein LLC	3,630,371	9	0.36%			
Townline Retail Investment LLC	3,416,563	10	0.33%	3,246,517	7	0.40%
Oak Creek Plaza, LLC				4,402,237	4	0.55%
Hickory Walnut LLC				3,420,949	6	0.43%
Northfeild Block Co				2,895,496	8	0.36%
Home Depot USA, Inc.				2,609,739	9	0.32%
Amcore Flexibles Healthcare				2,068,566	10	0.23%
Total	<u>57,257,813</u>		<u>5.61%</u>	<u>45,954,140</u>		<u>5.76%</u>

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayer contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source: Lake County Clerk's Office

VILLAGE OF MUNDELEIN, ILLINOIS

Property Tax Levies and Collections - Last Ten Tax Levy Years April 30, 2023 (Unaudited)

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the		Collections in Subsequent Years	Total Collections to Date					
			Fiscal Year of the Levy			Amount	Percentage of Levy				
			Amount	Percentage of Levy							
2014	2012	\$	11,897,123	\$	11,872,525	99.79%	\$	1,272	\$	11,873,797	99.80%
2015	2013		11,896,301		11,820,504	99.36%		2,402		11,822,906	99.38%
2016	2014		11,863,762		11,822,804	99.65%		578		11,823,382	99.66%
2017	2015		11,859,987		11,819,908	99.66%		22,675		11,842,583	99.85%
2018	2016		12,559,782		12,552,000	99.94%		7,535		12,559,535	100.00%
2019	2017		13,188,932		13,186,654	99.98%		2,278		13,188,932	100.00%
2020	2018		13,390,830		13,364,111	99.80%		24,719		13,388,830	99.99%
2021	2019		13,792,266		13,701,219	99.34%		142,712		13,843,931	100.37%
2022	2020		14,303,431		14,296,682	99.95%		159,505		14,456,187	101.07%
2023	2021		14,340,400		14,340,000	100.00%		—		14,340,000	100.00%

Note: Property in the Village is reassessed each year. Property is assessed at 33.33% of actual value.

Data Source: Lake County Tax Extension Office

VILLAGE OF MUNDELEIN, ILLINOIS**Taxable Sales by Category - Municipal Sales Tax - Last Ten Calendar Years
April 30, 2023 (Unaudited)**

Category	2013	2014	2015
General Merchandise	\$ 742,306	747,766	756,748
Food	835,618	686,442	736,270
Drinking and Eating Places	492,433	514,102	535,996
Apparel	78,326	79,535	76,763
Furniture & H.H. & Radio	119,750	109,213	93,604
Lumber, Building Hardware	354,901	278,578	309,541
Automobile and Filling Stations	628,970	620,780	600,469
Drugs and Miscellaneous Retail	943,520	1,299,859	1,263,525
Agriculture and All Others	455,754	554,295	578,770
Manufacturers	92,444	106,601	101,610
Totals	4,744,022	4,997,171	5,053,296

Data Source: Illinois Department of Revenue

2016	2017	2018	2019	2020	2021	2022
703,664	651,113	653,968	629,025	571,722	669,562	700,856
739,790	926,229	970,559	918,152	967,223	946,389	1,057,981
551,087	580,169	577,958	588,230	531,551	664,693	721,441
71,961	72,891	73,804	21,641	12,610	39,141	31,331
133,621	135,681	135,277	116,969	117,103	173,510	179,502
349,354	340,300	257,561	269,295	318,512	346,452	345,454
617,334	663,463	681,591	586,306	443,000	562,752	680,227
1,303,502	928,530	1,018,098	1,078,496	1,511,356	2,032,896	2,112,673
562,039	546,792	564,780	519,102	440,943	637,521	953,755
117,697	114,167	123,584	129,536	84,715	66,971	105,596
5,150,049	4,959,335	5,057,180	4,856,752	4,998,735	6,139,887	6,888,816

VILLAGE OF MUNDELEIN, ILLINOIS**Taxable Sales by Category - Home Rule Sales Tax - Last Ten Calendar Years
April 30, 2023 (Unaudited)**

Category	2013	2014	2015
General Merchandise	\$ 471,424	466,277	482,890
Food	210,285	166,748	277,982
Drinking and Eating Places	480,364	503,904	526,769
Apparel	75,964	78,221	76,687
Furniture & H.H. & Radio	119,622	109,058	93,349
Lumber, Building Hardware	353,074	278,861	309,426
Automobile and Filling Stations	481,173	429,419	361,227
Drugs and Miscellaneous Retail	609,539	942,416	852,183
Agriculture and All Others	452,303	550,676	574,293
Manufacturers	90,707	105,064	99,612
Totals	3,344,455	3,630,644	3,654,418

Data Source: Illinois Department of Revenue

2016	2017	2018	2019	2020	2021	2022
489,605	489,065	484,063	461,844	423,298	519,571	568,535
259,839	315,028	329,924	299,210	285,294	344,180	382,430
540,624	570,371	567,014	577,486	520,832	650,434	707,365
71,929	72,862	73,770	21,640	12,611	39,122	31,299
133,623	135,684	135,245	116,972	117,106	173,496	179,486
349,209	340,149	257,757	269,159	318,384	346,238	345,294
320,501	369,906	422,045	416,959	303,433	385,072	482,504
811,850	404,158	488,096	463,343	838,276	1,247,463	1,309,017
557,352	540,498	556,961	510,508	432,946	625,359	942,295
114,755	110,391	122,285	127,893	83,304	65,703	104,468
3,649,287	3,348,112	3,437,160	3,265,014	3,335,484	4,396,638	5,052,693

VILLAGE OF MUNDELEIN, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Fiscal Year	Governmental Activities	Business-Type Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	General Obligation Bonds	IEPA Loans			
2014	\$ 17,400,497	\$ —	\$ 1,470,254	\$ 18,870,751	1.84%	\$ 607
2015	15,949,792	—	1,159,737	17,109,529	1.67%	551
2016	14,164,087	—	840,181	15,004,268	1.46%	483
2017	12,333,382	—	511,323	12,844,705	1.25%	413
2018	10,986,262	—	172,892	11,159,154	1.09%	359
2019	8,965,159	—	—	8,965,159	0.87%	289
2020	33,604,174	8,626,018	—	42,230,192	4.12%	1,359
2021	32,213,630	8,605,151	—	40,818,781	3.36%	1,293
2022	29,860,484	9,121,265	—	38,981,749	3.04%	1,235
2023	28,783,053	8,790,398	—	37,573,451	2.66%	1,189

Note: Details of the Village's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Data Source: Annual Comprehensive Financial Report

VILLAGE OF MUNDELEIN, ILLINOIS

Ratio of General Bonded Debt Outstanding - Last Ten Fiscal Years

April 30, 2023 (Unaudited)

Fiscal Year	General Obligation Bonds	Less Amounts Available for Debt Service	Net General Obligation Bonds	Total Estimated Actual Value of Taxable Property	Percentage of Estimated Actual Value of Taxable Property (1)	Per Capita (2)
2014	\$ 17,400,497	\$ 1,652,809	\$ 15,747,688	\$ 755,958,958	2.08%	\$ 507
2015	15,949,792	1,528,643	14,421,149	734,020,134	1.96%	464
2016	14,164,087	1,409,898	12,754,189	754,877,076	1.69%	411
2017	12,333,382	907,295	11,426,087	803,467,616	1.42%	368
2018	10,986,262	393,607	10,592,655	846,067,676	1.25%	341
2019	8,965,159	—	8,965,159	874,027,373	1.03%	289
2020	42,230,192	—	42,230,192	931,954,514	4.53%	1,359
2021	40,818,781	246,401	40,572,380	944,816,828	4.29%	1,286
2022	38,981,749	—	38,981,749	975,714,556	4.00%	1,235
2023	37,573,451	—	37,573,451	1,021,704,190	3.68%	1,189

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

Data Source: Annual Comprehensive Financial Report

VILLAGE OF MUNDELEIN, ILLINOIS

Schedule of Direct and Overlapping Bonded Debt April 30, 2023 (Unaudited)

Governmental Unit	Governmental Activities Gross Debt	Percentage to Debt Applicable to Village (1)	Village's Share of Debt
Village of Mundelein	\$ 28,783,053	100.00%	\$ 28,783,053
Overlapping Debt			
Lake County	155,595,000	3.52%	5,476,944
Lake County Forest Preserve District	167,700,000	3.52%	5,903,040
Central Lake County Joint Action Water Agency	75,987,236	10.82%	8,221,819
Mundelein Park District	2,071,963	93.98%	1,947,231
Fremont Public Library District	—	53.61%	—
Elementary School Districts:			
#70 - Libertyville	8,295,000	0.06%	4,977
#73 - Hawthorn	76,917,313	15.73%	12,099,093
#75 - Mundelein	11,687,000	98.58%	11,521,045
#76 - Diamond Lake	9,520,000	37.31%	3,551,912
#79 - Fremont	4,685,000	26.26%	1,230,281
High School District #120 - Mundelein	53,265,000	58.80%	31,319,820
High School District #125 -Stevenson	43,525,000	0.63%	274,208
High School District #128 - Libertyville	—	1.62%	—
Community College #532	84,145,000	3.72%	3,130,194
Total Overlapping Debt	693,393,512		84,680,563
Total Direct and Overlapping Debt	722,176,565		113,463,616

(1) Determined by ratio of assessed valuation of property subject to taxation in the Village to valuation of property subject to taxation in overlapping unit.

Data Source: Lake County Clerk's Office

VILLAGE OF MUNDELEIN, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Fiscal Year	Population	Personal Income (in Thousands)	Per Capita Personal Income	Median Age	Unemployment Rate
2014	31,064	\$ 1,025,267	\$ 33,005	35.1	6.80%
2015	31,064	1,025,267	33,005	35.1	4.30%
2016	31,064	1,025,267	33,005	35.1	5.50%
2017	31,064	1,025,267	33,005	35.1	4.40%
2018	31,064	1,025,267	33,005	35.1	3.90%
2019	31,064	1,025,267	33,005	35.1	3.90%
2020	31,064	1,025,267	33,005	35.1	14.70%
2021	31,560	1,216,259	38,538	37.2	5.30%
2022	31,560	1,283,324	40,663	37.6	4.80%
2023	31,612	1,414,542	44,747	38.2	4.60%

Data Source: Village Records and U.S. Census Bureau

VILLAGE OF MUNDELEIN, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago April 30, 2023 (Unaudited)

Employer	2023			2014		
	Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
Medline Industries	839	1	27.40%	1,800	1	47.25%
Ruprecht Company	388	2	12.67%	200	8	5.25%
University of St. Mary of the Lake	300	3	9.80%	220	5	5.77%
Maclean Fogg Co.	294	4	9.60%	240	4	6.30%
Mundelein High School #120	274	5	8.95%	210	7	5.51%
Amcor Flexibles Healthcare, Inc.	262	6	8.56%	315	3	8.27%
Mundelein Elementary School #75	245	7	8.00%	220	5	5.77%
Village of Mundelein	191	8	6.22%	175	9	4.59%
Pet Factory	175	9	5.72%			
Con-Way Freight (XPO Logistics)	94	10	3.07%			
Accurate Transmissions				320	2	8.40%
Carter Hoffman Co.				110	10	2.89%
Total	3,062		100.00%	3,810		100.00%

Data Source: Village Records - Community Development Department

VILLAGE OF MUNDELEIN, ILLINOIS

Full-Time Equivalent Employees - Last Ten Budget Years April 30, 2023 (Unaudited)

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Administration	11	13	13	13	14	14	14	14	12	13
Building	8	7	7	8	8	9	9	10	10	10
Community Development	3	4	4	4	4	4	4	5	5	5
Finance	6	6	6	6	6	4	4	4	4	5
Public Safety										
Police										
Officers	52	53	54	54	54	54	54	54	53	53
Civillians	18	18	18	18	18	19	24	24	29	29
Fire										
Firefighters, Paramedics, and Officers	27	27	27	26	26	29	29	32	29	31
Civillians	2	2	2	2	2	2	2	1	1	1
Contractual	6	6	6	6	6	6	6	6	6	6
Public Works										
Administration	3	3	3	3	3	3	3	3	5	4
Engineering	3	3	3	3	3	2	1	1	1	1
Facility	5	5	5	5	5	5	5	6	4	4
Vehicle	4	4	4	4	4	4	4	5	4	5
Street	11	11	11	10	10	10	10	9	9	10
Water	10	10	10	10	10	10	10	9	9	9
Wastewater	12	12	12	12	12	12	12	11	11	11
Totals	181	184	185	184	185	187	191	194	191	197

Data Source: Village Records

VILLAGE OF MUNDELEIN, ILLINOIS

Operating Indicators by Function/Program - Last Ten Calendar Years April 30, 2023 (Unaudited)

Function/Program	2013	2014	2015
General Government			
Administration			
Registered Voters (1)	19,478	19,478	21,046
Votes Cast in Last Election	3,449	2,237	2,297
Public Safety			
Police			
CALEA Accreditation	Yes	Yes	Yes
Arrests	1,114	1,076	1,002
Ordinance Citations	1,830	1,998	2,087
Traffic Citations	6,786	5,687	5,436
Part I Incidents (2)	415	387	331
Part II Incidents (2)	2,741	2,741	2,789
Service Incidents	13,635	13,635	15,714
Fire			
Emergency Responses	2,712	2,845	2,995
Fire Responses	1,450	1,476	1,674
Patients Transported	1,312	1,362	1,442
Public Works			
Streets			
Street Resurfaced (Sq. Yds.)	25,859	26,100	32,325
Sidewalk Replaced (Sq. Ft.)	4,054	4,654	6,152
Workorders Processed	4,315	8,394	7,895
Water			
Average Daily Demand (MGD)	2.462	2.420	2.355
Highest Daily Demand (MGD)	4.444	3.336	4.239
Date of Highest Daily Demand	3/10/13	8/3/14	12/15/15
Lake Water Allocation	3.001	3.027	3.031
Average Residential Usage	15.9	15.0	14.4
Watermain Breaks	45	47	34
Wastewater			
Total Volume (MG)	915.23	993.98	1,042.11
Biological Oxygen Demand (lbs)	1,117,671	1,046,070	1,399,385
Average Daily Flow	2.56	2.72	2.86
Average Dry Weather Flow (MGD)	1.65	2.06	2.18
Highest Daily Flow	31.07	12.56	16.69
Date of Highest Daily Flow	4/17/13	5/12/14	4/9/15
Workorders Processed	6,276	7,074	8,869

(1) Municipal Elections occur every two years.

(2) Categorized based upon I-UCR Crime Index, where Part II includes: murder, criminal sexual assault, robbery, aggravated assault/battery, burglary, theft, motor vehicles theft, and arson. Part II includes all other activities.

Data Source: Village Departments

N/A - Not Available

2016	2017	2018	2019	2020	2021	2022
21,046	21,046	24,005	24,005	24,223	25,357	25,357
2,297	2,297	2,647	2,647	3,741	3,321	3,321
Yes	Yes	Yes	Yes	Yes	Yes	Yes
1,002	1,002	806	833	684	546	471
2,087	2,087	2,158	1,988	1,121	1,406	1,390
5,436	5,436	6,097	5,804	5,204	4,217	3,576
331	281	229	268	182	213	287
2,789	899	823	1,055	1,202	1,004	987
15,714	13,206	14,096	14,796	10,524	11,014	11,392
3,116	3,116	3,116	3,177	3,880	4,194	4,441
1,674	1,674	1,624	1,449	1,449	1,412	1,420
1,442	1,442	1,553	1,571	1,571	1,807	1,912
32,325	32,325	34,857	34,857	34,857	—	—
6,152	6,152	5,814	5,814	5,814	14,420	10,975
7,895	7,895	8,002	8,002	8,002	1,217	958
2.355	2.355	2.321	2.321	2.327	2.520	2.475
4.239	4.239	4.244	4.244	4.244	3.690	N/A
12/15/15	8/15/17	7/17/18	7/17/19	7/17/20	7/26/21	6/21/22
3.031	3.031	3.028	3.028	3.028	3.258	3.258
14.4	14.4	14.4	14.4	14.4	15.6	15.4
34	34	15	15	15	24	16
1,042.11	1,042.11	1,042.11	1,042.11	1,042.11	875.63	988.76
1,399,385	1,399,385	1,399,385	1,399,385	1,399,385	1,190,943	1,109,734
2.86	2.86	2.86	2.86	2.86	2.40	2.71
2.18	2.18	2.18	2.18	2.18	1.99	2.17
16.69	16.69	16.69	16.69	16.69	5.70	9.08
4/9/15	4/9/16	5/9/18	5/9/19	5/9/20	2/28/21	9/11/22
8,869	8,870	8,871	8,872	8,873	2,178	1,417

VILLAGE OF MUNDELEIN, ILLINOIS

Capital Asset Statistic by Function/Program - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Function/Program	2014	2015	2016
General Government			
Metra Stations	1	1	1
Metra Parking Spots	522	522	522
Public Safety			
Police			
Stations	1	1	1
Patrol Districts	5	5	5
Patrol Units	16	16	16
Fire			
Stations	2	2	2
ISO Rating	3	3	3
Fire Apparatus	6	6	6
Rescue Apparatus	4	4	4
Public Works			
Streets			
Streets (Miles)	83	83	84
Streetlights	1,400	1,400	1,400
Traffic Signals (1)	5	5	5
Curbs (Miles)	141	141	145
Sidewalks (Miles)	119	119	122
Water			
Water Mains (Miles)	102	102	117
Fire Hydrants	1,792	1,792	1,800
Booster Pump Stations	1	1	1
Ground Storage	4	4	4
Elevated Storage	4	4	4
Storage Capacity (2)	7	7	7
Wastewater			
Sanitary Sewers (Miles)	168	168	170
Storm Sewers (Miles)	90	90	92
Treatment Capacity (2)	5	5	5

(1) Village owned

(2) Millions of Gallons

Data Source: Various Village Departments

2017	2018	2019	2020	2021	2022	2023
1	1	1	1	1	1	1
522	522	522	522	522	522	522
1	1	1	1	1	1	1
5	5	5	5	5	5	5
16	16	16	16	16	16	16
2	2	2	2	2	2	2
3	3	2	2	2	2	2
6	5	5	5	5	4	4
4	4	4	4	4	5	5
85	87	88	89	92	96	96
1,400	1,410	1,414	1,436	1,444	1,942	1,942
5	5	5	5	5	2	2
147	150	152	153	155	155	155
123	124	126	129	133	145	145
117	118	119	121	125	125	125
1,825	1,838	1,847	1,855	1,888	1,956	1,956
1	1	1	1	1	1	1
4	4	4	4	4	3	3
4	4	4	4	4	4	4
7	7	7	7	7	7	7
171	173	174	176	179	114	114
93	95	96	98	101	126	126
5	5	5	5	5	5	5

VILLAGE OF MUNDELEIN, ILLINOIS

Miscellaneous Statistics - Waterworks and Sewerage Fund - Last Ten Fiscal Years April 30, 2023 (Unaudited)

Function/Program	2014	2015	2016
Number of Users			
Water Users	10,261	10,502	10,544
Water and Sewer Users	10,312	10,541	10,573
Increase in Users	(23)	229	32
Nonactive Accounts	272	224	257
Users by Class			
Residential	7,686	7,731	7,716
Senior Citizen	1,324	1,519	1,554
Commercial	744	726	734
Apartment Buildings	147	146	146
Industrial	76	60	61
Other	335	359	362
Total Users	10,312	10,541	10,573
Billing Units by Class (1)			
Residential (2)	726,110	684,277	668,264
Business (3)	314,545	297,265	299,628
Industrial	105,863	95,514	114,653
Other	34,476	34,000	21,766
Total Billing Units	1,180,994	1,111,056	1,104,311
Rate History Per Billing Unit (4)			
Ordinance No.	13-04-16	14-04-16	15-04-16
Effective Date	6/1/2013	6/1/2014	6/1/2015
Water	2.11	2.37	2.56
Sewer	2.57	2.89	3.16
CLCJAWA	1.89	1.97	2.08
Combined Rate	6.57	7.23	7.80
Pumped vs. Billed			
Total Gallons of Water Pumped	913,859,000	865,039,000	864,295,000
Total Gallons of Water Billed	885,745,500	833,292,000	828,233,250
Gallons Pumped but not Billed	28,113,500	31,747,000	36,061,750
Percentage of Unbilled	3.1%	3.7%	4.2%

Data Source: Village Records

(1) Billing unit equals 100 cubic feet, or 750 gallons

(2) Residential includes commercial and apartment building classes

(3) Business includes commercial and apartment building classes

(4) Annualized inside the Village rates only

N/A - Not available

2017	2018	2019	2020	2021	2022	2023
10,568	10,570	10,818	10,819	10,751	10,769	10,683
10,597	10,599	10,703	10,710	10,774	10,849	10,976
24	2	104	7	64	75	127
248	249	250	250	255	262	358
7,596	7,589	7,676	7,669	7,722	7,638	7,598
1,718	1,727	1,744	1,755	1,766	1,897	2,055
715	740	740	744	744	726	739
146	146	146	146	146	141	145
60	61	61	60	60	62	61
362	336	336	336	336	385	378
10,597	10,599	10,703	10,710	10,774	10,849	10,976
692,563	669,732	674,258	690,443	730,582	691,154	640,545
313,734	299,089	296,054	304,698	307,586	293,252	295,753
133,096	119,785	119,257	122,978	124,192	124,976	138,447
20,333	21,730	22,222	33,266	33,185	41,859	307,052
1,159,726	1,110,336	1,111,791	1,151,385	1,195,545	1,151,241	1,381,797
16-04-20	17-04-18	18-04-21	19-04-34	19-04-34	22-05-28	23-05-33
6/1/2016	6/1/2017	6/1/2018	6/1/2019	6/1/2020	6/1/2021	6/1/2022
2.60	2.88	3.00	3.14	3.14	5.54	5.70
3.40	3.50	3.60	3.70	3.70	3.70	3.80
2.40	2.34	2.40	2.40	2.40	N/A	—
8.40	8.72	9.00	9.24	9.24	9.24	9.50
903,739,000	896,452,000	897,379,000	918,552,000	945,112,000	908,016,000	877,317,000
869,794,500	864,217,000	863,843,250	881,274,750	896,658,750	863,430,750	865,494,000
33,944,500	32,235,000	33,535,750	37,277,250	48,453,250	44,585,250	11,823,000
3.8%	3.6%	3.7%	4.1%	5.1%	4.9%	1.3%

VILLAGE OF MUNDELEIN, ILLINOIS

Property Value and Construction - Last Ten Calendar Years April 30, 2023 (Unaudited)

Calendar Year	Multi-Family Construction		Residential Construction		Total Value of all Building Permits	Estimated Actual Property Value
	Number of Units	Value	Number of Units	Value		
2013	—	\$ —	38	\$ 5,222,190	\$ 20,478,956	\$ 2,467,876,874
2014	—	—	43	5,748,137	19,548,752	2,402,060,402
2015	96	12,575,000	30	6,258,943	23,548,167	2,464,631,228
2016	40	7,500,000	25	5,215,786	22,585,167	2,610,402,848
2017	—	—	36	7,346,488	25,827,943	2,738,203,028
2018	6	1,752,500	24	5,817,939	17,538,515	2,822,082,119
2019	—	—	47	9,578,264	33,565,879	2,995,863,542
2020	—	—	39	8,825,963	28,564,789	3,034,450,484
2021	180	25,000,000	114	18,118,181	57,739,775	2,927,143,668
2022	—	—	143	34,850,671	78,141,265	3,065,112,570

Data Source: Village Records

VILLAGE OF MUNDELEIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #2

REPORT ON COMPLIANCE WITH PUBLIC ACT 85-1145



FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

300 Plaza Circle
Mundelein IL, 60060
Fax: Phone: 847.949.3200
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VILLAGE OF MUNDELEIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #2

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH PUBLIC ACT 85-1142

December 9, 2024

The Honorable Mayor
Members of the Board of Trustees
Village of Mundelein, Illinois

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information, which collectively comprise the basic financial statements of the Village of Mundelein, Illinois as of and for the fiscal year ended April 30, 2023, and have issued our report separately dated December 9, 2024. These financial statements are the responsibility of the Village of Mundelein's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have also audited the Village of Mundelein, Illinois' compliance with the provisions of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) for the fiscal year ended April 30, 2023 for the Tax Increment Financing District #2. The management of the Village of Mundelein, Illinois, is responsible for the Village's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis evidence about the Village of Mundelein, Illinois' compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Village of Mundelein, Illinois, complied in all material respects with the requirements of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) for the fiscal year ended April 30, 2023 for the Tax Increment Financing District #2.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



INDEPENDENT AUDITOR'S REPORT
ON SUPPLEMENTARY INFORMATION

December 9, 2024

The Honorable Mayor
Members of the Board of Trustees
Village of Mundelein, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information, which collectively comprise the basic financial statements of the Village of Mundelein, Illinois, as of and for the fiscal year ended April 30, 2023, and have issued our report separately dated December 9, 2024. These financial statements are the responsibility of the Village of Mundelein, Illinois' management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit was made in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The accompanying schedules present only the Tax Increment Financing District #2 and are intended to present fairly the financial position and changes in financial position of the Village of Mundelein, Illinois in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the basic financial statements. The accompanying schedule of revenue, expenditures, and changes in fund balance and schedule of fund balance by the source for the Tax Increment Financing District #2 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

SUPPLEMENTARY INFORMATION

VILLAGE OF MUNDELEIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #2

Balance Sheet
April 30, 2023

ASSETS	
Cash and Investments	\$ 882,792
Receivables - Net of Allowances	
Property Taxes	1,052,692
Advances to Other Funds	<u>553,101</u>
Total Assets	<u><u>2,488,585</u></u>
LIABILITIES	
Accounts Payable	33,503
Advances from Other Funds	1,365,426
Other Payables	<u>21,656</u>
Total Liabilities	<u>1,420,585</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>1,052,692</u>
Total Liabilities and Deferred Inflows of Resources	<u>2,473,277</u>
FUND BALANCES	
Restricted	<u>15,308</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>2,488,585</u></u>

VILLAGE OF MUNDELEIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #2

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended April 30, 2023

Revenues	
Property Tax	\$ 850,917
Expenditures	
Debt Services	
Interest and Fiscal Charges	<u>355,596</u>
Net Change in Fund Balances	495,321
Fund Balance - Beginning	<u>(480,013)</u>
Fund Balance - Ending	<u><u>15,308</u></u>

VILLAGE OF MUNDELEIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #3

REPORT ON COMPLIANCE WITH PUBLIC ACT 85-1145



FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

300 Plaza Circle
Mundelein IL, 60060
Fax: Phone: 847.949.3200
Phone: Fax: 847.949.0143
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**VILLAGE OF MUNDELEIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #3**

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH PUBLIC ACT 85-1142

December 9, 2024

The Honorable Mayor
Members of the Board of Trustees
Village of Mundelein, Illinois

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information, which collectively comprise the basic financial statements of the Village of Mundelein, Illinois as of and for the fiscal year ended April 30, 2023, and have issued our report separately dated December 9, 2024. These financial statements are the responsibility of the Village of Mundelein's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have also audited the Village of Mundelein, Illinois' compliance with the provisions of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) for the fiscal year ended April 30, 2023 for the Tax Increment Financing District #3. The management of the Village of Mundelein, Illinois, is responsible for the Village's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis evidence about the Village of Mundelein, Illinois' compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Village of Mundelein, Illinois, complied in all material respects with the requirements of subsection (q) of Illinois Compiled Statutes 65 (ILCS) 5/11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) for the fiscal year ended April 30, 2023 for the Tax Increment Financing District #3.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



INDEPENDENT AUDITOR'S REPORT
ON SUPPLEMENTARY INFORMATION

December 9, 2024

The Honorable Mayor
Members of the Board of Trustees
Village of Mundelein, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information, which collectively comprise the basic financial statements of the Village of Mundelein, Illinois, as of and for the fiscal year ended April 30, 2023, and have issued our report separately dated December 9, 2024. These financial statements are the responsibility of the Village of Mundelein, Illinois' management. Our responsibility is to express an opinion on these financial statements based on our audit.

Our audit was made in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The accompanying schedules present only the Tax Increment Financing District #3 and are intended to present fairly the financial position and changes in financial position of the Village of Mundelein, Illinois in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the basic financial statements. The accompanying schedule of revenue, expenditures, and changes in fund balance and schedule of fund balance by the source for the Tax Increment Financing District #3 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

SUPPLEMENTARY INFORMATION

VILLAGE OF MUNDELEIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #3

Balance Sheet
April 30, 2023

ASSETS	
Receivables - Net of Allowances	
Property Taxes	\$ 86,287
Land Held for Resale	<u>1,481,851</u>
Total Assets	<u><u>1,568,138</u></u>
LIABILITIES	
Advances from Other Funds	3,972,151
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	<u>86,287</u>
Total Liabilities and Deferred Inflows of Resources	<u>4,058,438</u>
FUND BALANCES	
Unassigned	<u>(2,490,300)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>1,568,138</u></u>

VILLAGE OF MUNDELEIN, ILLINOIS
TAX INCREMENT FINANCING DISTRICT #3

Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended April 30, 2023

Revenues	
Property Tax	<u>\$ 101,868</u>
Expenditures	
Debt Service	
Principal Retirement	430,000
Interest and Fiscal Charges	<u>189,550</u>
Total Expenditures	<u>619,550</u>
Net Change in Fund Balances	(517,682)
Fund Balance - Beginning	<u>(1,972,618)</u>
Fund Balance - Ending	<u><u>(2,490,300)</u></u>



December 9, 2024

The Honorable Mayor
Members of the Board of Trustees
Village of Mundelein, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Mundelein (the Village), Illinois for the year ended April 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 9, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended April 30, 2023. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental and business-type activities' financial statements were:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets, the net pension liabilities is based on estimated assumptions used by the actuary, and the total OPEB liability is based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation expense, the net pension liabilities, and the total OPEB liability estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Significant Audit Findings - Continued

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 9, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI), as listed in the table of contents, that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information and supplemental schedules, as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, and we do not express an opinion or provide any assurance on it.

Restrictions on Use

This information is intended solely for the use of the Board of Trustees and management of the Village and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Board of Trustees and staff (in particular the Finance Department) of the Village of Mundelein, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

VILLAGE OF MUNDELEIN, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
APRIL 30, 2023

300 Plaza Circle
Mundelein IL, 60060
Phone: 847.949.3200
Fax: 847.949.0143
www.mundelein.org



December 9, 2024

The Honorable Mayor
Members of the Board of Trustees
Village of Mundelein, Illinois

In planning and performing our audit of the financial statements of the Village of Mundelein, (the Village), Illinois, for the year ended April 30, 2023, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board of Trustees, management, and others within the Village of Mundelein, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Village personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire Village staff.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

PRIOR RECOMMENDATIONS

1. TIMELINESS OF AUDIT

Comment

Previously and during our current year-end audit procedures, we noted significant delays regarding the timeliness of the audit. Financial statement audits should be completed within six months of the fiscal year-end to ensure that the financial statements are not reporting stale information that provides minimal value to the users of the financial statements.

Recommendation

We recommended that the Village ensure that the financial information required to complete the financial statement audits be made available in a more timely manner.

Status

This comment has not been implemented and will be repeated in the future.

Management's Response

Financial software implementation challenges and staffing shortages lead to a delay in the audit. Management is working towards timely audits for upcoming years.

2. BANK RECONCILIATIONS - NOT PERFORMING MONTHLY

Comment

Previously, we found that the bank reconciliations were not being performed monthly. One of the most important internal control features over cash receipts and disbursements is the preparation of the monthly bank reconciliation. This lead to various discrepancies between the balances reported on the Village's financial statements and the adjusted bank statement balances.

Internal control is most effective when bank reconciliations are prepared immediately upon receipt of the monthly bank statement. The bank statement should be received unopened by an individual not responsible for writing checks or recording cash receipts and disbursement transactions. Internal control is stronger when someone not responsible for entries in the receipts and disbursements records prepares the bank reconciliation.

Recommendation

We recommended as a means of better control, that bank reconciliations be performed each month and any variances be investigated and adjusted immediately.

Status

This comment has been implemented and will not be repeated in the future.

PRIOR RECOMMENDATIONS - Continued

3. PETTY CASH

Comment

Previously, we noted that the Village did not reconcile the Petty Cash account, which resulted in a negative book balance of (\$6,744).

Recommendation

We recommended that the Village develop a set of procedures for Petty Cash to be reconciled on a daily basis.

Status

This comment has been implemented and will not be repeated in the future.

4. COMMINGLED CASH

Comment

Previously and during our current year-end audit procedures, we noted that the Village's commingled cash allocations between various funds resulted in significant positive and negative book balances across the respective funds comprising that bank reconciliation.

There are many advantages to cash commingling, such as increasing the funds available for investment opportunities. However, the allocation process should represent accurately each funds' percentage ownership of the cash balance.

Recommendation

We recommended that the Village review the process for allocation of the commingled cash balances and adjust the balances as appropriate.

Status

This comment has not been implemented and will be repeated in the future.

Management's Response

Management acknowledges this comment. Management is refining the cash review process to adjust the balances as appropriate.

PRIOR RECOMMENDATIONS - Continued

5. GRANT ADMINISTRATION

Comment

Previously, we noted that the Village did not have adequate procedures in place for tracking and monitoring grant activities. Any department within the Village may apply for, and be awarded, grant funding from a variety of State and Federal sources. Each grant has unique reporting and compliance requirements. It is the Village's responsibility to track and properly account for all grant monies received and to monitor the Village's compliance with grant requirements. In practice, often but not always, this responsibility is assumed by the department receiving the grant.

When responsibility for tracking and monitoring grant activity is not clearly delineated, grant compliance cannot be assured.

Recommendation

In order for the Village to assure compliance with individual grant requirements, we recommended the Village develop specific policies and procedures for tracking and monitoring grant activities and to clearly delineate responsibility for monitoring the Village's compliance with applicable requirements. In addition, to assure compliance with the Single Audit Act, we recommended the Village establish a central tracking mechanism to monitor total grant activity and develop additional policies and procedures to assure the Village's compliance, as an entity as a whole, with the Single Audit Act.

Status

This comment has been implemented and will not be repeated in the future.

6. FUNDS OVER BUDGET

Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

<u>Fund</u>	<u>4/30/2022</u>	<u>4/30/2023</u>
General	\$ 1,562,132	—
Stormwater Management	180,104	—
Illinois Municipal Retirement	80,778	—
Tax Rebate	—	337,259

Recommendation

We recommended the Village investigate the causes of the funds over budget and adopt appropriate future funding measures.

Status

This comment has been implemented and will not be repeated in the future.

Management Response

Management acknowledges this comment and will concentrate on improving the budget process to correct it in the coming years.

PRIOR RECOMMENDATIONS - Continued

7. DEFICIT FUND BALANCES

Comment

Previously and during our current year-end audit procedures, we noted the following funds with deficit fund balance:

Fund	4/30/2022	4/30/2023
Stormwater Management	\$ 422,328	—
Tax Increment Finance #3	1,972,618	2,490,300
Illinois Municipal Retirement	16,785	—
Train Station Parking	164,019	244,577
Tax Rebate	77,616	102,131
Archer Business Center	980,934	508,470
Tax Increment Finance #2	480,013	—
Capital Development	756,970	—

Recommendation

We recommended the Village investigate the causes of the various deficits and adopt appropriate future funding measures.

Status

This comment has been implemented and will not be repeated in the future.

Management Response

Management acknowledges this comment and is viewing the fund structure to correct the deficit fund balance in the coming years.

8. ACCOUNT RECONCILIATIONS

Comment

Previously, we noted that the Village did not complete a detailed reconciliation of the balances in the Accounts Payable liability accounts.

Recommendation

We recommend that the Village complete account reconciliations for all balance sheet accounts.

Status

This comment has been implemented and will not be repeated in the future.

PRIOR RECOMMENDATIONS - Continued

9. POLICE PENSION FUND AND FIREFIGHTERS' PENSION FUND FUNDING

Comment

Previously and during our current year-end audit procedures, we noted that both the Police Pension Fund and Firefighters' Pension Fund employer contributions were below the actuary's annual determined contributions (ADC).

For April 30, 2022 the Police Pension Fund's ADC is \$2,793,602 and the employer contributions were \$2,376,978, resulting in 85% funded. For April 30, 2022 the Firefighters' Pension Fund's ADC was \$1,360,986 and the employer contributions were \$1,105,066, resulting in 81% funded. Neither the Village's Police Pension Fund nor the Village's Firefighters' Pension Fund is being funded per the actuary's recommendation.

For April 30, 2023 the Police Pension Fund's ADC is \$2,743,348 and the employer contributions were \$2,447,356, resulting in 89% funded. For April 30, 2023 the Firefighters' Pension Fund's ADC was \$1,311,022 and the employer contributions were \$1,003,648, resulting in 77%. Neither the Village's Police Pension Fund nor the Village's Firefighters' Pension Fund are being funded per the actuary's recommendation.

Recommendation

The actuarial accrued liability for the Police and Firefighters' Pension Funds will continue to increase and the funded ratio will continue to decrease if the Village does not fund the pension funds according to the actuarially determined contribution. Continued underfunding will decrease the funded ratio each year increasing the gap between the State average and the Village. Therefore, we recommended that the Village fund the Police and Firefighters' Pension Funds according to the actuarially determined required contributions for each fiscal year.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

10. INTERFUND RECEIVABLE AND PAYABLES

Comment

Previously and during our current year-end audit procedures, we noted that the Village has several old, outstanding interfund balances between funds.

Recommendation

We recommended that the Village review these balances to understand how the balance has accumulated over time and attempt to establish procedures to eliminate these balances.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work to correct it in the coming year.

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 87 LEASES**

Comment

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. In accordance with GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which was issued as temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic, GASB Statement No. 87, *Leases* is applicable to the Village's financial statements for the year ended April 30, 2023.

Recommendation

Lauterbach & Amen, LLP will work directly with the Village to review the new lease criteria in conjunction with the Village's current leases to determine the appropriate financial reporting for these activities under GASB Statement No. 87.

Status

This comment has been implemented and will not be repeated in the future.

2. **GASB STATEMENT NO. 94 PRIVATE-PUBLIC AND PUBLIC-PUBLIC PARTNERSHIPS AND AVAILABILITY PAYMENT ARRANGEMENTS**

Comment

In March 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, which provides guidance regarding the information needs of financial statement users by improving the comparability of financial statements among governments that enter into public-private and public-public partnerships (PPPs) and availability payment arrangements (APAs) and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs. A PPP is an arrangement in which a government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definitions Service Concession Arrangements (SCAs) if (a) the operator collects and is compensated by fees from third parties, (b) the transferor (government) determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services, and (c) the transferor (government) is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. An APA is an arrangement in which a government compensates an operator for activities that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* is applicable to the Village's financial statements for the year ended April 30, 2024.

UPCOMING STANDARDS - Continued

2. **GASB STATEMENT NO. 94 PRIVATE-PUBLIC AND PUBLIC-PUBLIC PARTNERSHIPS AND AVAILABILITY PAYMENT ARRANGEMENTS - Continued**

Recommendation

Lauterbach & Amen, LLP will work directly with the Village to review the new criteria associated with PPPs and PPAs to determine the appropriate financial reporting for these activities under GASB Statement No. 94.

Status

This comment has not been implemented and will be repeated in the future.

Management's Response

Management acknowledges this comment and, if applicable, will work to implement it by April 30, 2024, as required by GASB.

3. **GASB STATEMENT NO. 96 SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS**

Comment

In May 2020, the Governmental Accounting Standards Board (GASB) issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for Subscription-Based Information Technology Arrangements (SBITAs) by governments. It establishes uniform accounting and financial reporting requirements for SBITAs, improves the comparability of financial statements among governments that have entered into SBITAs, and enhances the understandability, reliability, relevance, and consistency of information about SBITAs. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* is applicable to the Village's financial statements for the year ended April 30, 2024.

Recommendation

Lauterbach & Amen, LLP will work directly with the Village to review the new SBITA criteria in conjunction with the Village's current arrangements to determine the appropriate financial reporting for these activities under GASB Statement No. 96.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and, if applicable, will work with Lauterbach and Amen, LLP to implement it by April 30, 2024, as required by GASB.

UPCOMING STANDARDS - Continued

4. **GASB STATEMENT NO. 100 ACCOUNTING CHANGES AND ERROR CORRECTIONS**

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 100, *Accounting Changes and Error Corrections*, which establishes accounting and financial reporting requirements for (a) accounting changes, and (b) the correction of an error in previously issued financial statements (error correction). Accounting changes are (a) changes in accounting principle, (b) changes in accounting estimates, or (c) changes to or within the financial reporting entity. Error corrections are (a) errors from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were issued, or (b) a change from (i) applying an accounting principle that is not generally accepted to transactions or other events that previously were significant to (ii) applying a generally accepted accounting principle to those transactions or other events is an error correction. GASB Statement No. 100 requires that (a) changes in accounting principal and error corrections are reported retroactively, (b) changes in accounting estimates are reported prospectively, and (c) changes to or within the financial reporting entity should be reported by adjusting the current reporting period's beginning net position, fund balance, or fund net position, as applicable, for the effect of the change as if the change occurred as of the beginning of the reporting period. GASB Statement No. 100, *Accounting Changes and Error Corrections* is applicable to the Village's financial statements for the year ended April 30, 2025.

Recommendation

Lauterbach & Amen, LLP will work directly with the Village to review any accounting changes or error corrections to determine the appropriate financial reporting for these activities under GASB Statement No. 100.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and, if applicable, will work with Lauterbach and Amen, LLP to implement it by April 30, 2025, as required by GASB.

5. **GASB STATEMENT NO. 101 COMPENSATED ABSENCES**

Comment

In June 2022, the Governmental Accounting Standards Board (GASB) issued Statement No. 101, *Compensated Absences*, which establishes standards of accounting and financial reporting for (a) compensated absences, and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits (OPEB). The statement requires that a liability should be recognized for any type of leave that has not been used at year-end if (a) The leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Examples of leave that should be reviewed, and potentially measured under GASB Statement No. 101 are vacation leave, paid time off leave, holiday leave, and sick leave. Examples of leave that are excluded from GASB Statement No. 101 are parental leave, military leave, and jury duty leave. GASB Statement No. 101, *Compensated Absences* is applicable to the Village's financial statements for the year ended April 30, 2025.

UPCOMING STANDARDS - Continued

5. **GASB STATEMENT NO. 101 COMPENSATED ABSENCES - Continued**

Recommendation

Lauterbach & Amen, LLP will work directly with the Village to review the new compensated absences and associated salary-related payments, including certain defined contribution pensions and defined contribution other post-employment benefits criteria to determine the appropriate financial reporting for these activities under GASB Statement No. 101.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and, if applicable, will work with Lauterbach and Amen, LLP to implement it by April 30, 2025, as required by GASB.

To: Mayor and Board of Trustees

From: Lynne Monroe, Assistant Village Administrator

For: Village Board Meeting of January 27, 2025

Subject: CBRE Third Amendment to Property Management Agreement

Financial Impact:

Attachments:

1. Exhibit A - CBRE 3rd amendment - 01.21.25

Background:

The Village entered into a management agreement with CBRE in March of 2022 to assist with property management and financial administration at the Archer Business Center building, 165 North Archer. The term of the agreement is one-year and is due for renewal.

CBRE's services have resulted in improved responsiveness to tenant concerns and enhanced financial reporting, and staff recommends renewing the management agreement for an additional one-year period under the same contract terms.

Recommendation:

Motion to adopt Resolution Approving a Third Amendment to a Property Management Agreement with CBRE, Inc. regarding Village-Owned Property at 165 North Archer Avenue, Mundelein, Illinois.

I hereby certify that the attached is an original of
Resolution No. R-25-01-3
that said Resolution was adopted on **January 27, 2025**,
that it was posted in the Village Hall commencing on
1/28/2025 and for at least 10 days
thereafter. Copies are available for public inspection
upon request of the Village Clerk.

Village Clerk

RESOLUTION NO. R-25-01-3

RESOLUTION APPROVING A THIRD AMENDMENT TO A PROPERTY MANAGEMENT AGREEMENT WITH CBRE, INC. REGARDING VILLAGE-OWNED PROPERTY AT 165 NORTH ARCHER AVENUE, MUNDELEIN, ILLINOIS

WHEREAS, the Village and CBRE Inc. entered into a property management agreement (the “Management Agreement”) on March 2, 2022 with a one-year term to manage and maintain the building owned by the Village of Mundelein at 165 North Archer Avenue, Mundelein, IL; and

WHEREAS, the Village and CBRE Inc. signed a first amendment to the agreement on February 27, 2023; and

WHEREAS, the Village and CBRE Inc. signed a second amendment to the agreement on February 12, 2024; and

WHEREAS, the Village Board has determined that it is in the best interest of the Village of Mundelein to extend the Management Agreement with CBRE, Inc. regarding the management and maintenance of said property for a period of one year, to expire on March 14, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MUNDELEIN, COUNTY OF LAKE, STATE OF ILLINOIS as follows:

SECTION I. The Third Amendment to Property Management Agreement between CBRE, Inc. and the Village of Mundelein, a copy of which is attached hereto as **Exhibit A**, is hereby approved.

SECTION II. The Mayor is hereby authorized to sign the Third Amendment to Property Management Agreement on behalf of the Village of Mundelein.

RESULT:	[Yes 0, No 0, Abstained 0]
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None

President

ADOPTED: Monday, January 27, 2025

APPROVED: Monday, January 27, 2025

ATTEST: _____

Village Clerk

THIRD AMENDMENT TO PROPERTY MANAGEMENT AGREEMENT

This Third Amendment to the Property Management Agreement (“Amendment”) is entered into this 27th day of January 2025, but shall be deemed to have been effective as of March 15, 2025 (the “Amendment Effective Date”) by and between the Village of Mundelein (“Owner”) and CBRE, INC., a Delaware corporation (“Manager”).

WHEREAS, Owner and Manager entered into a Management Agreement dated March 2nd, 2022 (“Agreement”) for the property located at 165 N Archer Avenue, Mundelein, IL (“Property”); and

WHEREAS, Owner and Manager desire to modify certain terms of the Agreement.

NOW THEREFORE, in consideration of the mutual promises contained herein, the receipt and sufficiency of which are hereby acknowledged, Owner and Manager agree as follows:

1. Definitions. Unless otherwise defined herein, all capitalized terms used in this Amendment shall have the same respective meanings provided therefor in the Agreement.

2. Term. The Term of the Agreement shall be extended for a period of one year commencing on the Amendment Effective Date and expiring, if not sooner terminated, on March 14, 2026.

3. Counterparts and Delivery. This Amendment may be executed in any number of counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same instrument. Delivery of a signed counterpart of this Amendment by facsimile or electronic means constitutes a good and valid execution and delivery of this Amendment.

4. Ratification; Binding Effect. Owner and Manager hereby ratify and confirm their respective obligations under the Agreement which will remain in full force and effect except as modified by this Amendment. This Amendment shall be binding upon Owner and Manager and their respective successors and assigns. If any inconsistency exists or arises between the terms of the Agreement and the terms of this Amendment, the terms of this Amendment shall prevail.

IN WITNESS WHEREOF, this Amendment has been executed on the date and year first above written.

Village of Mundelein

CBRE, INC.

BY: _____

BY: _____

NAME: Steve Lentz

NAME: _____

TITLE: Mayor

TITLE: _____

To: Mayor and Board of Trustees

From: Colleen Malec, Senior Planner
Erin Swanson, Administrative Assistant
Amanda Orenchuk, Director of Community Development

For: Village Board Meeting of January 27, 2025

Subject: PZC-15-2024 - 760-780 South Midlothian Road - Variation - Outdoor Contractor Storage Yard and Office in the R-1 District

Financial Impact:

N/A

Attachments:

1. Findings of Fact - 780 South Midlothian
2. PZC Minutes - 12-18-2024
3. PZC Minutes - 01-15-2025
4. Petitioner's Packet - 780 South Midlothian
5. Public Commentary Received as of 1-20-2025

Background:

In 2019, the Village annexed 760-780 South Midlothian Road at the former property owner's request. The previous owner, Gerald Teegan, represented that it was used as a single-family home and had a failing well that required extensive repair. Mr. Teegan asked to instead connect to the Village's water main, which requires annexation per the Village's agreement with our water provider (Central Lake County Joint Action Water Agency).

Figure 1: Annexation Agreement Excerpt (Page 1) Stating Existing Land Use

18	B.	The OWNER purchased the Property in 2015, at which time the Property
19		was used and continues to be used as a single-family residential home ("Existing Use");
20		and

There were some unique elements to this particular annexation:

- a. No Rezoning. When properties are annexed, they are by default assigned the R-1 Single-Family Residential designation, as it is the least intense zoning district. If an applicant proposes a specific use, they may request a rezoning to a more appropriate district at the same time as annexation. Mr. Teegan did not request a rezoning, as the stated single-family use was already permitted in the R-1 district.
- b. Sanitary Connection Variation. The Annexation Agreement included a variation from the Municipal Code requirement that all incorporated properties must be connected to the Village's sanitary sewer. It specified that if the property were ever to be redeveloped in the future (or in this case, converted to a commercial land use), the property must be connected to the sanitary sewer.
- c. Annexation Fee Deferral. Mr. Teegan requested a deferral of a portion of the Annexation Fee (\$10,233.90 deferred), claiming financial hardship because of the single-family nature of the property. The Annexation Agreement specified that the remainder of the fee must be paid if the property were ever redeveloped or converted to commercial.

Zoning Violation

In February of 2024, Code Enforcement noticed the property being used for commercial purposes without any permits or business registrations. Specifically, the property owner was operating a landscaping business with an office and outdoor contractor storage yard. They were advised of the zoning violation, and the property owner opted to apply for a use variation to continue the commercial use.

Figure 2: Subject Property Location (Dated July 2019)

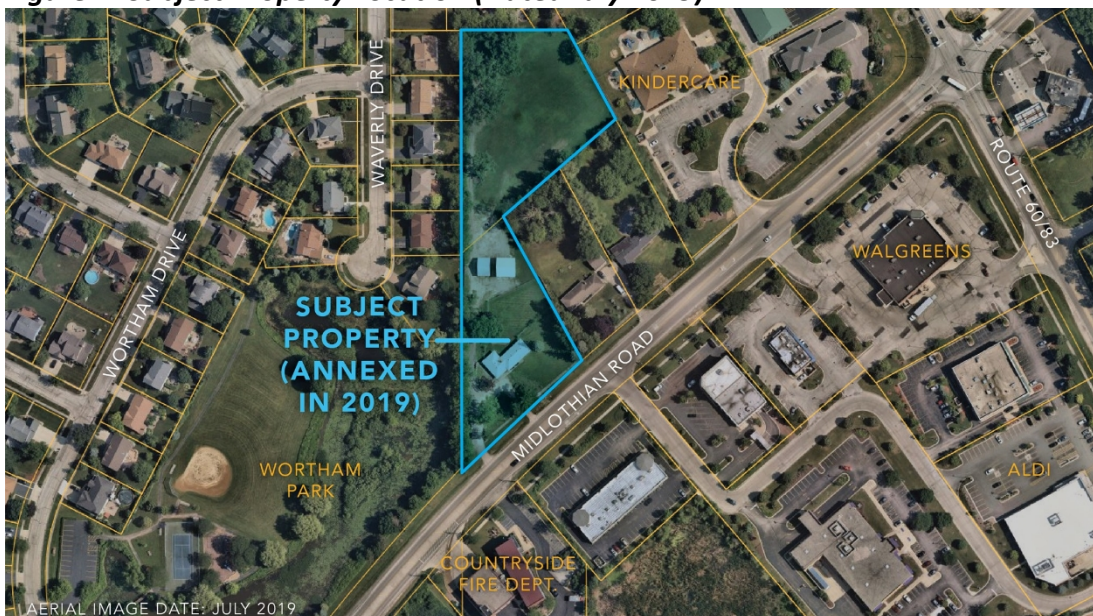


Figure 3: View from Street (Dated September 2024)



Variation Requested

The Petitioner is requesting a use variation to operate (1) an Outdoor Contractor Storage Yard; and (2) an office in the R-1 Single-Family Residential zoning district. The Petitioner will use the former house entirely as an office and there will be **no residents**.

There was some gravel installed without a permit, which is not a permitted surface in Mundelein. The Petitioner will remove and pave over the new gravel areas, so a variation for gravel is not needed. Any gravel areas that existed prior to annexation are grandfathered in, including the pre-existing gravel driveway.

Site Details

See the Petitioner's Packet for the site plan and office floor plan. The site includes:

- **Office** (formerly the single-family home) – No residents
- Pre-existing **solid wooden fence** around a substantial portion of the property, with a proposal for additional fencing and arbor vitae
- Two **pre-existing metal garages** to the rear of the office
- A **concrete pad** for storing material piles, installed by the applicant in 2021
- Proposed **asphalt parking** for landscaping vehicles and equipment

Any future expansions or changes beyond the Petitioner's site plan would require zoning relief due to the R-1 designation.

Figure 4: Aerial Comparison Pre- and Post-Annexation



Staff Comments

- **Building Department:** Due to the conversion of a single-family home to a commercial use (office), please note that there may be some modifications required to bring the building up to code for commercial use (ADA accessibility, fire alarms, etc.).
- **Public Works and Engineering:** The Petitioner must comply with all Watershed Development Ordinance requirements with regards to new surfaces.
- **Community Development:** Per the Annexation Agreement, the Petitioner will be responsible for paying the remainder of the Annexation Fee (\$10,233.90) and must connect to the Village's sanitary sewer system. The Petitioner has agreed to both.

Public Commentary

Numerous written public commentaries were submitted throughout the public hearing process, which are attached for the Village Board's consideration. Seven submissions speak against the land use, and two speak for the use.

Planning and Zoning Commission

The Planning and Zoning Commission (PZC) held a public hearing to consider the zoning request. The public hearing opened on December 18, 2024 and was continued to January 15, 2025 due to low Commissioner attendance. The minutes for both meetings are attached, both of which contained spoken public commentary.

At the end of the public hearing, the PZC voted 6-0 to **recommend denial** of the requested variation for an Outdoor Contractor Storage Yard and Office in the R-1 Single-Family zoning district. The Findings of Fact are attached for the Village Board's consideration and summarized as follows:

1. The Commission did not feel that there is undue hardship, as due diligence is the responsibility of the property owner.
2. The Commission did not feel that the plight is due to unique circumstances because the property is zoned R-1 Single-Family Residential and has not been used for anything other than single-family. Prior to annexation, it was zoned R-1 Residential under Lake County's jurisdiction, which also does not permit commercial uses.
3. The Commission felt that granting the variation would alter the essential character of the locality, as the proposed contractor yard use is adjacent to noncompatible uses including nine single-family residences, a daycare, and recreational open space.
4. The Commission felt that the petitioner created their own hardship, who purchased the property with the intention to operate a commercial use without contacting the Village of Mundelein nor Lake County about permitted use of the property, nor did the owner apply for any permits or business registrations.

Analysis

Staff recommends that the Village Board consider voting in line with the PZC's recommendation of denial.

Numerous neighbors, including the Mundelein Park and Recreation District, attended hearings to speak about how the commercial use has negatively impacted the use and enjoyment of their properties. As evidenced by public commentary, it does not appear that the proposed use is compatible with the adjacent uses (single-family residential, a public park, and a daycare).

The Petitioner has not satisfactorily demonstrated a hardship, as they purchased a property with the intent to operate a commercial business despite the R-1 Single-Family zoning. It is the burden of the property owner to conduct due diligence, and consultation of the Zoning Map would have indicated that neither commercial nor industrial uses were permitted. The petitioner also did not apply for a business registration, which also would have flagged the nonconforming land use.

Recommendation:

Motion to authorize Staff to draft an Ordinance denying a use variation to Table 20.28-1 of Section 20.28.020 to permit an Outdoor Contractor Storage Yard and Office in the R-1 Single-Family Residential zoning district at 760-780 South Midlothian Road, Mundelein, Illinois.

Attachment 1

Findings of Fact

FINDINGS OF FACT – VARIATION

CASE NUMBER	PZC-15-2024
PUBLIC HEARING DATE	January 15, 2025 (Continued from December 18, 2024)
VARIATION	Variation to Table 20.28-1 of Section 20.28.020 to permit an Outdoor Contractor Storage Yard and Office in the R-1 Single-Family Residential zoning district.
DRAFT MOTION	<u>Motion</u> by K. Anderson, second by K. Garache to recommend approval of a Use Variation to Table 20.28-1 of Section 20.28.020 to permit an Outdoor Contractor Storage Yard and Office in the R-1 Single-Family Residential zoning district at 760-780 S. Midlothian Road, Mundelein, Illinois.
On January 15, 2025, the Planning and Zoning Commission voted 6-0 for denial of a Use Variation to Table 20.28-1 of Section 20.28.020 to permit an Outdoor Contractor Storage Yard and Office in the R-1 Single-Family Residential zoning district at 760-780 S. Midlothian Road, Mundelein, Illinois.	
<i>No variation from the provisions of this Ordinance shall be granted unless the Zoning Administrator, Planning & Zoning Commission, and Village Board makes specific written findings based on the standards imposed by this section. These standards are as follows:</i>	
1. The strict application of the terms of this Ordinance will result in undue hardship;	
The Commission finds that the strict application of the terms of this Ordinance will not result in undue hardship as due diligence is the responsibility of the property owner when constructing structures or changing land uses.	
2. The plight of the owner is due to unique circumstances;	
The plight of the owner is not due to unique circumstances because it is zoned R-1 Single-Family Residential and was previously used for this purpose. Prior to annexation, it was zoned R-1 Residential under Lake County jurisdiction, which also does not permit commercial uses.	
3. The variation, if granted, will not alter the essential character of the locality;	
If the variation is granted, it will alter the essential character of the locality, as the proposed contractor yard use is adjacent to noncompatible uses including single-family residences, a daycare, and recreational open space.	
<i>The Zoning Administrator, Planning & Zoning Commission, and Village Board, in making its findings, may inquire into the following evidentiary issues, as well as any others deemed appropriate.</i>	
1. Because of the particular physical surroundings, shape or topographical conditions of the specific property involved, a particular hardship or difficulty to the owner would result, as distinguished from a mere inconvenience, if the strict letter of the regulations were to be carried out.	
The Commission finds that there is no hardship attributable to the shape, surroundings, and topographical conditions of the property.	
2. The alleged difficulty or hardship has not been created by any person presently having a proprietary interest in the property in question.	
The Commission finds that the petitioner has created this hardship, who purchased the property with the intention of operating a commercial use without contacting either Lake County or the Village of Mundelein about permitted uses on the property.	
3. The granting of the variation will not be detrimental to the public welfare in the neighborhood in which the property is located.	
The granting of the requested variation will be detrimental to the public welfare in which the property is located as it abuts nine single-family homes and a daycare, which may be unfairly impacted by noise, vehicular activity, fumes, dust, and vibrations caused by the contractor storage yard.	
4. The proposed variation will not impair an adequate supply of light and air to adjacent property, substantially increase congestion in the public streets, increase the danger of fire, endanger the public safety, or impair property values within the neighborhood.	
The Commission finds that the proposed contractor storage yard use may increase congestion due to vehicular activity and may impair property values due to noise, fumes, and other impacts.	
5. The proposed variation is consistent with the spirit and intent of this Ordinance and Village land use policies.	
The Commission finds that the proposed variation is inconsistent with the Zoning Ordinance, which assigns the R-1 Single-Family Residential zoning to this property and prescribes certain allowable uses. The Comprehensive Plan aims to preserve the character of residential areas.	
6. The value of the property in question will be substantially reduced if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located.	

The value of the property in question will not be substantially reduced because it was used for single-family purposes prior to 2019.

Attachment 2A
PZC Minutes
December 18, 2024

Attached:

(a) Sign-In Sheet

*Written public commentary can be found in the
PUBLIC COMMENTARY attachment.*

CALL TO ORDER

The Regular Meeting of the Planning and Zoning Commission of the Village of Mundelein was held on December 18, 2024 at 300 Plaza Circle, Mundelein. Chairman T. Roswick called the meeting to order at 7:00 PM.

PLEDGE OF ALLEGIANCE

Chairman T. Roswick led the Pledge of Allegiance.

ATTENDANCE

E. Swanson took the roll call. It indicated as follows:

Board Attendance

PRESENT: Chairman T. Roswick, K. Anderson, S. Petti, S. Schneckloth

ABSENT: K. Garesche, J. Holden, K. Teehan

Village Attendance

PRESENT: C. Malec, Senior Planner, I. Guadarrama, Senior Planner, E. Swanson, Recording Secretary

MINUTES APPROVAL

Approve the Planning and Zoning Commission Regular meeting minutes from November 6, 2024

Motion to Approve the Planning and Zoning Commission Meeting Minutes of November 6, 2024.

RESULT:	Passed [Yes 4, No 0, Abstained 0]
MOVER:	S. Petti
SECONDER:	K. Anderson
AYES:	Chairman T. Roswick, K. Anderson, S. Petti, S. Schneckloth
NAYS:	None
ABSTAIN:	None

PUBLIC COMMENTARY

Chairman T. Roswick opened the floor to public commentary.

There was no public commentary.

OLD BUSINESS

No Old Business

NEW BUSINESS

PUBLIC HEARING - PZC-15-2024 – 760-780 S. Midlothian Road - Outdoor Contractor Storage Yard

Motion to Open Public Hearing PZC-15-2024 - 760-780 S Midlothian Road - Outdoor Contractor Storage Yard

RESULT:	Passed [Yes 4, No 0, Abstained 0]
MOVER:	S. Schneckloth
SECONDER:	S. Petti
AYES:	Chairman T. Roswick, K. Anderson, S. Petti, S. Schneckloth
NAYS:	None
ABSTAIN:	None

Chairman T. Roswick shared that this item will be continued to the next Planning and Zoning Commission meeting, but today there will be a brief project overview as well as an opportunity for public commentary on this item.

C. Malec gave a brief explanation of the petitioner's request for a continuance due to only 4 out of 7 commissioners being able to attend the meeting. C. Malec gave a brief overview on the history of the property. The property was annexed into the Village in 2019, and by default was zoned as R-1 residential single family. The current owner purchased the property shortly thereafter, and has been using the property as an outdoor contractor storage yard. The house is used as an office and the owner runs a landscaping business out of the location. The property owner is requesting to continue to use the property for outdoor contractor storage as-is, and there is no request to expand at this time. Any expansion or change in intensity would require the property owner to come back to apply for new zoning permission. There will be a presentation of the full project on the next meeting date of January 15, 2025. The petitioner will give a presentation and answer any questions at that time.

K. Anderson inquired as to why the Village is requesting a variation to permitted uses on a residential property instead of rezoning the parcel for commercial use. C. Malec clarified that the only zoning that allows an outdoor storage yard would be an industrial zoning district. Currently no other parcels surrounding the property are zoned industrial. The Village attempts to avoid spot zoning whenever possible. This also allows more control on future uses. If kept as a variation - it would only apply to

this specific use by this specific owner and would not be transferrable, whereas if the property was rezoned as industrial it would allow the future development of any industrial use upon sale of the property.

S. Schneckloth asked if there would be any limitations preventing expanding into the open field in the back of the property. C. Malec stated that this could be a condition that could be built into the approval.

Chairman T. Roswick requested clarification that this variation request would only run with the owner and not with the land - so any transfer of property would not allow the use moving forward. Staff replied that ordinances are typically written this way unless there is a specific request for the approval to run with the land.

S. Petti clarified that the business has been run for several years. He inquired if we have received any history of complaints on the property. C. Malec stated that we had not received a list from code enforcement, but Staff would research further for the next meeting.

S. Schneckloth asked for clarification on whether the business was landscaping or construction. After C. Malec confirmed it was a landscaping business, Ms. Schneckloth inquired as to if there would be a list of materials that they would be allowed on site, or if there would be a limitation on trucks allowed to prevent overburdening the land. C. Malec stated that under our zoning code that there are no restrictions specifying these things - but that can be a condition that the Commission recommends to the Board.

Chairman T. Roswick asked if there were any comments the petitioner would like to address before opening the floor to public commentary. A representative for the petitioner stated they had nothing at this time, but plan to have a presentation for the January 15, 2025 continuation that would include addressing the concerns presented.

Chairman T. Roswick opened the floor to public commentary. Mr. Roswick swore in all members of the public in attendance.

Karen Rainish of 693 Wortham Drive approached the podium and stated that she did not receive a letter about the hearing, but received one from a neighbor. (Upon research, staff found that the address was outside of the 250 foot radius of the property that is required to notify for public hearings.) Ms. Rainish has a concern about the rear of the property being historically wet and is interested to know if the Lake County Stormwater Management Commission (SMC) has been contacted to weigh in on the concerns of the proposed use of the property. C. Malec stated that any work done in the village is required to conform to the Lake County SMC's requirements. The Village Engineer reviews all permits to ensure that all permits meet the Lake County SMC's requirements. If the proposed use passes, the petitioner would be required to

submit for permits for both past and future projects that would be reviewed by the Village Engineer to ensure it meets requirements for stormwater management. C. Malec clarified that the annexation documents do not mention stormwater or stormwater improvements (which is typical unless there is a known issue or construction is proposed).

NOTE: At the January 15, 2025 continuation meeting, Ms. Rainish wanted to clarify statements that she made. Her updated statement was added as an attachment to the January 15, 2025 meeting minutes.

Alicia Valestin of 677 Wortham Drive is concerned about the proximity to residences, property values, and discussed her history in the neighborhood. She shares concerns about stormwater as well as a concern on the health of the pond in regards to possible runoff from materials being stored on the property. Her kids fish in the pond and they enjoy the wildlife present. Ms. Valestin also has concerns on the number of vehicles, noise concerns, pets getting loose, and company parties. She is concerned about background checks for employees of the business due to the close proximity of children in the neighborhood, as well as the safety of kids walking to nearby businesses with truck traffic.

Claudio Diaconeasa of 681 Waverly Drive stated that he was not aware that the use was not allowed when he moved into the home in 2019. His house backs up to the property and there is no buffer. The vehicles are large commercial vehicles. His concern is the expansion of the business into the rest of the property. Mr. Diaconeasa assembled a petition of neighbors that are against the proposed use. He also expressed concern with large company parties that the landowner hosts with a stage and music, and the potential for those to expand. He can smell diesel fuel, especially when they are mulching and cutting wood. He plans to move if the business is approved.

Ryan Ricci of 689 Waverly Place shared that he has been at his property for 12 years, and was living there before the business was established. He backs up directly to where the main work occurs. The company started small but has been slowly expanding over time, and understands why it wouldn't be noticed. Noise is a daily issue on the property, and has had his fence damaged by vehicles (neither he nor the applicant addressed this). Trucks are parked within 2' of his fence. He's concerned about the business being allowed without limitations, as the use standards don't have specific limits on number of vehicles, types of storage, etc. for industrial properties. He believes property values have gone down and does not feel that the surroundings warrant approval.

Tomas Solnick of 677 Waverly Drive stated that he is a contractor and has experience with landscaping contractors. He has concerns with daily fumes, mulching and material storage. He also has concerns with the daycare located on the other side of the lot

(Kindercare). The vehicles on the property are commercial bobcats that are not normally allowed on residential properties. S. Petti asked Mr. Solnick if he was under the impression that this property was zoned commercial or if he was aware that this was residentially zoned.

Mr. Ricci stated that he was never under the impression that this property was commercial. He states that the previous owner never did anything commercial and had one single truck on the property. Slowly over the years the business has expanded. Mr. Ricci inquired as to what the next steps would be if the application is denied. C. Malec stated that the property is zoned single family residential, and only the single-family residential use would be permitted. If the petitioner is unsuccessful in getting the variation, then all commercial work must stop and it must adhere to all regulations regarding commercial vehicles stored on the property.

Chairman T. Roswick asked C. Malec what would happen to the day to day operations. C. Malec responded that it would be the Code Enforcement Officer's role to take over. She would follow the same process of any property that has violations. There is an escalating system of hearings and fines until the property is in compliance.

C. Malec did clarify that there is a home occupation section of the code where someone can operate a home business. However, the primary use of the property is required to be residential, no employees are allowed, no outdoor operations, and no noise or trash is allowed in excess of any standard single family use. C. Malec also clarified that according to the Petitioner stated in their application that there will be no residential use of the home – no one lives there (therefore the home occupation standards do not apply).

S. Schneckloth inquired as to whether any fines have been issued or where this property is in the code enforcement process. C. Malec stated that this zoning hearing application is part of the code enforcement process. The petitioner opted to apply for zoning relief process in lieu of ceasing business activity on the property. The code enforcement process is on pause to wait for the result of the hearing before escalating to any fines or citations. C. Malec stated that she will be providing more robust information on the code enforcement history and process at the January 15, 2025 continuation meeting.

S. Schneckloth also asked what year the property annexed and when it was sold to the new owner. C. Malec stated that it annexed in 2019 and to our knowledge the property was purchased shortly thereafter, but we do not have a record of the specific date of sale.

Mr. Ricci asked if the petitioner was under the impression that this property was zoned

for commercial use. C. Malec stated that that question would need to be directed to the petitioner at the January 15, 2025 continuation meeting. Mr. Ricci shared concern about safety and said it should have been the responsibility of the business owner to check that the zoning of the property was not residential when going through the purchase process.

Chairman T. Roswick clarified that when an individual or business purchases a property for commercial use, it is up to them to do their due diligence to ensure that the business is allowable. The burden of responsibility falls upon the purchaser. Mr. Roswick also clarified that the petitioner has a right to due process of the request, and public opinion is one item taken into consideration during the process.

K. Anderson asked whether the property fell under the jurisdiction of Lake County before annexation. C. Malec confirmed. K. Anderson then noted that Lake County would have had different

zoning regulations, and this would likely be the reason for the two outbuildings to be built close to the property lines. C. Malec stated that we do not have much background about what received permits prior to annexation of the property. C. Malec stated any outbuildings at the time of annexation would now be considered legal non-conforming.

Chairman T. Roswick clarified that regardless of prior Lake County zoning, this property was annexed in as R-1 Single Family Residential. C. Malec confirmed that it was and added that R-1 zoning is the default to all properties being annexed into the Village. If there is another intended use of the property not permitted in R-1, it would be the responsibility of the property owner to apply for rezoning.

S. Schneckloth asked if there was any indication that the property had other intended uses at the time of annexation. C. Malec confirmed that there were multiple written letters and applications stating that the use of this property was a single-family home.

Ms. Valestin stated that the property had a history of being a single-family residence despite having two garages on the property. The petitioner is using the property to run a commercial business and is profiting and expanding their business knowing that it is residential. They are continuing to bring more materials and use commercial vehicles despite now knowing the zoning is residential and the use is not allowed.

Mr. Ricci asked how they can submit documentation to share the scale of the building. C. Malec said all items such as pictures, videos, sound recordings, or any other documentation can be sent to either info@mundelein.org or planning@mundelein.org. The hearing will remain open so any new documentation can still be submitted until the public hearing is closed.

Bianca Diaconeasa of 681 Waverly Drive asked the commission what the next steps of the process are and if the public will be allowed to speak again. C. Malec stated that the meeting will be continued to January 15th, 2025 at 7:00 PM at the Mundelein Village Hall. There will be a staff presentation, the petitioner will have an opportunity to present and answer questions, and after that there will be another public commentary opportunity. The PZC will then make a recommendation to the Village Board, and the Village Board will have the final say on whether or not the application is approved. The Village Board meeting also has a public commentary portion at the beginning of the meeting.

Chairman T. Roswick thanked the members of the public for coming out and speaking on this matter.

Mr. Ricci asked how the public would find out if the date changes again. C. Malec stated that in the event of another continuation, the next meeting of January 15, 2025 will still be held and a new date will be stated at that meeting. The public is also welcome to call or email the Village of Mundelein's Community Development department for questions or updates. Chairman T. Roswick stated that the website is also kept up to date with agendas so the public is welcome to review all agendas and minutes to review cases to be scheduled.

Ms. Valestin stated that there were many unanswered questions on this case. She asked if the due diligence of answering these questions would fall on the applicant. C. Malec stated that it is typically the burden of the applicant to address questions if the PZC requests it. Ms. Valestin stated that she had asked questions about how property values would be affected and was directed to another entity to contact and she didn't feel that was her responsibility to go research information. Ms. Malec clarified that the Village is not equipped to answer questions related to property values as the Village does not assign property values. The agency that determines property values for this area is the Fremont Township Assessor's Office. It is up to the PZC to direct the Petitioner on what questions they need them to address or information they need to provide.

Motion to Continue case PZC-15-2024 to January 15, 2025 at 7:00PM at the Mundelein Village Hall.

RESULT:	Passed [Yes 4, No 0, Abstained 0]
MOVER:	K. Anderson
SECONDER:	S. Petti
AYES:	Chairman T. Roswick, K. Anderson, S. Petti, S. Schneckloth
NAYS:	None
ABSTAIN:	None

QUESTIONS AND COMMENTS

No further questions or commentary

ADJOURNMENT

Motion to Adjourn the Planning & Zoning Commission Meeting of December 18, 2024.

RESULT:	Passed [Yes 4, No 0, Abstained 0]
MOVER:	S. Petti
SECONDER:	S. Schneckloth
AYES:	Chairman Roswick, Commissioner Anderson, Commissioner Petti, Commissioner Schneckloth
NAYS:	None
ABSTAIN:	None

Meeting was adjourned at 8:17 PM

Erin Swanson

Erin Swanson, Recording Secretary

Sign-In Sheet

NAME/COMPANY	ADDRESS	PHONE/EMAIL
Name: Alicia Valesin	1077 W. HANCOCK DR	Phone: 847-970-0581
Company:	Mundelein, IL 60060	Email: nolechnic1998@yahoo.com
Name: CLAUDIO DIACONEA	681 WAVERLY DR	Phone: (312) 730-0676
Company:	MUNDELEIN, IL 60060	Email:
Name: RYAN RICE	689 WAVERLY DR 60060	Phone: 847-431-2187
Company:		Email: RYANRICE123@GMAIL.COM
Name: Bianca Diaconescu	681 Waverly Dr.	Phone: 224-214-6055
Company:		Email:
Name:		Phone:
Company:		Email:
Name:		Phone:
Company:		Email:
Name:		Phone:
Company:		Email:
Name:		Phone:
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Name:		Phone:
Company:		Email:
Name:		Phone:
Company:		Email:
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Company:		Email:

Sign-In Sheet

NAME/COMPANY	ADDRESS	PHONE/EMAIL
Name: <u>TOMAS SOLMICKY</u>	<u>677 WAVERLY DR.</u>	Phone: <u>630-802-3546</u>
Company:		Email: <u>TOMSOLMICKY@HOTMAIL.COM</u>
Name: <u>Karen Rainish</u>	<u>693 Warrham Drive</u>	Phone: <u>847-945-5125</u>
Company:		Email: <u>kraivish@socglobal.net</u>
Name:		Phone:
Company:		Email:
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Attachment 2B

PZC Minutes

January 15, 2025

Attached:

- (a) Sign-In Sheet**
- (b) Statement submitted by Ms. Karen Rainish**
- (c) Staff Presentation for 760-780 S. Midlothian Road**
- (d) Petitioner's Presentation for 760-780 S. Midlothian Road**
- (e) Findings of Fact for 760-780 S. Midlothian Road**

***Written public commentary can be found
in the PUBLIC COMMENTARY attachment.***

Written Meeting Minutes

CALL TO ORDER

The Regular Meeting of the Planning and Zoning Commission of the Village of Mundelein was held on January 15, 2025 at 300 Plaza Circle, Mundelein. Commission Chairman T. Roswick called the meeting to order at 7:00 PM.

PLEDGE OF ALLEGIANCE

Chairman T. Roswick led the Pledge of Allegiance.

ATTENDANCE

Recording Secretary E. Swanson took the roll call. It indicated as follows:

Board Attendance

PRESENT: Chairman Roswick, Commissioner Anderson, Commissioner Garesche, Commissioner Holden, Commissioner Schneckloth, Commissioner Teehan
ABSENT: Commissioner Petti

Village Attendance

PRESENT: Senior Planner Malec, Senior Planner Guadarrama, Associate Planner Marvin, Recording Secretary Swanson

PUBLIC COMMENTARY

Chairman T. Roswick opened the floor to general public commentary.

Karen Rainish of 693 Wortham Drive spoke about a requested change to the minutes from the meeting held on December 18, 2024. She provided the attached document to clarify her statement at the December 18, 2024 meeting.

MINUTES APPROVAL

**Approve the Planning and Zoning Commission Regular meeting minutes from
December 18, 2024**

S. Schneckloth moved, seconded by K. Anderson to approve the December 18, 2024, Planning and Zoning Commission Regular Meeting Minutes with the addition of Ms. Rainish's clarification on her statement.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Sophia Schneckloth
SECONDER:	Commissioner Kevin Anderson

AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

OLD BUSINESS

PUBLIC HEARING - Continuation from December 18, 2024 of PZC-15-2024 - 760-780 S Midlothian Road - Use Variation - Outdoor Contractor Storage Yard and Office in the R-1 District

Staff Presentation

C. Malec gave the attached PowerPoint presentation with a brief overview and history of the case. The applicant is requesting a variation to permit an Outdoor Storage Yard and Office in a R-1 Single-Family Residential zoning district.

Chairman T. Roswick swore in all in attendance who wished to speak at the public hearing.

Petitioner Presentation

At 7:18 PM, Jim Babowice, attorney on behalf of the applicant, began his presentation on the history of the case and the request of the applicant. He stated that Midlothian is a major collector road, and in review of the Village of Mundelein's Comprehensive Plan, one of the goals of the Village is to support business development and growth. It was also stated that the property is irregularly shaped consisting of two pie-like pieces that accumulate just under 3 acres of land.

Cindy Gonzalez, daughter of the property owner was brought forward to present information on conversations she witnessed during property walk-throughs with the previous owner and conversations at the property closing. When walking the property prior to closing Ms. Gonzalez stated that there were pallets and concrete paver stacks throughout the front parcel of land. She also stated that there was never any discussion with the previous homeowner that indicated that the property was in the process of being annexed into the Village of Mundelein.

Jose Gonzalez, the property owner, was brought forward to discuss the history of the property. Mr. Gonzalez (with Spanish interpretation being done by his daughter C. Gonzalez), stated that he bought the property for \$350,000. Prior to the purchase of the property, on walk-throughs there were commercial trailers and trucks already being parked on the property.

Commissioner K. Garesche questioned whether he had used an attorney to assist him with the real estate transaction. Mr. Gonzalez stated that he did have an attorney, but did not have a copy of the contract with them.

The commission reviewed the annexation timeline. The property was annexed into the Village of Mundelein in June 2019 and the property was purchased by the current owner in July 2019. Mr. Babowice stated that the annexation was not recorded nor publicly available until the closing of the property was already scheduled.

Commissioner K. Garesche questioned whether due diligence was performed for the zoning use. The deed to the property would have been taken with all restrictions and the annexation would have been recorded on the title. K. Garesche stated that it would be highly unusual to have a gap in record between all documents on record for residential use. There was further discussion on the zoning history. The property was zoned residential when it was under Lake County zoning, and the annexation into Mundelein was also residential. There was no history found of commercial or industrial zoning for this property.

Mr. Babowice presented a photograph of aerials from 2018 and 2024 showing commercial trucks allegedly present before and after the annexation. (STAFF NOTE: THE AERIAL SHOWN BY THE PETITIONER LABELED AS '2018' IS ACTUALLY A 2022 AERIAL FROM LAKE COUNTY GIS). It was stated by Mr. Babowice that the business has been in operation for several years without complaint until now.

Cindy Gonzalez stated that the property was only used at this point to park work trucks. She claims there is no landscaping production on site. She said that there is no office work done in the residential structure, as they conduct their office business at their family home in Mundelein.

Mr. Babowice asked Mr. Gonzalez (with Spanish interpretation assistance from his daughter, Cindy Gonzalez) about improvements made to the property since his purchase in 2019. Mr. Gonzalez stated that he improved the landscaping and added a secure fence with gate. He also installed lighting that faced down and away from the residences. Mr. Gonzalez also stated that the property would be of no use to him if he can not use it for his landscaping business. He also plans to provide more screening and has plans to add more arborvitae trees. He has been operating his business without incident.

At 7:55 PM a member of the public stood up during the Petitioner's presentation and requested clarification on the proceedings. She requested to be allowed to give her commentary immediately, but Chairman T. Roswick indicated that there would be a public commentary opportunity after the presentation. She asked how long the

applicant would be allowed to present and Chairman T. Roswick clarified that the applicant is allowed due process and has no time limit on their presentation. T. Roswick let all members of the public know that there will be more opportunity to present new information that was not heard at the last meeting after the applicant's presentation is complete.

Mr. Babowice continued his presentation and showed video footage taken by Cindy Gonzalez. The first video showed the arborvitae trees that were planted along the fence line on the front piece of the property. The second video showed the open field in the back piece of the property. She pointed out that there did not appear to be damage along the fence line a resident claimed was damaged by them. It was stated that there is no development planned for the rear of the property.

Glenn Christensen, a landscape architect on behalf of the applicant gave a presentation on the site plan. After a brief discussion on his background he stated that he recommended that the applicant install an 8 foot tall fence in the rear of the parcel, as well as more arborvitae trees along the side facing the neighbors to increase screening. He stated that he also recommended that the applicant hire a civil engineer to review any areas to be paved to ensure they would meet any watershed requirements with the issue of parking vehicles and the potential issue of vehicle fluids being put into the ground.

The commissioners did question Mr. Christensen as to the height of the fence he recommended. The maximum allowable fence height in the Village is 6 feet. Mr. Christensen said he had not looked into the code and had assumed since it was an interior yard that 8 feet would have been an allowable height.

Public Commentary was previously opened on December 18, 2024. At 8:26 PM on January 15th, 2025 public commentary resumed.

Claudio Diaconeasa of 681 Waverly Drive provided some photos to the commission showing the variety of commercial vehicles that can be seen from his property (also included in his written public commentary, which is attached). Mr. Diaconeasa also spoke of the petition against this application by several of the residential property owners in his subdivision.

Alicia Valestin of 677 Wortham Drive pointed on the map where the two neighbors that she knew of who were in support of the application. Ms. Valestin read a statement written by her son on his his experience in the cul-de-sac and the hindrance that having the contractor storage yard has placed on his ability to enjoy the outdoors. Ms. Valenstin continued on to read a statement she prepared highlighting the history of the property (included within the attached public commentary) including a recorded copy of the annexation agreement and statements made by Lake County staff as to the

history of the use of the property. Ms. Valestin also discussed the topic of the property's possible environmental impact of allowing outdoor contractor storage next to Wortham Park.

At 8:45 PM Ron Salski, Executive Director of the Mundelein Park District spoke of Wortham Park. Mr. Salski discussed that the intended use of this park is for residential use and this park in particular has had challenges relating to erosion and water quality that the Park District has been putting in effort to keep in good condition for residents. Mr. Salski went on to voice concerns on the environmental impacts of the outdoor contractor storage next to Wortham Park and stated that there may be an environmental impact study needed by an outside party to fully assess the intended use's impact.

Commission Discussion began at 8:48 PM

K. Garesche stated that historically on the PZC, we have spent much time considering impacts businesses have on surrounding areas even when the property in question is properly zoned for the use. It has been a priority of the Village to support and facilitate business growth, but that being said, Mundelein is a greenspace town and these areas should be protected. For the details of this particular case, the property owner entered a residential contract with the seller. If there was a conflict that caused a misunderstanding of the allowed use of the property, the complaint would be with the prior seller, not the Village. K. Garesche stated that she would not be in favor of this use on a residentially zoned parcel, and that there are other locations in Mundelein available for the storage of trucks.

S. Scheckloth discussed the facts and hardships related to the case. The hardships the property owner is facing are self created and allowing this use to continue would be a detriment. The property owner was operating without a business license on a property that was not zoned for the use, and the property location is adjacent to a park and neighborhood.

J. Holden stated that she would not want to set a precedent that would allow other businesses to move into R-1 zoned properties to convert them into commercial or industrial properties without any unique hardships.

K. Anderson stated that this location is not conducive to the business use and controls on future use of the property could be an issue.

Motion to recommend Denial of a use variation to Table 20.28-1 of Section 20.28.020 to permit an Outdoor Contractor Storage Yard and Office in the R-1 Single-Family Residential zoning district at 760-780 S Midlothian Road, Mundelein, Illinois, incorporating the findings of fact as presented.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Anderson
SECONDER:	Commissioner Garesche
AYES:	Chairman Roswick, Commissioner Anderson, Commissioner Garesche, Commissioner Holden, Commissioner Schneckloth, Commissioner Teehan
NAYS:	None
ABSTAIN:	None

Motion to close Public Hearing PZC-15-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Schneckloth
SECONDER:	Commissioner Anderson
AYES:	Chairman Roswick, Commissioner Anderson, Commissioner Garesche, Commissioner Holden, Commissioner Schneckloth, Commissioner Teehan
NAYS:	None
ABSTAIN:	None

NEW BUSINESS

PUBLIC HEARING - PZC-19-2024 - 1126 Magnolia Road - Variation - Size of Accessory Structure

Motion to open Public Hearing PZC-19-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Sophia Schneckloth
SECONDER:	Commissioner Kerry Garesche
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

Staff Presentation

I. Guadarrama reviewed the attached PowerPoint presentation and reviewed the details and history of the property. The petitioner is applying for a Variation to allow an

accessory structure (pergola) which exceed the allowed accessory structure maximum size of 144 square feet at 1126 Magnolia Road.

Commissioner S. Schneckloth stated that the commission had previously permitted larger pergolas over existing structures because it did not increase the impervious surface footprint of the property. One example is in the Longmeadow subdivision.

Public Commentary

Pat McCansky, a neighbor, questioned if the HOA had been contacted for approval. John Carter, property owner at 1126 Magnolia Road, responded that they had gone through the HOA and the pergola was approved. Mr. McCansky stated that the pergola is not obtrusive and has no objections.

Carol Marquist, a neighbor, stated that she sees the pergola when walking the neighborhood and feels it is a positive addition to the neighborhood and hopes it gets approved.

John Carter, property owner at 1126 Magnolia Road clarified that he had gone to the HOA originally for a gazebo. The HOA does not approve gazebos as they have roofs on the structures, but a pergola is open air and approved by the HOA.

Commission Discussion

Commissioner S. Schneckloth stated that she would be in support of the approval. There is no increase in footprint. The size discrepancy is mostly due to a large overhang. The lot in question is larger and falls in line with previous approvals by the commission for similar projects. Commissioner K. Garesche stated she also supports approval for the same reasons.

J. Holden questioned the alteration in the field. It was stated that there were several places that there were alterations during construction. Eric Hagen of Craiger Custom Design stated that they had picked up on the design from another bid on the property without viewing the project location. Upon installation there were conditions with the location that needed to be addressed to allow for access to the steps and to avoid drilling through the brick patio. I. Guadarrama stated that upon when the building inspector reviewed the post holes - the distance between post holes was not inspected, so discrepancy in size was not found by the Village until completion of the pergola.

Commissioner Schneckloth stated an interest in a possible zoning amendment for increasing maximum accessory building size. The commission discussed the possibility of using a sliding scale in relation to size of the lot.

Motion to recommend **Approval** of a variation from **Section 20.52.050(A)(9)** to allow a pergola, which exceeds the maximum allowed square footage of 144 square feet, in the R-1 Single-Family Residential zoning district at 1126 Magnolia Road, including the findings of facts.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Jennifer Holden
SECONDER:	Commissioner Sophia Schneckloth
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

Motion to close Public Hearing PZC-19-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Kevin Anderson
SECONDER:	Commissioner Sophia Schneckloth
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

PUBLIC HEARING - PZC-20-2024 - 1464 S Butterfield Road - Variation - Motor Vehicle Service and Repair (Minor) Use Standards

Motion to open Public Hearing PZC-20-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Sophia Schneckloth
SECONDER:	Commissioner Kerry Garesche
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

Staff Presentation

J. Marvin reviewed the attached PowerPoint presentation and reviewed the details and history of the property. The petitioner is applying for a Variation to allow vehicles to be stored on-site for a maximum of 21 days.

Petitioner Presentation

Luis Leon of Motus Auto Repair stated that the owner of the building had requested that he no longer use the parking spaces at American Mattress as they are trying to get a long-term lease in that location. The parking spaces for the American Mattress building exceed the amount needed. Mr. Leon is not concerned about people encroaching his designated spaces.

Commissioner Schneckloth stated that she would prefer to use area C on the map first for 21-day long-term storage.

Public Commentary

There was no public commentary.

Commission Discussion

Commissioner J. Holden brought up a difficulty finding hardhsip to warrant 21-day storage vs. what the Zoning Ordinance allows for "Major" auto repair (15 days). The Commission changed the length of time cars can be stored from the 21 days requested to 15 days.

Motion to recommend **Approval** of a variation to **Section 20.48.040(AA)** allowing vehicles to be stored on-site for a maximum of 15 days at 1464 S. Butterfield Road, incorporating the Findings of Fact as amended, with the following conditions:

- a. Long-Term parking must be located behind the building in location C and D; and
- b. Signage for the designated long-term parking stalls is required.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Sophia Schneckloth
SECONDER:	Commissioner Jennifer Holden
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

Motion to close Public Hearing PZC-20-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Kevin Anderson
SECONDER:	Commissioner Jennifer Holden

AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

QUESTIONS AND COMMENTS

There were no additional questions and comments received.

ADJOURNMENT

Motion to adjourn the Planning & Zoning Commission Meeting of January 15, 2025

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Jennifer Holden
SECONDER:	Commissioner Kevin Anderson
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

The Regular Meeting of the Planning and Zoning Commission adjourned at 10:31 PM.

Sign-In Sheets

Sign-In Sheet

NAME/COMPANY

ADDRESS

PHONE/EMAIL

Name: Karen Rainish	693 Worthington Dr. Mundelein	Phone: 847 749 525
Company: resident		Email:
Name: Alicia Valentin	1777 Northland Dr	Phone: 847 970 0581
Company: resident	Mundelein	Email: nolechi1998@yahoo.com
Name: Linda & John Carter	1126 Magawood	Phone: (425) 512-5233
Company: Resident	Mundelein, IL	Email: LC9922@gmail.com
Name:		Phone:
Company:		Email:
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Sign-In Sheet

NAME/COMPANY	ADDRESS	PHONE/EMAIL
Name: ERIC HAGEN	RE: 1126 MAGNOLIA	Phone: 815-479-9660
Company: CRARGER CUSTOM DESIGN		Email: ERIC@CRARGERCUSTOMDESIGN.COM
Name: LUIS LEON	1464 S BUTTERFIELD RD	Phone: 224-206-8915
Company: MOTUS INC	MUNDELEIN, IL 60060	Email: lleon@motusauto.com
Name: Ron Salski	1401 N. Middlebrook Rd	Phone: 224-290-4830
Company: Mundelein Park Dist Mundelein		Email: rsalski@mundeleinpark.org
Name: GLENN CHRISTENSEN	4990 PRAIRIE OAK	Phone: 847/404-2307
Company:	GURNEE, IL 60031	Email: gchristensen872@gmail.com
Name: TOMAS SOLNICKY	677 WAVERLY	Phone: 630-802-3546
Company:	MUNDELEIN	Email: T-SOLNICKY
Name:		Phone:
Company:		Email:
Name:		Phone:
Company:		Email:
Name:		Phone:
Company:		Email:
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Name:		Phone:
Company:		Email:
Name:		Phone:
Company:		Email:

Statement submitted by

Ms. Karen Rainish

Karen Rainish
693 Wortham Drive
Mundelein, IL 60060
January 15, 2025

Re: Of the properties: 760-780 Midlothian Road in Mundelein being rezoned or given variances from the current "R" designation.

I am submitting this statement because the minutes for the December meeting did not include my most important statement. So I will clarify:

The above properties have two sections, front and back, starting off Midlothian Road. The side of the front property is higher than Wortham Lake in Wortham Park and is next to it. Rain run-off will go into the park district lake, which floods every spring and at other high-rain events. This covers the sidewalks at the front of the park. More paving and buildings on this property at the front will make this worse. The Lake has also caused flooding on Midlothian road, and I am not talking about last year when the pipe was broken. My property backs onto this park and lake that abuts a property line of these parcels. My family has lived here for over 30 years, and has a view of part of this property. The back part of this property is lower than all the residences along it. The back also abuts a daycare yard used for play.

In addition, I do not care to hear more dump trucks dump loads like large rocks, and I do not want to hear more grinding of trees into mulch. I am glad this business is successful, but we residents in this subdivision should not pay the price in disturbed peace and lower property value, should more development be allowed on this property.

Thank you,
Karen Rainish

**Staff Presentation for
760-780 S. Midlothian Road**



USE VARIATION — CONTRACTOR STORAGE YARD
PZC-15-2024
760-780 S. MIDLOTHIAN ROAD

Staff Presentation
January 15, 2025
Continued from December 18, 2024



UNINCORPORATED

MCDONALD'S

KINDER-CARE

BMO BANK

SUBJECT PROPERTY

WALGREENS

CAR WASH

WORTHAM PARK

COUNTRYSIDE FIRE STATION

GOODWILL

ALDI

UNINCORPORATED

UNINCORPORATED

ANNEXATION HISTORY

Annexed into village by Gerald Teegan (former owner) in 2019. Previously in Unincorporated Lake County.

Reason for annexing – Mr. Teegan had a failing well and asked to connect to the Village's water main instead.

- Village cannot provide water to unincorporated properties per agreement with Village's water provider CLCJAWA.

Unique elements to this annexation:

- **Use:** Use was listed as single-family residential, so Mr. Teegan did not request a rezoning. Annexations default to R-1 if not rezoned.
- **Sanitary Sewer Variation:** Previous owner received a variation to not connect to the Village's sanitary sewer (required for annexed properties). Change of use will require a sanitary sewer connection.
- **Annexation Fee Deferral:** Previous owner requested a deferral of a portion of the Annexation Fee (\$10,233.90 deferred), claiming financial hardship due to the single-family use. The remaining fee must be paid upon change of land use.



PRE-ANNEXATION HISTORY

Previously under Lake County's jurisdiction -
zoned **R-1 Residential**

Purpose of Lake County's R-1 District according to their Unified Development Ordinance:

- *Accommodates low-density, large-lot residential development.*
- *Ensure protection of areas that develop in such a manner.*
- *Primarily serves those households who desire to lie in low-density estate areas and are willing to assume the costs of doing so.*

Permitted uses generally include **single-family residential and related accessory uses**. It also permits (some with a Conditional Use Permit) government facilities, parks and open space, religious institutions, schools, certain agricultural uses, and minor fill sites.

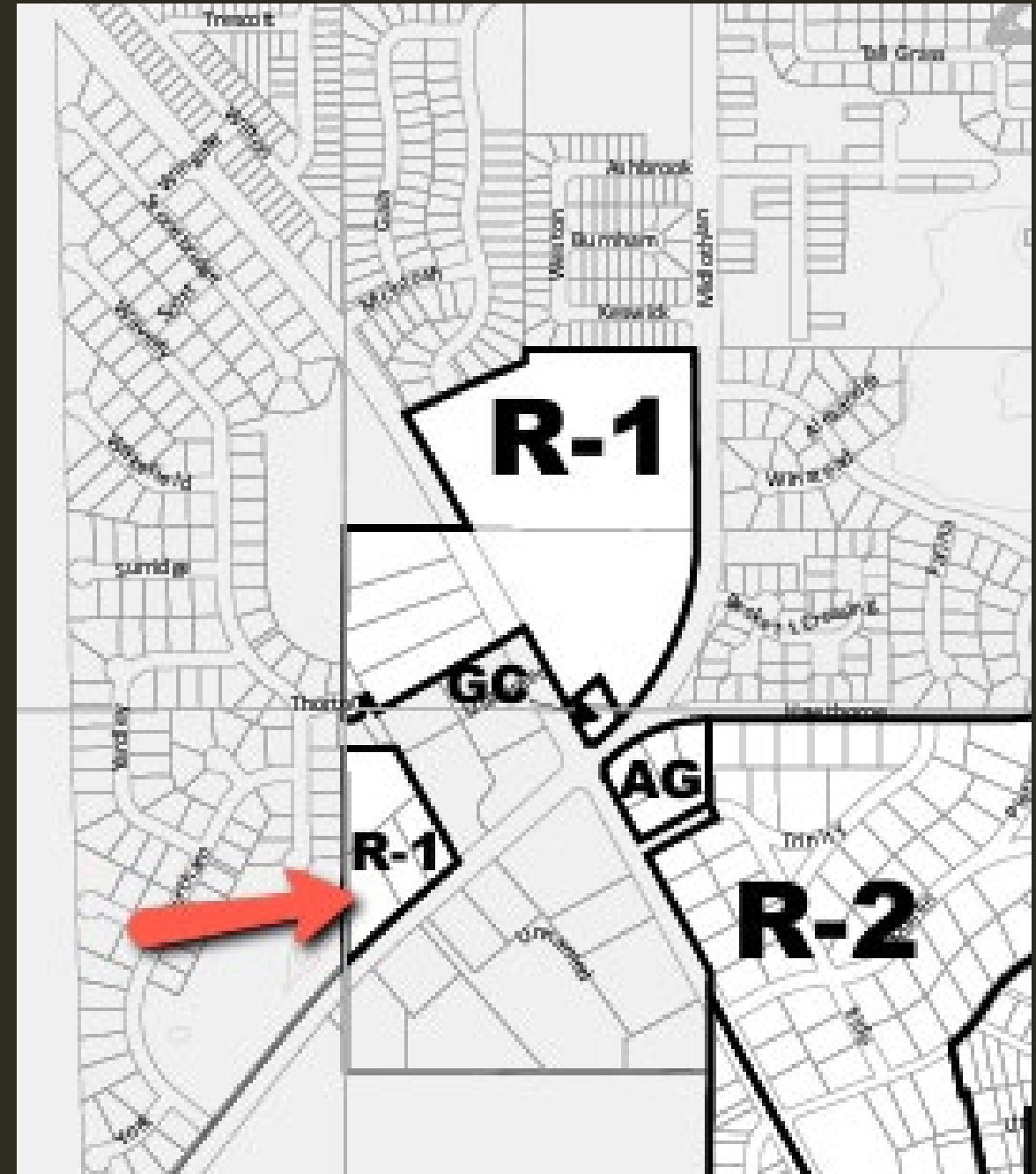


TABLE 20.28-1: RESIDENTIAL ZONING DISTRICTS PERMITTED AND SPECIAL USES

USE ¹	DISTRICT					USE STANDARDS
	R-1	R-2	R-3	R-4	R-5	
RESIDENTIAL						
Community Residence, Large (More than 8 persons)					P	Section 20.48.040(L)
Community Residence, Small (8 or less persons)	P	P	P	P	P	Section 20.48.040(L)
Dwelling, Multi-Family					P	Section 20.28.060(2)
Dwelling, Single-Family	P	P	P	P	P	Section 20.28.060(1)
Dwelling, Single-Family Attached				P	P	Section 20.28.060(2)
Dwelling, Townhouse					P	Section 20. 28.060(2)
Dwelling, Two-Family				P	P	Section 20. 28.060(1)
Residential Care Facility					P	Section 20.48.040(J)
INSTITUTIONAL						
Place of Worship	S	S	S	S	S	Section 20.48.040(E)
COMMERCIAL						
Day Care Home, Adult or Child	P	P	P	P	P	Section 20.48.040(P)
OPEN SPACE						
Park/Playground	P	P	P	P	P	
OTHER						
Planned Unit Development	S	S	S	S	S	Chapter 20.20
Utilities, Private					S	Section 20.48.040(O)
Wireless Telecommunications Antenna	S, P ²	S, P ²	S, P ²	S, P ²	S, P ²	Section 20.48.040(Q)
Wireless Telecommunications Facility	S	S	S	S	S	Section 20.48.040(Q)
Wireless Telecommunications Tower	S	S	S	S	S	Section 20.48.040(Q)

CODE ENFORCEMENT

Code Enforcement found the property being used for a landscaping contractor yard and business office.

- No permits or business registration.
- Code Enforcement Officer engaged with property owner in early 2024.

Commercial uses are not permitted in the R-1 Single-Family Residential District.

Purpose of R-1 District:

- *“The R-1 Single-Family Residential District is intended to create a low density environment of single-family homes located upon larger sites. Limited non-residential uses that are compatible with surrounding residential neighborhoods may be permitted.”*

Petitioner opted to apply for a **use variation** to continue the commercial use as-is.

SITE DETAILS

Residential structure is used as an office – no residents.

Two pre-existing metal garages to the rear of the office. Area around garages is used for storage of contractor vehicles, equipment, and material piles (mulch, etc.).

Existing concrete pad for storing material piles installed by the applicant in 2021 (retroactive permit received since then).

Future asphalt parking area for landscaping vehicles and equipment.

Existing solid wooden fence and arbor vitae around a portion of the property, with a proposal to add more of both.

Pre-annexation gravel areas are grandfathered in (Mundelein does not permit gravel areas).

- Gravel installed by Petitioner without a permit will be removed or replaced with asphalt.





Outdoor Storage Yard Use Standards

1. All outdoor storage must comply with the **screening requirements** of Section 20.60.150 (Screening Requirements).
2. When there is a structure affiliated with the storage yard, the structure shall be oriented toward the front of the lot and the **storage area shall be located to the rear of the lot**. The outdoor storage area should be located to the rear of the lot where possible. All structures must be located towards the front of the lot, in compliance with the front yard of the underlying zoning district.
3. Outdoor storage areas shall be **surfaced, and graded and drain all surface water**. Outdoor storage areas may be surfaced with pervious paving, if adequate drainage and erosion and dust control are provided. However, **gravel is prohibited**.
4. Any lighting used to illuminate an outdoor storage area shall be directed and shielded as to **not illuminate any adjacent residential areas**.
5. All **items stored outdoors must be related to the on-site business** and its operations.

OTHER STAFF COMMENTS

Building Department

Due to the conversion of a single-family home to a commercial use (office), please note that there may be modifications required to bring the building up to code for commercial use (ADA accessibility, fire alarms, etc.).

Public Works and Engineering

The Petitioner must comply with all Watershed Development Ordinance requirements with regards to new surfaces.

Community Development

Per the Annexation Agreement, the Petitioner will be responsible for paying the remainder of the Annexation Fee (\$10,233.90) and must connect to the Village's sanitary sewer system. The Petitioner has agreed to both.

QUESTIONS FOR STAFF?

STANDARDS FOR GRANTING A VARIATION

- a. The strict application of the terms of this Ordinance will result in **undue hardship**.
 - b. The plight of the owner is due **to unique circumstances**.
 - c. The variation, if granted, will not alter the **essential character of the locality**.
-
- a. The particular **physical surroundings, shape or topographical conditions** of the specific property impose a particular hardship upon the owner, as distinguished from a mere inconvenience, if the strict letter of the regulations were to be carried out.
 - b. The alleged difficulty or hardship has **not been created by any person presently having a proprietary interest** in the property in question.
 - c. The granting of the variation will **not be detrimental to the public welfare** in the neighborhood in which the property is located.
 - d. The proposed variation will **not impair** an adequate supply of light and air to adjacent property, substantially increase congestion in the public streets, increase the danger of fire, endanger the public safety or impair property values within the neighborhood.
 - e. The proposed variation is **consistent with the spirit and intent of this Ordinance** and Village land use policies.
 - f. The **value of the property in question will be substantially reduced** if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located.

**Petitioner's Presentation for
760-780 S. Midlothian Road**



Show Streets



January 7, 2025

Gonzalez Property – Mundelein

After a site visit and my review of the Zoning Application and associated documents I have the following comments and recommendations concerning the zoning request by the Gonzalez's.

1. Observation – At my site visit it was apparent that only about the front half of the site is being utilized for the Gonzalez Landscape Business. The site was very clean and laid out in an orderly manner with the rear portion of the site being maintained as an open area with manicured turf that will be continued and allow for water infiltration.
2. Design Recommendation – Extend an 8 foot fence from the end of the existing fence on the west property line east to the southeasterly property line that will totally enclose the existing gravel parking area. (see attached sketch plan on the Plat of Survey)
3. Design Recommendation – Extend the planting of the existing arbor vitae hedge along the entire fence line along the west property line. (see attached sketch plan)
4. The extension of the fence and extension of the Arbor Vitae hedge will serve to screen the view of the area being used to park trucks and reduce the amount of noise the equipment may produce.
5. In observing the site and the existing topography it was apparent the current site drainage from the current paved and gravel area flows to the south and southeast away from the rear portion of the site. There was no drainage toward the residential lots on the west side of the property.
6. On approval of the Zoning Variation, the owner should hire a civil engineer to make the site compliant with the requirements of the Lake County Watershed Development Ordinance and any Village of Mundelein requirements as well as determining positive drainage.
7. Provide pavement in all areas where there is currently gravel.
8. Zoning Variation Request
 - The existing accessory buildings (garages) were existing on the site when the petitioner bought the property.
 - The adjoining neighbors have gone on record in support of the Zoning Variation request.
 - The petitioner will restrict any parking and use on the site to the existing paved and gravel area that will be entirely fenced in.

- The Future Land Use Plan designates the property as "Flexible Use". The current use allows the site to be used and be functional which puts it into a "holding land use" for any future development that complies with the future land use classification of "Flexible Use"

Glenn M. Christensen

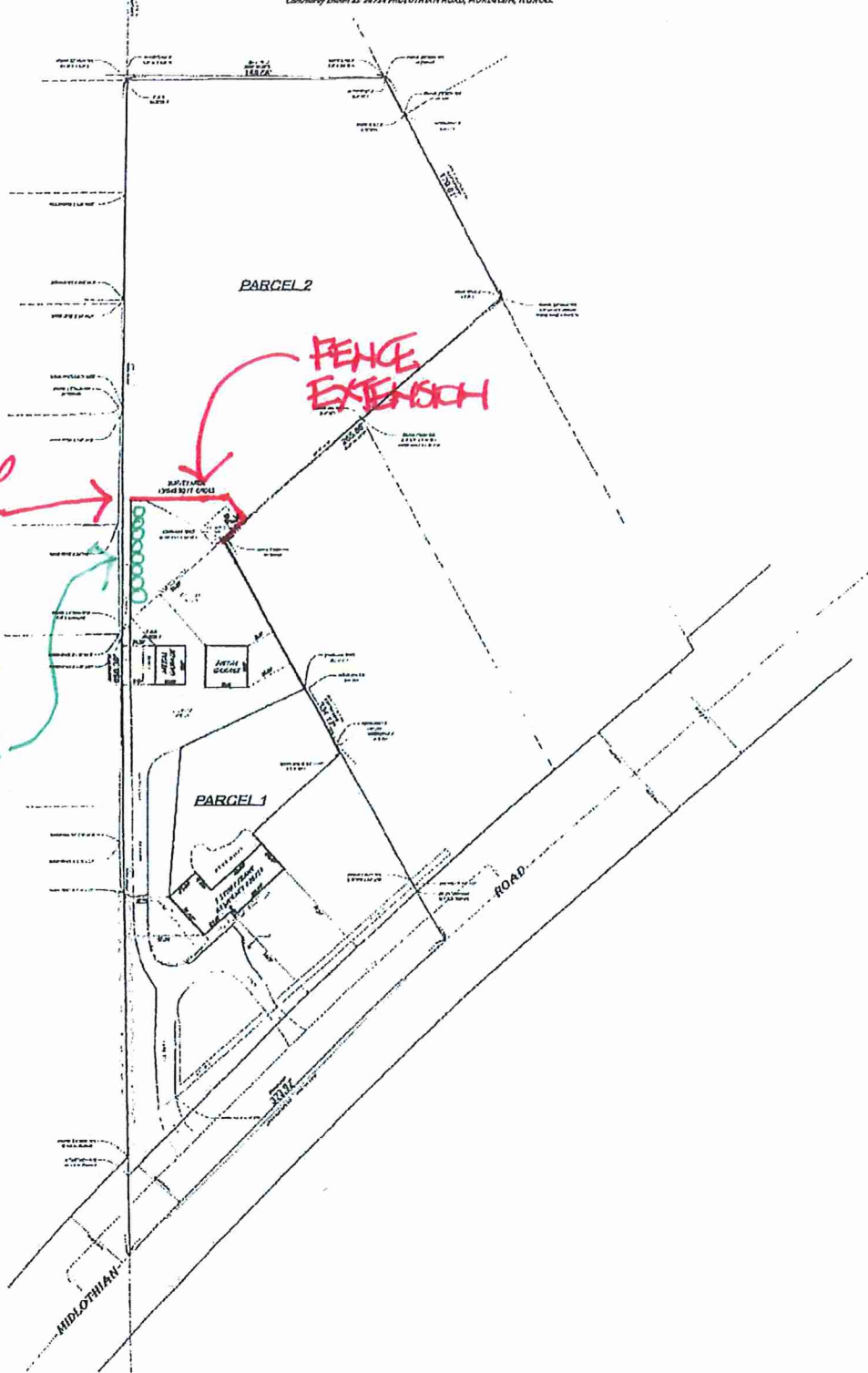
Plat of Survey

[illegible]

Company known as 2674 MIDCOTMAN ROAD, HUNTSVILLE, ALABAMA

CURRENT END
OF FENCE —

EXTENSION OF AAROR VIVE PLANTINGS



UNDER NUMBER 31-113
 ANSWERED BY GARCIA
 FOR THE GOVERNOR
 SIGNED:



R E DECKER
 615.251.1284, 615.251.5000
 311 W. PETERSON RD SUITE 6
 LIBERTYVILLE, IL 62210
 TEL. 617-761-0891
 Deckerforvey@gmail.com
 Website: Deckerforvey.com



(File No. Completed on) 5-22-61
 STATE OF ILLINOIS
 COUNTY OF LAKE
 The undersigned is the holder of the correct
 Illinois license number for a "Heavy Duty"
 & ROYCE, P.C.
 02-1 John Royce - 1-1-61
 Promoted last January
 on 10th April 1961. I have read the 1961-62 schedule of
 fees to be paid by each and every such driver at least
 and have paid the same. I have to this for the
 year and will therefore continue to pay the same.

Still from video played by
Petitioner 1-15-2025



Still from video shown by
Petitioner 1-15-2025



Findings of Fact for
760-780 S. Midlothian Road

FINDINGS OF FACT – VARIATION

CASE NUMBER	PZC-15-2024
PUBLIC HEARING DATE	January 15, 2025 (Continued from December 18, 2024)
VARIATION	Variation to Table 20.28-1 of Section 20.28.020 to permit an Outdoor Contractor Storage Yard and Office in the R-1 Single-Family Residential zoning district.
DRAFT MOTION	<u>Motion</u> by K. Anderson, second by K. Garache to recommend approval of a Use Variation to Table 20.28-1 of Section 20.28.020 to permit an Outdoor Contractor Storage Yard and Office in the R-1 Single-Family Residential zoning district at 760-780 S. Midlothian Road, Mundelein, Illinois.
On January 15, 2025, the Planning and Zoning Commission voted 6-0 for denial of a Use Variation to Table 20.28-1 of Section 20.28.020 to permit an Outdoor Contractor Storage Yard and Office in the R-1 Single-Family Residential zoning district at 760-780 S. Midlothian Road, Mundelein, Illinois.	
<i>No variation from the provisions of this Ordinance shall be granted unless the Zoning Administrator, Planning & Zoning Commission, and Village Board makes specific written findings based on the standards imposed by this section. These standards are as follows:</i>	
1. The strict application of the terms of this Ordinance will result in undue hardship;	
The Commission finds that the strict application of the terms of this Ordinance will not result in undue hardship as due diligence is the responsibility of the property owner when constructing structures or changing land uses.	
2. The plight of the owner is due to unique circumstances;	
The plight of the owner is not due to unique circumstances because it is zoned R-1 Single-Family Residential and was previously used for this purpose. Prior to annexation, it was zoned R-1 Residential under Lake County jurisdiction, which also does not permit commercial uses.	
3. The variation, if granted, will not alter the essential character of the locality;	
If the variation is granted, it will alter the essential character of the locality, as the proposed contractor yard use is adjacent to noncompatible uses including single-family residences, a daycare, and recreational open space.	
<i>The Zoning Administrator, Planning & Zoning Commission, and Village Board, in making its findings, may inquire into the following evidentiary issues, as well as any others deemed appropriate.</i>	
1. Because of the particular physical surroundings, shape or topographical conditions of the specific property involved, a particular hardship or difficulty to the owner would result, as distinguished from a mere inconvenience, if the strict letter of the regulations were to be carried out.	
The Commission finds that there is no hardship attributable to the shape, surroundings, and topographical conditions of the property.	
2. The alleged difficulty or hardship has not been created by any person presently having a proprietary interest in the property in question.	
The Commission finds that the petitioner has created this hardship, who purchased the property with the intention of operating a commercial use without contacting either Lake County or the Village of Mundelein about permitted uses on the property.	
3. The granting of the variation will not be detrimental to the public welfare in the neighborhood in which the property is located.	
The granting of the requested variation will be detrimental to the public welfare in which the property is located as it abuts nine single-family homes and a daycare, which may be unfairly impacted by noise, vehicular activity, fumes, dust, and vibrations caused by the contractor storage yard.	
4. The proposed variation will not impair an adequate supply of light and air to adjacent property, substantially increase congestion in the public streets, increase the danger of fire, endanger the public safety, or impair property values within the neighborhood.	
The Commission finds that the proposed contractor storage yard use may increase congestion due to vehicular activity and may impair property values due to noise, fumes, and other impacts.	
5. The proposed variation is consistent with the spirit and intent of this Ordinance and Village land use policies.	
The Commission finds that the proposed variation is inconsistent with the Zoning Ordinance, which assigns the R-1 Single-Family Residential zoning to this property and prescribes certain allowable uses. The Comprehensive Plan aims to preserve the character of residential areas.	
6. The value of the property in question will be substantially reduced if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located.	

The value of the property in question will not be substantially reduced because it was used for single-family purposes prior to 2019.

Attachment 3

Petitioner's Packet

INCOMPLETE APPLICATIONS WILL NOT BE ACCEPTED

PROPERTY INFORMATION

Address 760-780 Midlothian Rd., Mundelein, IL 60060
Property Index Numbers (PIN) 10-36-100-003 and
10-36-100-019
Size of Property 136,948 (sq. ft./acres)
Size of Building Space _____ (sq. ft.)
Size of Space Utilized _____

ZONING

Current Zoning R-1
Proposed Zoning R-1
Current Use _____
Proposed Use contractor storage yard and office

PETITIONER INFORMATION

Business/Org. Name _____
Name Maria and Jose Gonzalez
Title _____
Address 780 S. Midlothian Road
City, State, Zip Mundelein, IL 60060
Phone (847) 924-5557
Email gonzalezjose1260@yahoo.com
Petitioner Status: ☒ Owner ☐ Lessee ☐ Contract Purchaser

PROPERTY OWNER INFORMATION

Business/Org. Name _____
Name Maria S. Gonzalez
Title _____
Address 780 S. Midlothian Road
City, State, Zip Mundelein, IL 60060
Phone (847) 924-5557
Email gonzalezjose1260@yahoo.com

SECTION OF ZONING ORDINANCE: 20.28.020

DESCRIPTION OF PROPOSED ZONING VARIATION *(Attach additional pages, if necessary)*

Petitioners seek a variation from the Permitted and Special Uses in the R-1 Residential District to allow for
a contractor's storage yard and office as a permitted use for Petitioner's landscaping business.
Please see attached Narrative.

STANDARDS FOR GRANTING A VARIATION PLEASE SEE ATTACHED EX. B NARRATIVE

In evaluating the proposed variation, the Zoning Administrator, Planning and Zoning Commission and Village Board will make findings based on the standards imposed by Section 20.16.020 of the Zoning Ordinance. **Please provide a detailed response to each of the following criteria** (*attach additional pages, if necessary*):

- a. The strict application of the terms of this Ordinance will result in undue hardship.
- b. The plight of the owner is due to unique circumstances.
- c. The variation, if granted, will not alter the essential character of the locality

The Zoning Administrator, Planning and Zoning Commission, and Village Board, in making its findings, may further inquire into the following evidentiary issues, as well as any others deemed appropriate. **Please provide a detailed response to each of the following criteria** (*attach additional pages, if necessary*):

- a. The particular physical surroundings, shape, or topographical conditions of the specific property impose a particular hardship upon the owner, as distinguished from a mere inconvenience, if the strict letter of regulations were to be carried out.
- b. The alleged difficulty or hardship has not been created by any person presently having a proprietary interest in the property in question.
- c. The granting of the variation will not be detrimental to the public welfare in the neighborhood in which the property is located.
- d. The proposed variation will not impair an adequate supply of light and air to adjacent property, substantially increase congestion in the public streets, increase the danger of fire, endanger the public safety, or impair property values within the neighborhood.
- e. The proposed variation is consistent with the spirit and intent of this Ordinance and Village land use policies.
- f. The value of the property in question will be substantially reduced if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located.

AFFIDAVIT OF OWNERSHIP AND AUTHORIZATION

COUNTY OF LAKE)
)
STATE OF ILLINOIS)

I, Maria S. Gonzalez, under oath, state that I am

X the sole)
_____ an) owner of the property
_____ an authorized officer of the)

commonly described as (Address) 760-780 S. Midlothian Rd., Mundelein, IL 60060 and that such property is owned by
(Printed Name) Maria S. Gonzalez as of this date. As owner of the property, I do
hereby authorize James J. Babowice (Printed Name or Not Applicable) to represent me in the following
Planning and Zoning Commission/Village Board matter, Petition for Zoning Variation

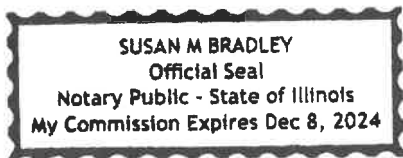
(Action).

Maria S Gonzalez
Signature - Maria S. Gonzalez

Subscribed and sworn to before me

this 21st day of August, 2024.

Susan M Bradley
Notary Public Signature



SITE VISIT AUTHORIZATION

I hereby grant employees of the Village of Mundelein, their agents, and members of the Mundelein Planning and Zoning Commission permission to enter on the property located at the following address:

(Address) 760-780 S. Midlothian Rd., Mundelein, IL 60060

Visual inspection of the site shall be accomplished during reasonable hours to examine only those portions of the property relating to this application. This permission is granted in regards to the Mundelein Planning and Zoning Commission Petition for the above-cited property.

**If Owner or if Owner is a
Corporation or Partnership:**

Maria S Gonzalez 8-21-24
Signature of Owner Date

By Maria S. Gonzalez

Title/Full Corporate Name

If Contract Purchaser:

Signature of Contract Purchaser Date

By _____

Title/Full Corporate Name

If Lessee (Corporate or Partnership):

Signature of Lessee Date

By _____

Title/Full Corporate Name

REQUIRED SIGNATURES

The undersigned states under oath that he/she/they are the **Legal Owner(s)** of record of the realty described in this Planning and Zoning Commission Application, and the statements that he/she/they made in the foregoing application are true in substance and in fact.

Signature (Owner): Maria S Gonzalez
Printed Name: Maria S. Gonzalez

Date: 8-21-24
Title: Owner and Petitioner

Signature (Owner): Jose Gonzalez
Printed Name: Jose Gonzalez

Date: 8-21-2024
Title: Petitioner

The undersigned states under oath that he/she/they are the **Contract Purchaser** of record of the realty described in this Planning and Zoning Commission Application, and the statements that he/she/they made in the foregoing application are true in substance and in fact.

Signature Contract Purchaser: _____
Printed Name: _____

Date: _____
Title: _____

The undersigned states under oath that he/she/they are the **Lessee** of record of the realty described in this Planning and Zoning Commission Application, and the statements that he/she/they made in the foregoing application are true in substance and in fact.

Signature Lessee: _____
Printed Name: _____

Date: _____
Title: _____

VARIANCE APPLICATION EXHIBIT LIST

760-780 Midlothian Road, Mundelein, IL 60060

Exhibit "A": Warranty Deed

Exhibit "B": Narrative

Exhibit "C": Plat of Survey

Exhibit "D": Site Plan

Exhibit "E": Aerial Photograph

Exhibit "F" Photographs

VARIANCE APPLICATION
760-780 Midlothian Road, Mundelein, IL 60060

EXHIBIT A
WARRANTY DEED

**WARRANTY DEED
ILLINOIS**

MAIL TO:
Alicia Ayala
1800 Nations Road
Suite 218
Gurnee, IL 60031

NAME & ADDRESS OF TAXPAYER:
Maria S. Gonzalez
26754 N Midlothian Road
Mundelein, IL 60060

04/195702056 LV

Image# 058400850004 Type: DW
Recorded: 07/15/2019 at 03:55:03 PM
Receipt#: 2019-00034517
Page 1 of 4
Fees: \$585.00
IL Rental Housing Fund: \$9.00
Lake County IL Recorder
Mary Ellen Vanderventer Recorder
File **7576243**

REAL ESTATE TRANSFER TAX	
County:	\$175.00
Illinois:	\$350.00
Total:	\$525.00
Stamp No:	1-706-981-472
Declaration ID:	20190704924898
Instrument No:	7576243
Date:	15-Jul-2019



RECOR

THE GRANTOR, GERALD R. TEEGEN, AS TRUSTEE UNDER TRUST AGREEMENT DATED JUNE 5, 1997, AND KNOWN AS THE GERALD R. TEEGEN DECLARATION OF TRUST DATED JUNE 5, 1997, of Wilmette, State of Illinois, for and in consideration of Ten and No/100 Dollars (\$10.00), and other good and valuable consideration in hand paid, CONVEY AND WARRANT to **MARIA S. GONZALEZ**,^{*} all interest in the following described Real Estate situated in the County of Lake, in the State of Illinois, to-wit: ** a married woman*

PARCEL 1:

THAT PART OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION 36, TOWNSHIP 44 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED AS FOLLOWS: COMMENCING AT A POINT ON THE WEST LINE OF SAID 1/4 SECTION 535.46 FEET SOUTH OF THE NORTHWEST CORNER OF SAID SECTION 36; THENCE NORTH 49 DEGREES 13 MINUTES EAST, 96.3 FEET TO THE MOST WESTERLY CORNER OF PREMISES CONVEYED BY DEED RECORDED AS DOCUMENT 848754; THENCE SOUTH 28 DEGREES EAST 335.15 FEET ALONG THE SOUTHWESTERLY LINE, OF DOCUMENT 848754 TO THE CENTER LINE OF STATE ROUTE 63; THENCE SOUTHWESTERLY ALONG THE CENTER LINE OF SAID HIGHWAY ON A CURVED LINE CONVEX NORTHWESTERLY TO THE WEST LINE OF SAID 1/4 SECTION; THENCE NORTH ON THE WEST LINE OF SAID 1/4 SECTION, 455.99 FEET, MORE OR LESS, TO THE PLACE OF BEGINNING, IN LAKE COUNTY, ILLINOIS.

PARCEL 2:

THAT PART OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 OF SECTION 36, TOWNSHIP 44 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN DESCRIBED AS FOLLOWS: BEGINNING AT A POINT OF THE WEST LINE OF SAID SECTION 36, 141.02 FEET SOUTH OF THE NORTHWEST CORNER OF SAID SECTION 36; THENCE SOUTH ALONG SAID WEST LINE, A DISTANCE OF 394.44 FEET TO A POINT THAT IS 535.46 FEET SOUTH OF SAID

6
④

NORTHWEST CORNER; THENCE NORTH 49 DEGREES 13 MINUTES EAST, 362.25 FEET TO AN OLD IRON PIPE; THENCE NORTH 28 DEGREES 35 MINUTES WEST ALONG A LINE THAT INTERSECTS THE WEST LINE OF THE SOUTHWEST 1/4 OF THE SOUTHWEST 1/4 OF SECTION 25, TOWNSHIP AND RANGE AFORESAID, AT APPOINT AS ESTABLISHED BY ARTHUR DUNAS HAWTHORNE HEIGHTS SUBDIVISION NOW VACATED, A DISTANCE OF 179.86 FEET; THENCE WEST A DISTANCE OF 188.03 FEET TO THE POINT OF BEGINNING, IN LAKE COUNTY, ILLINOIS.

Subject to: General real estate taxes for the year 2019 and all years subsequent thereto: other restrictions, conditions, covenants and easements of record.

Hereby releasing and waiving all rights under and by virtue of the Homestead Exemption Laws of the State of Illinois.

Permanent Index Number(s): 10-36-100-003 and 10-36-100-019

Property Address: 780 S. Midlothian Road (formerly known as 26754 N. Midlothian Road), Mundelein, IL 60060 AND 780 S. MIDLOTHIAN ROAD, MUNDELEIN, IL 60060

DATED this 10th day of July, 2019.

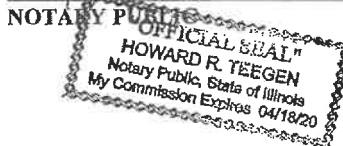
 (SEAL)
**GERALD R. TEEGEN, AS TRUSTEE
UNDER TRUST AGREEMENT DATED
JUNE 5, 1997 AND KNOWN AS THE
GERALD R. TEEGEN DECLARATION
OF TRUST DATED JUNE 5, 1997**

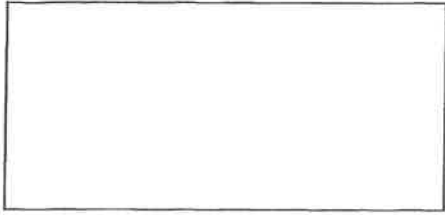
STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

I, the undersigned, a Notary Public in and for said County, in the State aforesaid, **DO HEREBY CERTIFY GERALD R. TEEGEN, AS TRUSTEE UNDER TRUST AGREEMENT DATED JUNE 5, 1997, AND KNOWN AS THE GERALD R. TEEGEN DECLARATION OF TRUST DATED JUNE 5, 1997**, personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that he signed, sealed and delivered the said instrument as his free and voluntary act, for the uses and purposes therein set forth, including the release and waiver of the right of homestead.

Given under our hand and seal, this 10th day of July, 2019.

Our commission expires on 4/18/20





COUNTY - ILLINOIS TRANSFER
STAMPS
EXEMPT UNDER PROVISIONS
OF PARAGRAPH _____, SECTION 4,
REAL ESTATE TRANSFER ACT
DATE: _____, 2019

Buyer, Seller or Representative

NAME AND ADDRESS OF PREPARER:

Howard R. Teegen
74 E. Grand Avenue, P.O. Box 86
Fox Lake, Illinois 60020

** This conveyance must contain the name and address of the Grantee for tax billing purposes: (Chap. 55 ILCS 5/3-5020) and name and address of the person preparing the instrument: (Chap. 55 ILCS 5/3-5022).



Plat Act Affidavit

18 N County St - 6th Floor
Waukegan, IL 60085-4358
Phone: (847) 377-2575
FAX: (847) 984-5860

STATE OF ILLINOIS }
COUNTY OF LAKE } SS

I, (name) Gerald R. Teege, Trustee being duly sworn on oath, state that I reside at 4071 Fairway, Wilmette, IL 60091 and that the attached deed is not in violation of the Plat Act, Ch. 765 ILCS 205/1.1(b), as the provisions of this Act do not apply and no plat is required due to the following allowed exception (Circle the number applicable to the attached deed):

1. The division or subdivision of land into parcels or tracts of 5 acres or more in size which does not involve any new streets or easements of access;
2. The division of lots or blocks of less than 1 acre in any recorded subdivision which does not involve any new streets or easements of access;
3. The sale or exchange of parcels of land between owners of adjoining and contiguous land;
4. The conveyance of parcels of land or interests therein for use as a right of way for railroads or other public utility facilities and other pipe lines which does not involve any new streets or easements of access;
5. The conveyance of land owned by a railroad or other public utility which does not involve any new streets or easements of access;
6. The conveyance of land for highway or other public purposes or grants or conveyances relating to the dedication of land for public use or instruments relating to the vacation of land impressed with a public use;
7. Conveyances made to correct descriptions in prior conveyances;
8. The sale or exchange of parcels or tracts of land following the division into no more than 2 parts of a particular parcel or tract of land existing on July 17, 1959, and not involving any new streets or easements of access;
9. The sale of a single lot of less than 5 acres from a larger tract when a survey is made by an Illinois Registered Land Surveyor; provided, that this exemption shall not apply to the sale of any subsequent lots from the same larger tract of land, as determined by the dimensions and configuration of the larger tract on October 1, 1973, and provided also that this exemption does not invalidate any local requirements applicable to the subdivision of land;
10. The conveyance of land does not involve any land division and is described in the same manner as title was taken by grantor(s).

AFFIANT further states that this affidavit is made for the purpose of inducing the RECORDER OF LAKE COUNTY, ILLINOIS to accept the attached deed for recording. (This affidavit is not applicable to Facsimile Assignment of Beneficial Interest.)

SUBSCRIBED and SWORN to before me this 10 day

of July

2014


(Signature)



Revised: September 7, 2010 11:40 AM

VARIANCE APPLICATION
760-780 Midlothian Road, Mundelein, IL 60060

EXHIBIT B
NARRATIVE

EXHIBIT B
VILLAGE OF MUNDELEIN
PETITION FOR ZONING VARIATION

NARRATIVE STATEMENT

760-780 S. MIDLOTHIAN RD., MUNDELEIN, IL 60060

Zoning Relief Requested

Mr. and Mrs. Maria and Jose Gonzalez, husband and wife, (jointly “**Petitioners**”) hereby request a Zoning Variation to operate their landscaping business, Jose Gonzalez Landscaping, Corp. , at their property located at 760-780 S. Midlothian Road, Mundelein, Illinois 60060, legally described on Exhibit A attached to the Application for Zoning Variance (the “**Application**”) and depicted in the aerial photograph attached as Exhibit E to the Application and made a part hereof (the “**Property**”). The zoning classification for Petitioners’ Property is R-1 Residential District.

The Property is bounded on the east by properties zoned C-2 Commercial plus two unincorporated Lake County lots zoned residential. It is bounded on the south by properties zoned C-2 Commercial and the Village fire station zoned I Institutional. The property is bounded to the north and west by properties zoned R-2 Residential and OS Open Space.

Petitioners request a variation from the Permitted and Special Uses in Section 20.28.020 to allow for a Contractor Storage Yard and Office for the operation of Petitioners’ landscape business. The Petitioners’ Property is an irregular shaped lot consisting of approximately 3 acres and is not well suited for the R-1 Residential District. The north half of the Property, 760 Midlothian Road, PIN 10-36-100-019, abuts the R-2 residential lots on the north and west and is mostly vacant open space. The south half of the Property, 780 N. Midlothian, PIN 10-36-100-003 is improved with a house (proposed future office), garage and shed. Petitioners was previously located in unincorporated Lake County and was annexed into the Village of Mundelein by Resolution dated June 24, 2019 and Ordinance recorded July 2, 2019.

Background

The owner of record is Mrs. Maria S. Gonzalez (“**Owner**”) pursuant to a Deed dated July 10, 2019 and recorded July 15, 2019. See Exhibit A attached to the Application. Shortly before the purchase by Owner, the Village of Mundelein adopted Resolution 19-06-36 dated June 24, 2019, authorizing the execution an annexation agreement between the Village and the prior owner, Gerald R. Teegan. The Petitioners had no involvement in the annexation negotiations with the Village and the prior owner did not notify the Petitioners that the Property was in the process of being annexed to the Village. While, the terms of the annexation agreement assign a R-1 zoning code classification to the Property, consistent with the Zoning Ordinance, it also anticipates a

rezoning or redevelopment of the Property. Petitioners understand that additional fees will be due if their Petition is granted, including the annexation fee which was previously waived or deferred at the request of the prior owner.

As noted on the Plat of Survey attached to the Petitioner's Variance Application, the building is located at the front of the lot. The building is intended to be utilized for office purposes only and not for residential purposes. Adjacent to the building, a wooden fence runs across the width of the lot to screen the storage area located behind it. The area for the contractor storage yard is not visible from Midlothian Road. Trees and other landscaping are located along the west and east sides of the property. Outdoor lighting in the contractor storage yard area is directed to the space between the sheds and the parked vehicles.

Petitioners understand that areas of gravel existing prior to the Property's annexation into the Village of Mundelein are grandfathered in and that no permit is required for these areas. Petitioners plan to replace the newly installed gravel area with asphalt as shown on the preliminary Site Plan attached as Exhibit D to the Application.

Petitioners are residents of Mundelein and have lived in Mundelein for over 25 years. They have raised their children in Mundelein and been involved in the Mundelein community. Petitioners' landscape business, Jose Gonzalez Landscaping Corp. has been in business for over 20 years. The business services approximately 200 clients, including local businesses as well as neighbors. The business utilizes 5 work trucks and 1 tree trimmer truck and operates from 6:00am to 6:00 pm Monday thru Saturday . The proposed contractor storage yard stores dirt, sand and fence posts behind the two metal sheds. The sheds contain landscaping equipment, extra mowers, blowers, snowplow machines, grass trimmers and hardware. The vehicles are parked in the storage area as noted on the Site Plan.

STANDARDS FOR GRANTING A VARIATION

Petitioners respond to the following variance and use standards as noted below:

1. Approval Standards for Variance pursuant to Section 20.16.030F1:

(a) The strict application of the terms of this title will result in undue hardship.

The Owner acquired the Property in 2019. At the time the Owner entered into a contract with the seller, the Property was located in unincorporated Lake County, Illinois. The Petitioners were not informed of the pending annexation and the annexation ordinance was recorded days before the closing. Due to its proximity to commercial properties, Petitioners believed that this property also allowed for commercial uses. A strict application of the Code will render the Property unusable by Petitioners.

(b) The plight of the owner is due to unique circumstances.

The Property consists of a deep irregular shaped lot of two parcels with a narrow access to the back parcel. Its shape and orientation does not make is conducive to single family or even multi - family residential use.

(c) The variation, if granted, will not alter the essential character of the locality.

The requested variation in use will not alter the essential character of the locality. The Property is bounded on the east by properties zoned C-2 Commercial plus two unincorporated Lake County lots zoned residential. It is bounded on the south by properties zoned C-2 Commercial and the Village fire station zoned I Institutional. The property is bounded to the north and west by properties zoned R-2 Residential and OS Open Space.

Uses include a fire station and retail shopping area to the south,(including a car wash, Walgreens, Goodwill, Aldi, UPS store and fast food); daycare facility, bank with drive thru and fast-food drive thru to the east; single family housing subdivision to the north and west.

2. Evidentiary Issues pursuant to Section 20.16.030F2:

(a) The particular physical surroundings, shape or topographical conditions of the specific property impose a particular hardship upon the owner, as distinguished from a mere inconvenience, if the strict letter of the regulations were to be carried out.

Due to the unusual configuration of the Property and the narrow access to the rear parcel, present a challenge for the owner. The site, which adjoins both residential and commercial properties, is not suitable for residential use.

(b) The alleged difficulty or hardship has not been created by any person presently having a proprietary interest in the property in question.

The Petitioners were not involved in the annexation of the Property into the Village of Mundelein. The Annexation Ordinance was recorded just 8 days prior to the Owner's purchase of the Property.

(c) The granting of the variation will not be detrimental to the public welfare in the neighborhood in which the property is located.

The variation in use at the Property will not endanger public health or safety or general welfare of the community. Petitioner will address all concerns of the Village with respect to screening, border landscaping, paving and other actions to minimize disruptions to neighbors. Petitioners are residents of the Village and value all community members.

(d) The proposed variation will not impair an adequate supply of light and air to adjacent property, substantially increase congestion in the public streets, increase the danger of fire, endanger the public safety or impair property values within the neighborhood.

The Petitioner's landscape business does not have customers on the site and the operations are limited to certain hours of the day. There are no structures that will impact light and air. The Property is located near a busy commercial intersection and its operations will have no substantial impact on traffic congestion or increase the danger of fire or impact public safety. The business operations, located behind the residential structure used as an office, will not be visible and will have no substantial impact on property values.

(e) The proposed variation is consistent with the spirit and intent of this title and village land use policies.

The variation in use to allow a Contractor Storage Yard and Office is consistent with and complementary to the Village Comprehensive Plan for that area which consists of several commercial properties. Moreover, the taxes paid by the business relative to its operation will benefit and support Village services provided to the community.

(f) The value of the property in question will be substantially reduced if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located.

If the variation in use is not allowed, it will reduce the value of the Property and render it unusable by the Petitioners.

3. Use Standards for a Contractor Storage Yard pursuant to Section 20.48.040 (DD):

1. All outdoor storage must comply with the screening requirements of Section 20.60.150 (Screening Requirements).

Petitioner will comply with all screening requirements including perimeter fencing and landscaping including the requirement for a solid wood or wood composite fence at least six feet in height.

2. When there is a structure affiliated with the storage yard, the structure shall be oriented toward the front of the lot and the storage area shall be located to the rear of the lot. The outdoor storage area should be located to the rear of the lot where possible. All structures must be located towards the front of the lot, in compliance with the front yard of the underlying zoning district.

Petitioner's building faces Midlothian Road. The building will be used for office purposes and will not involve interior renovations. The building is located at the front of the lot. Due to the

angle and irregular shape of the lot , the outdoor storage is located behind the structure near the rear of parcel 1. Parcel 2 is vacant.

3. Outdoor storage areas shall be surfaced, and graded and drain all surface water. Outdoor storage areas may be surfaced with pervious paving, if adequate drainage and erosion and dust control are provided. However, gravel is prohibited.

Petitioners' outdoor storage area surface is currently gravel. A portion of the gravel area, including the gravel driveway existed prior to Owner's purchase of the Property and prior to the Property's annexation into the Village of Mundelein. As proposed on the Site Plan, Petitioners plan to install asphalt pavement in the contractor storage yard area for the vehicles used in the Petitioners' business.

4. Any lighting used to illuminate an outdoor storage area shall be directed and shielded so as not to illuminate any adjacent residential areas.

The lighting used to illuminate the outdoor storage area is directed away from nearby residential areas. Petitioners will comply with all lighting requirements.

5. All items stored outdoors must be related to the on-site business and its operations.

All items stored on the Property relate to the Petitioner's landscape business operations.

EXHIBIT B
VILLAGE OF MUNDELEIN
PETITION FOR ZONING VARIATION
SUPPLEMENTAL NARRATIVE STATEMENT
760-780 S. MIDLOTHIAN RD., MUNDELEIN, IL 60060

In response to the comments from the various Village of Mundelein departments, the Petitioners, Mr. and Mrs. Jose and Maria Gonzalez, provide the following supplemental information with respect to their Petition for Zoning Variation filed on August 21, 2024:

Building Department Comments:

Petitioners will work with the building department to bring the building up to code for commercial use.

Public Works & Engineering Department Comments:

Petitioners will comply with all Lake County Watershed Development Ordinance (WDO) requirements regarding the new paved surfaces.

Petitioners are not requesting a variation to keep the newly installed gravel (post 2019) without a permit. The new gravel areas will be paved.

Community Development Department Comments:

Petitioners are not requesting a variation for the new gravel areas. Petitioners will pave the new gravel areas. Per discussion with the Community Development Department, the old gravel driveway areas are grandfathered in.

Petitioners confirm that they do intend to connect to the Village sanitary sewer.

Petitioners confirm that the building will only be used for commercial purposes. The building will not be used for residential purposes. Petitioners have included a floor plan with this supplemental package attached hereto as Schedule 1.

Petitioners have no present plans to use the unused portion of the rear parcel located outside the proposed asphalt parking extension. Petitioners reserve the right in the future to apply for zoning relative to the vacant rear parcel and will comply with all applicable zoning application requirements at that time.

The Petitioners will replace those sections of fencing located around the storage areas that are not at least six feet in height. Please see diagram attached as Schedule 2. Petitioners will comply with all other screening standards for outdoor storage.

SCHEDULE 1 TO SUPPLEMENTAL NARRATIVE

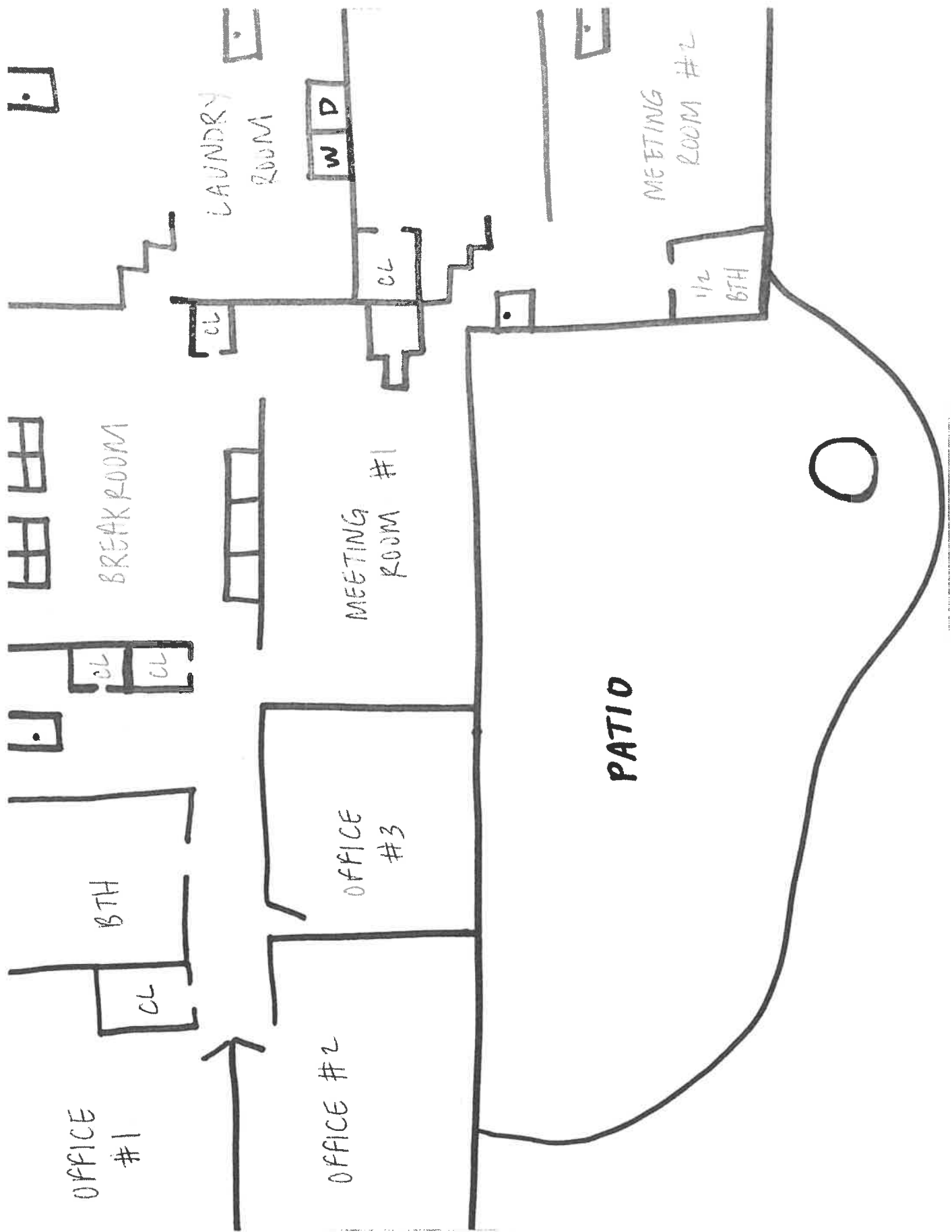
OFFICE FLOOR PLAN

VILLAGE OF MUNDELEIN

PETITION FOR ZONING VARIATION

SUPPLEMENTAL NARRATIVE STATEMENT

760-780 S. MIDLOTHIAN RD., MUNDELEIN, IL 60060



SCHEDULE 2 TO SUPPLEMENTAL NARRATIVE

FENCING REPLACEMENT LOCATION

VILLAGE OF MUNDELEIN

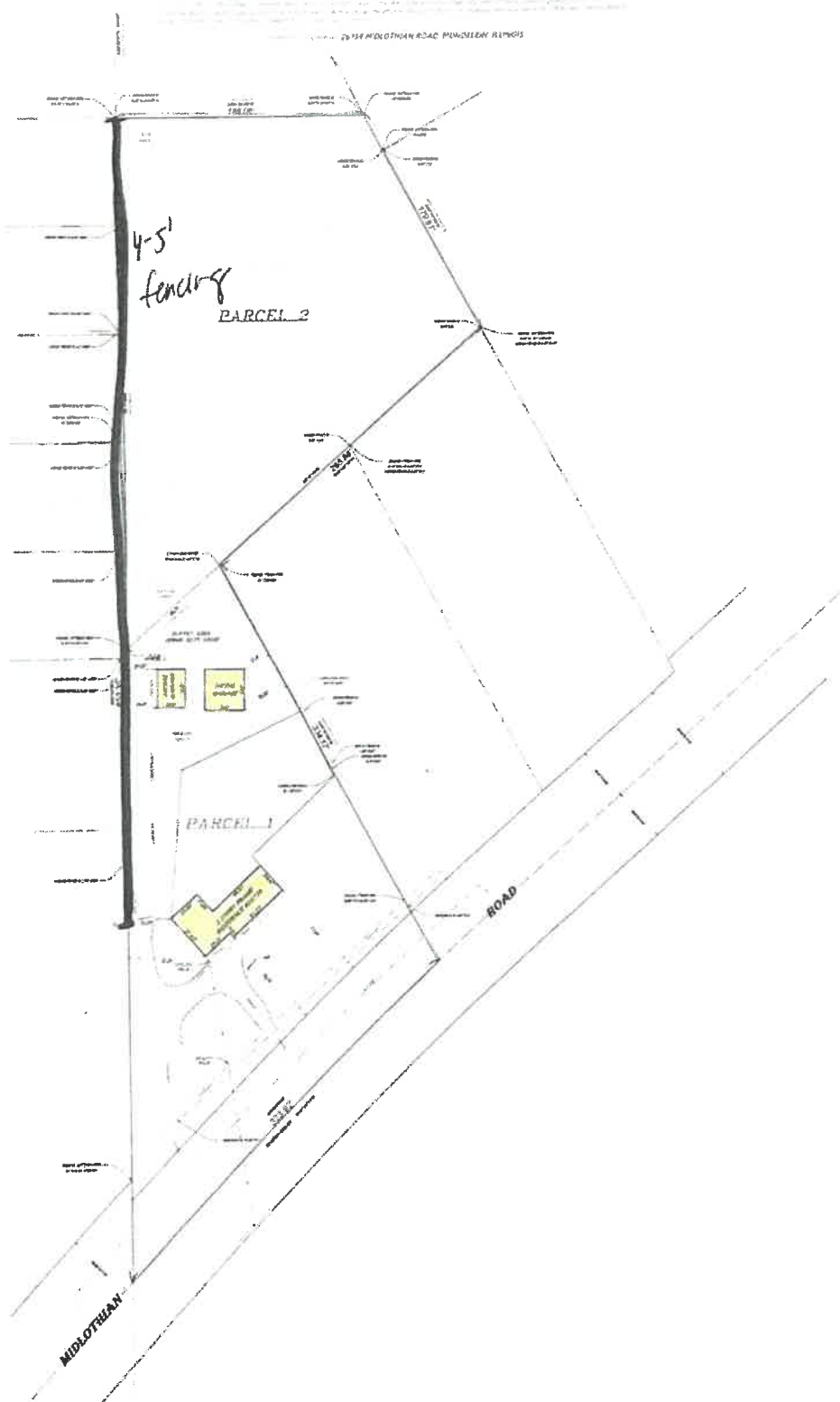
PETITION FOR ZONING VARIATION

SUPPLEMENTAL NARRATIVE STATEMENT

760-780 S. MIDLOTHIAN RD., MUNDELEIN, IL 60060

- 1. Surveyor
- 2. Clerk
- 3. Engineer
- 4. Surveyor
- 5. Surveyor
- 6. Surveyor
- 7. Surveyor
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- 100. Surveyor

Plot of Survey



CASPER SCHUBERT JR
 Surveyor
 License No. 10000
 State of Colorado

R E DECKER
 Surveyor
 License No. 10000
 State of Colorado

STATE OF COLORADO
 COUNTY OF GARFIELD
 R E DECKER, P.E.
 Surveyor

VARIANCE APPLICATION
760-780 Midlothian Road, Mundelein, IL 60060

EXHIBIT C
PLAT OF SURVEY

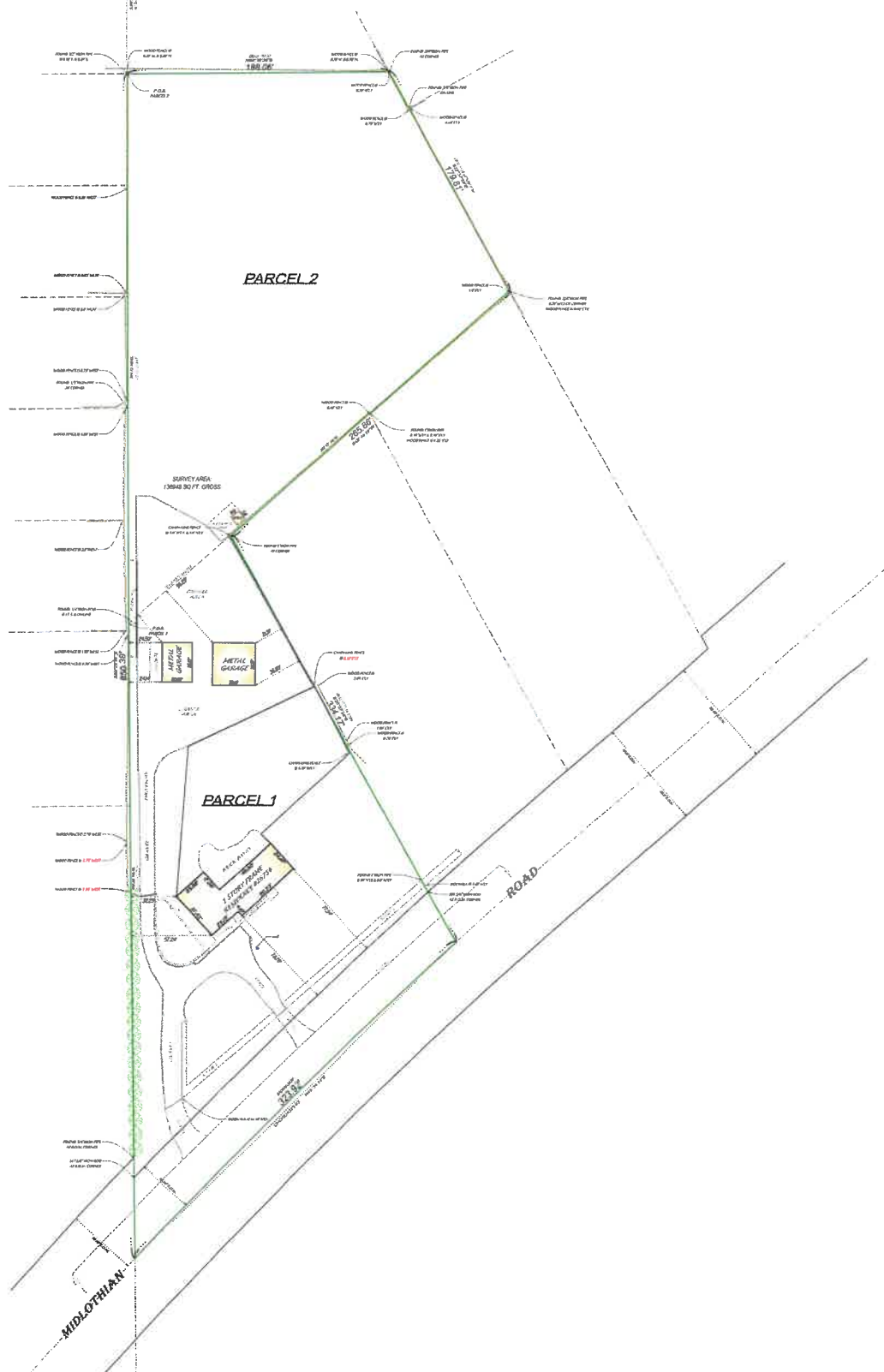
Plat of Survey



Parcel 1: That part of the Northwest Quarter of the Northwest Quarter of Section 36, Township 44 North, Range 10, East of the Third Principal Meridian, described as follows: Commencing at a point on the West line of said Quarter Section 535.46 feet South of the Northwest corner of said Section 36, thence North 49 degrees 13 minutes East, 98.3 feet to the most Westerly corner of premises, conveyed by deed recorded as Document #466754; thence South 28 degrees East 333.15 feet along the Southwesterly line of premises conveyed by deed, recorded as Document #48754 to the center line of State Route 49; thence Southwesterly along the center line of said highway, on a curved line convex Northwesternly to the West line of said Quarter Section; thence North on the West line of said Quarter Section 455.99 feet, more or less, to the place of beginning; in Lake County, Illinois.

Parcel 2: That part of the Northwest Quarter of the Northwest Quarter of Section 36, Township 44 North, Range 10 East, of the Third Principal Meridian, described as follows: beginning at a point on the West line of said Section 36, 141.02 feet South of the Northwest corner of said Section 36; thence South along said West line, a distance of 134.44 feet to a point that is 535.46 feet South of said Northwest corner; thence North 49 degrees, 13 minutes East, 362.25 feet to an old iron pipe; thence North 28 degrees, 35 minutes West, along a line that intersects the West line at the Southwest Quarter of the Southwest Quarter of Section 25, Township and Range aforesaid, at a point as established by Arthur D. Huff: Hawthorne Heights Subdivision, now vacated, a distance of 179.08 feet; thence West a distance of 188.03 feet to the point of beginning, in Lake County, Illinois.

Commonly known as: 26754 MIDLOTHIAN ROAD, MUNDELEIN, ILLINOIS.



ORDER NUMBER 24-165
ORDERED BY: JOSE GONZALEZ
FOR: JOSE GONZALEZ
REVISIONS: _____



R E DECKER
PROFESSIONAL LAND SURVEYOR
333 W. PETERSON RD SUITE B
LIBERTYVILLE, IL 60448
TEL. 847-362-0091
DeckerSurvey@gmail.com
Website: DeckerSurvey.com

Field Work Completed on: 4-2-20
STATE OF ILLINOIS }
COUNTY OF LAKE }
This Professional service conforms to the current
Illinois minimum standards for a "Boundary Survey"
R. E. DECKER, P.C.
By: [Signature] 4-5-20
Professional Seal

Compare the Description on this Plot with year Book and Titles and compare all entries to this Plot before building by them, and report any differences in size. Dimensions are shown in feet and decimal parts thereof. Refer to Title, Certificate or Building Department for additional dimensions, setbacks or restrictions which may exist.

VARIANCE APPLICATION
760-780 Midlothian Road, Mundelein, IL 60060

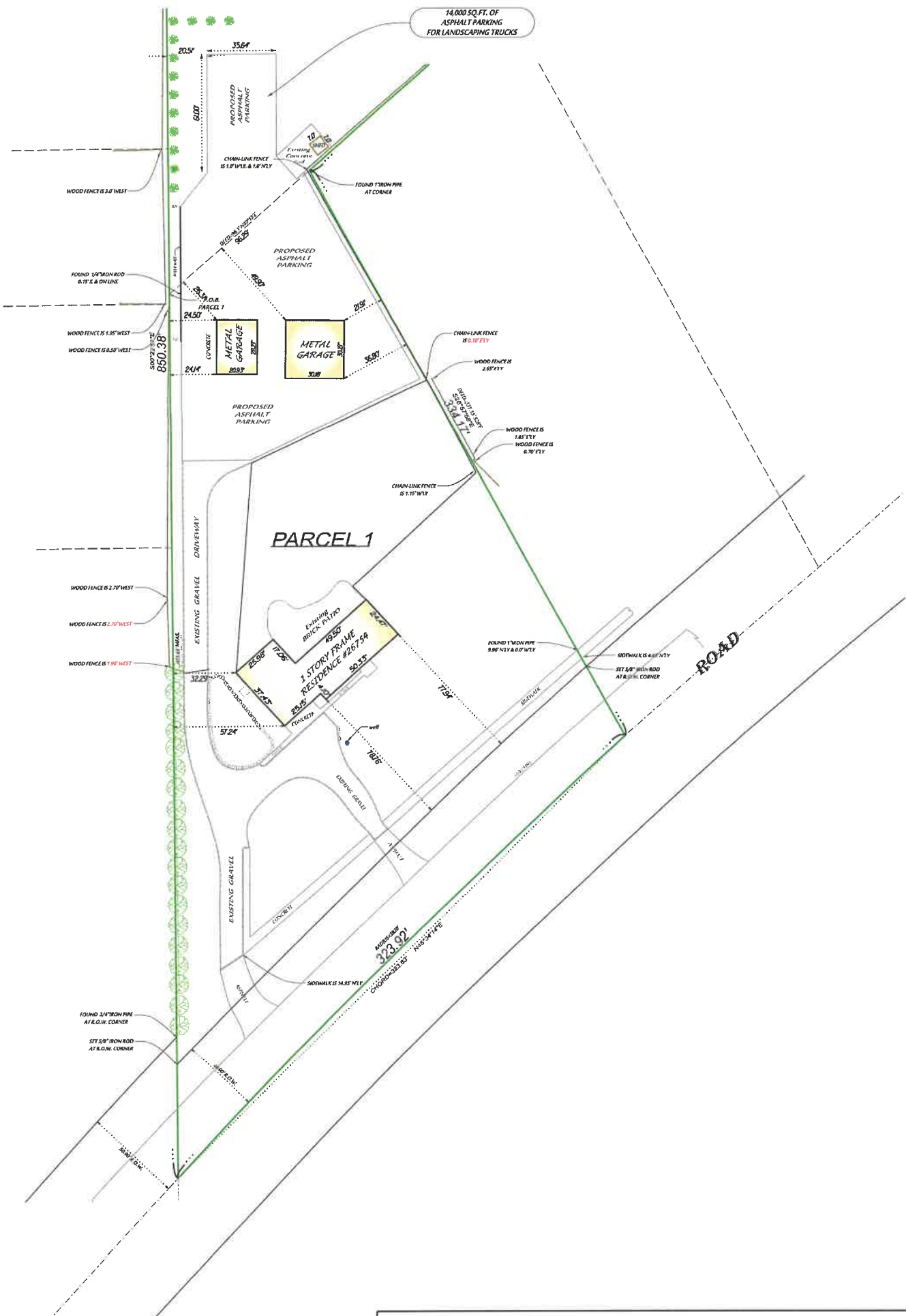
EXHIBIT D
SITE PLAN

Preliminary Site Plan

Parcel 1: That part of the Northwest Quarter of the Northwest Quarter of Section 36, Township 44 North, Range 10, East of the Third Principal Meridian, described as follows: Commencing at a point on the West line of said Quarter Section 535.46 feet South of the Northwest corner of said Section 36, thence North 49 degrees, 13 minutes East, 96.3 feet to the most Westerly corner of premises, conveyed by deed recorded as Document 848754; thence South 28 degrees East 335.15 feet along the Southwesterly line of premises conveyed by deed, recorded as Document 848754 to the center line of State Route 63; thence Southwesterly along the center line of said highway, on a curved line convex Northwesterly to the West line of said Quarter Section; thence North on the West line of said Quarter Section, 455.99 feet, more or less, to the place of beginning, in Lake County, Illinois.

Parcel 2: That part of the Northwest Quarter of the Northwest Quarter of Section 36, Township 44 North, Range 10, East of the Third Principal Meridian, described as follows: beginning at a point on the West line of said Section 36, 141.02 feet South of the Northwest corner of said Section 36; thence South along said West line, a distance of 394.44 feet to a point that is 535.46 feet South of said Northwest corner; thence North 49 degrees, 13 minutes East, 362.25 feet to an old iron pipe; thence North 28 degrees, 35 minutes West, along a line that intersects the West line of the Southwest Quarter of the Southwest Quarter of Section 25, Township and Range aforesaid, at a point as established by Arthur Dunas' Hawthorne Heights Subdivision, now vacated, a distance of 179.86 feet; thence West a distance of 188.03 feet; to the point of beginning, in Lake County, Illinois.

Commonly known as: 26754 MIDLOTHIAN ROAD, MUNDELEIN, ILLINOIS.



Prepared for:
JOSE GONZALEZ
26303 Route 83
Mundelein IL 60060

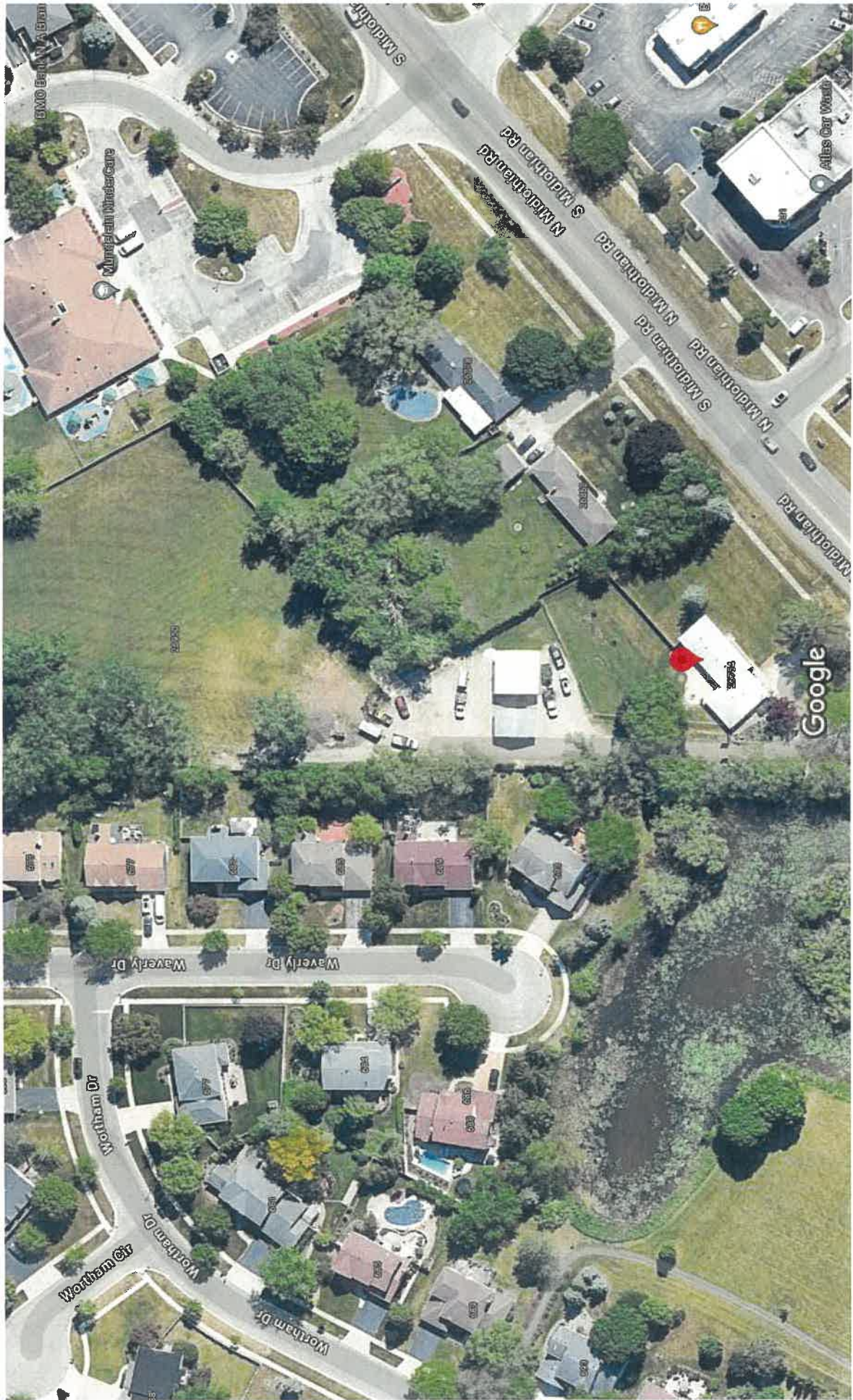
Order Number: 24-165-5
Field Work Completed on: 4-02-24
Date: 4-05-24 issued

Prepared by:
R E DECKER
PROFESSIONAL LAND SURVEYORS PC
114 E COOK AVENUE
LIBERTYVILLE IL 60048
TEL 847-362-0091
DECKERSURVEY@GMAIL.COM



VARIANCE APPLICATION
37540 Route 12, Fox Lake, IL 60020

EXHIBIT E
AERIAL PHOTOGRAPH



VARIANCE APPLICATION
760-780 Midlothian Road, Mundelein, IL 60060

EXHIBIT F
PHOTOGRAPHS OF THE PROPERTY



























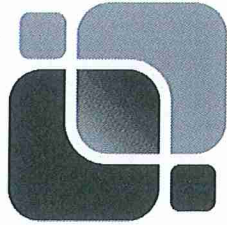












**Churchill
Quinn
Hamilton &
Van Donselaar LTD**
ATTORNEYS AT LAW

TWO SOUTH WHITNEY, GRAYSLAKE, IL 60030
(847) 223-1500, FAX (847) 223-1700
WWW.GRAYSLAKELAW.COM

FOUNDED IN 1903
R.W. CHURCHILL (1875-1963)
GEORGE O. CHURCHILL (1914-1985)

ROBERT W. CHURCHILL
JOHN W. QUINN
MARK VAN DONSELAAR
JOHN L. QUINN
AMBER L. DESSELLES
MARY LEE BERRESHEIM
JAMES J. BABOWICE
SUSAN M. BRADLEY

RETIRED:
WILLIAM A. CHURCHILL
MARK T. HAMILTON

January 8, 2025

Via email

Colleen Malec, AICP
Senior Planner
Village of Mundelein
300 Plaza Circle
Mundelein, IL 60060

Re: PZC-15-2024
760-780 S. Midlothian Road Property, Mundelein, Illinois
Variance Application for Outdoor Contractor Storage Yard

Dear Ms. Malec,

On behalf of Jose and Maria Gonzalez, we are enclosing additional materials for the Board's consideration from Mr. and Mrs. Gonzalez's Land Planner. Mr. Christensen will also participate in the scheduled meeting for the 15th of this month.

Please advise us if there is any other information you need from the Petitioners prior to the January 15th meeting. Thank you for your time and assistance.

Sincerely,

James J. Babowice

c: Mr. & Mrs. Gonzalez

Glenn M. Christensen
4990 Prairie Oak Road
Gurnee, Illinois 60031
847/404-2307
gchristensen872@gmail.com

Background

1974	Bachelor of Landscape Architecture – University of Illinois, Champaign – Urbana
1974 – 1978	City of Waukegan Planning & Zoning Department – Planner/Landscape Architect
1978 – 1982	Associated Planners – Northbrook, Illinois a consulting planning and landscape architecture firm – Planner/Landscape Architect
1982 – 1984	Allen Krackower & Associates – Bloomingdale, Illinois a consulting planning and landscape architecture firm
1984 – 2004	Christensen & Associates – Gurnee, Illinois a consulting landscape architecture and planning firm
2004 – 2017	Christensen & Associates acquired by Manhard Consulting – Vernon Hills, Illinois – Senior Landscape Architect working in planning and landscape architecture
2017	Semi-Retirement
1996 – 2017	Consulting Village Planner for the Village of Wadsworth, Illinois

Previously a Registered Landscape Architect in the States of Illinois and Wisconsin

Work Included:

- Land Planning & Entitlement
- Site Planning
- Residential, Commercial & Industrial Landscape Architecture
- Urban Planning for Client Governments
- Park Planning & Design
- Expert Testimony

January 7, 2025

Gonzalez Property – Mundelein

After a site visit and my review of the Zoning Application and associated documents I have the following comments and recommendations concerning the zoning request by the Gonzalez's.

1. Observation – At my site visit it was apparent that only about the front half of the site is being utilized for the Gonzalez Landscape Business. The site was very clean and laid out in an orderly manner with the rear portion of the site being maintained as an open area with manicured turf that will be continued and allow for water infiltration.
2. Design Recommendation – Extend an 8 foot fence from the end of the existing fence on the west property line east to the southeasterly property line that will totally enclose the existing gravel parking area. (see attached sketch plan on the Plat of Survey)
3. Design Recommendation – Extend the planting of the existing arbor vitae hedge along the entire fence line along the west property line. (see attached sketch plan)
4. The extension of the fence and extension of the Arbor Vitae hedge will serve to screen the view of the area being used to park trucks and reduce the amount of noise the equipment may produce.
5. In observing the site and the existing topography it was apparent the current site drainage from the current paved and gravel area flows to the south and southeast away from the rear portion of the site. There was no drainage toward the residential lots on the west side of the property.
6. On approval of the Zoning Variation, the owner should hire a civil engineer to make the site compliant with the requirements of the Lake County Watershed Development Ordinance and any Village of Mundelein requirements as well as determining positive drainage.
7. Provide pavement in all areas where there is currently gravel.
8. Zoning Variation Request
 - The existing accessory buildings (garages) were existing on the site when the petitioner bought the property.
 - The adjoining neighbors have gone on record in support of the Zoning Variation request.
 - The petitioner will restrict any parking and use on the site to the existing paved and gravel area that will be entirely fenced in.

- The Future Land Use Plan designates the property as "Flexible Use". The current use allows the site to be used and be functional which puts it into a "holding land use" for any future development that complies with the future land use classification of "Flexible Use"

Glenn M. Christensen

Page 335 of 523

Attachment 4
Public Commentary
Submitted as of 1/20/25

From: [Erin Swanson](#)
To: [Colleen Malec](#)
Subject: FW: EXTERNAL -Planning & Zoning Commission Gonzalez petition (Case PZC-15-2024)
Date: Tuesday, January 14, 2025 8:10:51 AM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
Importance: High

From: Info <info@mundelein.org>
Sent: Tuesday, January 14, 2025 7:20 AM
To: Erin Swanson <eswanson@mundelein.org>; Amanda Orenchuk <aorenychuk@mundelein.org>
Subject: FW: EXTERNAL -Planning & Zoning Commission Gonzalez petition (Case PZC-15-2024)
Importance: High

Please see the attached public commentary for a PZC Case.

Please contact me if you have any questions or need additional information. Thank you and have a great day!



Jennifer Marshall | Executive Assistant to the Village Administrator

Village of Mundelein

300 Plaza Circle, Mundelein, IL 60060

P 847-949-3225 | F 847-949-0143

jmarshall@mundelein.org

From: Ricci, Ryan <RRicci@medline.com>
Sent: Monday, January 13, 2025 5:34 PM
To: Planning <planning@mundelein.org>; Info <info@mundelein.org>
Cc: ryanricci22@gmail.com
Subject: EXTERNAL -Planning & Zoning Commission Gonzalez petition (Case PZC-15-2024)
Importance: High

Caution: This message originated outside of the Village of Mundelein -- DO NOT CLICK on links or open attachments unless you are sure the content is safe. If you have any doubt, contact the sender by phone to confirm.

Hi Planning/Zoning team, my name is Ryan Ricci [689 Waverly Dr – property in green further below] and I was present at the December 18th hearing for the above case, to determine if 760-780 Midlothian Rd can be changed to commercial zoning versus its status today of residential. I will not be able to attend the continuance hearing this Wednesday, 1/15/25, as my wife and I

will be out of town, however, wanted to express our continued **opposition** for this petition from the Gonzalez family.

As we heard/confirmed at the 12/18 meeting, this property is surrounded by nothing but residential properties with the far point, the only part of which sits up against a commercial property [of which the petitioner has already confirmed not wanting to develop at this time], being a child care facility [KinderCare]. I expressed on 12/18 the damage that was already done to a portion of my fence, which was never fixed or even acknowledged in years past by the Gonzalez family – safety is a paramount concern especially having a 2 year old daughter. The amount of dust, dirt and vermin this site has brought, which neighbors have expressed concerns over both verbally and through email, I can personally validate being right on the property line. Their diesel engines are noisy and pungent, adding onto our environmental concerns, in addition to the parties held and what looks to be a dune buggy [or some type of other recreational vehicle] over the years that have resulted in the cops being called for being too loud.

Below are pictures to help visualize the operation of today [to confirm, none of these are zoomed in rather what I see, to scale, from my fence line or patio door] – this is a full blown commercial operation [trucks, heavy machinery, etc.], that only grows during the spring/summer/fall months, which has continued to operate as such on a residential property for years against a village code that all of us are expected to adhere to.

The Gonzalez family brings up in their petition that the topography of the property isn't suitable for residential use and that if the variation in use is not allowed, it would render it unusable to the Gonzalez family. To me, that speaks to a lack of research done on their end and ultimately their issue – I understand the annexation decision surrounding the property being made close to when the Gonzalez family purchased the property but, again, still their issue. They are only now filing due to complaints the Village has received after their operation became too big to ignore. There is no possible way the Gonzalez family can guarantee that public health or general safety would not be endangered, as they claim, when they have already proven both of them to be compromised through their practices of today.

While it was mentioned in the 12/18 meeting that if the property ever sold, it would revert back to residential, approving the zoning change would set a dangerous precedent for what other types of businesses could follow in similar footsteps. Any paving or formal development of this property would result in it being highly improbable of being purchased and/or used for residential purposes in the future.

I am aware that village members from 26862 N Midlothian and our neighbors, from 693 Waverly, have cast their approval for this petition. I would argue that the property at 26862 doesn't see/hear any of the concerns being outlined as the structure next to them is a house divided elsewhere by trees [not a storage yard filled with trucks, heavy machinery and material]. Our neighbors at 693 also do not reside in their property for 4 months of the year nor have young children that need to be considered.

I am not looking for the Gonzalez business to shut down, the ask is for their commercial base to simply move to a commercial property like all village members with businesses are expected to do. It does not matter what proposal is laid out by the Gonzalez family – my property value, nor my fellow neighbors, shouldn't have to plummet [as it undoubtedly will – the petitioner's claim that it won't is simply inaccurate] for a business that continues to operate in violation of village code. If the property isn't suitable for their residential use, they shouldn't have purchased it.

I would hope that the committee listens and respects the wishes of the overwhelming majority of voices who have spoken on this matter, who do abide by the ordinances we are all expected to follow rather than favoring a family that has done nothing but violate them over the past 5 years. We chose to purchase homes that backed up to a residential property. The Gonzalez family could have purchased any one of the vacant commercial properties in Mundelein, yet decided to purchase a residential property and willingly run a commercial business going against village ordinances for years.



Thank you for your time.

Ryan Ricci

689 Waverly Dr
Mundelein IL 60060
(847) 431-2187

Petition Against the Proposed Variation for an Outdoor Contractor Storage Yard and Office in R-1 Residential Zoning at 760-780 South Midlothian Road, Mundelein, IL

To:

**The Mundelein Planning & Zoning Commission
Village Hall 300 Plaza Circle
Mundelein, IL 60060**

Reasons for Opposition:

1. Unlawful and unregistered operation of Petitioners' landscape business.
 - a. Upon securing the property on July 15, 2019, the Petitioners were fully aware that the property was zoned for R-1 residential use and begin to fully operate a commercial landscaping business illegally that subsequently led to profit and growth of their business, Jose Gonzalez Landscaping, Corp.. Petitioners' are not asking for permission to start a new business but rather after 5 years of unlawful operation ask for forgiveness to continue to operate such business on land that was and still remains zoned as R-1 residential zoning.
 - b. Petitioners' landscape business is not legally registered to operate in the city of Mundelein since its operation on property as of July 15, 2019.
2. The property is flanked on both the north, west and east by properties zoned in both Mundelein and unincorporated Lake County as R-1 Residential as noted in the attached Fremont Township Zoning map.
3. Property well suited for R-1 Residential District
 - a. The irregular shape of the lot should have no bearing nor impact on residential use. In fact, the use of vacant open space is what a lot of families within Mundelein seek. Kids would love to have a 3 acre back yard to play football, soccer, baseball field or a temporary hockey rink as most residential properties do not offer this residential benefit.
 - b. The property has been zoned as unincorporated Lake County and Mundelein since acquired by the Sawvell Family on June 21, 1985 and has never been petitioned nor has ever been not well suited for 40 years otherwise.
4. Property Annexation Responsibility & solely lies upon Petitioners and is irrelevant to the petition request.
 - a. Despite the fact the prior owner did not notify the Petitioner that the Property was in the process of being annexed to the Village, the application for annexation was dated on June 24, 2029. The Annexation page 2 of 32, lines 18-20 was signed by Village Mayor.

- b. It was not the intent of the previous owner who purchased the Property in 2015, at which time the Property was and continues to be used as a single-family residential home (“Exisiting Use”) as stated in the Annexation application with the interpretation of rezoning or redevelopment to be used as future development of multiple residential home sites, an extension of the Mundelein park district or open space use. The rezoning was not classified as Commercial Property zoning use.
 - c. Page 3 of 32 of the Annexation application, lines 41-45 clearly state the property was classified as R-1 Residential use.
- 5. Page 4 of 32, line 58-62 of the Annexation Application state the following statements:
 - a. Control the development of the area being annexed and,
 - b. Otherwise enhance, promote and serve the best interests and general welfare of the VILLAGE and its residents
 Permitting the variation to this current R-1 Residential property go against the general welfare of the VILLAGE and its surrounding residents
- 6. Page 5 of 32, lines 81-82 of the Annexation application Section 2.2 ZONING
 - a. The property shall be zoned as a single family residential
- 7. Page 9 of 32, lines 155-165 of the Annexation agreement state
 - a. Term- Annexation Agreement shall be binding and all subsequent OWNERS of the property for a (20) year term
- 8. Page 15 of 32, lines 252-260 of the Annexation application signed by Mayor & VILLAGE Effective June 24, 2019
 - a. This annexation was signed prior to the Petitioners owning and closing on the property on June 19, 2019 by Gerald R. Teegan per lines 295-302 with full knowledge and blaent disregard of the annexation approval that occurred prior to their ownership of the Property.
 - b. Page 18 of 32, A temporary water supply agreement was entered to the VILLAGE on Jan 14, 2024. Again demonstrating that the Petitioners were in full knowledge of upon entering to own the property with full disregard to the R-1 Residential terms of the Annexation application and approval by the Mayor and the VILLAGE.
- 9. Petition for Annexation was entered on Nov 1, 2018 and a signed affidavite entered on November 1, 2018 and signed on November 2, 2018.
- 10. Request for Annexation fee wavier was entered on May 10, 2019 also stating a R-1 Single Family Residential property. Record shows proof of Annexation request documentation at least 8 months prior to the sale of the Property to the current owners.
- 11. **As provided and attested by Thomas Chefalo, AICP, the Zoning Mpas** Updated as of 05/01/2019 as provided by Mr. Thomas Chefalo. Under Lake County, plats were zoned previously as Residential prior to and since May 2019 which was recorded as Residential 2 months prior to Gonzelaz entering into any purchase agreement with the Seller Gerald Teegen. AND were so as recorded in the historical files dated back to the property in 1985 always as R-1 single family Residential.
 - a. Dated back as 2010- Property was classified as Residential & Open grassland/open space

12. As provided by and attested by Thomas Chefalo, Areas of exiting gravel, including the gravel driveway leading up the side of the property in front of the house dwelling are in fact NOT grandfathered in and are not permissible per land code and is a current violation of the property. Plans to replace the installed gravel area both in front of and behind the house of the property will be required to be reassessed per land survey as it is compromising the structure of the pond and water runoffs.
13. The Property flanks on the west by Wortham Park.
 - a. Preservation of the park, its natural resource and wildlife in the water and land is of upmost importance to the community residents and residents of Mundelein. Allowing for this
 - b. The Mundelein Parks Foundation encourages health and recreation for the community through funding efforts that help promote and enhance facilities, services, programs, parks and special projects . The Mundelein Parks Foundation is a nonprofit 501 (c) (3) charitable organization governed by an independent, voluntary board . The foundation seeks to strengthen community and family ties with a self-generating funding source .
 - c. Mundelein Park & Recreation District has a long history of providing parks and recreation for its growing community. With over 780+ acres of dedicated park land, the District keeps advancing into an innovative and expansive system. Our mission has continued to evolve as it states, “Connecting the community with safe and quality recreation through diverse programs, facilities and open space.”
 - d. With 28 parks and natural space in the city of Mundelein, of which there are ZERO parks/natural space that are located to any R1 Residential Variation and ZERO properties that are zoned within Commercial limits or use.
14. A zoning variation to operate a landscaping business will compromise the integrity of the park and surrounding community in which it seeks to continue to operate and expand.
15. In a MPRD survey conducted, Almost all (96.0%) of the respondents believe the MPRD is valuable to their community, with additional findings that showed an increase usage of open space and walking trails AND perception and importance of natural areas being important for the future of the MPRD.
16. As residents of Mundelein for over 25 years, the Petitioners business should have been aware of the needs of their growing business, the requirements for operating a business within a city permits and within a R-1 single family residence. As such consider a more suitable land for their growing business, one that is legally obtained and registered in Mundelein and doesn't impede the social and well being of nearing families, children and residential homes or park and pond preservation.

**AFTER RECORDING
RETURN TO:**

Community Development
Village of Mundelein
300 Plaza Circle
Mundelein, Illinois 60060


Image# 058366740032 Type: ANX
Recorded: 07/02/2019 at 12:57:27 PM
Receipt#: 2019-00032262
Page 1 of 32
Fees: \$50.00
Lake County IL Recorder
Mary Ellen Vanderventer Recorder
File **7573380**

ANNEXATION AGREEMENT

by and between

THE VILLAGE OF MUNDELEIN

and

**GERALD R. TEEGEN
(Property Owner)**

DATED AS OF JUNE 24, 2019

10
11 PREAMBLES
12

13 **A.** The OWNER is the owner of record of certain real estate which is not within,
14 but is contiguous to, the corporate limits of the VILLAGE and is commonly known as 26754
15 and 26950 North Midlothian Road, Lake County, Illinois and legally described on **Exhibit**
16 **A** attached hereto and made a part hereof, comprising approximately 2.77 acres
17 (hereinafter referred to as "Property"); and

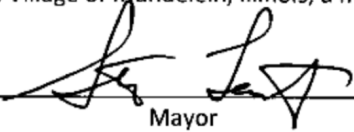
18 **B.** The OWNER purchased the Property in 2015, at which time the Property
19 was used and continues to be used as a single-family residential home ("Existing Use");
20 and

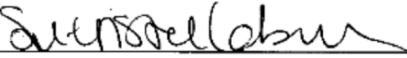
41 **G.** Section 6.4 of the VILLAGE'S Zoning Ordinance provides "Any territory
42 annexed into the VILLAGE shall automatically, upon annexation, be classified as R-1
43 Single-Family Residential District. That land shall be subject to the requirements of the R-
44 1 Single Family Residential District, unless otherwise provided for in the annexation
45 agreement or until the territory is rezoned."; and

56 J. The Corporate Authorities of the VILLAGE, after due and careful
57 consideration, have concluded that the annexation of the Property to the VILLAGE on the
58 terms and conditions herein set forth would further the VILLAGE's growth, enable it to
59 control the development of the area being annexed, increase the taxable value of the
60 Property within the VILLAGE, extend the corporate limits and jurisdiction of the VILLAGE,
61 and otherwise enhance, promote, and serve the best interests and general welfare of the
62 VILLAGE and its residents.

81 **2.2 Zoning.** At the same time as the Annexation is adopted, the Property shall
82 be zoned to the R-1 Single-Family Residential District.

252 **VILLAGE:** Village of Mundelein, Illinois, a municipal corporation

253
254 By:  _____
255 Mayor

256
257 Attest:  _____
258 Village Clerk

259
260 Dated: June 24, 2019
261

**TEMPORARY WATER
SUPPLY AGREEMENT**

THIS AGREEMENT entered into on January 14, 2019 by and between the VILLAGE OF MUNDELEIN, an Illinois home-rule municipality, 300 Plaza Circle, Mundelein, Illinois, 60060, (the "VILLAGE") and Gerald R. Teegan, 4071 Fairway Drive, Wilmette, Illinois 60091 (the "OWNER").

WHEREAS, the VILLAGE owns and operates a water supply system through which it sells and provides water to residents and businesses located within the Village boundaries; and

WHEREAS, the VILLAGE purchases Lake Michigan water from the Central Lake County Joint Action Water Agency ("CLCJAWA") through an agreement which provides, among other things, that the VILLAGE shall not sell and provide water to non-residents and businesses located outside the Village boundaries, unless it has received approval from the CLCJAWA Board to do so on a temporary basis not exceeding twelve (12) months while an annexation petition is pending; and

WHEREAS, the OWNER is the owner of record of the properties located at 26754 North Midlothian Road and 26950 North Midlothian Road, Mundelein IL, 60060 in unincorporated Lake County, Illinois which is legally described on Exhibit A attached hereto and made a part hereof (the "Subject Property"); and

PETITION FOR ANNEXATION

TO: The Mayor and Board of Trustees of the Village of Mundelein, Illinois

The undersigned Petitioner represents as follows:

1. The names and addresses of all of the owners of record of real estate covered by this Petition are as follows:

<u>Name</u>	<u>Address</u>
Gerald R. Teegen	4071 Fairway Drive
	Wilmette, IL 60091

2. The names and addresses of all electors residing on said real estate are as follows:

<u>Name</u>	<u>Address</u>
Same as above	

at least 51% of whom have signed this Petition.

3. The real estate proposed to be annexed hereunder is legally described and set forth on Exhibit A, which is attached hereto and made a part hereof.
4. A Plat of Annexation which contains an accurate map of the real estate proposed to be annexed hereunder is shown and set forth on Exhibit B, which is attached hereto and made a part hereof.
5. Said real estate is not within the boundaries of any municipality and is contiguous to the Village of Mundelein.

WHEREFORE, the Petitioner prays that the Mayor and Board of Trustees of the Village of Mundelein adopt an ordinance annexing said real estate to the Village of Mundelein, conditioned upon the parties entering into a mutually acceptable annexation agreement with respect to the subject property.

Dated: November 1, 2018

OWNERS OF RECORD:

Gerald R. Teegen

ELECTORS:

UNOFFICIAL

)

} SS:

)

AFFIDAVIT

The undersigned, being first duly sworn on oath, deposes and says that the representations contained in the above Petition for Annexation are true to the best of his knowledge, information and belief.

Applicants Signature

Subscribed and Sworn to before me
this 2ND day of November, 2018.

Victory Hubert Signature



Gerald R. Teegen
4071 Fairway Drive
Wilmette, IL 60091

May 10, 2019

Village of Mundelein
Attn: Colleen Malec
300 Plaza Circle
Mundelein, IL 60060

**RE: ANNEXATION OF 26754 AND 26950 NORTH MIDLOTHIAN ROAD,
MUNDELEIN, IL**

Dear Ms. Malec:

Thank you for your help in guiding me through the annexation procedure.

At this time, I am requesting a partial waiver of the annexation fee, which was originally calculated to be \$11,384.70 (\$4,110 per acre for 2.77 acres). I'm asking for the fee to be reduced to \$1,150.80, to be paid at annexation, with the remaining \$10,233.90 to be paid upon redevelopment if it occurs.

The \$1,150.80 amount is suggested because the subject property, while 2.77 acres, only contains one single-family home. The annexation fee, which is calculated per acre and not by the intensity of the use, seems unreasonable for a single-family homeowner. Per the R-1 Single-Family Residential zoning regulations, the minimum lot size for one single-family home is 0.28 acres (12,000 SF). The requested reduction to \$1,150.80 is proportional to a typical R-1 single-family lot size (0.28 acres x the annexation fee rate of \$4,110/ acre). If the property is ever sold and redeveloped, it would make sense at that time for the developer to pay the remainder of the required annexation fee.

Thank you for your consideration of this request.

Sincerely,



	Date Filed	Index	Kind	Party One	Party Two	Remarks Not Warranted	Doc Number	Ref	Amount
1	06/21/1985 Instrument Date 05/29/1985	LAN	TRUST DEED/OF (MTG)	SAWVELL, RAY ALLEN SAWVELL, ANASTASIA V	GOLF MILL STATE BK	Pin #: 10-36-100-003- FREMONT - Area 10 Section: 36 Township: 44 Range: 10 Qtr: NW Qtr: NW PT Pin #: 10-36-100-019- FREMONT - Area 10 Section: 36 Township: 44 Range: 10 Qtr: NW Qtr: NW [+]	2363771		\$0.00
2	07/22/2005 Instrument Date 07/12/2005	LAN	RELEASE/SATISFACTION	BANK AMERICA	TEEGEN, BARRY G TEEGEN, LAURA A	Pin #: 10-36-100-003- FREMONT - Area 10 Section: 36 Township: 44 Range: 10 [REL] [Orig Docs: SEE NOTES]	5820611	3419066	\$0.00
3	08/10/2005 Instrument Date 05/25/2005	LAN	MORTGAGE	TEEGEN, BARRY G	BANK AMERICA	Pin #: 10-36-100-003- FREMONT - Area 10 Section: 36 Township: 44 Range: 10 Qtr: NW Address: 26754 NORTH MIDLOTHIAN RD MUNDELEIN, ILLINOIS 60060 Pin #: 10-36-100-019- FREMONT - Area 10 Section: 36 Township: 44 Range: 10 Qtr: NW [+]	5834571		\$0.00
4	08/31/2005 Instrument Date 07/12/2005	LAN	MORTGAGE-SUBORD AGMT	TEEGEN, BARRY G TEEGEN, LAURA A MUNDELEIN BK	BANK AMERICA	Pin #: 10-36-100-003- FREMONT - Area 10 Section: 36 Township: 44 Range: 10 [MTS] [Orig Docs: SEE NOTES]	5849866	4431767 5834571	\$0.00
5	12/29/2008 Instrument Date 12/11/2008	LAN	MORTGAGE	TEEGEN, BARRY G TEEGEN, LAURA	JPMORGAN CHASE BK	Pin #: 10-36-100-003- Section: 36 Township: 44 Range: 10 Qtr: NW PT /INC PARCEL 2 Address: 26754 NORTH MIDLOTHIAN ROAD MUNDELEIN, ILLINOIS 60060	6420394		\$0.00
6	01/08/2009 Instrument Date 12/23/2008	LAN	RELEASE/SATISFACTION	LIBERTYVILLE BK-TR CO	TEEGAN, BARRY G TEEGAN, LAURA A	Pin #: 10-36-100-003-	6423089	4431767	\$0.00
7	11/17/2015 Instrument Date 08/28/2015	LAN	DEED-WARRANTY	TEEGEN, BARRY G TEEGEN, LAURA	TEEGEN, GERALD R	Pin #: 10-36-100-003- Section: 36 Township: 44 Range: 10 Qtr: NW Qtr: NW Address: 26754 NORTH MIDLOTHIAN ROAD MUNDELEIN, ILLINOIS 60060 Pin #: 10-36-100-019- Section: 36 Township: 44 Range: 10 Qtr: NW Qtr: NW	7247824		\$400,000.00
8	05/04/2018 Instrument Date 04/25/2018	LAN	DEED-QUIT CLM(TRUST)	TEEGEN, GERALD R	TEEGEN, GERALD R TR TEEGEN GERALD R TR 06/05/1997	Pin #: 10-36-100-003-0000 Section: 36 Township: 44 Range: 10 Qtr: NW Qtr: NW Address: 26754 NORTH MIDLOTHIAN ROAD MUNDELEIN, ILLINOIS 60060	7481067		
9	07/02/2019 Instrument Date 06/24/2019	LAN	ANNEXATION	MUNDELEIN VIL	TEEGEN, GERALD R	Pin #: 10-36-100-003-0000 Address: 26754 NORTH MIDLOTHIAN ROAD MUNDELEIN, ILLINOIS 60060 Pin #: 10-36-100-019-0000 Address: 26950 NORTH MIDLOTHIAN ROAD MUNDELEIN, ILLINOIS 60060 ANNEX AGREE	7573380		
10	07/15/2019 Instrument Date 07/19/2019	LAN	DEED-WARRANTY	TEEGEN, GERALD R TR TEEGEN GERALD R TR 06/05/1997	GONZALEZ, MARIA S	Section: 36 Township: 44 Range: 10 Qtr: NW Qtr: NW Pin #: 10-36-100-003-0000 Address: 780 SOUTH MIDLOTHIAN ROAD MUNDELEIN, ILLINOIS 60060 Pin #: 10-36-100-019-0000 Address: 760 SOUTH MIDLOTHIAN ROAD MUNDELEIN, ILLINOIS 60060 [+]	7576243		\$350,000.00
11	07/15/2019 Instrument Date 07/10/2019	LAN	MORTGAGE	GONZALEZ, MARIA S	US MTG FUNDING INC MORTGAGE ELECTRONIC REGISTRATION SYS INC	Section: 36 Township: 44 Range: 10 Qtr: NW Qtr: NW Pin #: 10-36-100-003-0000 Address: 780 SOUTH MIDLOTHIAN ROAD MUNDELEIN, ILLINOIS 60060 Pin #: 10-36-100-019-0000 Address: 760 SOUTH MIDLOTHIAN ROAD MUNDELEIN, ILLINOIS 60060 [+]	7576244		

Updated as of 05/01/2019 as provided by Mr. Thomas Chefalo. Under Lake County, plats were zoned previously as Residential prior to and since May 2019 which was recorded as Residential 2 months prior to Gonzelaz entering into any purchase agreement with the Seller Gerald Teegen.

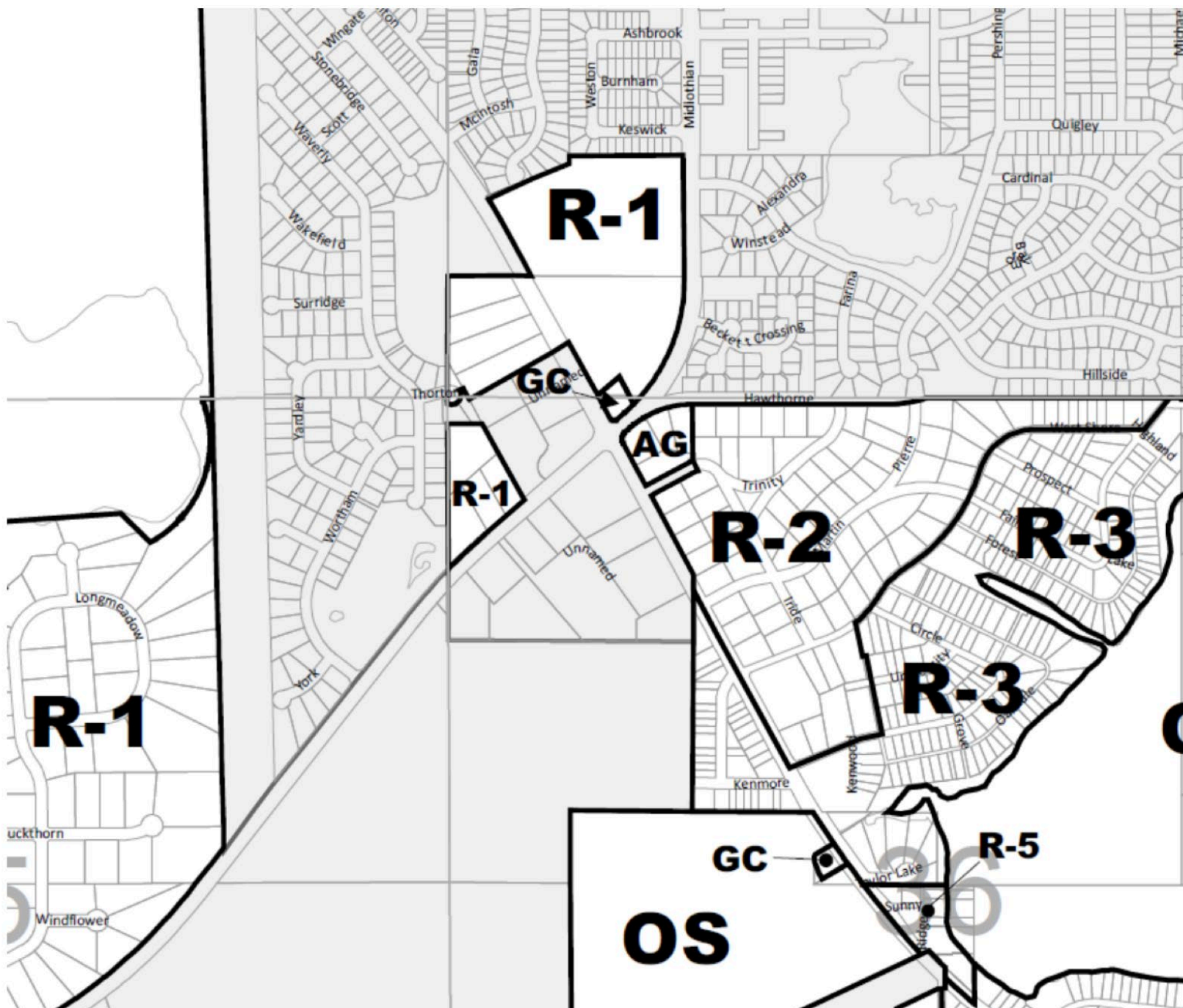
Thomas Chefalo, AICP

Principal Planner

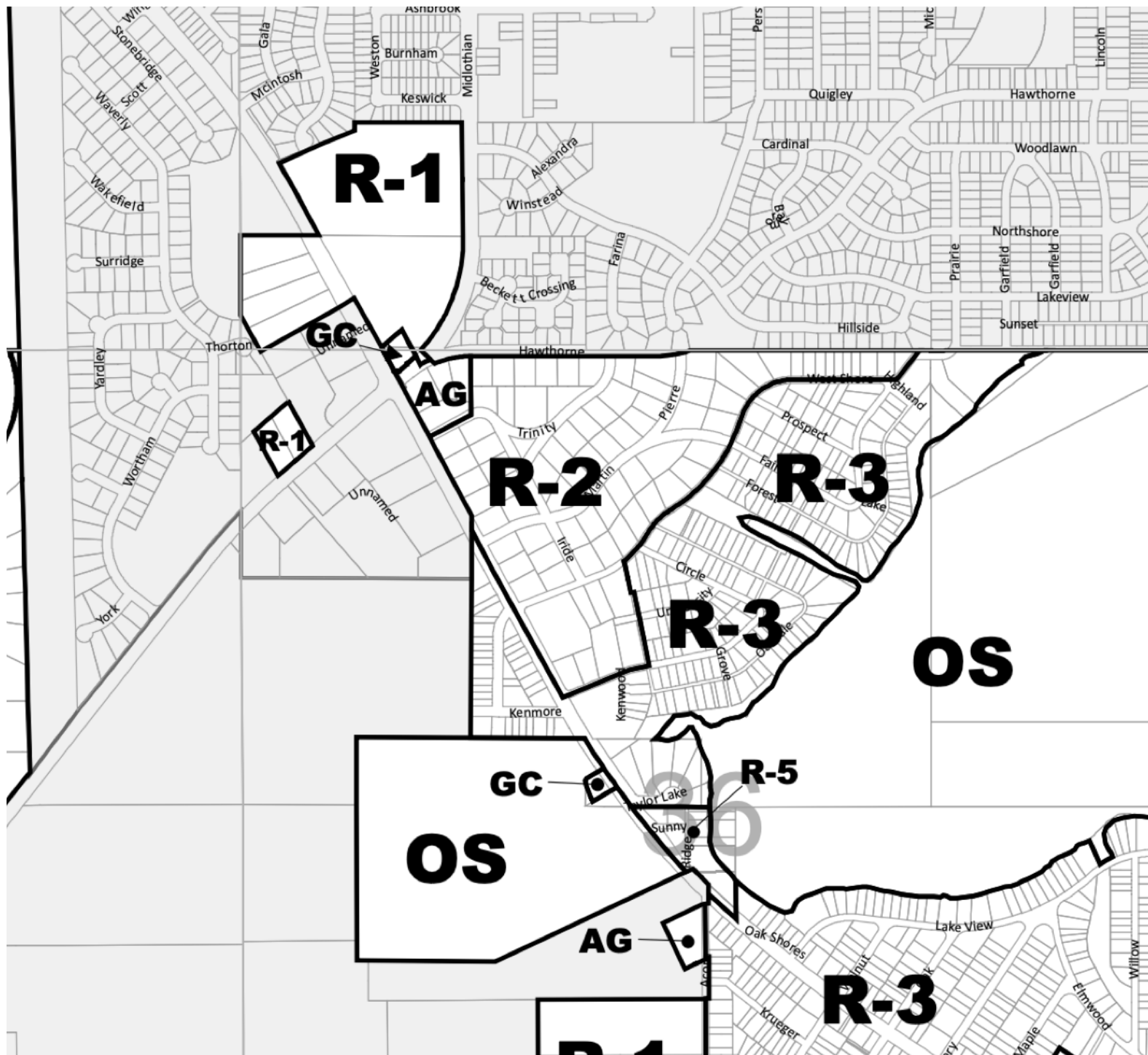
500 W. Winchester Road, Unit 101 | Libertyville, IL 60048

main: 847.377.2600 |direct: 847.377.2120

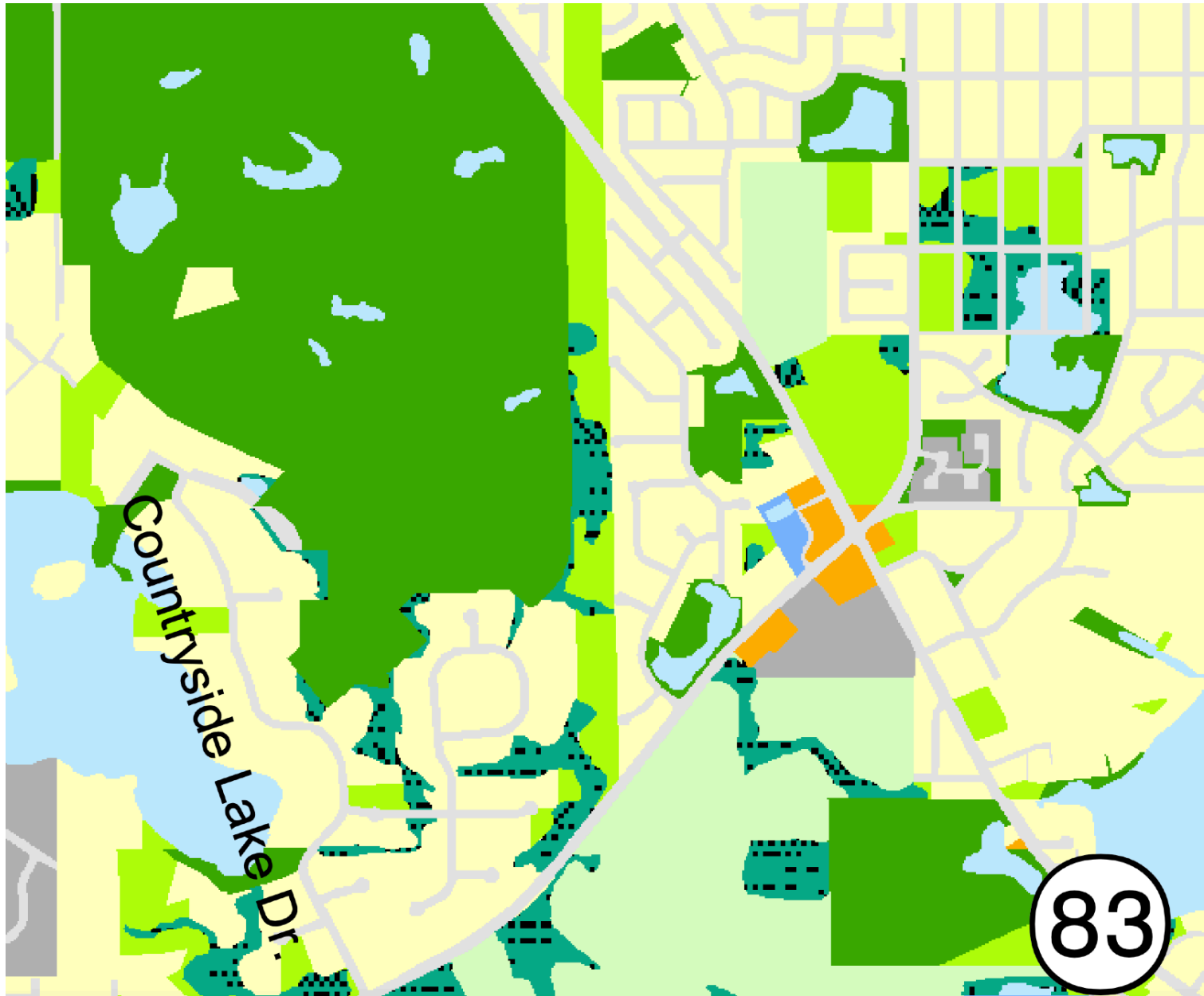
tcchefalo@lakecountyil.gov

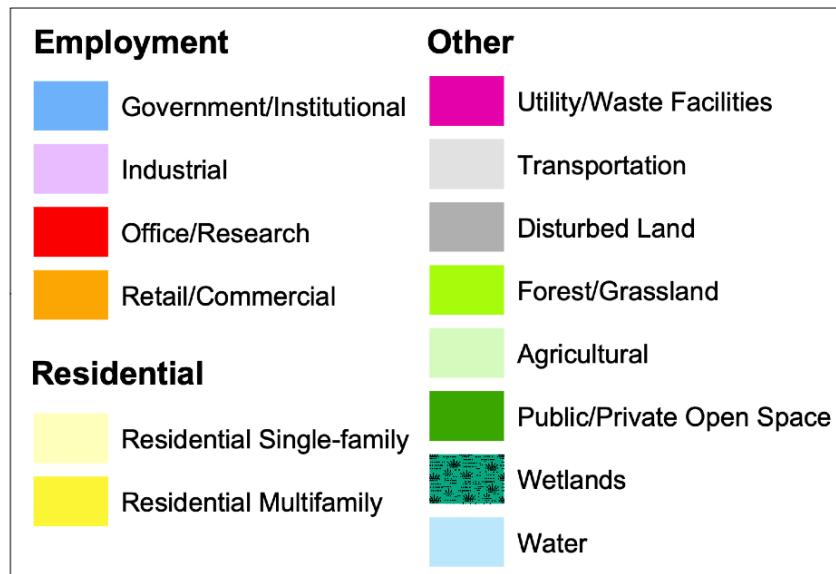


Updated 11/26/2024 Zoned as R-1 Residential under Mundelein Annexation while surrounding Lake County property still remains as R-1 Residential on both park sides.

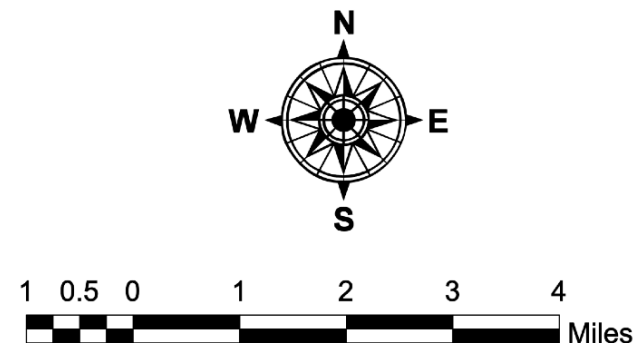


Zoning Year 2000

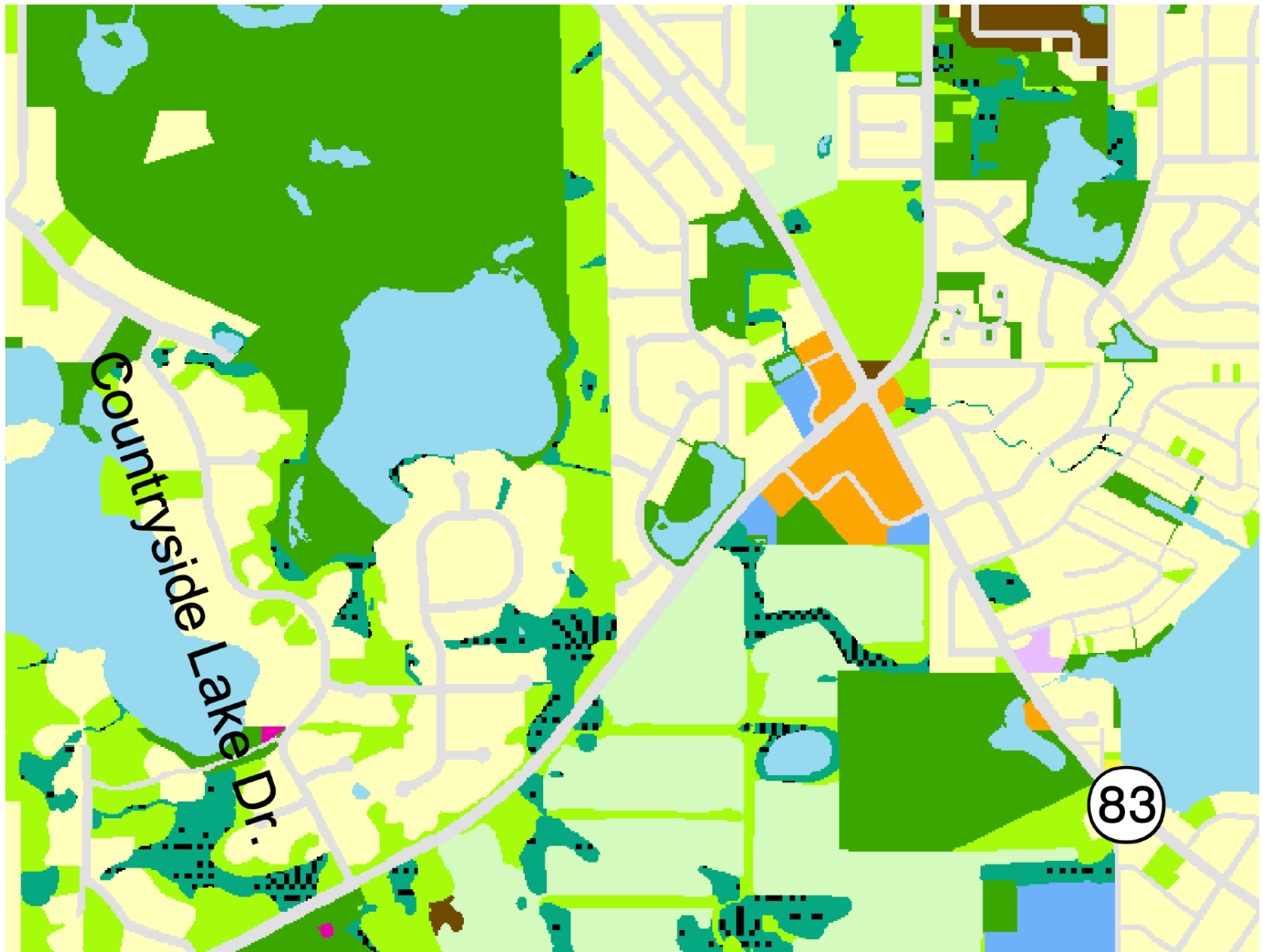




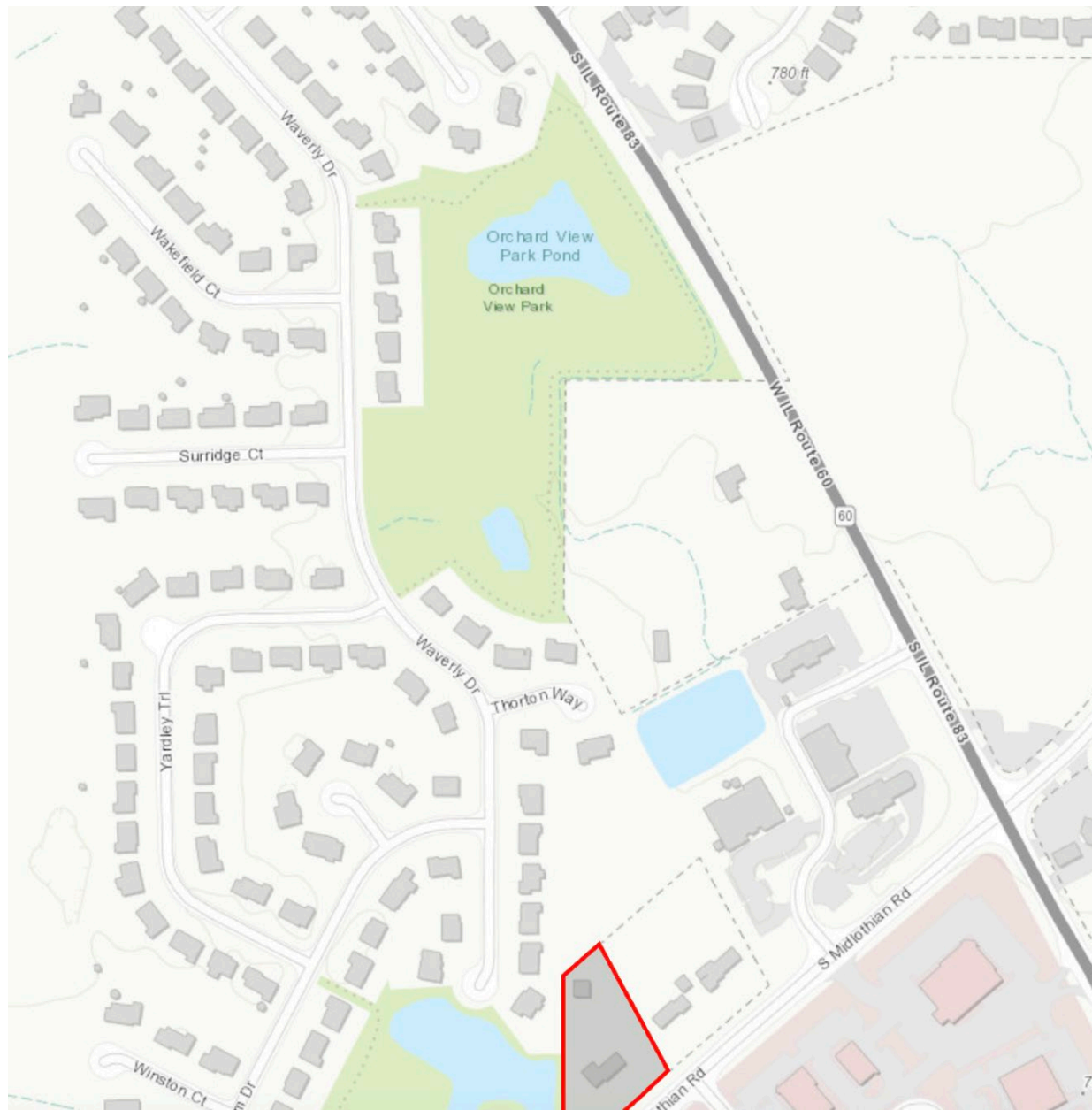
2000 Land Use



Zoning Year 2010

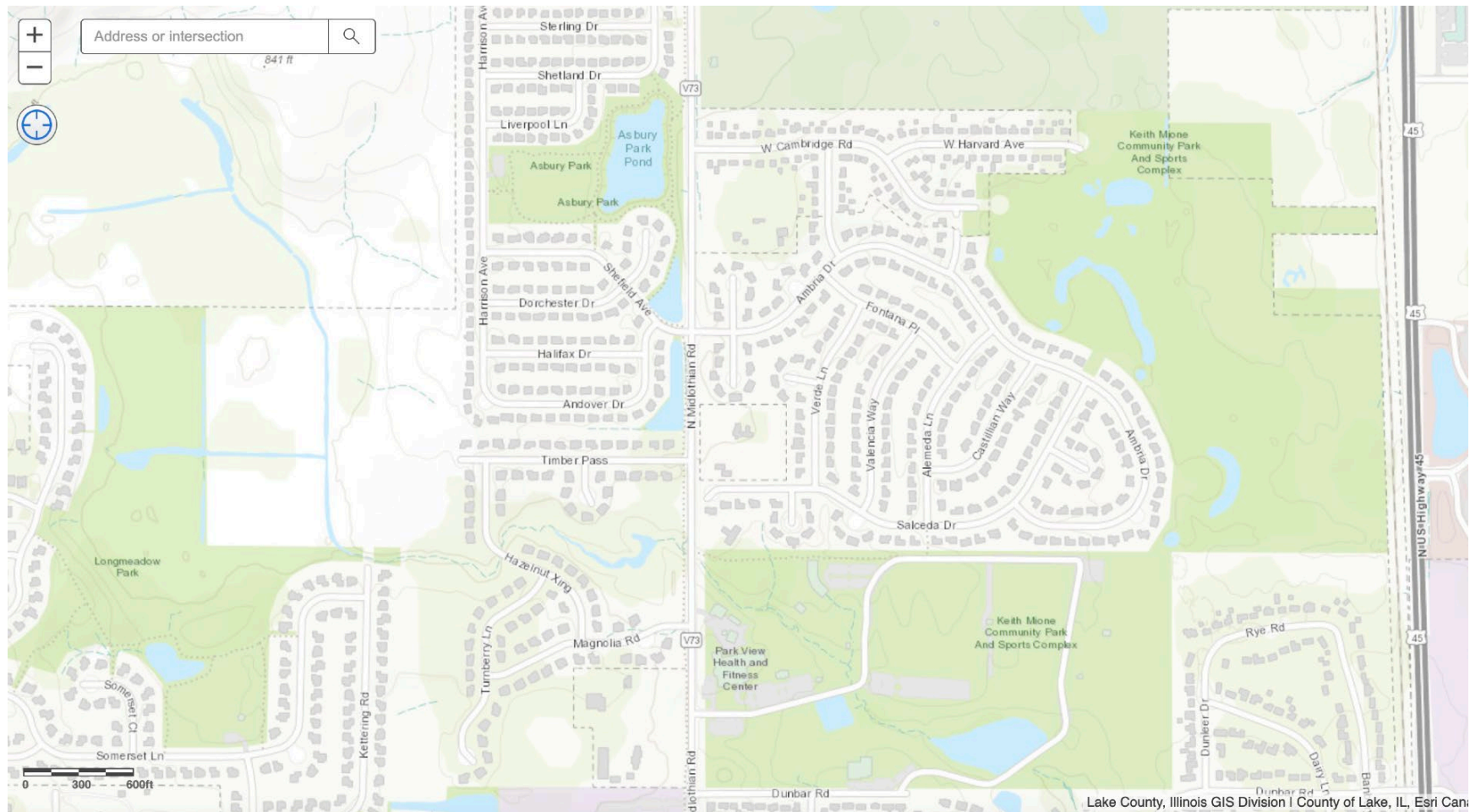


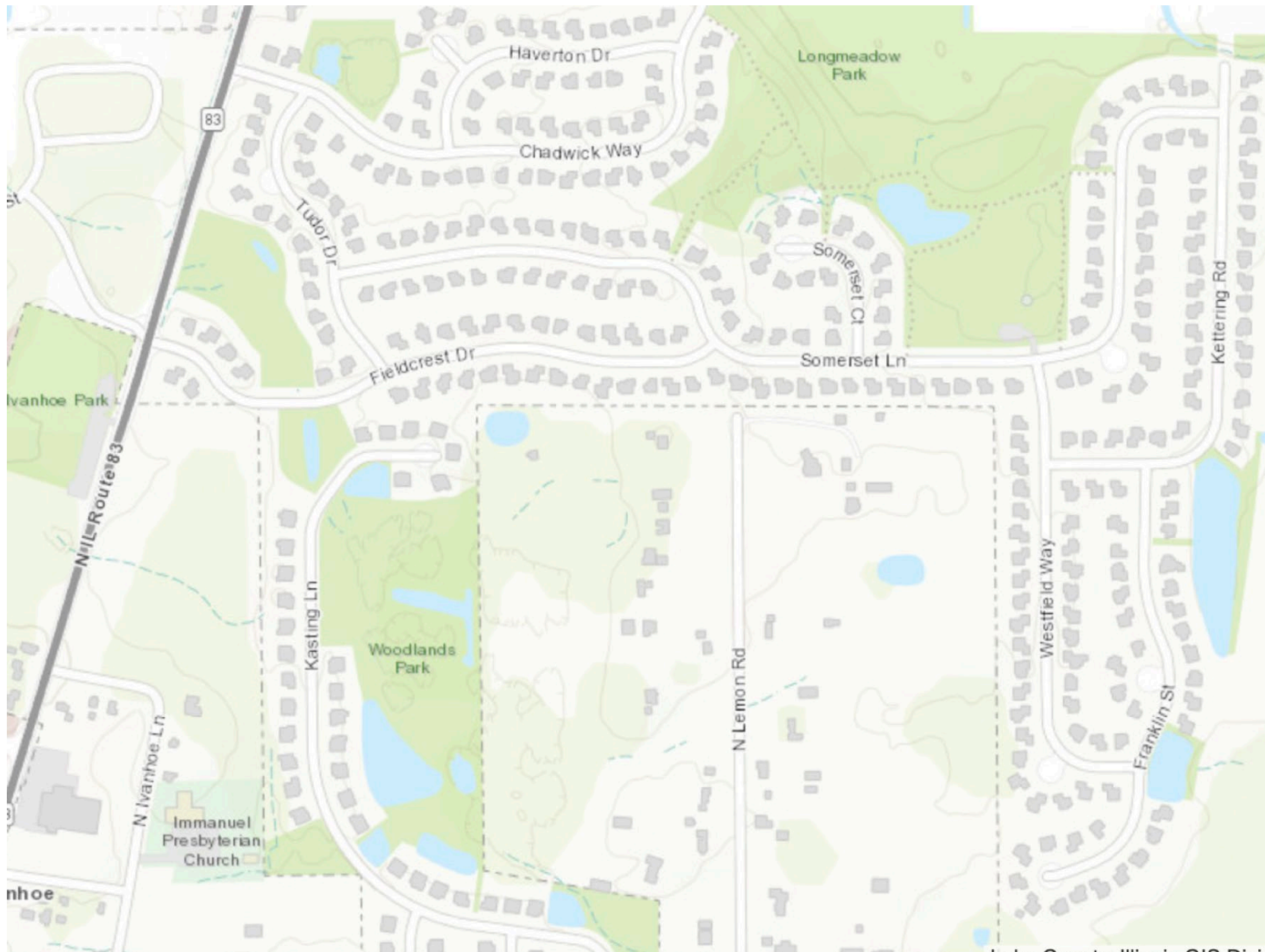












From: [Doug Gamroth](#)
To: [Planning](#)
Cc: [katie smith](#)
Subject: EXTERNAL -Case PZC-15-2024 Public Commentary
Date: Monday, January 6, 2025 7:14:19 PM

Caution: This message originated outside of the Village of Mundelein -- DO NOT CLICK on links or open attachments unless you are sure the content is safe. If you have any doubt, contact the sender by phone to confirm.

I'd like these photos of the property in question to be submitted to the case record. These photos are a 12/2024 view from the back yard of my residence at 1401 Thorton Way.

My residence would be heavily affected by a commercialized expansion of this property. It is our preference that this property maintain it's residential zoning. No amount of natural plantings on our property at this point could prevent the amount of noise, light, or dust pollution that accompanies the rezoning plans for that property. From mere speculation, if the dozen extremely mature trees seen I the attachments on that property were to be removed in the name of "progress" we would find our residence 100% exposed to whatever changes are in store.

As a resident this no doubt decreases our property value severely, thus lowering all of our property taxes. I'd like to believe that whatever tax gains incurred from the rezoning of that property will be eliminated by the property tax fallout in Cambridge of Countryside.

Thank you for your consideration on this matter.

Doug & Kathryn Gamroth



From: [Planning](#)
To: [Colleen Malec](#)
Subject: FW: EXTERNAL -PUBLIC Commentary on Planning & Zoning Commission Gonzalez petition (Case PZC-15-2024)
Date: Monday, December 2, 2024 9:11:24 AM

From: mlgalante <mlgalante@att.net>
Sent: Friday, November 29, 2024 1:05 PM
To: Planning <planning@mundelein.org>
Cc: Steve Odes <rphhomeopath@att.net>
Subject: EXTERNAL -PUBLIC Commentary on Planning & Zoning Commission Gonzalez petition (Case PZC-15-2024)

Caution: This message originated outside of the Village of Mundelein -- DO NOT CLICK on links or open attachments unless you are sure the content is safe. If you have any doubt, contact the sender by phone to confirm.

We received today a letter from the Attorneys for the petitioners, Maria & Jose Gonzalez, regarding Outdoor Contractor Storage in the Yard and Office in the R-1 Single-Family Residential zoning district at 760-780 South Midlothian Rd.

We will be unable to attend the Village meeting addressing this petition on Dec 18, 2024, and wish to record these comments.

We are adjacent neighbors to the west of these properties, and have the unique opportunity to observe activities on the property on a daily basis. The property is well-maintained by the owners, without any community impact nor disruption by the outdoor storage situation onsite. The Gonzalez family is hard working, considerate, polite and extremely neighbor sensitive to any impact from their own activities.

We encourage the Commission to endorse the petition for variation, as filed.

Respectfully submitted,

Marlene and Steve

Marlene Galante and Steven Odes
693 Waverly Dr
Mundelein, IL 60060

Sent via the Samsung Galaxy S23 5G, an AT&T 5G smartphone

From: [Chris Dombrowski](#)
To: [Planning](#)
Subject: EXTERNAL -case PZC-15-2024
Date: Monday, December 9, 2024 11:08:36 AM

Caution: This message originated outside of the Village of Mundelein -- DO NOT CLICK on links or open attachments unless you are sure the content is safe. If you have any doubt, contact the sender by phone to confirm.

I am Deborah Dombrowski. I live at 668 Wortham drive Mundelein. I have been at this residence for 14 yrs. I purchased it for its location, school district, privacy, and esthetic value. This proposed building of an outdoor contractor storage would damage ALL the reasons I bought my home. I grew up a landscape contractor's daughter and he required storage. I understand that but I also have full idea and experience with the amount of dust, dirt and vermin these sites bring. They are noisy and increase traffic particularly early in the morning as most construction businesses do. They store materials or use the area as a dumping ground increasing the population of vermin. Diesel engines are extremely pungent and those things would compromise this neighborhood's quality of living. I strongly object to this building and use of this property.

Thank you
Deborah Dombrowski
847 682-3595

From: dlfinch@comcast.net
To: [Planning](#)
Subject: EXTERNAL -Public Commentary - Case PZC-15-2024
Date: Wednesday, December 11, 2024 11:38:07 AM

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Hi,

We have lived next to the property that is currently owned by Maria and Jose Gonzalez since 1998, before they purchased the property. We have no concerns with their zoning variation request. They have always been very pleasant to live next to, and very respectful in regards to noise control in the operation of their business. They are the best neighbors that we have had in the years that we have lived here.

Sincerely,
Laura M Finch
David L Finch
26862 N. Midlothian Rd.
Mundelein, IL. 60060

Erin Swanson

From: Tomas Solnicky <tomsol11@yahoo.com>
Sent: Monday, December 16, 2024 11:14 PM
To: Planning
Cc: Dorotka; Tim - Neighbor; c.diaconeasa@gmail.com
Subject: EXTERNAL -Petition Submission: Opposition to Case PZC-15-2024
Attachments: Petition Against the Proposed Variation for an Outdoor Contractor Storage Yard and Office in R.pdf; Signed petition.pdf

Caution: This message originated outside of the Village of Mundelein -- DO NOT CLICK on links or open attachments unless you are sure the content is safe. If you have any doubt, contact the sender by phone to confirm.

To: Mundelein Planning and Zoning Commission
Village Hall, 300 Plaza Circle
Mundelein, Illinois 60060

Dear Members of the Planning and Zoning Commission,

We, the undersigned residents, neighbors, and concerned citizens of Mundelein, hereby submit this petition in opposition to the request by Maria and Jose Gonzalez (Case PZC-15-2024) for a Variation from Table 20.28-1 of Section 20.28.020 to permit an Outdoor Contractor Storage Yard and Office within the R-1 Single-Family Residential zoning district at 760-780 South Midlothian Road, Mundelein, IL.

Reasons for Opposition:

1. Preservation of Residential Character

The R-1 zoning district is specifically designated for single-family residential use. Allowing a contractor storage yard and office would disrupt the neighborhood's character, diminishing the quality of life for residents.

2. Traffic and Safety Concerns

Commercial vehicle traffic entering and exiting the site poses serious safety risks to pedestrians, residents, and local commuters—especially near schools, parks, and residential streets.

3. Noise and Environmental Impact

Activities associated with a contractor storage yard will likely generate noise, dust, and pollution, impacting the peaceful environment and air quality that residents value.

4. Property Value Decrease

Introducing commercial operations into a residential neighborhood will likely decrease property values, deterring future investments and affecting long-term homeowners.

5. Precedent for Zoning Violations

Approving this variation could set a dangerous precedent, encouraging similar commercial encroachments in residential zones and undermining the integrity of Mundelein's zoning laws.

Call to Action:

We respectfully urge the Planning and Zoning Commission to:

- Deny the request for this Variation to protect and preserve the R-1 Single-Family Residential zoning district.
- Encourage the petitioners to explore alternative locations within existing commercial or industrial zones more suitable for such a use.

Conclusion:

We stand united in our commitment to preserving the residential integrity of our neighborhood and ensuring that zoning regulations reflect the best interests of Mundelein's residents. We trust that the Commission will carefully consider these concerns and act to deny this proposed variation.

Thank you for your attention and consideration.

Please find in attachment signed petition by our fellow neighbors.

Sincerely

Tomas Solnicky

On behalf of Petitioning Residents and Neighbors

630-802-3546

tomsol11@yahoo.com

Erin Swanson

From: Katie Smith <kathryn8smith@gmail.com>
Sent: Tuesday, December 17, 2024 9:01 PM
To: Daniel Juarez; Kara Lambert; Steve Lentz; Robin Meier; Jenny Ross; Erich Schwenk; Tim Wilson; Planning
Subject: EXTERNAL -Case PZC-15-2024 | Outdoor Contractor Storage

Caution: This message originated outside of the Village of Mundelein -- DO NOT CLICK on links or open attachments unless you are sure the content is safe. If you have any doubt, contact the sender by phone to confirm.

This email is regarding the proposed variation by Maria and Jose Gonzales (Case PZC-15-2024) to permit an outdoor contractor storage yard and office in the R-1 Single-Family Residential zoning district at 760-780 South Midlothian Road.

We the residents at 1401 Thorton Way have many questions and concerns about this proposed change. The property at 760-780 backs up to a residential subdivision with over 200 houses, eight (8) of which directly border the property in question.

The items that immediately come to mind include:

1. Additional commercial traffic to an already busy thoroughfare Midlothian Road.
 - a. This property exits directly across from the Countryside Fire Protection Service.
 - b. This already traffic-heavy area is within a few hundred feet of the traffic signal at 60 and Midlothian.
2. Construction yard contaminants, both ground and air, to the neighboring residential area will no doubt be significant.
 - a. Soil contamination from spills or leaks of the stored materials will travel via groundwater directly into the easement storm sewers and into the nearby retention pond that is home to various local wildlife.
 - b. Without knowing what materials will be held in this proposed yard, the typical storage yard base or gravel is enough to create dust and debris clouds any time they are utilized.
 - i. What control measures will be put in place for the additional pollutants to not alter the surrounding residents' current air quality?
3. Pollutants such as noise and light also need to be addressed by the proposer.
 - a. Noise pollution from machinery operations – noise ordinances and barriers?
 - i. Heavy truck reverse alarms
 - ii. Elongated cold fire diesel engine warmups
 - iii. Frequent loading and unloading of heavy commercial materials in the early mornings and late evenings
 - b. Light pollution from needed security lighting and morning/evening use.
 - i. What barriers will be put in place to prevent additional truck and yard lighting from hitting the neighboring residents' homes from dusk 'til dawn in order to keep the proposed construction yard safe and navigable?
4. Without knowing what is going to be stored, what measures will be put in place to make sure that OSHA compliance is upheld regarding; pesticides, herbicides, and fertilizers?
 - a. Will there be closed storage with inspected facilities to house potentially hazardous material?

b. Is there a waste disposal plan to recycle and properly dispose of materials generated onsite?

Not only do we have concerns about the items listed above, but as a resident that borders the property we are concerned with the inevitable reduction of property value that this entire residential area will endure if this is granted.

Respectfully,

Doug and Katie Gamorth

Petition Against the Proposed Variation for an Outdoor Contractor Storage Yard and Office in R-1 Residential Zoning at 760-780 South Midlothian Road, Mundelein, IL

To:

The Mundelein Planning and Zoning Commission
Village Hall, 300 Plaza Circle
Mundelein, Illinois 60060

Subject: Opposition to Case PZC-15-2024

We, the undersigned residents, neighbors, and concerned citizens of Mundelein, hereby voice our opposition to the petition by Maria and Jose Gonzalez (Case PZC-15-2024) requesting a Variation from Table 20.28-1 of Section 20.28.020 to permit an Outdoor Contractor Storage Yard and Office in the R-1 Single-Family Residential zoning district at 760-780 South Midlothian Road, Mundelein, IL.

Reasons for Opposition

1. **Preservation of Residential Character**
 - The R-1 zoning district is intended for single-family residential use. Allowing a contractor storage yard and office will disrupt the residential nature of the area, negatively impacting the community's character and quality of life.
2. **Traffic and Safety Concerns**
 - Increased traffic from commercial vehicles entering and exiting the proposed site poses significant safety risks to pedestrians and residents in the neighborhood, especially near schools, parks, and residential streets.
3. **Noise and Environmental Impact**
 - The operation of a contractor storage yard will likely generate noise, dust, and potential pollution, undermining the tranquility and environmental quality that residents value in this residential area.
4. **Property Value Decrease**
 - Commercial activities in a residential neighborhood can lead to a decline in property values, discouraging future investments and long-term residency in the area.
5. **Precedent for Zoning Violations**
 - Granting this variation could set a concerning precedent, opening the door to further commercial encroachments into residential zones, eroding the integrity of Mundelein's zoning laws.

Call to Action

We respectfully urge the Planning and Zoning Commission to:

- **Deny the request for a Variation** to ensure the protection and preservation of the R-1 Single-Family Residential zoning district.

- Consider alternative locations for the proposed outdoor contractor storage yard and office that align with existing commercial or industrial zoning classifications.

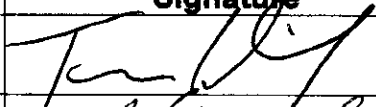
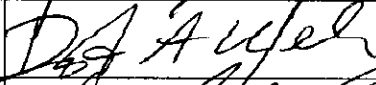
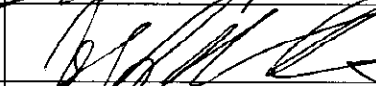
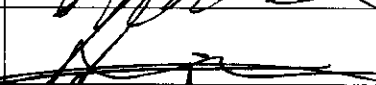
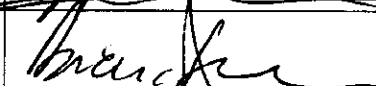
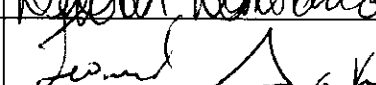
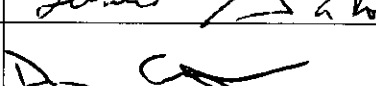
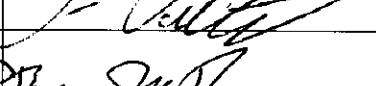
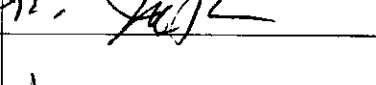
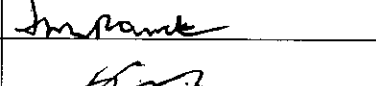
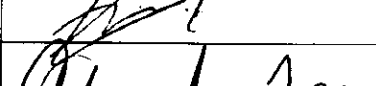
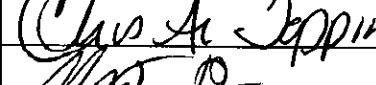
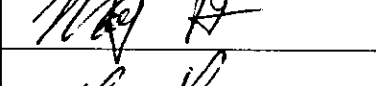
How to Support

Residents are encouraged to attend the public hearing on **December 18, 2024, at 7:00 p.m. at the Village Hall** to voice their concerns. Those unable to attend can submit written comments to **planning@mundelein.org**, with the subject line “Public Commentary Case PZC-15-2024.”

Conclusion

We stand united in our commitment to preserving the residential nature of our neighborhood and ensuring that zoning regulations reflect the best interests of Mundelein residents. We trust that the Planning and Zoning Commission will act in accordance with these priorities and deny the proposed variation.

Petition Against the Proposed Variation for an Outdoor Contractor Storage Yard and Office in R-1 Residential Zoning at 760-780 South Midlothian Road, Mundelein, IL

Printed Name	Address	Signature
TOMAS SOLNICKI	677 WAVERLY DR.	
DOROTA BUZAK	677 Waverly Dr	
Alexander Buzak	677 Waverly Dr	
Claudia Diaconescu	681 Waverly Dr	
Bianca Diaconescu	681 waverly dr.	
Ophrah Dombrowski	688 Weyham Dr.	
LEW SAKODA	1405 THORNTON WAY	
DOUG GAMROTH	1401 THURTON WAY	
Tim Valestin	677 Weyham dr	
Stacy C Ranchero	673 Waverly Dr.	
Josephine M Ranchero	673 Waverly Dr.	
LEONARDUM FIVI	1600 WAKEFIELD CT	
Chris Ann Toppin	1604 Wakefield ct	
Matt Roberts	681 Weyham Dr	
R-FAN FICCI	681 WAVERLY DR	

To: Mayor and Board of Trustees

From: Isabel Guadarrama, Senior Planner
Erin Swanson, Administrative Assistant
Amanda Orenchuk, Director of Community Development

For: Village Board Meeting of January 27, 2025

Subject: PZC-19-2024 - 1126 Magnolia Road - Variation - Accessory Structure Exceeds Allowable Maximum Square Footage

Financial Impact:

N/A

Attachments:

1. Findings of Fact - 1126 Magnolia Rd
2. PZC Minutes - 01-15-2025
3. Location Map - 1126 Magnolia Rd
4. Petitioners packet
5. Petitioners original building permit

Background:

Petition Information

Petitioner: Eric Hagen - Craiger Custom Design
2510 Route 176 Unit D
Crystal Lake, IL 60014

Petitioner Status: Contractor

Property Location: 1126 Magnolia Road

Existing Zoning: R1 – Single Family Residential

Existing Land Use: Single-Family Residential

The Community Development Department received a Variation application from Eric Hagen of

Craiger Custom Design on behalf of the property owner John Carter requesting a waiver from the maximum size allowed for accessory structures in residential properties. Mr. Hagen had originally applied for a building permit on behalf of Mr. Carter, for the installation of a freestanding pergola at 1126 Magnolia Road. The proposed pergola measured 9 feet 4 inches by 14 feet 5 inches (134.6 square feet) and was to be installed in the rear yard. The building permit was approved, as the proposal complied with all accessory structure requirements outlined in the Zoning Ordinance.

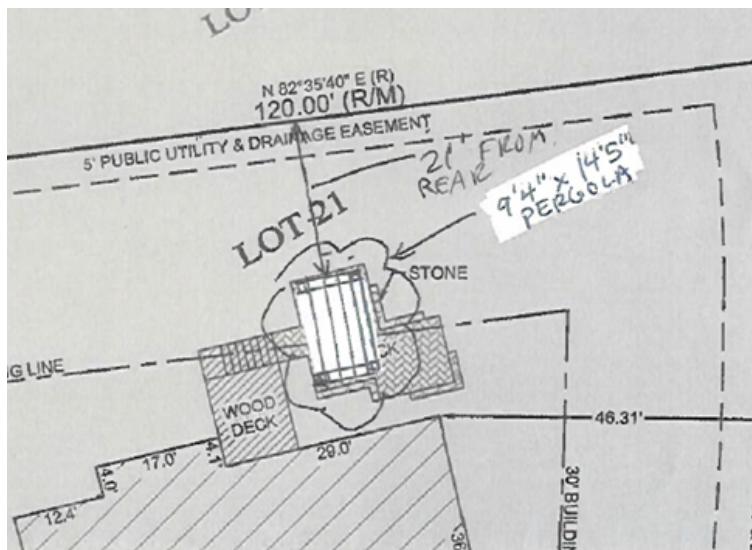


Figure 1 Site Plan for Permit B24-07-137.

The Building Department conducted the first inspection. The inspector verified that the holes for the posts were deep and wide enough to support the structure but failed to measure the distance between each one. It was assumed that they were following the submitted plans, as no communication regarding changes to the size of the pergola had been forwarded to the Building Department. During the final inspection, it was noted that the installed structure exceeded the approved dimensions. The pergola's actual size surpassed the permitted maximum square footage of 144 square feet as specified by the code. The petitioner explained that they were unaware of the Village's maximum square footage limit for pergolas. No demonstrated hardship was associated with the variance request; the property owner's only intent was to align the pergola with the edge of the existing patio. The petitioner measured the new dimensions to be 10 feet 7 inches by 15 feet 2 inches, with an additional 18 inches of overhang on all four sides, calculating a total area of 209 square feet.

Variation Requested

Section 20.52.050(A)(9) of the Zoning Ordinance stipulates that accessory structures on residential lots must not exceed 144 square feet in floor area, with the exception of decks and patios. For pergolas, the floor area refers to the space beneath the roof. The applicant is requesting a variance from this section to allow the installation of a 246.7-square-foot pergola in the rear yard of 1126 Magnolia Road. Detailed responses to each criterion under the Variance standards were not submitted, as the applicant did not identify a hardship on the application.

Comprehensive Plan

The Comprehensive Plan encourages homeowner investment and improvements while preserving the character of existing single-family residential neighborhoods of the Village. The Comprehensive Plan does not specifically address accessory structures in residential yards.

Planning and Zoning Commission

The Planning and Zoning Commission held a public hearing to consider the variance on January 15, 2025. The Commission voted to recommend approval by a vote of 6 to 0.

Analysis

The Petitioner did not submit a hardship or any unique circumstances specific to the subject property with the application. The Petitioner stated that they were following the Property Owner's request to build a pergola that matches the patio's square footage. As such, if approved, the project would not increase the impervious surface. A review of nearby properties within 500 feet revealed no other properties with larger accessory structures in their rear yards, and there were also no pergolas in the neighborhood.

The Village has established a maximum square footage for all accessory structures to maintain the character of neighborhoods and prevent overbuilding. Large structures can disrupt the aesthetic appeal, create visual disharmony, and lead to overcrowded lots. Additionally, larger structures can impact water drainage and runoff, making it essential for the Village to manage stormwater and reduce the risk of flooding or erosion. Limiting the size of accessory structures also helps ensure the primary residential use remains dominant.

Prior to the public hearing, staff did not support the variation request because the Petitioner was unable to demonstrate a zoning hardship or any unique circumstances specific to the property in the application. However, during the public hearing, the Petitioner provided several reasons for needing to adjust the placement of the posts to align with the patio. One of the main reasons was that the bid for the pergola had been based solely on sketches, and upon beginning installation, it became apparent that the posts would interfere with the deck stairs, blocking access to the home. Therefore, the dimensions of the pergola needed to be adjusted to avoid the stairs and ensure proper access. The Petitioner argued that these modifications were necessary for functionality and safety. The deck, stairs, and patio were all existing when the property was purchased. The owner is seeking to enhance the aesthetic appeal of the rear yard through projects like the pergola. One of the neighbors expressed during the public hearing that the backyard now looks more appealing than it did previously.

Recommendation:

Motion to authorize Staff to draft an Ordinance granting a variation from Section 20.52.050(A)(9) to allow a pergola that exceeds the maximum allowed square footage of 144 square feet, in the R-1 Single-Family Residential zoning district at 1126 Magnolia Road.

FINDINGS OF FACT – VARIATION

CASE NUMBER	PZC-19-2024
PUBLIC HEARING DATE	January 15, 2024
VARIATION	Variation from Section 20.52.050(A)(9) regarding an accessory structure over the maximum square footage
MOTION	Motion by J. Holden, second by S. Schneckloth to recommend approval of a variation from Section 20.52.050(A)(9) to allow an accessory structure (pergola) larger than the maximum allowed square footage of 144 square feet in the R-1 Single-Family Residential zoning district at 1126 Magnolia Road.
On January 15, 2024, the Planning and Zoning Commission voted 6-0 for approval of a variation from Section 20.52.050(A)(9) to allow an accessory structure larger than the maximum allowed square footage of 144 square feet in the R-1 Single-Family Residential zoning district at 1126 Magnolia Road.	
<i>No variation from the provisions of this Ordinance shall be granted unless the Zoning Administrator, Planning & Zoning Commission, and Village Board makes specific written findings based on the standards imposed by this section. These standards are as follows:</i>	
1. The strict application of the terms of this Ordinance will result in undue hardship;	
The strict application of the terms of this Ordinance would result in undue hardship for the Petitioner, as the brick patio existed when the Property Owners purchased the house. Additionally, a smaller pergola would block access to the house and require cutting holes in the brick.	
2. The plight of the owner is due to unique circumstances;	
The property is subject to unique circumstances because it is larger than most properties in the Village and, as a corner lot, has larger setbacks.	
3. The variation, if granted, will not alter the essential character of the locality;	
The variation will not alter the essential character of the locality, as the increase in the pergola's square footage is negligible. It will be built over the existing patio and will not increase the impervious surface. Due to the large setbacks, the pergola will not be significantly visible from the street. Additionally, the Village has not received any complaints.	
<i>The Zoning Administrator, Planning & Zoning Commission, and Village Board, in making its findings, may inquire into the following evidentiary issues, as well as any others deemed appropriate.</i>	
1. Because of the particular physical surroundings, shape or topographical conditions of the specific property involved, a particular hardship or difficulty to the owner would result, as distinguished from a mere inconvenience, if the strict letter of the regulations were to be carried out.	
The Commission finds that there is hardship attributable to the shape, surroundings, and topographical conditions of the property.	
2. The alleged difficulty or hardship has not been created by any person presently having a proprietary interest in the property in question.	
The Commission finds that the petitioner successfully demonstrated the requested variation was not created by any person currently having a proprietary interest in the Subject Property, as the brick patio pre-existed the Property Owner's purchase of the property.	
3. The granting of the variation will not be detrimental to the public welfare in the neighborhood in which the property is located.	
The Commission finds, after considering the public commentary and testimony during the hearing, that granting the requested variation will not be detrimental to the public welfare of the area. The pergola is also supported by the neighbors.	
4. The proposed variation will not impair an adequate supply of light and air to adjacent property, substantially increase congestion in the public streets, increase the danger of fire, endanger the public safety, or impair property values within the neighborhood.	
The proposed variation will not impair an adequate supply of light and air to adjacent property, substantially increase congestion in the public streets, increase the danger of fire, endanger the public safety, or impair property values within the neighborhood.	
5. The proposed variation is consistent with the spirit and intent of this Ordinance and Village land use policies.	
The Commission finds that the proposed variation is consistent with the spirit and intent of this Ordinance and the Village's land use policies, as it preserves and beautifies the single-family residential neighborhood.	

6. The value of the property in question will be substantially reduced if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located.

The value of the property will not be substantially reduced if used only under the conditions allowed by the regulations governing its district. Similarly, the value will not be substantially reduced if the proposed variation is approved.

CALL TO ORDER

The Regular Meeting of the Planning and Zoning Commission of the Village of Mundelein was held on January 15, 2025 at 300 Plaza Circle, Mundelein. Commission Chairman T. Roswick called the meeting to order at 7:00 PM.

PLEDGE OF ALLEGIANCE

Chairman T. Roswick led the Pledge of Allegiance.

ATTENDANCE

Recording Secretary E. Swanson took the roll call. It indicated as follows:

Board Attendance

PRESENT: Chairman Roswick, Commissioner Anderson, Commissioner Garesche, Commissioner Holden, Commissioner Schneckloth, Commissioner Teehan
ABSENT: Commissioner Petti

Village Attendance

PRESENT: Senior Planner Malec, Senior Planner Guadarrama, Associate Planner Marvin, Recording Secretary Swanson

PUBLIC COMMENTARY

Chairman T. Roswick opened the floor to general public commentary.

Karen Rainish of 693 Wortham Drive spoke about a requested change to the minutes from the meeting held on December 18, 2024. She provided the attached document to clarify her statement at the December 18, 2024 meeting.

MINUTES APPROVAL

**Approve the Planning and Zoning Commission Regular meeting minutes from
December 18, 2024**

S. Schneckloth moved, seconded by K. Anderson to approve the December 18, 2024, Planning and Zoning Commission Regular Meeting Minutes with the addition of Ms. Rainish's clarification on her statement.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Sophia Schneckloth
SECONDER:	Commissioner Kevin Anderson

AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

OLD BUSINESS

PUBLIC HEARING - Continuation from December 18, 2024 of PZC-15-2024 - 760-780 S Midlothian Road - Use Variation - Outdoor Contractor Storage Yard and Office in the R-1 District

Staff Presentation

C. Malec gave the attached PowerPoint presentation with a brief overview and history of the case. The applicant is requesting a variation to permit an Outdoor Storage Yard and Office in a R-1 Single-Family Residential zoning district.

Chairman T. Roswick swore in all in attendance who wished to speak at the public hearing.

Petitioner Presentation

At 7:18 PM, Jim Babowice, attorney on behalf of the applicant, began his presentation on the history of the case and the request of the applicant. He stated that Midlothian is a major collector road, and in review of the Village of Mundelein's Comprehensive Plan, one of the goals of the Village is to support business development and growth. It was also stated that the property is irregularly shaped consisting of two pie-like pieces that accumulate just under 3 acres of land.

Cindy Gonzalez, daughter of the property owner was brought forward to present information on conversations she witnessed during property walk-throughs with the previous owner and conversations at the property closing. When walking the property prior to closing Ms. Gonzalez stated that there were pallets and concrete paver stacks throughout the front parcel of land. She also stated that there was never any discussion with the previous homeowner that indicated that the property was in the process of being annexed into the Village of Mundelein.

Jose Gonzalez, the property owner, was brought forward to discuss the history of the property. Mr. Gonzalez (with Spanish interpretation being done by his daughter C. Gonzalez), stated that he bought the property for \$350,000. Prior to the purchase of the property, on walk-throughs there were commercial trailers and trucks already being parked on the property.

Commissioner K. Garesche questioned whether he had used an attorney to assist him with the real estate transaction. Mr. Gonzalez stated that he did have an attorney, but did not have a copy of the contract with them.

The commission reviewed the annexation timeline. The property was annexed into the Village of Mundelein in June 2019 and the property was purchased by the current owner in July 2019. Mr. Babowice stated that the annexation was not recorded nor publicly available until the closing of the property was already scheduled.

Commissioner K. Garesche questioned whether due diligence was performed for the zoning use. The deed to the property would have been taken with all restrictions and the annexation would have been recorded on the title. K. Garesche stated that it would be highly unusual to have a gap in record between all documents on record for residential use. There was further discussion on the zoning history. The property was zoned residential when it was under Lake County zoning, and the annexation into Mundelein was also residential. There was no history found of commercial or industrial zoning for this property.

Mr. Babowice presented a photograph of aerials from 2018 and 2024 showing commercial trucks allegedly present before and after the annexation. (STAFF NOTE: THE AERIAL SHOWN BY THE PETITIONER LABELED AS '2018' IS ACTUALLY A 2022 AERIAL FROM LAKE COUNTY GIS). It was stated by Mr. Babowice that the business has been in operation for several years without complaint until now.

Cindy Gonzalez stated that the property was only used at this point to park work trucks. She claims there is no landscaping production on site. She said that there is no office work done in the residential structure, as they conduct their office business at their family home in Mundelein.

Mr. Babowice asked Mr. Gonzalez (with Spanish interpretation assistance from his daughter, Cindy Gonzalez) about improvements made to the property since his purchase in 2019. Mr. Gonzalez stated that he improved the landscaping and added a secure fence with gate. He also installed lighting that faced down and away from the residences. Mr. Gonzalez also stated that the property would be of no use to him if he can not use it for his landscaping business. He also plans to provide more screening and has plans to add more arborvitae trees. He has been operating his business without incident.

At 7:55 PM a member of the public stood up during the Petitioner's presentation and requested clarification on the proceedings. She requested to be allowed to give her commentary immediately, but Chairman T. Roswick indicated that there would be a public commentary opportunity after the presentation. She asked how long the

applicant would be allowed to present and Chairman T. Roswick clarified that the applicant is allowed due process and has no time limit on their presentation. T. Roswick let all members of the public know that there will be more opportunity to present new information that was not heard at the last meeting after the applicant's presentation is complete.

Mr. Babowice continued his presentation and showed video footage taken by Cindy Gonzalez. The first video showed the arborvitae trees that were planted along the fence line on the front piece of the property. The second video showed the open field in the back piece of the property. She pointed out that there did not appear to be damage along the fence line a resident claimed was damaged by them. It was stated that there is no development planned for the rear of the property.

Glenn Christensen, a landscape architect on behalf of the applicant gave a presentation on the site plan. After a brief discussion on his background he stated that he recommended that the applicant install an 8 foot tall fence in the rear of the parcel, as well as more arborvitae trees along the side facing the neighbors to increase screening. He stated that he also recommended that the applicant hire a civil engineer to review any areas to be paved to ensure they would meet any watershed requirements with the issue of parking vehicles and the potential issue of vehicle fluids being put into the ground.

The commissioners did question Mr. Christensen as to the height of the fence he recommended. The maximum allowable fence height in the Village is 6 feet. Mr. Christensen said he had not looked into the code and had assumed since it was an interior yard that 8 feet would have been an allowable height.

Public Commentary was previously opened on December 18, 2024. At 8:26 PM on January 15th, 2025 public commentary resumed.

Claudio Diaconeasa of 681 Waverly Drive provided some photos to the commission showing the variety of commercial vehicles that can be seen from his property (also included in his written public commentary, which is attached). Mr. Diaconeasa also spoke of the petition against this application by several of the residential property owners in his subdivision.

Alicia Valestin of 677 Wortham Drive pointed on the map where the two neighbors that she knew of who were in support of the application. Ms. Valestin read a statement written by her son on his his experience in the cul-de-sac and the hindrance that having the contractor storage yard has placed on his ability to enjoy the outdoors. Ms. Valenstin continued on to read a statement she prepared highlighting the history of the property (included within the attached public commentary) including a recorded copy of the annexation agreement and statements made by Lake County staff as to the

history of the use of the property. Ms. Valestin also discussed the topic of the property's possible environmental impact of allowing outdoor contractor storage next to Wortham Park.

At 8:45 PM Ron Salski, Executive Director of the Mundelein Park District spoke of Wortham Park. Mr. Salski discussed that the intended use of this park is for residential use and this park in particular has had challenges relating to erosion and water quality that the Park District has been putting in effort to keep in good condition for residents. Mr. Salski went on to voice concerns on the environmental impacts of the outdoor contractor storage next to Wortham Park and stated that there may be an environmental impact study needed by an outside party to fully assess the intended use's impact.

Commission Discussion began at 8:48 PM

K. Garesche stated that historically on the PZC, we have spent much time considering impacts businesses have on surrounding areas even when the property in question is properly zoned for the use. It has been a priority of the Village to support and facilitate business growth, but that being said, Mundelein is a greenspace town and these areas should be protected. For the details of this particular case, the property owner entered a residential contract with the seller. If there was a conflict that caused a misunderstanding of the allowed use of the property, the complaint would be with the prior seller, not the Village. K. Garesche stated that she would not be in favor of this use on a residentially zoned parcel, and that there are other locations in Mundelein available for the storage of trucks.

S. Scheckloth discussed the facts and hardships related to the case. The hardships the property owner is facing are self created and allowing this use to continue would be a detriment. The property owner was operating without a business license on a property that was not zoned for the use, and the property location is adjacent to a park and neighborhood.

J. Holden stated that she would not want to set a precedent that would allow other businesses to move into R-1 zoned properties to convert them into commercial or industrial properties without any unique hardships.

K. Anderson stated that this location is not conducive to the business use and controls on future use of the property could be an issue.

Motion to recommend Denial of a use variation to Table 20.28-1 of Section 20.28.020 to permit an Outdoor Contractor Storage Yard and Office in the R-1 Single-Family Residential zoning district at 760-780 S Midlothian Road, Mundelein, Illinois, incorporating the findings of fact as presented.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Anderson
SECONDER:	Commissioner Garesche
AYES:	Chairman Roswick, Commissioner Anderson, Commissioner Garesche, Commissioner Holden, Commissioner Schneckloth, Commissioner Teehan
NAYS:	None
ABSTAIN:	None

Motion to close Public Hearing PZC-15-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Schneckloth
SECONDER:	Commissioner Anderson
AYES:	Chairman Roswick, Commissioner Anderson, Commissioner Garesche, Commissioner Holden, Commissioner Schneckloth, Commissioner Teehan
NAYS:	None
ABSTAIN:	None

NEW BUSINESS

PUBLIC HEARING - PZC-19-2024 - 1126 Magnolia Road - Variation - Size of Accessory Structure

Motion to open Public Hearing PZC-19-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Sophia Schneckloth
SECONDER:	Commissioner Kerry Garesche
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

Staff Presentation

I. Guadarrama reviewed the attached PowerPoint presentation and reviewed the details and history of the property. The petitioner is applying for a Variation to allow an

accessory structure (pergola) which exceed the allowed accessory structure maximum size of 144 square feet at 1126 Magnolia Road.

Commissioner S. Schneckloth stated that the commission had previously permitted larger pergolas over existing structures because it did not increase the impervious surface footprint of the property. One example is in the Longmeadow subdivision.

Public Commentary

Pat McCansky, a neighbor, questioned if the HOA had been contacted for approval. John Carter, property owner at 1126 Magnolia Road, responded that they had gone through the HOA and the pergola was approved. Mr. McCansky stated that the pergola is not obtrusive and has no objections.

Carol Marquist, a neighbor, stated that she sees the pergola when walking the neighborhood and feels it is a positive addition to the neighborhood and hopes it gets approved.

John Carter, property owner at 1126 Magnolia Road clarified that he had gone to the HOA originally for a gazebo. The HOA does not approve gazebos as they have roofs on the structures, but a pergola is open air and approved by the HOA.

Commission Discussion

Commissioner S. Schneckloth stated that she would be in support of the approval. There is no increase in footprint. The size discrepancy is mostly due to a large overhang. The lot in question is larger and falls in line with previous approvals by the commission for similar projects. Commissioner K. Garesche stated she also supports approval for the same reasons.

J. Holden questioned the alteration in the field. It was stated that there were several places that there were alterations during construction. Eric Hagen of Craiger Custom Design stated that they had picked up on the design from another bid on the property without viewing the project location. Upon installation there were conditions with the location that needed to be addressed to allow for access to the steps and to avoid drilling through the brick patio. I. Guadarrama stated that upon when the building inspector reviewed the post holes - the distance between post holes was not inspected, so discrepancy in size was not found by the Village until completion of the pergola.

Commissioner Schneckloth stated an interest in a possible zoning amendment for increasing maximum accessory building size. The commission discussed the possibility of using a sliding scale in relation to size of the lot.

Motion to recommend **Approval** of a variation from **Section 20.52.050(A)(9)** to allow a pergola, which exceeds the maximum allowed square footage of 144 square feet, in the R-1 Single-Family Residential zoning district at 1126 Magnolia Road, including the findings of facts.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Jennifer Holden
SECONDER:	Commissioner Sophia Schneckloth
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

Motion to close Public Hearing PZC-19-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Kevin Anderson
SECONDER:	Commissioner Sophia Schneckloth
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

PUBLIC HEARING - PZC-20-2024 - 1464 S Butterfield Road - Variation - Motor Vehicle Service and Repair (Minor) Use Standards

Motion to open Public Hearing PZC-20-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Sophia Schneckloth
SECONDER:	Commissioner Kerry Garesche
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

Staff Presentation

J. Marvin reviewed the attached PowerPoint presentation and reviewed the details and history of the property. The petitioner is applying for a Variation to allow vehicles to be stored on-site for a maximum of 21 days.

Petitioner Presentation

Luis Leon of Motus Auto Repair stated that the owner of the building had requested that he no longer use the parking spaces at American Mattress as they are trying to get a long-term lease in that location. The parking spaces for the American Mattress building exceed the amount needed. Mr. Leon is not concerned about people encroaching his designated spaces.

Commissioner Schneckloth stated that she would prefer to use area C on the map first for 21-day long-term storage.

Public Commentary

There was no public commentary.

Commission Discussion

Commissioner J. Holden brought up a difficulty finding hardhsip to warrant 21-day storage vs. what the Zoning Ordinance allows for "Major" auto repair (15 days). The Commission changed the length of time cars can be stored from the 21 days requested to 15 days.

Motion to recommend **Approval** of a variation to **Section 20.48.040(AA)** allowing vehicles to be stored on-site for a maximum of 15 days at 1464 S. Butterfield Road, incorporating the Findings of Fact as amended, with the following conditions:

- a. Long-Term parking must be located behind the building in location C and D; and
- b. Signage for the designated long-term parking stalls is required.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Sophia Schneckloth
SECONDER:	Commissioner Jennifer Holden
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

Motion to close Public Hearing PZC-20-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Kevin Anderson
SECONDER:	Commissioner Jennifer Holden

AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

QUESTIONS AND COMMENTS

There were no additional questions and comments received.

ADJOURNMENT

Motion to adjourn the Planning & Zoning Commission Meeting of January 15, 2025

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Jennifer Holden
SECONDER:	Commissioner Kevin Anderson
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

The Regular Meeting of the Planning and Zoning Commission adjourned at 10:31 PM.

Sign-In Sheet

NAME/COMPANY

ADDRESS

PHONE/EMAIL

Name: Karen Rainish	693 Waltham Dr. Mundelein	Phone: 847 749 525
Company: resident		Email:
Name: Alicia Valentin	1777 Northland	Phone: 847 970 0581
Company: resident	Mundelein	Email: nolechi1998@yahoo.com
Name: Linda & John Carter	1126 Magawood	Phone: (425) 512-5233
Company: Resident	Mundelein, IL	Email: LC9922@gmail.com
Name:		Phone:
Company:		Email:
Name:		Phone:
Company:		Email:
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Sign-In Sheet

NAME/COMPANY	ADDRESS	PHONE/EMAIL
Name: ERIC HAGEN	RE: 1126 MAGNOLIA	Phone: 815-479-9660
Company: CRARGER CUSTOM DESIGN		Email: ERIC@CRARGERCUSTOMDESIGN.COM
Name: LUIS LEON	1464 S BUTTERFIELD RD	Phone: 224-206-8915
Company: MOTUS INC	MUNDELEIN, IL 60060	Email: lleon@motusauto.com
Name: Ron Salski	1401 N. Midlothian Rd	Phone: 224-290-4830
Company: Mundelein Park Dist Mundelein		Email: rsalski@mundeleinpark.org
Name: GLENN CHRISTENSEN	4990 PRAIRIE OAK	Phone: 847/404-2307
Company:	GURNEE, IL 60031	Email: gchristensen872@gmail.com
Name: TOMAS SOLNICKY	677 WAVERLY	Phone: 630-802-3546
Company:	MUNDELEIN	Email: T-SOLNICKY
Name:		Phone:
Company:		Email:
Name:		Phone:
Company:		Email:
Name:		Phone:
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Village Staff Overview: 1126 Magnolia Road

PZC-19-2024
January 15, 2025

1126 Magnolia Road

Petitioner: Eric Hagen – Craiger Custom Design

Property Owner: John Carter

Current Zoning: R-1 Single-Family Residential

Current Use: Single Family Residence - Hampton Reserve
Subdivision

Variance applications submitted to allow an accessory structure larger than the maximum allowed square footage of 144 sq. ft.

Location Map



Background

- The Petitioner applied for a building permit this year on behalf of the property to build a 9'4" by 14'5" freestanding pergola at the Subject Property.
- The building permit for the 9'4" by 14'5" pergola was approved.
- The post hole inspection passed.
- Final inspection did not pass. The pergola measured more than what was stated on the application, it also exceeded the maximum size allowed for accessory structures.

VILLAGE OF MUNDELEIN

DIGITALLY

RCVD 07-24-24



Building Department

300 Plaza Circle · Mundelein, IL 60060

Phone (847) 949-3283 · Fax (847) 949-4278 · building@mundelein.org

PERMIT NO. **B24-07-137**

BUILDING PERMIT APPLICATION

PROJECT ADDRESS: 1126 Magnolia Rd UNIT #: _____

DESCRIPTION OF WORK: 9'4" x 14'5" pergola - freestanding

NAME OF APPLICANT: Eric Hagen ADDRESS: 2510 IL Route 176, Unit D, Crystal Lake, IL 60014

PHONE: 815-479-9660 EMAIL: eric@craigercustomdesign.com

APPLICANT IS: ☐ PROPERTY OWNER ☒ CONTRACTOR ☐ ARCHITECT/ENGINEER ☐ OTHER: _____

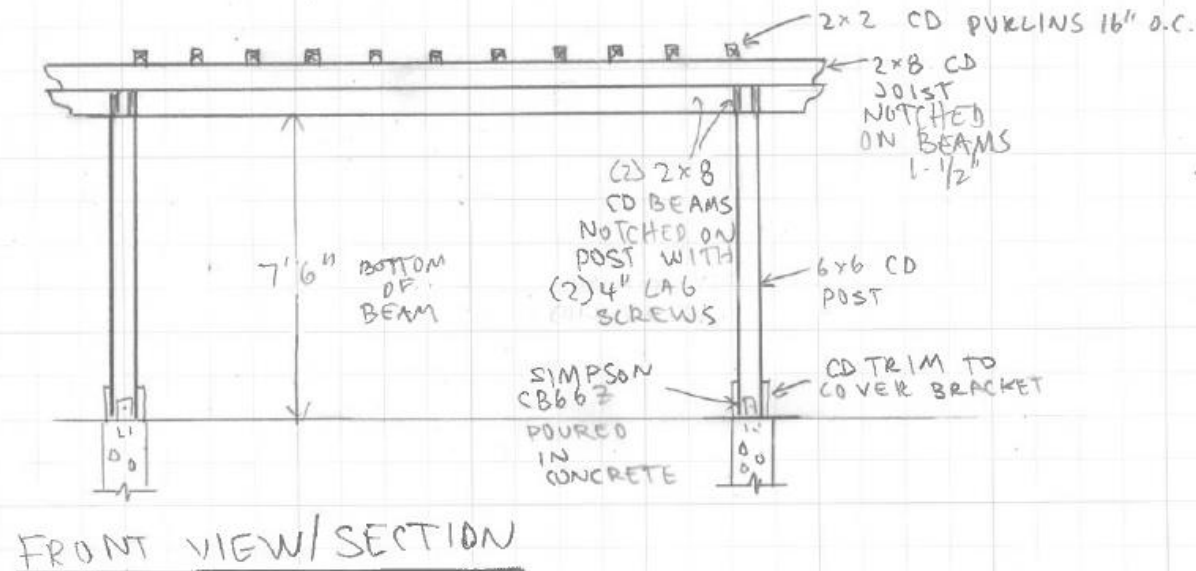
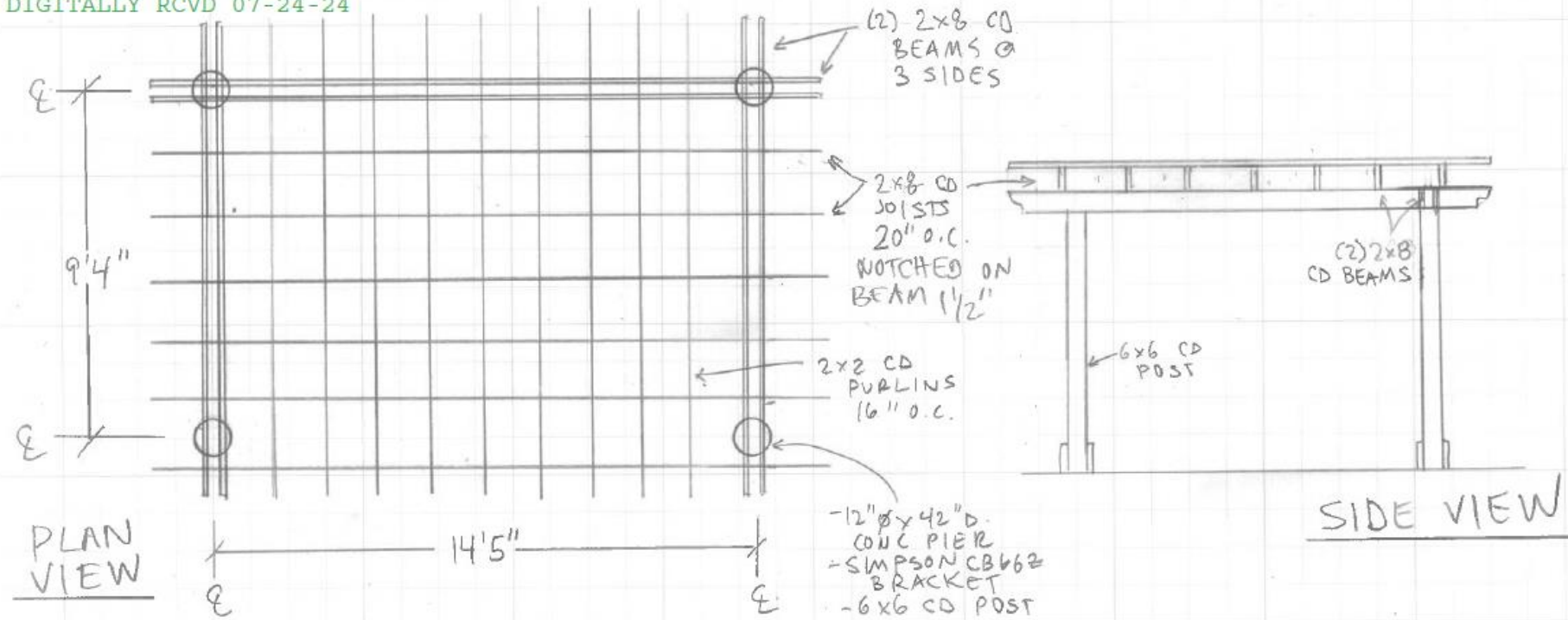
NAME OF CONTRACTOR: Craiger Custom Design ADDRESS: 2510 IL Route 176,

PHONE: 815-479-9660 EMAIL: eric@craigercustomdesign.com

PROJECT IS: ☒ SINGLE FAMILY ☐ MULTI-FAMILY ☐ COMMERCIAL ☐ INDUSTRIAL ☐ MIXED-USE ☐ PUBLIC

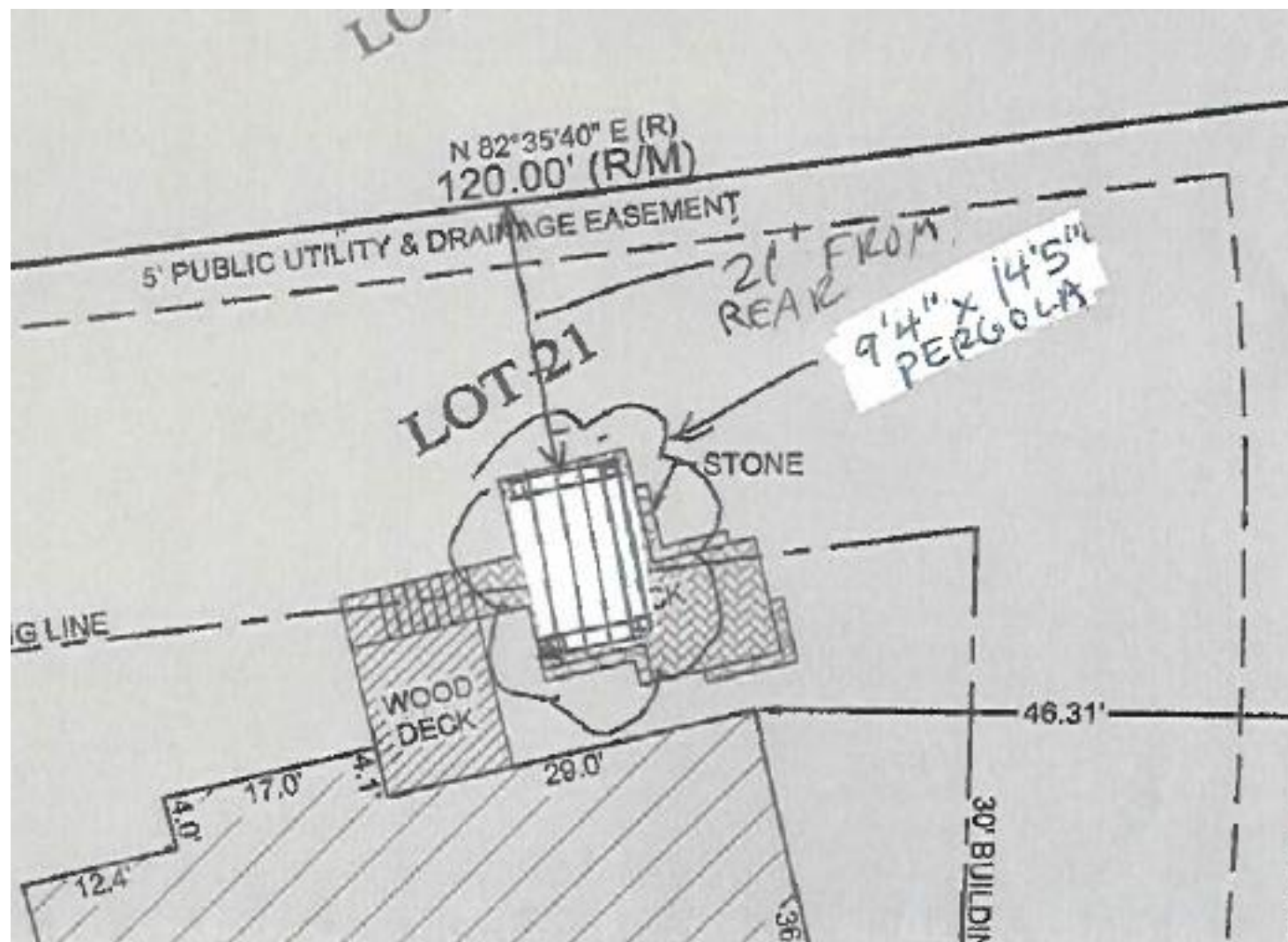
CATEGORY/SQUARE FOOTAGE: ☒ NEW: 138 S.F. ☐ ADDITION: _____ S.F. ☐ ALTERATION: _____ S.F.

COST OF PROJECT: \$9,650.00 NUMBER OF UNITS: _____



CD = ROUGH SAWN
"CLEAN & BRIGHT"
WESTERN RED CEDAR

CARTER RESIDENCE		
1126 Magnolia Rd Mundelein Illinois 60060		
DATE: 7/16/24	APPROVED BY:	DRAWN BY: EH
REVISED:		SCALE: 1/4" = 1'
CRAIGER CUSTOM DESIGN		DRAWING #:
2510 Route 176, Unit D, Crystal Lake IL 60014		1
815-479-9660		

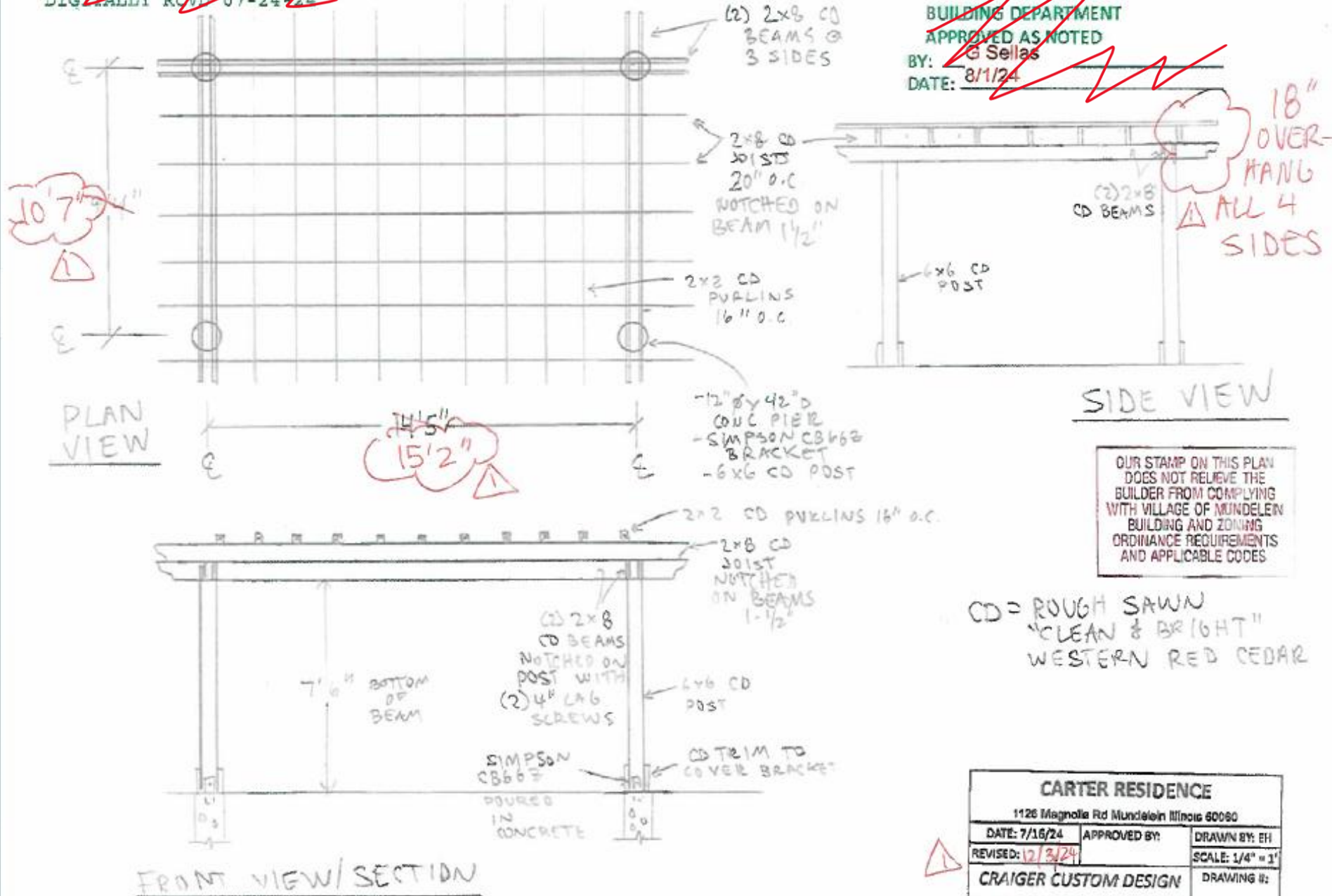


Variance Request

- Requesting a variation from Section 20.52.050(A)(9) to allow a pergola that exceeds the maximum allowed square footage of 144 square feet, in the R-1 Single-Family Residential zoning district at 1126 Magnolia Road.

VILLAGE OF MUNDELEIN
DIGITALLY RVD 07-24-24

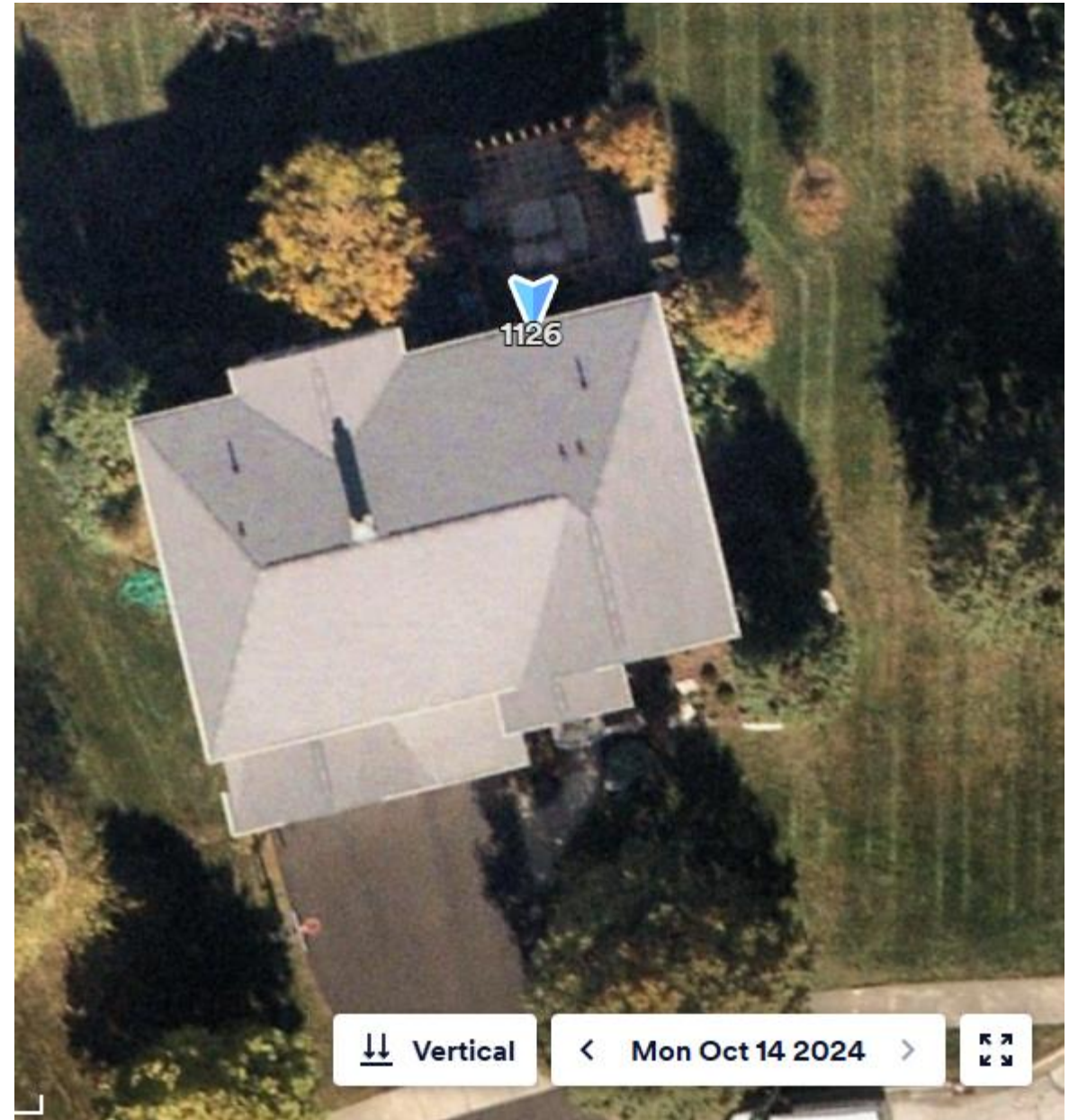
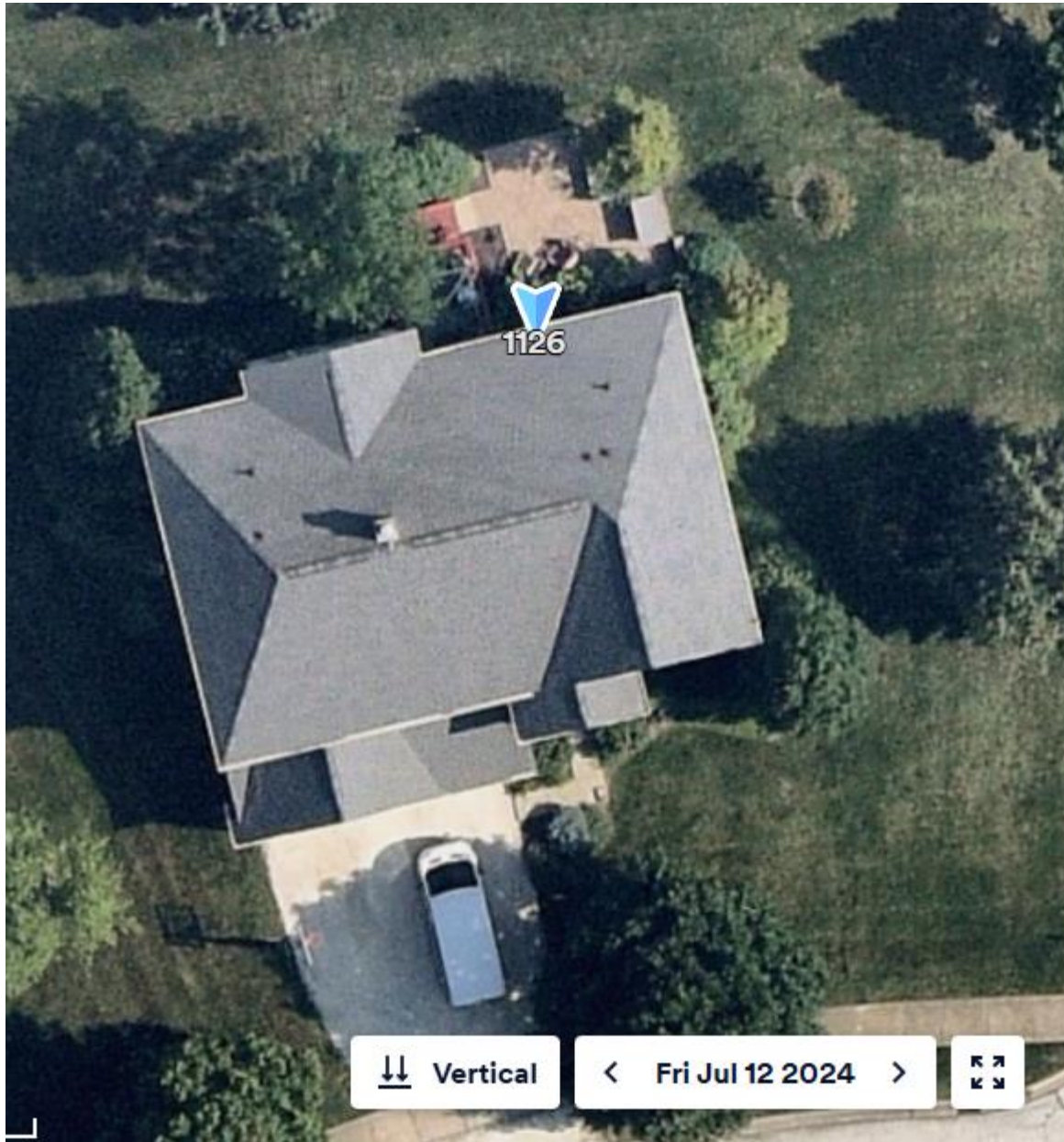
VILLAGE OF MUNDELEIN
BUILDING DEPARTMENT
APPROVED AS NOTED
BY: G. Sella
DATE: 8/1/24



CARTER RESIDENCE		
1126 Magnolia Rd Mundelein Illinois 60060		
DATE: 7/16/24	APPROVED BY:	DRAWN BY: EH
REVISED: 12/3/24		SCALE: 1/4" = 1'
CRAIGER CUSTOM DESIGN		DRAWING #: 1
2510 Route 176, Unit D, Crystal Lake IL 60014 815-479-9660		







Analysis

- The Petitioner did not demonstrate a hardship or unique circumstance specific to the subject property.
- Petitioner was following the request of the property owner to build a pergola that fits the square footage of the patio.
- Nearby lots do not show large accessory structures in the rear yard.



Analysis

- The Village has placed a maximum square footage on all accessory structures for several reasons:
 - Maintain the character of neighborhood
 - Prevent from altering the aesthetic appeal of a neighborhood
 - Maintain visual harmony
 - Prevent overbuilding
 - Prevent overcrowding lots
 - Manage stormwater and reduce the risk of flooding or erosion

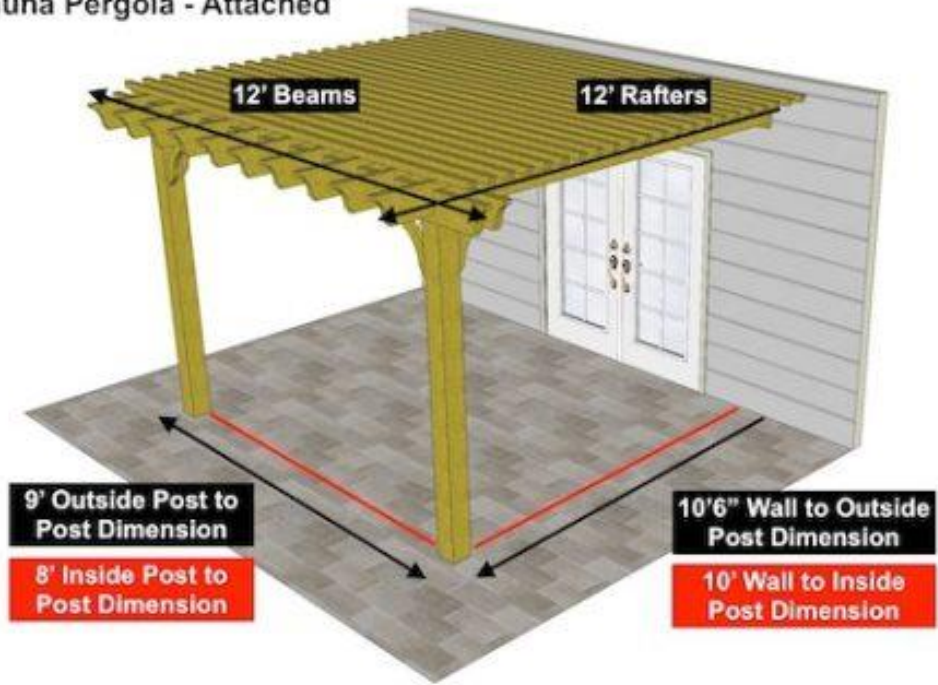


Source: APEX Pergola Design (12x12)



Source: APEX Pergola Design (10x16)

12'x12' Big Kahuna Pergola - Attached



Source: Pergola Depot (12x12)



Source: Sunset Pergola Kits



Recommendation

As administrators of the Zoning Ordinance, we must analyze all cases under the same standards.

Staff is not in favor of the variation request due to the Petitioner not able to demonstrate a zoning hardship or uniqueness to the circumstance on the Subject Property.

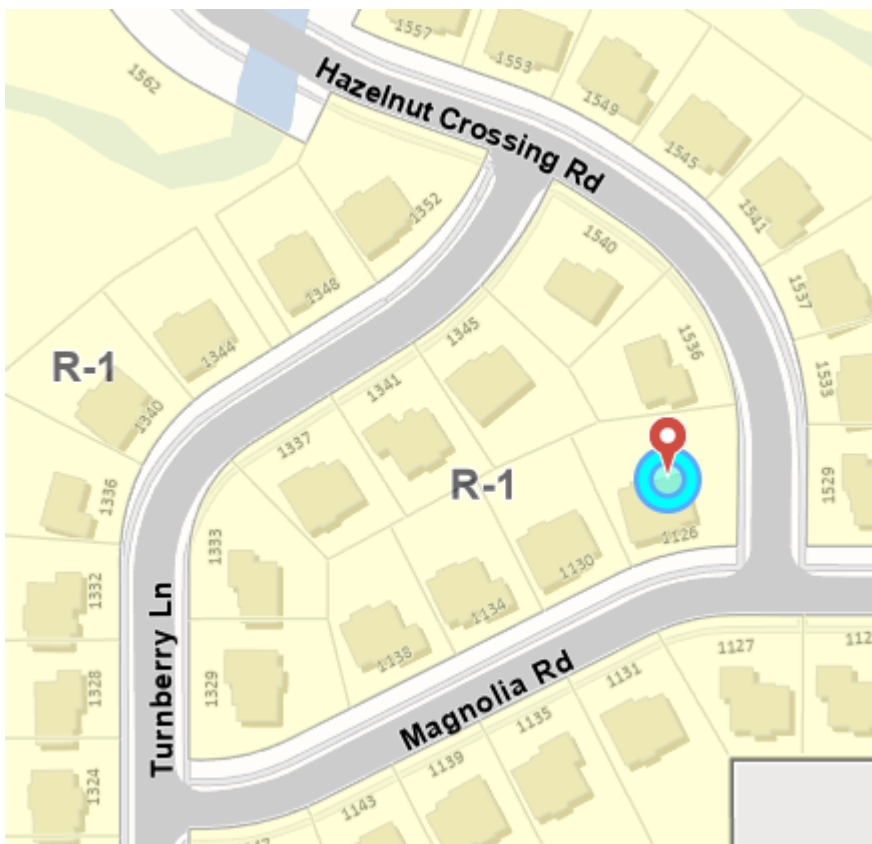
FINDINGS OF FACT – VARIATION

CASE NUMBER	PZC-19-2024
PUBLIC HEARING DATE	January 15, 2024
VARIATION	Variation from Section 20.52.050(A)(9) regarding an accessory structure over the maximum square footage
MOTION	Motion by J. Holden, second by S. Schneckloth to recommend approval of a variation from Section 20.52.050(A)(9) to allow an accessory structure (pergola) larger than the maximum allowed square footage of 144 square feet in the R-1 Single-Family Residential zoning district at 1126 Magnolia Road.
On January 15, 2024, the Planning and Zoning Commission voted 6-0 for approval of a variation from Section 20.52.050(A)(9) to allow an accessory structure larger than the maximum allowed square footage of 144 square feet in the R-1 Single-Family Residential zoning district at 1126 Magnolia Road.	
<i>No variation from the provisions of this Ordinance shall be granted unless the Zoning Administrator, Planning & Zoning Commission, and Village Board makes specific written findings based on the standards imposed by this section. These standards are as follows:</i>	
1. The strict application of the terms of this Ordinance will result in undue hardship;	
The strict application of the terms of this Ordinance would result in undue hardship for the Petitioner, as the brick patio existed when the Property Owners purchased the house. Additionally, a smaller pergola would block access to the house and require cutting holes in the brick.	
2. The plight of the owner is due to unique circumstances;	
The property is subject to unique circumstances because it is larger than most properties in the Village and, as a corner lot, has larger setbacks.	
3. The variation, if granted, will not alter the essential character of the locality;	
The variation will not alter the essential character of the locality, as the increase in the pergola's square footage is negligible. It will be built over the existing patio and will not increase the impervious surface. Due to the large setbacks, the pergola will not be significantly visible from the street. Additionally, the Village has not received any complaints.	
<i>The Zoning Administrator, Planning & Zoning Commission, and Village Board, in making its findings, may inquire into the following evidentiary issues, as well as any others deemed appropriate.</i>	
1. Because of the particular physical surroundings, shape or topographical conditions of the specific property involved, a particular hardship or difficulty to the owner would result, as distinguished from a mere inconvenience, if the strict letter of the regulations were to be carried out.	
The Commission finds that there is hardship attributable to the shape, surroundings, and topographical conditions of the property.	
2. The alleged difficulty or hardship has not been created by any person presently having a proprietary interest in the property in question.	
The Commission finds that the petitioner successfully demonstrated the requested variation was not created by any person currently having a proprietary interest in the Subject Property, as the brick patio pre-existed the Property Owner's purchase of the property.	
3. The granting of the variation will not be detrimental to the public welfare in the neighborhood in which the property is located.	
The Commission finds, after considering the public commentary and testimony during the hearing, that granting the requested variation will not be detrimental to the public welfare of the area. The pergola is also supported by the neighbors.	
4. The proposed variation will not impair an adequate supply of light and air to adjacent property, substantially increase congestion in the public streets, increase the danger of fire, endanger the public safety, or impair property values within the neighborhood.	
The proposed variation will not impair an adequate supply of light and air to adjacent property, substantially increase congestion in the public streets, increase the danger of fire, endanger the public safety, or impair property values within the neighborhood.	
5. The proposed variation is consistent with the spirit and intent of this Ordinance and Village land use policies.	
The Commission finds that the proposed variation is consistent with the spirit and intent of this Ordinance and the Village's land use policies, as it preserves and beautifies the single-family residential neighborhood.	

6. The value of the property in question will be substantially reduced if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located.

The value of the property will not be substantially reduced if used only under the conditions allowed by the regulations governing its district. Similarly, the value will not be substantially reduced if the proposed variation is approved.

Location Map: 1126 Magnolia Road



Legend:

 Subject Property

INCOMPLETE APPLICATIONS WILL NOT BE ACCEPTED

PROPERTY INFORMATION

Address 1126 Magnolia

Property Index Numbers (PIN) 1013311010

Size of Property 14,870 (sq. ft./acres)

Size of Building Space _____ (sq. ft.)

Size of Space Utilized _____

ZONING

Current Zoning _____

Proposed Zoning _____

Current Use _____

Proposed Use _____

PETITIONER INFORMATION

Business/Org. Name Craiger Custom Design

Name Eric Hagen

Title V.P.

Address 2510 Rt 176 Unit D

City, State, Zip Crystal Lake IL 60014

Phone 815-479-9660

Email eric.craigercustomdesign.com

Petitioner Status: ☐ Owner ☐ Lessee ☐ Contract Purchaser

PROPERTY OWNER INFORMATION

Business/Org. Name _____

Name John Carter

Title _____

Address 1126 Magnolia Rd

City, State, Zip Mundelein IL

Phone 984-202-9232

Email jcarter0758@gmail.com

SECTION OF ZONING ORDINANCE: 20.52.010

DESCRIPTION OF PROPOSED ZONING VARIATION (Attach additional pages, if necessary)

PERGOLA BUILT OVER EXISTING PAVER
PATIO. ORIGINAL PLAN HAD POSTS
9'4" x 14'5". SITE CONDITIONS
DICTATED NEW POST PLACEMENT
TO PUT POSTS AT PATIO CORNERS.
MAKING POSTS 10'7" x 15'2", EXCEEDING
THE ALLOWABLE 144 SF PER ZONING.

AFFIDAVIT OF OWNERSHIP AND AUTHORIZATION

COUNTY OF LAKE)
)
STATE OF ILLINOIS)

I, John Carter, under oath, state that I am

X the sole)
_____ an) owner of the property
_____ an authorized officer of the)

commonly described as (Address) 126 MAGNOLIA RD. and that such property is owned by

(Printed Name) JOHN CARTER as of this date. As owner of the property, I do

hereby authorize ERIC HAGEN OF CRAIGER CUSTOM DESIGN (Printed Name or Not Applicable) to represent me in the following

Planning and Zoning Commission/Village Board matter, APPLYING FOR
VARIANCE FOR NEW PERGOLA (Action).

[Signature]
Signature

Subscribed and sworn to before me

this 18 day of October, 2024.

[Signature]
Notary Public Signature



SITE VISIT AUTHORIZATION

I hereby grant employees of the Village of Mundelein, their agents, and members of the Mundelein Planning and Zoning Commission permission to enter on the property located at the following address:

(Address) 1126 MAGNOLIA RD

Visual inspection of the site shall be accomplished during reasonable hours to examine only those portions of the property relating to this application. This permission is granted in regards to the Mundelein Planning and Zoning Commission Petition for the above-cited property.

**If Owner or if Owner is a
Corporation or Partnership:**

 10/18/24
Signature of Owner Date

By _____

Title/Full Corporate Name

If Contract Purchaser:

Signature of Contract Purchaser Date

By _____

Title/Full Corporate Name

If Lessee (Corporate or Partnership):

Signature of Lessee Date

By _____

Title/Full Corporate Name

REQUIRED SIGNATURES

The undersigned states under oath that he/she/they are the **Legal Owner(s)** of record of the realty described in this Planning and Zoning Commission Application, and the statements that he/she/they made in the foregoing application are true in substance and in fact.

Signature (Owner):  Date: 10/18/24
Printed Name: John Carter Title: _____

Signature (Owner): _____ Date: _____
Printed Name: _____ Title: _____

The undersigned states under oath that he/she/they are the **Contract Purchaser** of record of the realty described in this Planning and Zoning Commission Application, and the statements that he/she/they made in the foregoing application are true in substance and in fact.

Signature Contract Purchaser: _____ Date: _____
Printed Name: _____ Title: _____

The undersigned states under oath that he/she/they are the **Lessee** of record of the realty described in this Planning and Zoning Commission Application, and the statements that he/she/they made in the foregoing application are true in substance and in fact.

Signature Lessee: _____ Date: _____
Printed Name: _____ Title: _____

Transmittal



2510 IL Route 176, Unit D
Crystal Lake, IL 60014
(815)479-9660

To: Mundelein Building Dept

From: Eric Hagen

Date: 12/3/24

Regarding: Variance Application
1126 Magnolia Rd

Comments:

We need to apply for a variance for the pergola we built at 1126 Magnolia Rd.

Our submitted permit drawings showed the post dimensions 9'4" x 14'5" (134SF)

It was approved at this size.

Site conditions were different than the plans we received and the posts were spread out to go over the existing patio and not rest in the middle of a pathway.

There was a pre-pour/post hole inspection done with the new post placements @ 10'7" x 15'2". (160SF)

Pier placement must not have been verified during that inspection. The inspection was APPROVED.

We built and installed the pergola with the new post placement.

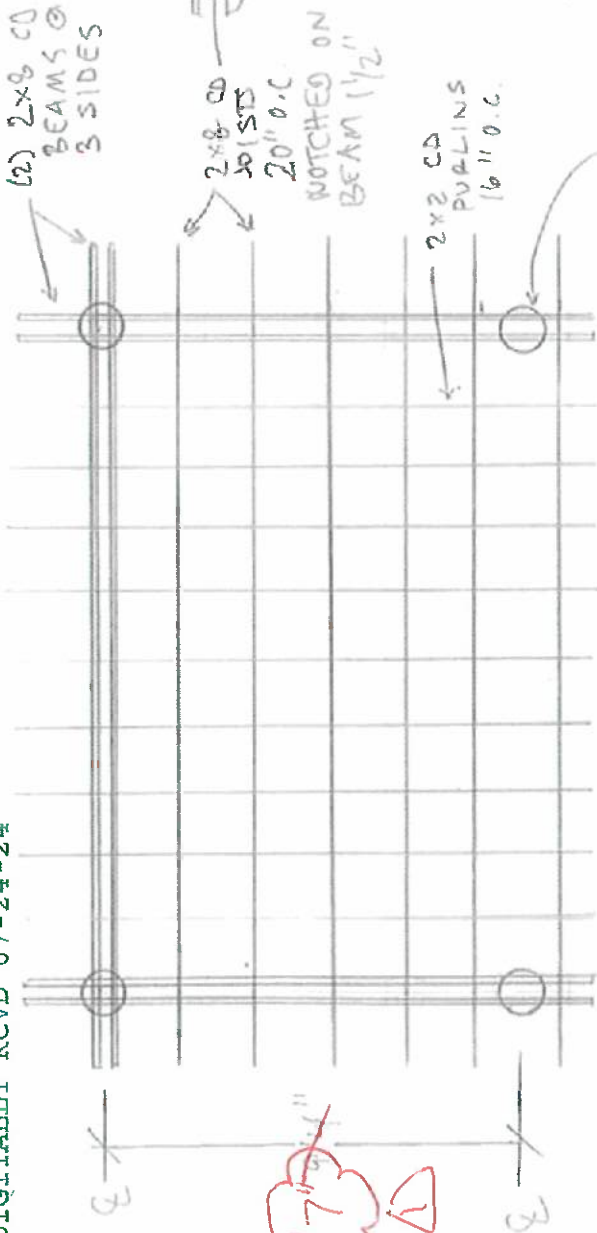
During final inspection, we were told the pergola was too large and over the allowed 144SF allowed for 'accessory structures'.

I asked if we moved the posts in 14" to meet the 144SF requirement if it would work, and was told that it would still not pass. I was told at that time that it was the overall top that needed to be less than 144SF.

The top on the SUBMITTED AND APPROVED permit drawings with 18" overhang at all 3 sides would be 209SF. So to be told this after it was approved and built is confusing.

We need clarification on what part of the pergola is considered square footage. There are no walls or solid roof. Technically there is no "square footage" its just 4 posts in the ground.

VILLAGE OF MUNDELEIN
BUILDING DEPARTMENT
APPROVED AS NOTED
BY: G Sillas
DATE: 8/1/24

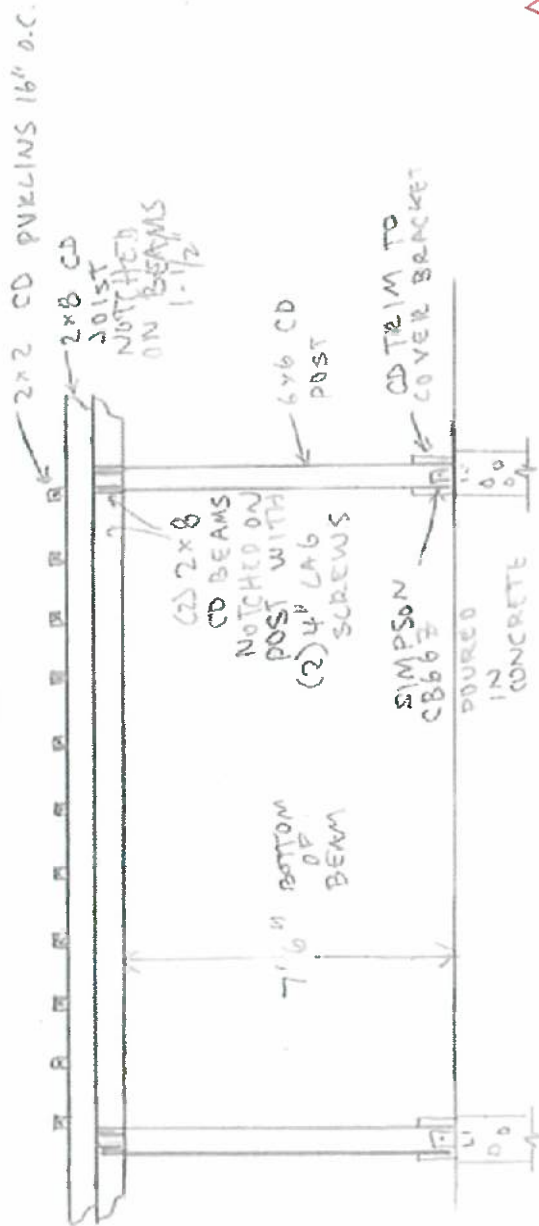


PLAN VIEW

SIDE VIEW

OUR STAMP ON THIS PLAN DOES NOT RELIEVE THE BUILDER FROM COMPLYING WITH VILLAGE OF MUNDELEIN BUILDING AND ZONING ORDINANCE REQUIREMENTS AND APPLICABLE CODES

CD = ROUGH SAWN
"CLEAN & BRIGHT"
WESTERN RED CEDAR



FRONT VIEW/SECTION

CARTER RESIDENCE			
1126 Magnolia Rd Mundelein Illinois 60060			
DATE: 7/16/24	APPROVED BY:	DRAWN BY: EH	DRAWING #: 1
REVISED: 12/3/24		SCALE: 1/4" = 1'	
CRAIGER CUSTOM DESIGN			
2510 Route 176, Unit D, Crystal Lake IL 60014			
		815-479-9660	



1126 MAGNOLIA RD



(3) POSTS & PATIO CORNERS
(1) SET IN PATIO.



1126 MAGNOLIA RD



1126 MAGNOLIA RD



1126 MONROIA RD



Building Department

300 Plaza Circle · Mundelein, IL 60060

Phone (847) 949-3283 · Fax (847) 949-4278 · building@mundelein.org

PERMIT NO. **B24-07-137**

BUILDING PERMIT APPLICATION

PROJECT ADDRESS: 1126 Magnolia Rd UNIT #: _____

DESCRIPTION OF WORK: 9'4" x 14'5" pergola - freestanding

NAME OF APPLICANT: Eric Hagen ADDRESS: 2510 IL Route 176, Unit D, Crystal Lake, IL 60014

PHONE: 815-479-9660 EMAIL: eric@craigercustomdesign.com

APPLICANT IS: ☐ PROPERTY OWNER ☒ CONTRACTOR ☐ ARCHITECT/ENGINEER ☐ OTHER: _____

NAME OF CONTRACTOR: Craiger Custom Design ADDRESS: 2510 IL Route 176,

PHONE: 815-479-9660 EMAIL: eric@craigercustomdesign.com

PROJECT IS: ☒ SINGLE FAMILY ☐ MULTI-FAMILY ☐ COMMERCIAL ☐ INDUSTRIAL ☐ MIXED-USE ☐ PUBLIC

CATEGORY/SQUARE FOOTAGE: ☒ NEW: 138 S.F. ☐ ADDITION: _____ S.F. ☐ ALTERATION: _____ S.F.

COST OF PROJECT: \$9,650.00 NUMBER OF UNITS: _____

MINOR PROJECTS:

✓		Qty.
	Accessory Structure Demolition	
X	Accessory Structure, No Electric	1
	Air Conditioning Replacement	
	Concrete/Brick Sidewalk	
	Drainage Pipe for Downspouts	
	Driveway Resurface	

✓		Qty.
	Fence	
	Furnace Replacement	
	Re-Roof, Single Family	
	Re-Roof, Townhome	
	Re-Side	
	Satellite Dish (over 36")	

✓		Qty.
	Sewer Repair	
	Water Repair	
	Storable Pools	
	Water Heater Replacement	
	Window/Door Replacement	
	Other:	

PLEASE NOTE: Re-Roof Single Family, Re-Roof Townhome, Residing, and Window / Door Replacement Must be applied for online at <https://mundelein.org/405/Registration-Licensing-Permitting>.

STANDARD PROJECTS:

✓		Qty.
	Accessory Structure, With Electric	
	Air Conditioning (New)	
	Concrete/Brick Patio	
	Demolition, Primary Structure	
	Deck	
	Detached Garage	
	Driveway, New	
	Electrical Service Upgrade	

✓		Qty.
	Electric, Miscellaneous	
	Fire Alarm	
	Fire Pump	
	Fire Sprinkler	
	Fireplace New	
	Hood and Duct System	
	New Parking Lot	

✓		Qty.
	Roof Top Furnace or Air Conditioner	
	Re-Roof, Multi-Family	
	Re-Roof, Commercial	
	Solar Installation, Residential	
	Swimming Pool, Above Ground with Electric	
	Window/Door, New	
	Other:	

NOTICE: The Village of Mundelein requires all contractors and subcontractors to be licensed under Section 5.08.110 of the Village of Mundelein Code.

- 1) This permit application expires if a permit is not obtained within six (6) months after it has been submitted and accepted by the Village as complete.
- 2) Request for Certificate of Occupancy must be made 24 hours in advance and only after passing final building, fire, engineering inspections.

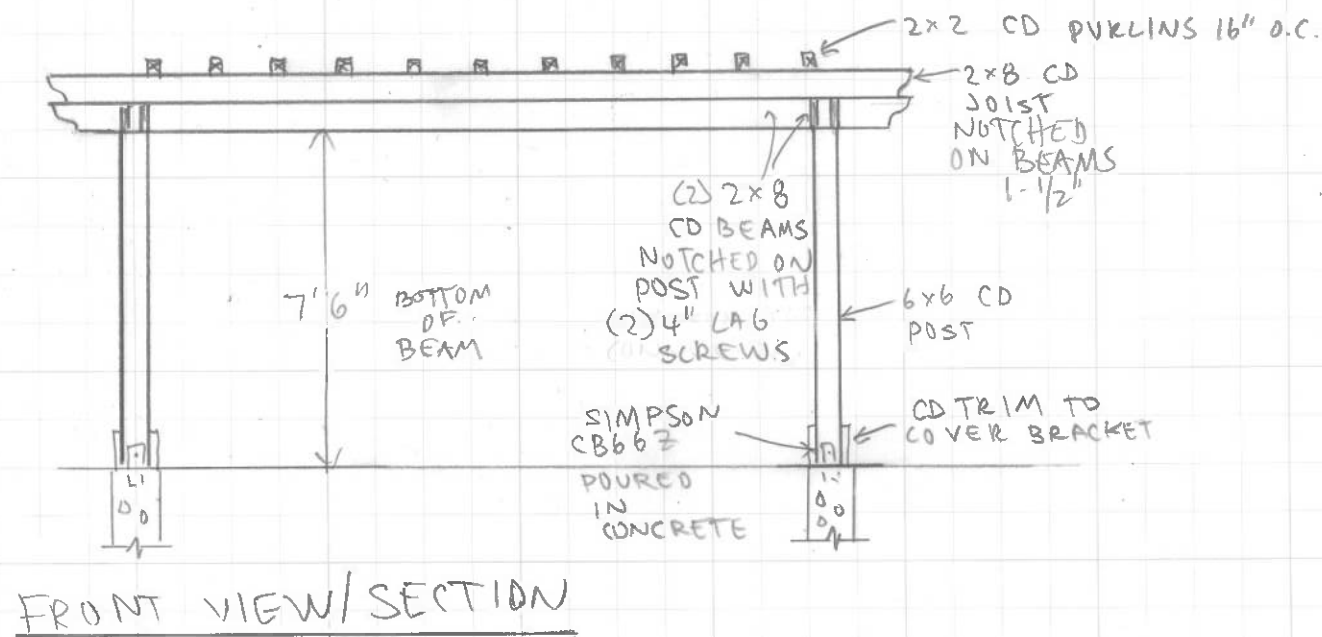
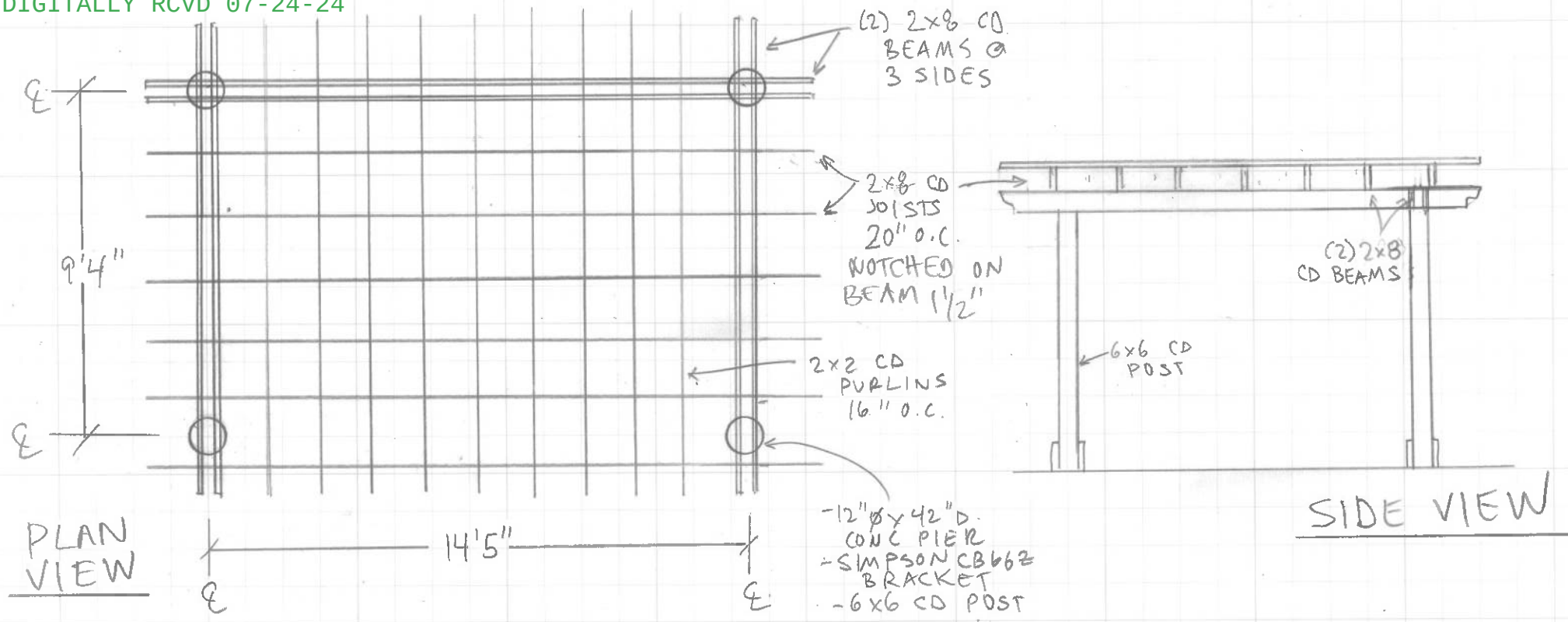
Notice to Property Owner: You may also be subject to additional covenants and restrictions impacting your property that may be more restrictive than the Village's Municipal Code regulations (which may be the case if you are part of a Homeowners Association or Property Owners Association). The Village's issuance of a building permit is not a guarantee that your proposed work/project conforms to said additional regulations. It is your responsibility, as the property owner, to determine whether your property is subject to additional rules and regulations recorded against your property.

I hereby certify that the owner of record authorizes the proposed work and that I have been authorized by the owner to make this application. All provisions of law and ordinances governing this work will be compiled with, whether specified herein or not.

Signature: Eric Hagen

Date: 07/22/2024

Print Name: Eric Hagen



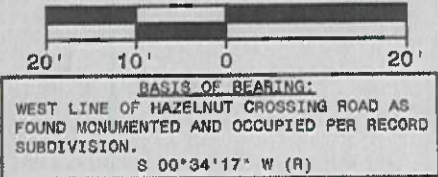
CD = ROUGH SAWN
"CLEAN & BRIGHT"
WESTERN RED CEDAR

CARTER RESIDENCE		
1126 Magnolia Rd Mundelein Illinois 60060		
DATE: 7/16/24	APPROVED BY:	DRAWN BY: EH
REVISED:		SCALE: 1/4" = 1'
CRAIGER CUSTOM DESIGN		DRAWING #:
2510 Route 176, Unit D, Crystal Lake IL 60014		1
815-479-9660		

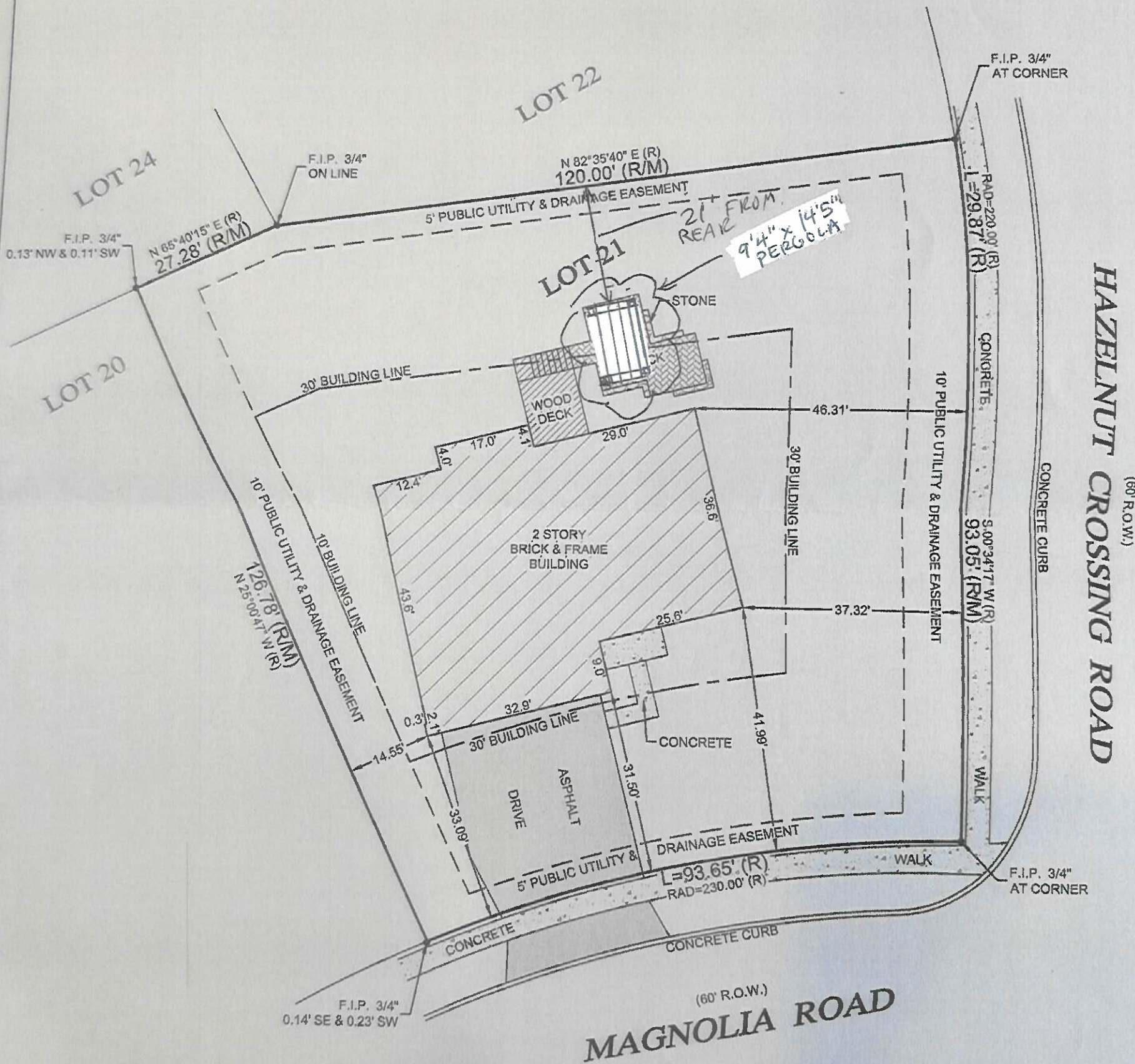
PLAT OF SURVEY
OF

LOT 21, IN HAMPTON RESERVE, BEING A SUBDIVISION OF THE WEST HALF OF THE SOUTHWEST QUARTER OF SECTION 13, TOWNSHIP 44 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED OCTOBER 29, 2004 AS DOCUMENT 5672835, IN THE VILLAGE OF MUNDELEIN, LAKE COUNTY, ILLINOIS.

LEGEND	
A = ASSURED	NW = NORTHWEST
C = CALCULATED	P.O.B. = POINT OF BEGINNING
CH = CHORD	P.O.C. = POINT OF COMMENCEMENT
CL = CENTERLINE	R = RECORD
D = DEED	RAD = RADIUS
E = EAST	R.O.W. = RIGHT OF WAY
F.I.P. = FOUND IRON PIPE	S = SOUTH
F.I.R. = FOUND IRON ROD	S.I.P. = SET IRON PIPE
FT. = FEET/FOOT	S.I.R. = SET IRON ROD
L = ARC LENGTH	SE = SOUTHEAST
M = MEASURED	SW = SOUTHWEST
N = NORTH	W = WEST
NE = NORTHEAST	
---X---X---	CHAIN LINK FENCE
---o---o---	WOOD FENCE
---x---x---	METAL FENCE
---v---v---	VINYL FENCE
---e---e---	EASEMENT LINE
---s---s---	SETBACK LINE
---	INTERIOR LOT LINE



AREA OF SURVEY:
CONTAINING 14,870 SQ. FT. OR 0.34 ACRES MORE OR LESS



Morris Engineering, Inc.
515 Warrenville Road, Lisle, IL 60532
Phone: (630) 271-0770
FAX: (630) 271-0774
WEBSITE: WWW.ECIVIL.COM

STATE OF ILLINOIS)ss
COUNTY OF DUPAGE)ss
I, THE UNDERSIGNED, AN ILLINOIS PROFESSIONAL LAND SURVEYOR, DO HEREBY CERTIFY THAT "THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT ILLINOIS MINIMUM STANDARDS FOR A BOUNDARY SURVEY," AND THAT THE PLAT HEREON DRAWN IS A CORRECT REPRESENTATION OF SAID SURVEY.
DATED, THIS 29TH DAY OF MAY, A.D. 2020, AT Lisle, ILLINOIS.



ILLINOIS PROFESSIONAL LAND SURVEYOR NO. 035-3253
LICENSE EXPIRATION DATE NOVEMBER 30, 2020
ILLINOIS BUSINESS REGISTRATION NO. 184-003245

- NOTE:
1. ALL TIES SHOWN ON THIS SURVEY ARE MEASURED TO THE BUILDING'S SIDING (BRICK, FRAME, STUCCO, METAL, ETC.) AND NOT TO THE FOUNDATION, UNLESS NOTED OTHERWISE.
 2. ROOF LINES AND OVERHANGS ARE TYPICALLY NOT SHOWN HEREON.
 3. COMPARE ALL DISTANCES AND POINTS IN FIELD AND REPORT ANY DISCREPANCIES TO SURVEYOR AT ONCE.
 4. NO DIMENSIONS SHALL BE ASSUMED BY SCALING.

ADDRESS COMMONLY KNOWN AS 1126 MAGNOLIA ROAD
MUNDELEIN, ILLINOIS
CLIENT MORREALE BRADY MALONE & CWIK, P.C.
FIELDWORK DATE (CREW) 05/28/2020 (MM/DL)
DRAWN BY: RE S. DEUTER

To: Mayor and Board of Trustees

From: Jessica Marvin, Associate Planner
Erin Swanson, Administrative Assistant
Amanda Orenchuk, Director of Community Development

For: Village Board Meeting of January 27, 2025

Subject: PZC-20-2024 - 1464 South Butterfield Road - Variation - Motor Vehicle Service and Repair (Minor) Use Standards

Financial Impact:

N/A

Attachments:

1. PZC Minutes - 01-15-2025
2. Findings of Fact - Parking Variation - 1464 South Butterfield Road
3. Location Map - 1464 South Butterfield Road
4. PZC-20-2024 - 1464 South Butterfield Road - Motus Auto Repair

Background:

The building at 1464 South Butterfield Road was constructed in 1987 and is within the Butterfield Corners Subdivision. This is a multi-tenant building, current tenants including Salon Centric, Hairtopia, Osaka Sushi, K.A.S.H. Insurance, Heartland Meditation, Golden Kitchen, Lotus Nail Spa, Yes Class, Awesome Tan, The Philly Special, and Subway.

In 2018, the Village Board reviewed and approved an ordinance amending Ordinance No. 86-7-29, Ordinance No. 86-10-35, and Ordinance No. 87-9-29. The Merlin Muffler Company Service Center ceased operations and was vacant. The property owner informed the Village that Motus Incorporated was going to lease the vacant space, which is substantially similar to the Merlin Muffler Company Service Center.

Motus is categorized as Motor Vehicle Service and Repair, Minor, which is defined as an establishment involved in minor repairs to motor vehicles, including repair or replacement of cooling, electrical, fuel and exhaust systems, brake adjustments, relining and repairs, wheel servicing, alignment and balancing, repair and replacement of shock absorbers, and replacement or adjustment of mufflers and tail pipes, hoses, belts, light bulbs, fuses, windshield wipers/wiper blades,

grease retainers, wheel bearings, and the like. Additionally, Motus and previous businesses also repair engines.

Matter for Consideration

Since 2024, it has been observed that Motus has been storing vehicles on-site for longer than 72 hours, which is not permitted. Long-term parking was not approved previously and was not required or by prior users.

Variation Requested

Section 20.48.040(AA) limits the number of days a vehicle can be stored on site to 72 hours. The petitioner proposes to increase the maximum time from 72 hours to 21 days due to lead time for parts before service can begin or be completed, scheduling and resource constraints, clients dropping off their vehicles after hours or having their inoperable vehicles towed at all times of the day, and customer delays in picking up their vehicles after service completion. The petitioner has identified four locations in the parking lot for the overnight storage of these vehicles (Figure 1).

Neighboring Properties:

North: C-2, Mini-Warehouse (Metro Self Storage)

South: C-2, Motor Vehicle Service and Repair, Minor (Jiffy Lube)

East: Vernon Hills Office, Research & Development Buildings

West: C-3, Contractor Storage Yard and Retail Goods Establishment (James Martin Associates and Robert Schwake Stone) and railroad

"Motor Vehicle Service and Repair, Major" uses, businesses are permitted to store vehicles on-site for up to 15 days. As a result, the Commission decided to limit the maximum time a vehicle could be stored outdoors from the requested 21 days to 15 days.

The Commission recommended **approval** of the variation by a vote of 6-0 with the condition that long-term parking must be located behind the building in location C and D and signage for the designated long-term parking stalls is required.

Analysis

Staff is in favor of the request because of the following reason:

1. The Planning and Zoning Commission reviewed the facts of the petition and provided their analysis, and staff agreed with the recommended conditions. The spirit and intent of the Zoning Ordinance was to limit outdoor storage for "Motor Vehicle Service and Repair, Minor" uses to 72 hours; however, the Zoning Ordinance did not anticipate the petitioner's unique circumstances, which were approved by a special use ordinance passed in 1986. Their engine repair services are categorized as "Motor Vehicle Service and Repair, Major," requiring additional time for repairs that exceed 72 hours.

Recommendation:

Motion to authorize staff to draft an ordinance granting a variation to Section 20.48.040(AA) increasing the maximum time vehicles can be stored on-site from 72 hours to 15 days at 1464 South Butterfield Road.

CALL TO ORDER

The Regular Meeting of the Planning and Zoning Commission of the Village of Mundelein was held on January 15, 2025 at 300 Plaza Circle, Mundelein. Commission Chairman T. Roswick called the meeting to order at 7:00 PM.

PLEDGE OF ALLEGIANCE

Chairman T. Roswick led the Pledge of Allegiance.

ATTENDANCE

Recording Secretary E. Swanson took the roll call. It indicated as follows:

Board Attendance

PRESENT: Chairman Roswick, Commissioner Anderson, Commissioner Garesche, Commissioner Holden, Commissioner Schneckloth, Commissioner Teehan
ABSENT: Commissioner Petti

Village Attendance

PRESENT: Senior Planner Malec, Senior Planner Guadarrama, Associate Planner Marvin, Recording Secretary Swanson

PUBLIC COMMENTARY

Chairman T. Roswick opened the floor to general public commentary.

Karen Rainish of 693 Wortham Drive spoke about a requested change to the minutes from the meeting held on December 18, 2024. She provided the attached document to clarify her statement at the December 18, 2024 meeting.

MINUTES APPROVAL

**Approve the Planning and Zoning Commission Regular meeting minutes from
December 18, 2024**

S. Schneckloth moved, seconded by K. Anderson to approve the December 18, 2024, Planning and Zoning Commission Regular Meeting Minutes with the addition of Ms. Rainish's clarification on her statement.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Sophia Schneckloth
SECONDER:	Commissioner Kevin Anderson

AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

OLD BUSINESS

PUBLIC HEARING - Continuation from December 18, 2024 of PZC-15-2024 - 760-780 S Midlothian Road - Use Variation - Outdoor Contractor Storage Yard and Office in the R-1 District

Staff Presentation

C. Malec gave the attached PowerPoint presentation with a brief overview and history of the case. The applicant is requesting a variation to permit an Outdoor Storage Yard and Office in a R-1 Single-Family Residential zoning district.

Chairman T. Roswick swore in all in attendance who wished to speak at the public hearing.

Petitioner Presentation

At 7:18 PM, Jim Babowice, attorney on behalf of the applicant, began his presentation on the history of the case and the request of the applicant. He stated that Midlothian is a major collector road, and in review of the Village of Mundelein's Comprehensive Plan, one of the goals of the Village is to support business development and growth. It was also stated that the property is irregularly shaped consisting of two pie-like pieces that accumulate just under 3 acres of land.

Cindy Gonzalez, daughter of the property owner was brought forward to present information on conversations she witnessed during property walk-throughs with the previous owner and conversations at the property closing. When walking the property prior to closing Ms. Gonzalez stated that there were pallets and concrete paver stacks throughout the front parcel of land. She also stated that there was never any discussion with the previous homeowner that indicated that the property was in the process of being annexed into the Village of Mundelein.

Jose Gonzalez, the property owner, was brought forward to discuss the history of the property. Mr. Gonzalez (with Spanish interpretation being done by his daughter C. Gonzalez), stated that he bought the property for \$350,000. Prior to the purchase of the property, on walk-throughs there were commercial trailers and trucks already being parked on the property.

Commissioner K. Garesche questioned whether he had used an attorney to assist him with the real estate transaction. Mr. Gonzalez stated that he did have an attorney, but did not have a copy of the contract with them.

The commission reviewed the annexation timeline. The property was annexed into the Village of Mundelein in June 2019 and the property was purchased by the current owner in July 2019. Mr. Babowice stated that the annexation was not recorded nor publicly available until the closing of the property was already scheduled.

Commissioner K. Garesche questioned whether due diligence was performed for the zoning use. The deed to the property would have been taken with all restrictions and the annexation would have been recorded on the title. K. Garesche stated that it would be highly unusual to have a gap in record between all documents on record for residential use. There was further discussion on the zoning history. The property was zoned residential when it was under Lake County zoning, and the annexation into Mundelein was also residential. There was no history found of commercial or industrial zoning for this property.

Mr. Babowice presented a photograph of aerials from 2018 and 2024 showing commercial trucks allegedly present before and after the annexation. (STAFF NOTE: THE AERIAL SHOWN BY THE PETITIONER LABELED AS '2018' IS ACTUALLY A 2022 AERIAL FROM LAKE COUNTY GIS). It was stated by Mr. Babowice that the business has been in operation for several years without complaint until now.

Cindy Gonzalez stated that the property was only used at this point to park work trucks. She claims there is no landscaping production on site. She said that there is no office work done in the residential structure, as they conduct their office business at their family home in Mundelein.

Mr. Babowice asked Mr. Gonzalez (with Spanish interpretation assistance from his daughter, Cindy Gonzalez) about improvements made to the property since his purchase in 2019. Mr. Gonzalez stated that he improved the landscaping and added a secure fence with gate. He also installed lighting that faced down and away from the residences. Mr. Gonzalez also stated that the property would be of no use to him if he can not use it for his landscaping business. He also plans to provide more screening and has plans to add more arborvitae trees. He has been operating his business without incident.

At 7:55 PM a member of the public stood up during the Petitioner's presentation and requested clarification on the proceedings. She requested to be allowed to give her commentary immediately, but Chairman T. Roswick indicated that there would be a public commentary opportunity after the presentation. She asked how long the

applicant would be allowed to present and Chairman T. Roswick clarified that the applicant is allowed due process and has no time limit on their presentation. T. Roswick let all members of the public know that there will be more opportunity to present new information that was not heard at the last meeting after the applicant's presentation is complete.

Mr. Babowice continued his presentation and showed video footage taken by Cindy Gonzalez. The first video showed the arborvitae trees that were planted along the fence line on the front piece of the property. The second video showed the open field in the back piece of the property. She pointed out that there did not appear to be damage along the fence line a resident claimed was damaged by them. It was stated that there is no development planned for the rear of the property.

Glenn Christensen, a landscape architect on behalf of the applicant gave a presentation on the site plan. After a brief discussion on his background he stated that he recommended that the applicant install an 8 foot tall fence in the rear of the parcel, as well as more arborvitae trees along the side facing the neighbors to increase screening. He stated that he also recommended that the applicant hire a civil engineer to review any areas to be paved to ensure they would meet any watershed requirements with the issue of parking vehicles and the potential issue of vehicle fluids being put into the ground.

The commissioners did question Mr. Christensen as to the height of the fence he recommended. The maximum allowable fence height in the Village is 6 feet. Mr. Christensen said he had not looked into the code and had assumed since it was an interior yard that 8 feet would have been an allowable height.

Public Commentary was previously opened on December 18, 2024. At 8:26 PM on January 15th, 2025 public commentary resumed.

Claudio Diaconeasa of 681 Waverly Drive provided some photos to the commission showing the variety of commercial vehicles that can be seen from his property (also included in his written public commentary, which is attached). Mr. Diaconeasa also spoke of the petition against this application by several of the residential property owners in his subdivision.

Alicia Valestin of 677 Wortham Drive pointed on the map where the two neighbors that she knew of who were in support of the application. Ms. Valestin read a statement written by her son on his his experience in the cul-de-sac and the hindrance that having the contractor storage yard has placed on his ability to enjoy the outdoors. Ms. Valenstin continued on to read a statement she prepared highlighting the history of the property (included within the attached public commentary) including a recorded copy of the annexation agreement and statements made by Lake County staff as to the

history of the use of the property. Ms. Valestin also discussed the topic of the property's possible environmental impact of allowing outdoor contractor storage next to Wortham Park.

At 8:45 PM Ron Salski, Executive Director of the Mundelein Park District spoke of Wortham Park. Mr. Salski discussed that the intended use of this park is for residential use and this park in particular has had challenges relating to erosion and water quality that the Park District has been putting in effort to keep in good condition for residents. Mr. Salski went on to voice concerns on the environmental impacts of the outdoor contractor storage next to Wortham Park and stated that there may be an environmental impact study needed by an outside party to fully assess the intended use's impact.

Commission Discussion began at 8:48 PM

K. Garesche stated that historically on the PZC, we have spent much time considering impacts businesses have on surrounding areas even when the property in question is properly zoned for the use. It has been a priority of the Village to support and facilitate business growth, but that being said, Mundelein is a greenspace town and these areas should be protected. For the details of this particular case, the property owner entered a residential contract with the seller. If there was a conflict that caused a misunderstanding of the allowed use of the property, the complaint would be with the prior seller, not the Village. K. Garesche stated that she would not be in favor of this use on a residentially zoned parcel, and that there are other locations in Mundelein available for the storage of trucks.

S. Scheckloth discussed the facts and hardships related to the case. The hardships the property owner is facing are self created and allowing this use to continue would be a detriment. The property owner was operating without a business license on a property that was not zoned for the use, and the property location is adjacent to a park and neighborhood.

J. Holden stated that she would not want to set a precedent that would allow other businesses to move into R-1 zoned properties to convert them into commercial or industrial properties without any unique hardships.

K. Anderson stated that this location is not conducive to the business use and controls on future use of the property could be an issue.

Motion to recommend Denial of a use variation to Table 20.28-1 of Section 20.28.020 to permit an Outdoor Contractor Storage Yard and Office in the R-1 Single-Family Residential zoning district at 760-780 S Midlothian Road, Mundelein, Illinois, incorporating the findings of fact as presented.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Anderson
SECONDER:	Commissioner Garesche
AYES:	Chairman Roswick, Commissioner Anderson, Commissioner Garesche, Commissioner Holden, Commissioner Schneckloth, Commissioner Teehan
NAYS:	None
ABSTAIN:	None

Motion to close Public Hearing PZC-15-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Schneckloth
SECONDER:	Commissioner Anderson
AYES:	Chairman Roswick, Commissioner Anderson, Commissioner Garesche, Commissioner Holden, Commissioner Schneckloth, Commissioner Teehan
NAYS:	None
ABSTAIN:	None

NEW BUSINESS

PUBLIC HEARING - PZC-19-2024 - 1126 Magnolia Road - Variation - Size of Accessory Structure

Motion to open Public Hearing PZC-19-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Sophia Schneckloth
SECONDER:	Commissioner Kerry Garesche
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

Staff Presentation

I. Guadarrama reviewed the attached PowerPoint presentation and reviewed the details and history of the property. The petitioner is applying for a Variation to allow an

accessory structure (pergola) which exceed the allowed accessory structure maximum size of 144 square feet at 1126 Magnolia Road.

Commissioner S. Schneckloth stated that the commission had previously permitted larger pergolas over existing structures because it did not increase the impervious surface footprint of the property. One example is in the Longmeadow subdivision.

Public Commentary

Pat McCansky, a neighbor, questioned if the HOA had been contacted for approval. John Carter, property owner at 1126 Magnolia Road, responded that they had gone through the HOA and the pergola was approved. Mr. McCansky stated that the pergola is not obtrusive and has no objections.

Carol Marquist, a neighbor, stated that she sees the pergola when walking the neighborhood and feels it is a positive addition to the neighborhood and hopes it gets approved.

John Carter, property owner at 1126 Magnolia Road clarified that he had gone to the HOA originally for a gazebo. The HOA does not approve gazebos as they have roofs on the structures, but a pergola is open air and approved by the HOA.

Commission Discussion

Commissioner S. Schneckloth stated that she would be in support of the approval. There is no increase in footprint. The size discrepancy is mostly due to a large overhang. The lot in question is larger and falls in line with previous approvals by the commission for similar projects. Commissioner K. Garesche stated she also supports approval for the same reasons.

J. Holden questioned the alteration in the field. It was stated that there were several places that there were alterations during construction. Eric Hagen of Craiger Custom Design stated that they had picked up on the design from another bid on the property without viewing the project location. Upon installation there were conditions with the location that needed to be addressed to allow for access to the steps and to avoid drilling through the brick patio. I. Guadarrama stated that upon when the building inspector reviewed the post holes - the distance between post holes was not inspected, so discrepancy in size was not found by the Village until completion of the pergola.

Commissioner Schneckloth stated an interest in a possible zoning amendment for increasing maximum accessory building size. The commission discussed the possibility of using a sliding scale in relation to size of the lot.

Motion to recommend **Approval** of a variation from **Section 20.52.050(A)(9)** to allow a pergola, which exceeds the maximum allowed square footage of 144 square feet, in the R-1 Single-Family Residential zoning district at 1126 Magnolia Road, including the findings of facts.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Jennifer Holden
SECONDER:	Commissioner Sophia Schneckloth
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

Motion to close Public Hearing PZC-19-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Kevin Anderson
SECONDER:	Commissioner Sophia Schneckloth
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

PUBLIC HEARING - PZC-20-2024 - 1464 S Butterfield Road - Variation - Motor Vehicle Service and Repair (Minor) Use Standards

Motion to open Public Hearing PZC-20-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Sophia Schneckloth
SECONDER:	Commissioner Kerry Garesche
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

Staff Presentation

J. Marvin reviewed the attached PowerPoint presentation and reviewed the details and history of the property. The petitioner is applying for a Variation to allow vehicles to be stored on-site for a maximum of 21 days.

Petitioner Presentation

Luis Leon of Motus Auto Repair stated that the owner of the building had requested that he no longer use the parking spaces at American Mattress as they are trying to get a long-term lease in that location. The parking spaces for the American Mattress building exceed the amount needed. Mr. Leon is not concerned about people encroaching his designated spaces.

Commissioner Schneckloth stated that she would prefer to use area C on the map first for 21-day long-term storage.

Public Commentary

There was no public commentary.

Commission Discussion

Commissioner J. Holden brought up a difficulty finding hardhsip to warrant 21-day storage vs. what the Zoning Ordinance allows for "Major" auto repair (15 days). The Commission changed the length of time cars can be stored from the 21 days requested to 15 days.

Motion to recommend **Approval** of a variation to **Section 20.48.040(AA)** allowing vehicles to be stored on-site for a maximum of 15 days at 1464 S. Butterfield Road, incorporating the Findings of Fact as amended, with the following conditions:

- a. Long-Term parking must be located behind the building in location C and D; and
- b. Signage for the designated long-term parking stalls is required.

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Sophia Schneckloth
SECONDER:	Commissioner Jennifer Holden
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

Motion to close Public Hearing PZC-20-2024

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Kevin Anderson
SECONDER:	Commissioner Jennifer Holden

AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

QUESTIONS AND COMMENTS

There were no additional questions and comments received.

ADJOURNMENT

Motion to adjourn the Planning & Zoning Commission Meeting of January 15, 2025

RESULT:	Passed [Yes 6, No 0, Abstained 0]
MOVER:	Commissioner Jennifer Holden
SECONDER:	Commissioner Kevin Anderson
AYES:	Terry Roswick, Kevin Anderson, Kerry Garesche, Jennifer Holden, Sophia Schneckloth, Kevin Teehan
NAYS:	None
ABSTAIN:	None

The Regular Meeting of the Planning and Zoning Commission adjourned at 10:31 PM.

Sign-In Sheets

Sign-In Sheet

NAME/COMPANY

ADDRESS

PHONE/EMAIL

Name: Karen Rainish	693 Worthington Dr. Mundelein	Phone: 847 749 525
Company: resident		Email:
Name: Alicia Valentin	1077 Northland	Phone: 847 970 0581
Company: resident	Mundelein	Email: nolechi1998@yahoo.com
Name: Linda & John Carter	1126 Magawood	Phone: (425) 512-5233
Company: Resident	Mundelein, IL	Email: LC9922@gmail.com
Name:		Phone:
Company:		Email:
Name:		Phone:
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Sign-In Sheet

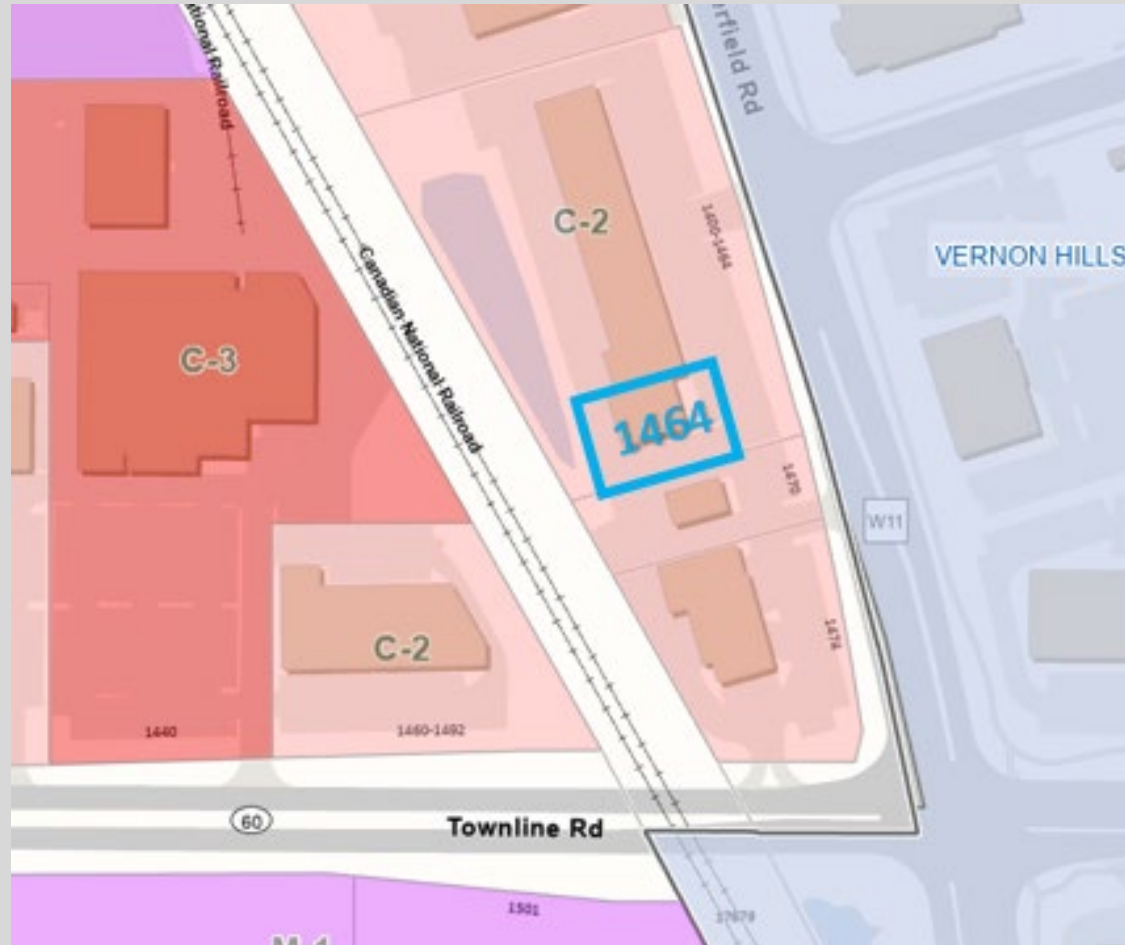
NAME/COMPANY	ADDRESS	PHONE/EMAIL
Name: ERIC HAGEN	RE: 1126 MAGNOLIA	Phone: 815-479-9660
Company: CRARGER CUSTOM DESIGN		Email: ERIC@CRARGERCUSTOMDESIGN.COM
Name: LUIS LEON	1464 S BUTTERFIELD RD	Phone: 224-206-8915
Company: MOTUS INC	MUNDELEIN, IL 60060	Email: lleon@motusauto.com
Name: Ron Salski	1401 N. Midlothian Rd	Phone: 224-290-4830
Company: Mundelein Park Dist Mundelein		Email: rsalski@mundeleinpark.org
Name: GLENN CHRISTENSEN	4990 PRAIRIE OAK	Phone: 847/404-2307
Company:	GURNEE, IL 60031	Email: gchristensen872@gmail.com
Name: TOMAS SOLNICKY	677 WAVERLY	Phone: 630-802-3546
Company:	MUNDELEIN	Email: T-SOLNICKY
Name:		Phone:
Company:		Email:
Name:		Phone:
Company:		Email:
Name:		Phone:
Company:		Email:
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Village Staff Overview: PZC-20-2024

1464 S. Butterfield Road - January 15, 2025

Location Map: 1464 S. Butterfield Road

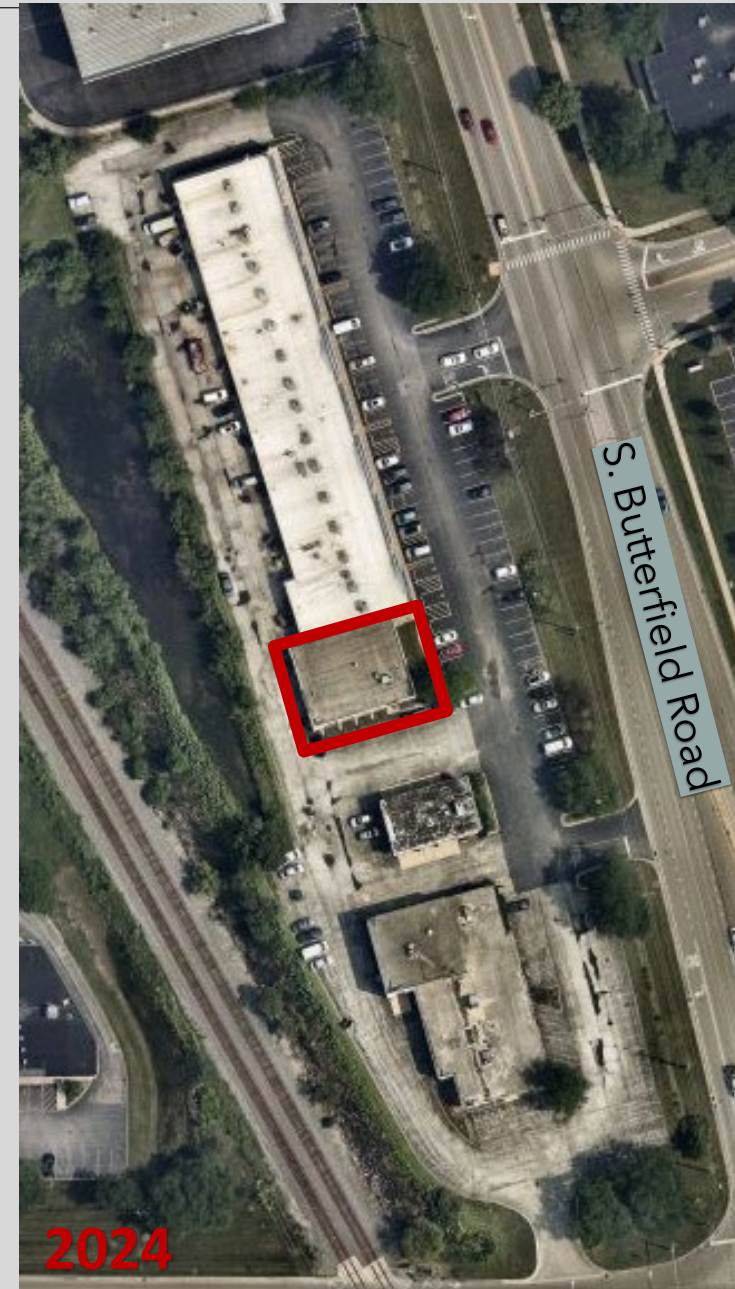


Aerial



Background

- The building at 1464 S. Butterfield Road was constructed in 1987 (outlined in red).
- Multi-tenant building:
 - Salon Centric, Hairtopia, Osaka Sushi, K.A.S.H. Insurance, Heartland Meditation, Golden Kitchen, Lotus Nail Spa, Yes Class, Awesome Tan, The Philly Special, and Subway.



Planning and Zoning History

Buildings and
Land Use
Approved

Substituted Midas
Muffler Company
Service Center with
Merlin Muffler Company
Service Center.

July 1986

Ordinance No.
86-7-29

October 1986

Amended Ordinance
No. 86-7-29
and approved
Ordinance No. 86-10-35

September 1987

Amended Ordinance
No. 86-7-29 and 86-10-
35 and approved
Ordinance No. 87-9-29

September 2018

Amending Ordinance
No. 86-7-29, Ordinance
No. 86-10-35, and
Ordinance No. 87-9-29.

Substituted Firestone
Tire and Service
Center with Midas
Muffler Company
Service Center.

Substituted Merlin
Muffler Company
Service Center with
Motus Incorporated.

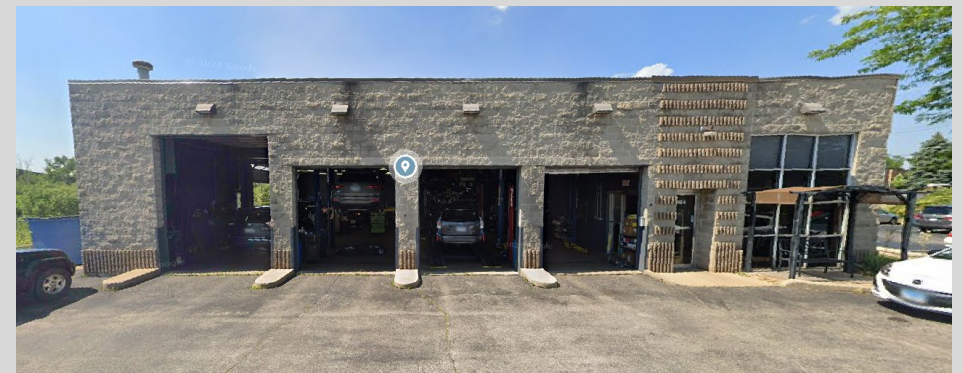
Motus Auto Repair

Petitioner: Luis Leon (Lessee)

- Motus is categorized as Motor Vehicle Service and Repair, Minor

Motor Vehicle Services and Repair Minor Includes:

- Repair or replacement of cooling, electrical, fuel and exhaust systems, brake adjustments, relining and repairs, wheel servicing, alignment and balancing, repair and replacement of shock absorbers, and replacement or adjustment of mufflers and tail pipes, hoses, belts, light bulbs, fuses, windshield wipers/wiper blades, grease retainers, wheel bearings, and the like.
- Additionally, Motus and previous businesses repair engines. Engine repair is not normally permitted for "Minor" auto repair businesses, but it was allowed through the 1986 ordinance and carried over to future tenants.



Variation Request

- A variation from Section 20.48.040(AA) increasing the maximum time vehicles can be stored outdoors from 72 hours to 21 days.

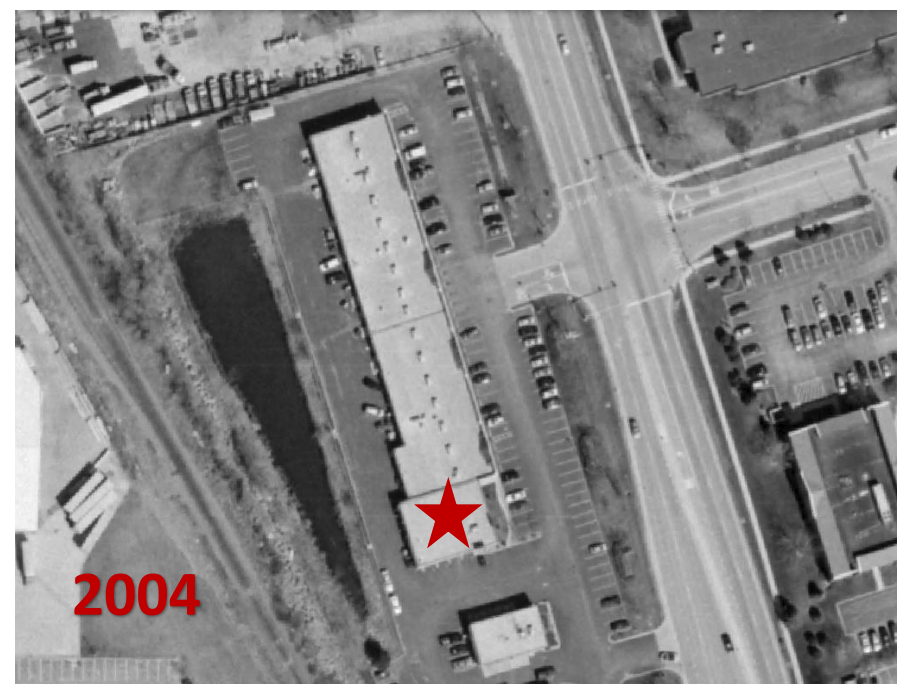
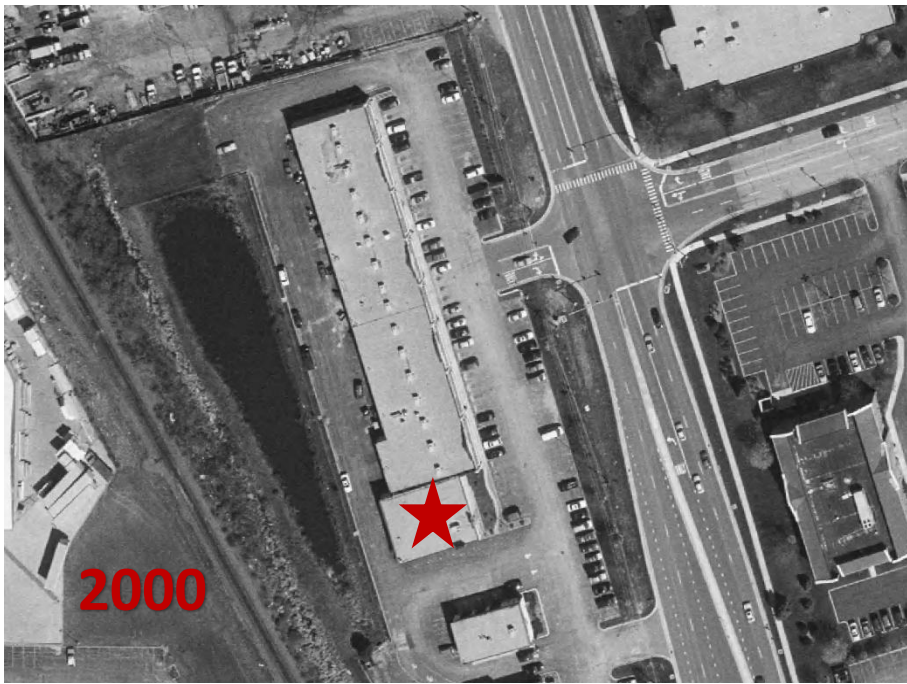
Zoning Ordinance Section 20.48.040(AA)

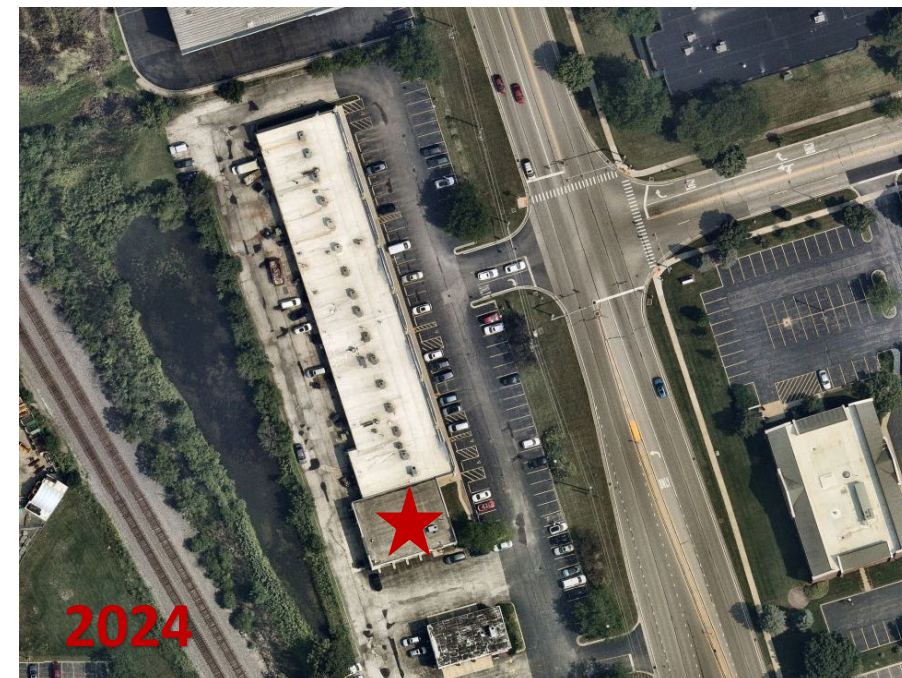
Long-term on-site storage of vehicles is **not permitted**.

- Minor motor vehicle service and repair shops and motor vehicle aftermarket enhancement establishments may not store the same vehicles outdoors on the site for longer than seventy-two hours.

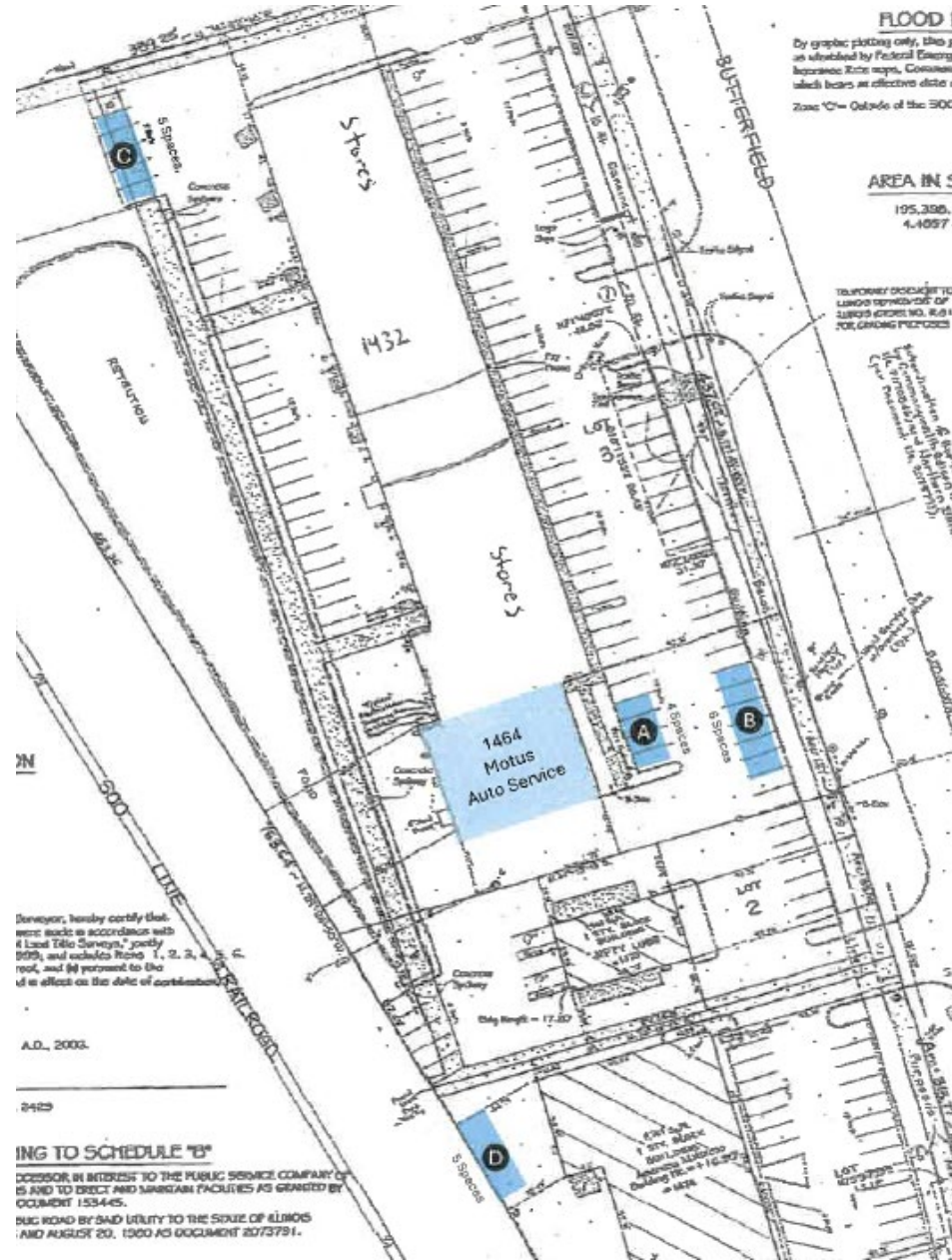
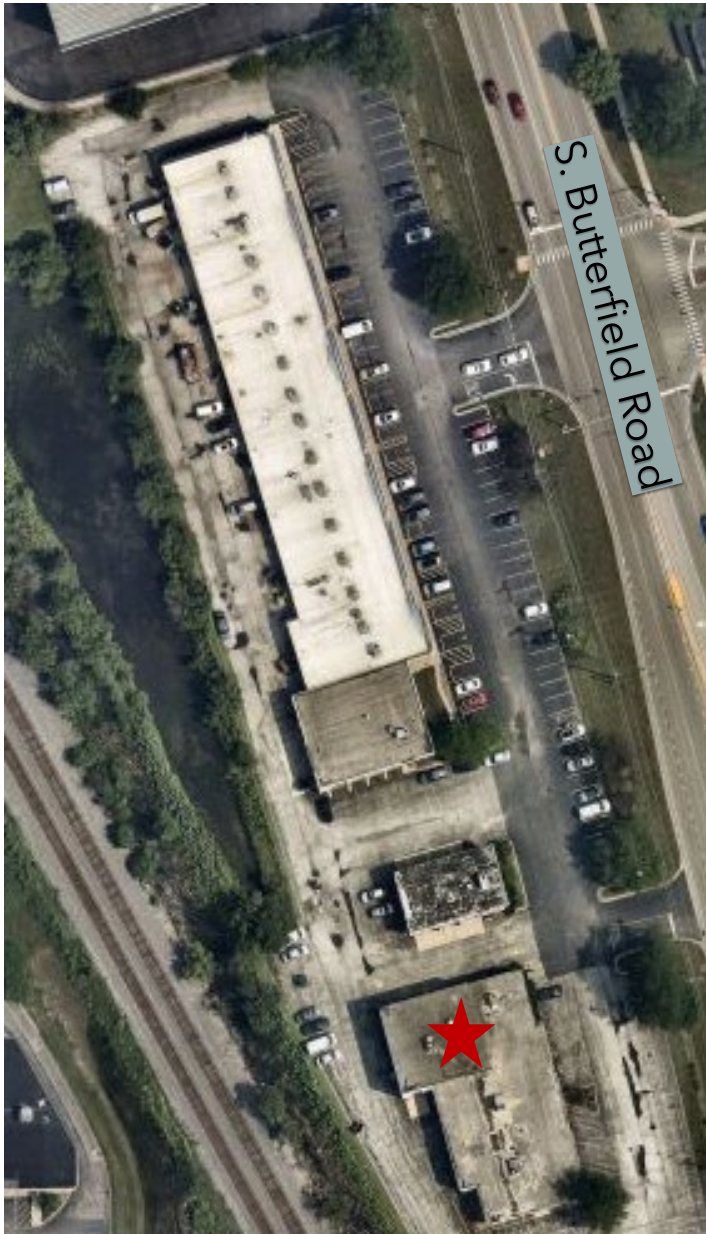
Use Standards

1. Minor motor vehicle service and repair shops and motor vehicle aftermarket enhancement establishments may not store the same vehicles outdoors on the site for longer than seventy-two hours. Major motor vehicle service and repair shops may not store the same vehicles outdoors on the site for longer than fifteen days. No required off-street parking may be used for vehicle storage.
2. All driveways must be located and designed to ensure that they will not adversely affect the safety and efficiency of traffic circulation on adjoining streets.
3. All operations must be fully enclosed. Only vehicles being serviced at the establishment may be stored outdoors. Wrecked or junked vehicles may not be stored on-site. Where the property abuts a residential use, the facility must install an opaque fence at least six feet high on the property line to buffer the residential use.
4. Minor motor vehicle service and repair shops may also include gas stations as an accessory use. All gas stations that are part of such an establishment must comply with the regulations of this title.
5. The sale of used or new automobiles is not permitted.
6. No motor vehicles may be stored and no repair work may be conducted in the public right-of-way.
7. All equipment and parts must be stored indoors.





Proposed Long Term Parking Stall Locations



This image is from the petitioner's application noting where they would like to store vehicles long term outdoor.

The petitioner is requesting 20 long-term parking stalls in addition to the required parking spaces.

Proposed Parking Sections – Parking Lot Street Side



Proposed Parking Section A

Next to building
Four Parking Spots



Proposed Parking Sections – Parking Lot Street Side



Proposed Parking Section B

Facing Butterfield Road
Six Parking Spots



Proposed Parking Sections – Parking Lot Rear Side of Building



Proposed Parking Section C

- Northwest Corner facing railroad track
- Five Parking Spots



Proposed Parking Sections – Parking Lot Rear Side of Building



Proposed Parking Section D

- Southwest Corner facing railroad track
- Five Parking Spots

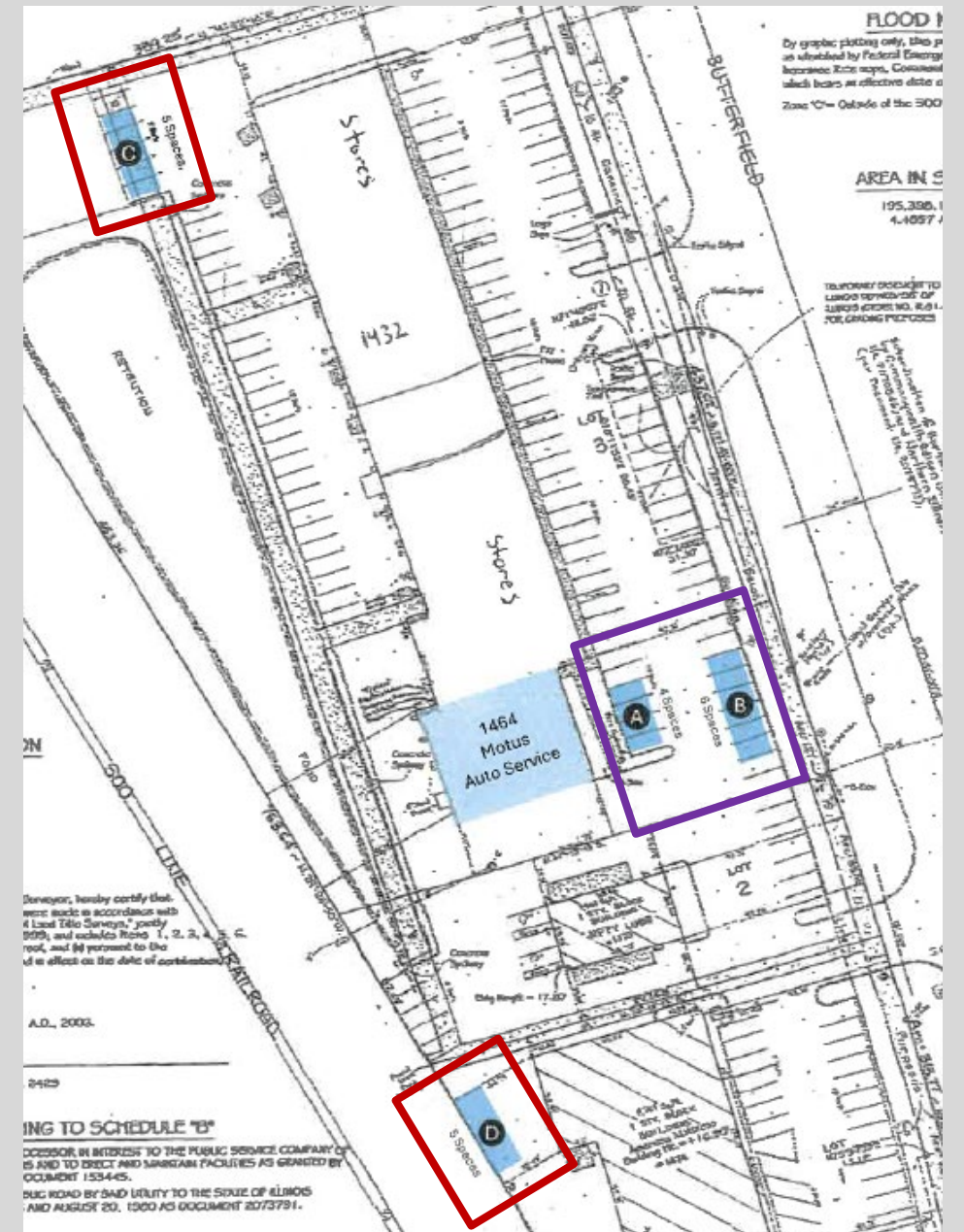


Comprehensive Plan

- The Comprehensive Plan identifies the subject property as remaining the same land use, Auto-Oriented Small to Mid-Size Retail, in the future. The Comprehensive Plan aims to capitalize on Mundelein's growing workforce to elevate economic development.

Analysis: Parking

- Staff recommends the PZC discuss the number of parking spaces used for different purposes so there is enough parking spaces to accommodate short term and long term parking.
- Staff recommends parking long-term vehicles behind the building in locations C and D (outlined in red), rather than in front of the building. Staff recommends short-term (72 hours) outdoor storage to be permitted in front of the building (outlined in purple). The PZC should consider the number of spaces the petitioner needs to provide sufficient long-term storage for their business.



Standards for Granting a Variation

No variation from the provisions of this Ordinance shall be granted unless the Zoning Administrator, Planning and Zoning Commission and Village Board makes specific written findings based on the standards imposed by this section. These standards are as follows:

- a. The strict application of the terms of this Ordinance will result in undue hardship.
- b. The plight of the owner is due to unique circumstances.
- c. The variation, if granted, will not alter the essential character of the locality.

The Zoning Administrator, Planning and Zoning Commission and Village Board, in making its findings, may inquire into the following evidentiary issues, as well as any others deemed appropriate:

- a. The particular physical surroundings, shape or topographical conditions of the specific property impose a particular hardship upon the owner, as distinguished from a mere inconvenience, if the strict letter of the regulations were to be carried out.
- b. The alleged difficulty or hardship has not been created by any person presently having a proprietary interest in the property in question.
- c. The granting of the variation will not be detrimental to the public welfare in the neighborhood in which the property is located.
- d. The proposed variation will not impair an adequate supply of light and air to adjacent property, substantially increase congestion in the public streets, increase the danger of fire, endanger the public safety or impair property values within the neighborhood.
- e. The proposed variation is consistent with the spirit and intent of this Ordinance and Village land use policies.
- f. The value of the property in question will be substantially reduced if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located.

Name of Business	Use	Parking Requirement	SF of the Building	# of Parking Spaces Required
Subway	Restaurant	1 per 100 SF of Public Seating	1,462 (1,462/2 = 731)	*8 Spaces
The Philly Special	Restaurant	1 per 100 SF of Public Seating	2,762 (2,762/2 = 1,381)	*14 Spaces
Edible Arrangements	Retail	3 per 1,000 GFA	1,462	6 Spaces
Awesome Tan	Personal Services Establishment	3 per 1,000 GFA	1,462	6 Spaces
Vacant (Estimated)	Former Dentist (Medical)	1.5 per exam room + 1 per doctor	2,924 Estimated 3 exam rooms and 3 doctors	**7.5 Spaces
Pet Parlor	Pet "Day Care" Services	2 Per 1,000 GFA	1,462	4 Spaces
Yes Class	Personal Services Establishment	3 per 1,000 GFA	1,462	6 Spaces
Lotus Spa Nail Salon	Personal Services Establishment	3 per 1,000 GFA	1,462	6 Spaces
Golden Kitchen	Restaurant	1 per 100 SF of Public Seating	1,462 (1,462/2 = 731)	*8 Spaces
Heartland Meditation	Personal Services Establishment	3 per 1,000 GFA	1,462	6 Spaces
K.A.S.H Insurance	Office	3 per 1,000 GFA	1,462	6 Spaces
Osaka Sushi	Restaurant	1 per 100 SF of Public Seating	1,462 (1,462/2 = 731)	*8 Spaces
Hairtopia	Personal Services Establishment	3 per 1,000 GFA	1,462	6 Spaces
Salon Centric	Personal Services Establishment	3 per 1,000 GFA	1,462	6 Spaces
Motus Auto Repair	Motor Vehicle Service and Repair, Major	2 Per Bay + 2 per 1,000 GFA + 1 per loaner car	3,750 + 4 bays and 4 loaner cards	20 Spaces
Jiffy Lube	Motor Vehicle Service and Repair, Minor	2 Per Bay + 2 per 1,000 GFA	2,000 and 3 bays	8 Spaces
Vacant	Former American Mattress (Retail)	3 per 1,000 GFA	9,685	30 Spaces
Total Parking Spaces Required				156 (155.5)
Total Parking Spaces Currently Existing				134
* Please note that these parking calculations are estimates, and the actual parking requirements may differ. Staff assumes that for restaurant units, half of the space is used for restaurant operations and the other half is used for public seating. More information would be needed to be provided by property owner for an exact calculation. **Please note that due to the storefront being vacant, we cannot accurately determine the number of exam rooms or doctors at this business.				

FINDINGS OF FACT – VARIATION

CASE NUMBER	PZC-20-2024
PUBLIC HEARING DATE	January 15, 2025
VARIATION	A variation from Section 20.48.040(AA) increasing the maximum time vehicles can be stored on-site from 72 hours to 15 days.
DRAFT MOTION	<u>Motion</u> by S. Schneckloth, second by J. Holden to approve the Findings of Fact as published for PZC-20-2024 relating to a variation to Section 20.48.040(AA), increasing the maximum time vehicles can be stored on-site from 72 hours to 15 days.
On January 15, 2025, the Planning and Zoning Commission voted 6 - 0 for approval of a variation to Section 20.48.040(AA) increasing the maximum time vehicles can be stored on-site from 72 hours to 15 days.	
<i>No variation from the provisions of this Ordinance shall be granted unless the Zoning Administrator, Planning & Zoning Commission, and Village Board makes specific written findings based on the standards imposed by this section. These standards are as follows:</i>	
1. The strict application of the terms of this Ordinance will result in undue hardship;	
The strict application of the Zoning Ordinance would create an undue hardship for the petitioner because the building was built in 1987 and would not have anticipated that the 2012 Zoning Ordinance would later introduce time limits for on-site vehicle storage for the “Motor Vehicle Service and Repair, Minor” use. If the regulation was in place in 1987, they may have incorporated more indoor vehicle storage space.	
2. The plight of the owner is due to unique circumstances;	
The owner's plight is due to unique circumstances as the business use was permitted by a special use ordinance approved in 1986, which also allowed engine repair services which is categorized under "Motor Vehicle Service and Repair, Major" use.	
3. The variation, if granted, will not alter the essential character of the locality;	
The variation will not alter the essential character of the locality because the land use and parking practices have existed since 1987. Because the property has operated this way for decades, neighboring businesses may not notice any difference if vehicles are stored for 15 days. The Planning and Zoning Commission added a condition to the variation request that the front parking lot may only be used for 72-hour vehicle storage, which limits the visual impact from the public right of way.	
<i>The Zoning Administrator, Planning & Zoning Commission, and Village Board, in making its findings, may inquire into the following evidentiary issues, as well as any others deemed appropriate.</i>	
1. Because of the particular physical surroundings, shape or topographical conditions of the specific property involved, a particular hardship or difficulty to the owner would result, as distinguished from a mere inconvenience, if the strict letter of the regulations were to be carried out.	
The Commission finds that there is hardship attributable to the shape, surroundings, and topographical conditions of the property because the building was constructed in 1987 before the adoption of the 2012 Zoning Ordinance, so the builder would not have anticipated future regulations concerning outdoor vehicle storage.	
2. The alleged difficulty or hardship has not been created by any person presently having a proprietary interest in the property in question.	
The Commission finds that the petitioner has not created this hardship because the building was built in 1987, and similar uses have previously occupied this space since then.	
3. The granting of the variation will not be detrimental to the public welfare in the neighborhood in which the property is located.	
The Commission finds that the granting of the requested variation will not be detrimental to the public welfare in which the property is located because the operations of the business have been similar to how the property was operated since 1987.	
4. The proposed variation will not impair an adequate supply of light and air to adjacent property, substantially increase congestion in the public streets, increase the danger of fire, endanger the public safety, or impair property values within the neighborhood.	
The proposed variation will not impair an adequate supply of light and air to adjacent property, substantially increase congestion in the public streets, increase the danger of fire, endanger the public safety, or impair property values within the neighborhood.	
5. The proposed variation is consistent with the spirit and intent of this Ordinance and Village land use policies.	

The Commission finds that the proposed variation is consistent with the spirit and intent of this Ordinance and Village land use policies.

6. The value of the property in question will be substantially reduced if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located.

The value of the property in question could be reduced if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located. The 72-hour maximum on-site storage of vehicles could hinder the business operation by limiting the services offered and number of vehicles that can be serviced.

FINDINGS OF FACT – VARIATION

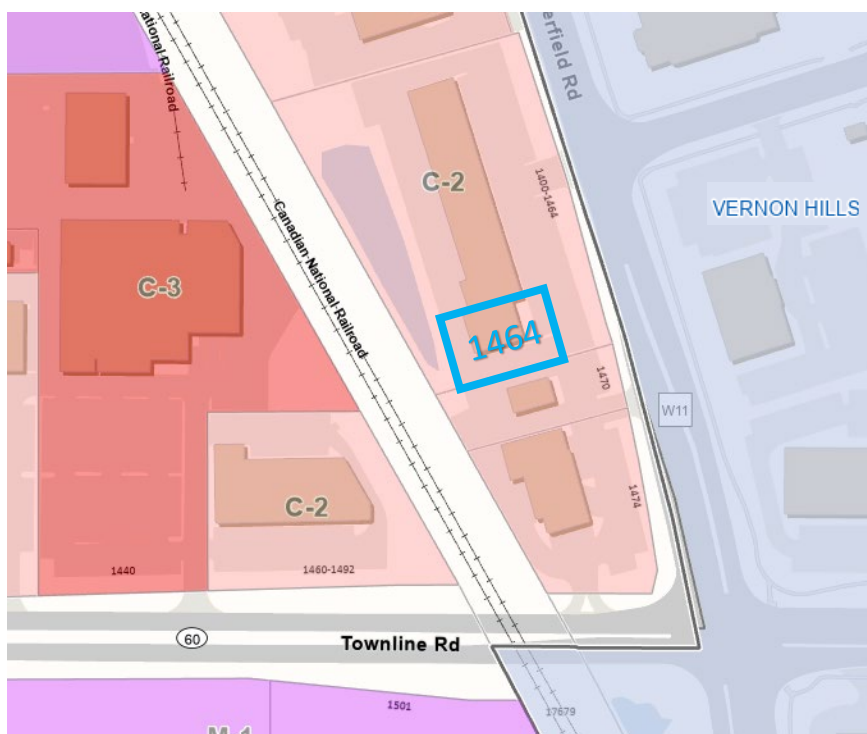
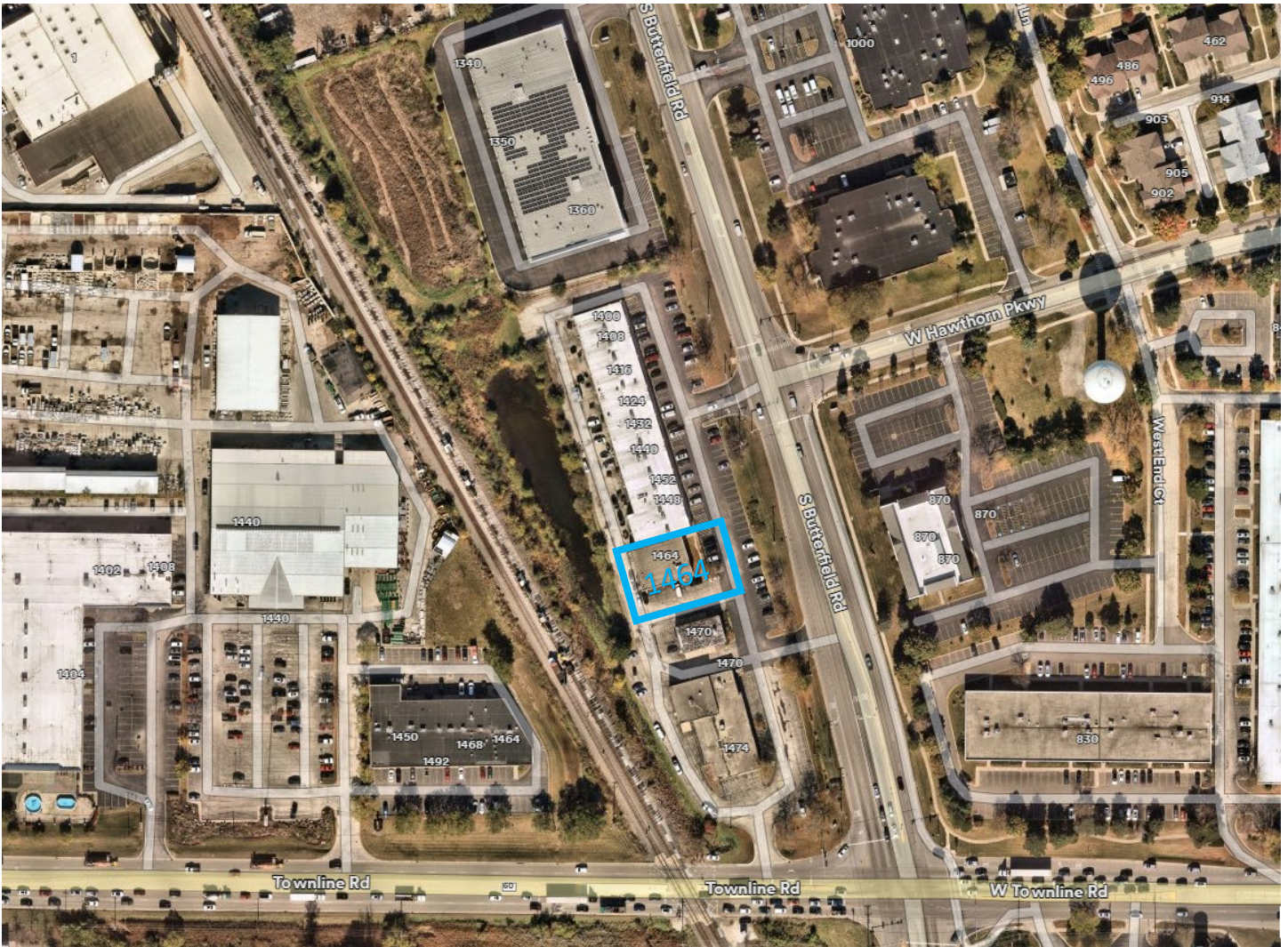
CASE NUMBER	PZC-20-2024
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2. The plight of the owner is due to unique circumstances;	
The owner's plight is due to unique circumstances as the business use was permitted by a special use ordinance approved in 1986, which also allowed engine repair services which is categorized under "Motor Vehicle Service and Repair, Major" use.	
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The variation will not alter the essential character of the locality because the land use and parking practices have existed since 1987. Because the property has operated this way for decades, neighboring businesses may not notice any difference if vehicles are stored for 15 days. The Planning and Zoning Commission added a condition to the variation request that the front parking lot may only be used for 72-hour vehicle storage, which limits the visual impact from the public right of way.	
<i>The Zoning Administrator, Planning & Zoning Commission, and Village Board, in making its findings, may inquire into the following evidentiary issues, as well as any others deemed appropriate.</i>	
1. Because of the particular physical surroundings, shape or topographical conditions of the specific property involved, a particular hardship or difficulty to the owner would result, as distinguished from a mere inconvenience, if the strict letter of the regulations were to be carried out.	
The Commission finds that there is hardship attributable to the shape, surroundings, and topographical conditions of the property because the building was constructed in 1987 before the adoption of the 2012 Zoning Ordinance, so the builder would not have anticipated future regulations concerning outdoor vehicle storage.	
2. The alleged difficulty or hardship has not been created by any person presently having a proprietary interest in the property in question.	
The Commission finds that the petitioner has not created this hardship because the building was built in 1987, and similar uses have previously occupied this space since then.	
3. The granting of the variation will not be detrimental to the public welfare in the neighborhood in which the property is located.	
The Commission finds that the granting of the requested variation will not be detrimental to the public welfare in which the property is located because the operations of the business have been similar to how the property was operated since 1987.	
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5. The proposed variation is consistent with the spirit and intent of this Ordinance and Village land use policies.	

The Commission finds that the proposed variation is consistent with the spirit and intent of this Ordinance and Village land use policies.

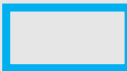
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The value of the property in question could be reduced if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located. The 72-hour maximum on-site storage of vehicles could hinder the business operation by limiting the services offered and number of vehicles that can be serviced.

Location Map: 1464 S Butterfield Road



Legend:

 : Proposed Property

INCOMPLETE APPLICATIONS WILL NOT BE ACCEPTED

PROPERTY INFORMATION

Address 1464 S Butterfield Road, Mundelein IL 60060
Property Index Numbers (PIN) 1132304003

Size of Property (sq. ft./acres)
Size of Building Space (sq. ft.)
Size of Space Utilized

ZONING

Current Zoning Commercial
Proposed Zoning No Change
Current Use Automotive Repair
Proposed Use No Change

PETITIONER INFORMATION

Business/Org. Name Motus, Inc dba Motus Auto Service
Name Luis Leon
Title President
Address 1087 W Willow St
City, State, Zip Palatine, IL 60067
Phone 224-206-8915
Email lleon@motusauto.com

Petitioner Status: ☐ Owner ☒ Lessee ☐ Contract Purchaser

PROPERTY OWNER INFORMATION

Business/Org. Name Butterfield Corners LLC
Name Paul Bortin
Title President
Address 2506 N Clark St STE 370
City, State, Zip Chicago, IL 60614
Phone 312-804-4500
Email butterfield.corners@gmail.com

SECTION OF ZONING ORDINANCE: 20.48.040

DESCRIPTION OF PROPOSED ZONING VARIATION *(Attach additional pages, if necessary)*

Allow for up to 20 vehicles to be parked in the property parking lot each for a duration of no longer than 21 days.
This is a variation to the current zoning ordinance 20.48.040.AA.1 which allows for parking no longer than
15 days for major motor vehicle service and repair shops.

In evaluating the proposed variation, the Zoning Administrator, Planning and Zoning Commission and Village Board will make findings based on the standards imposed by Section 20.16.020 of the Zoning Ordinance. **Please provide a detailed response to each of the following criteria (attach additional pages, if necessary):**

- a. The strict application of the terms of this Ordinance will result in undue hardship.

Motus Auto Service is a full-service auto repair facility that performs a wide variety of services that range from simple maintenance to extensive engine, transmission and electrical control repairs. The business fits under the category of major motor vehicle service and repair shop.

Our parking requirements have increased as we have increased the number of vehicles that we service for our community. The need for overnight parking is driven by typical circumstances of a full-service auto repair facility such as:

- The lead time for parts before service can begin or be completed, which has been exacerbated by global supply issues
- Scheduling and resource constraints before service can be completed
- Clients dropping off their vehicles after hours or having their inoperable vehicles towed in at all times of the day
- Customer delay in vehicle pick up after service completion

We offer our clients the use of a loaner vehicle as an added value and a service differentiator for our business. At times, the loaner vehicles are parked overnight when not in use by a client. We also have vehicles that are used to conduct our business, such as transporting parts and shuttling our clients to their homes or jobs. These vehicles are also parked overnight at the property.

- b. The plight of the owner is due to unique circumstances.

Significant population, employment and commercial growth in Mundelein and surrounding villages with accompanying increased vehicular traffic, especially along Route 60 and Butterfield Road, has led to an exceptionally high demand for quality, local automobile maintenance and repair services in our community. Demand for our services has spiked beyond the expectations on which the zoning permit was originally based. Additionally, automobiles have become more complex and differentiated (and, in some cases, lower quality) so that issue diagnosis, parts' procurement, and repair time have become longer. Residents and individuals employed in and around Mundelein require and expect to be able to drop off their vehicles and have them fully serviced and repaired before they pick them up.

- c. The variation, if granted, will not alter the essential character of the locality

Granting the variance for the increase in the number of vehicles that are parked overnight would not alter the essential character of the locality, which was zoned to include at least two automobile service and repair businesses. Existing parking spaces will be used for overnight parking.

The Zoning Administrator, Planning and Zoning Commission, and Village Board, in making its findings, may further inquire into the following evidentiary issues, as well as any others deemed appropriate. **Please provide a detailed response to each of the following criteria** (*attach additional pages, if necessary*):

- a. The particular physical surroundings, shape, or topographical conditions of the specific property impose a particular hardship upon the owner, as distinguished from a mere inconvenience, if the strict letter of regulations were to be carried out.

Not Applicable.

- b. The alleged difficulty or hardship has not been created by any person presently having a proprietary interest in the property in question.

The hardship is not created by any person with a proprietary interest in the property.

- c. The granting of the variation will not be detrimental to the public welfare in the neighborhood in which the property is located.

Granting the variation will not be detrimental to the welfare of the neighborhood as having vehicles parked overnight should not be noticeable by the community. It is common for people to see vehicles parked overnight at an automotive repair facility. Indeed, not granting the variation will be detrimental to the residents and individuals employed in the community as they will not be able to rely on the business to repair and service their automobiles.

- d. The proposed variation will not impair an adequate supply of light and air to adjacent property, substantially increase congestion in the public streets, increase the danger of fire, endanger the public safety, or impair property values within the neighborhood.

The proposed variation will not impair an adequate supply of light and air to adjacent property due to the low height of the vehicles and it is parked at night. There will be no increase in congestion in the public streets as the vehicles are parked in a parking lot. There will be no increase in the danger of fire or endangering public safety as the vehicles are parked and do not create a fire hazard. The hazard created with overnight parking should be like a vehicle parked during the day. Property values should not be impaired within the neighborhood as the parking lot is in a commercial area and parked cars are not an unusual occurrence.

- e. The proposed variation is consistent with the spirit and intent of this Ordinance and Village land use policies.

The proposed variation is consistent with both the spirit and intent of this Ordinance and Village land use policies. We have been granted a special use permit to operate a major automotive repair facility that serves the community. Having vehicles parked overnight in an automotive repair facility is a necessary continuation of the special use permit to allow for the operation of the business. We are asking for the application of the ordinance and the lifting of the limitation imposed at the time of zoning.

- f. The value of the property in question will be substantially reduced if permitted to be used only under the conditions allowed by the regulations governing the district in which it is located.

Having vehicles parked overnight in a parking lot will not substantially reduce the value of the property. The parking lot is being used for its intended purpose and it should be a detriment to the property's value.

Our proposal is to spread out the overnight parking throughout the property numerous parking spaces to reduce the appearance of a clustered parking. Our proposal is to have 10 vehicles parked in the rear of the building which backs to the railroad tracks. The other 10 vehicles are parked in the front parking lot in proximity close to the store entrance.

The proposed parking locations are noted in the plat of survey with the following parking notations:

- A. Four parking spots in the parking lot next to the building.
- B. Six parking spots on the parking lot along Butterfield Road.
- C. Five parking spots on the rear northwest corner of the property backing the railroad track.
- D. Five parking spots behind the most southern building in the complex that backs the railroad track.

AFFIDAVIT OF OWNERSHIP AND AUTHORIZATION

COUNTY OF LAKE)
)
STATE OF ILLINOIS)

I, Paul Bortin, under oath, state that I am

 the sole)
 an) owner of the property
X an authorized officer of the)

commonly described as (Address) 1464 S Butterfield Road
Mundelein IL 60060 and that such property is owned by

(Printed Name) Paul Bortin as of this date. As owner of the property, I do

hereby authorize Luis Leon (Printed Name or Not Applicable) to represent me in the following

Planning and Zoning Commission/Village Board matter, Allow for overnight vehicle parking.

_____(Action).


Signature

Subscribed and sworn to before me

this 26th day of June, 2024.




Notary Public Signature

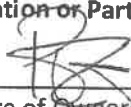
SITE VISIT AUTHORIZATION

I hereby grant employees of the Village of Mundelein, their agents, and members of the Mundelein Planning and Zoning Commission permission to enter on the property located at the following address:

(Address) 1464 S Butterfield Road, Mundelein IL 60060

Visual inspection of the site shall be accomplished during reasonable hours to examine only those portions of the property relating to this application. This permission is granted in regards to the Mundelein Planning and Zoning Commission Petition for the above-cited property.

**If Owner or if Owner is a
Corporation or Partnership:**

 6-25-24
Signature of Owner Date

By Paul Bortin
Manager
Title/Full Corporate Name

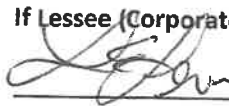
If Contract Purchaser:

Signature of Contract Purchaser Date

By _____

Title/Full Corporate Name

If Lessee (Corporate or Partnership):

 6/28/2024
Signature of Lessee Date

By Luis Leon
President, Motus Inc
Title/Full Corporate Name

REQUIRED SIGNATURES

The undersigned states under oath that he/she/they are the **Legal Owner(s)** of record of the realty described in this Planning and Zoning Commission Application, and the statements that he/she/they made in the foregoing application are true in substance and in fact.

Signature (Owner): 

Printed Name: Paul Bortin

Date: 6.25.26

Title: Manager

Signature (Owner): _____

Printed Name: _____

Date: _____

Title: _____

The undersigned states under oath that he/she/they are the **Contract Purchaser** of record of the realty described in this Planning and Zoning Commission Application, and the statements that he/she/they made in the foregoing application are true in substance and in fact.

Signature Contract Purchaser: _____

Printed Name: _____

Date: _____

Title: _____

The undersigned states under oath that he/she/they are the **Lessee** of record of the realty described in this Planning and Zoning Commission Application, and the statements that he/she/they made in the foregoing application are true in substance and in fact.

Signature Lessee: 

Printed Name: Luis Leon

Date: 6/28/2024

Title: President

LOTS 1, 2 AND 3 IN BUTTERFIELD CORNERS, A SUBDIVISION OF PART OF THE SOUTHWEST 1/4 OF SECTION 32, TOWNSHIP 44 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN LAKE COUNTY, ILLINOIS AS SHOWN ON THE PLAT OF SUBDIVISION RECORDED DECEMBER 31, 1987 AS DOCUMENT 2544561.

PARKING SPACES

166 Total Stalls
156 Handicap Stalls
8 Handicap Stalls

FLOOD NOTE

By graphic plotting only, this property is in Zone "C" as identified by Federal Emergency Management Agency Flood Insurance Rate maps, Community - Flood No. 170802-0006-8 which bears an effective date of July 2, 1981.
Zone "C" = Outside of the 500 Yr. Flood Plan

AREA IN SURVEY

195,396.11 Sq. Ft.
4.4657 Acres

INFORMED PERMIT TO
LAWYER'S RECORD NO. R-21-033-09
FOR GRADING PURPOSES

INFORMED PERMIT TO
LAWYER'S RECORD NO. R-21-033-09
FOR GRADING PURPOSES

SURVEYOR'S CERTIFICATION

CERTIFIED TO:
CHICAGO TITLE INSURANCE COMPANY,

State of Illinois
County of Cook

I, John D. Rebk, an Illinois Professional Land Surveyor, hereby certify that this map or plat and the survey on which it was based were made in accordance with "Minimum Standard Detail Requirements for ALTA/ACSM Land Title Surveys," jointly established and adopted by ALTA, ACSM & NSPS in 1990; and exhibits Items 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16 of Table A thereof, and (b) pursuant to the Accuracy Standard (as adopted by ALTA and ACSM and in effect on the date of certification of Urban Survey.

DUNOCE, ILLINOIS Certified this 21st day of July, A.D., 2003.

by: John D. Rebk, P.L.S., No. 2429

NOTES CORRESPONDING TO SCHEDULE "B"

RIGHT OF NORTHERN ILLINOIS GAS COMPANY, AS SUCCESSOR IN INTEREST TO THE PUBLIC SERVICE COMPANY OF NORTHERN ILLINOIS, TO LAY AND MAINTAIN GAS MAINS AND TO DUCT AND MAINTAIN FACILITIES AS GRANTED BY INSTRUMENT RECORDED SEPTEMBER 29, 1914 AS DOCUMENT 153445.

NOTE: SUBDIVISION OF SURFACE RIGHTS FOR PUBLIC ROAD BY SAID UTILITY TO THE STATE OF ILLINOIS RECORDED JULY 31, 1980 AS DOCUMENT 2070546 AND AUGUST 20, 1980 AS DOCUMENT 2073791. (PLOTTED - SHADDED AREA)

BUILDING LINE 20 FEET NORTH OF THE SOUTH LINE, 20 FEET NORTHWESTERLY OF THE SOUTHEASTERLY LINE AND 20 FEET SOUTHWESTERLY OF THE NORTHEASTERLY LINE OF LOT 1; 20 FEET SOUTHWESTERLY OF THE NORTHEASTERLY LINE OF LOT 2 AND 20 FEET SOUTHWESTERLY OF THE NORTHEASTERLY LINE OF LOT 3, AS SHOWN ON PLAT OF SAID SUBDIVISION. (PLOTTED)

PROVIDENT FOR SANITARY SEWER PURPOSES OVER THE NORTHEASTERLY 10 FEET OF LOTS 1 AND 2, AND A NORTHEASTERLY 10 FOOT PORTION OF LOT 3 AS SHOWN ON PLAT OF SAID SUBDIVISION. (PLOTTED)

IN RIGHT, PERMISSION AND AUTHORITY OF THE COMMONWEALTH Edison COMPANY AND THE ILLINOIS S&L TELEPHONE COMPANY, INCORPORATIONS OF ILLINOIS, THEIR SUCCESSORS AND ASSIGNS, TO CONSTRUCT, LAY, MAINTAIN, ETC., UNDERGROUND CONDUITS, CABLES, ETC., WITH RIGHT OF ACCESS THERETO FOR THE MAINTENANCE THEREOF, IN, UPON, UNDER AND ALONG THAT PORTION OF THE LAND AS DESCRIBED ON AND GRANTED BY INSTRUMENT DATED MAY 5, 1985 AND RECORDED MAY 24, 1985 AS DOCUMENT 2534505.

DECLARATION OF COVENANTS, CONDITIONS, RESTRICTIONS, AND EASEMENTS MADE BY NED TRUST COMPANY OF ILLINOIS, AS SUCCESSOR TRUSTEE TO NED WOODFIELD BANK, AS TRUSTEE UNDER TRUST AGREEMENT DATED DECEMBER 5, 1986 AND KNOWN AS TRUST NUMBER 295, DATED OCTOBER 11, 1986 AND RECORDED OCTOBER 21, 1986 AS DOCUMENT 2732951.

NOTE: EASEMENT FOR PEDESTRIAN AND VEHICULAR INGRESS AND EGRESS OVER THE COMMON AREA AND AN EASEMENT FOR VEHICULAR PASSING ON EACH PARKING STRIP CONSTRUCTED ON THE COMMON AREA ON SAID DOCUMENT. (NOT PLOTTED - BLANKET EASEMENT)

Scale: 1 inch equals 30 feet.
Distances are marked in feet and decimal parts thereof.
Ordered by: DUBOE DEVELOPMENT COMPANY

Checked by: JLS. Surveyed by: A.R.
Building lines, if any, shown herein are building lines shown on the recorded subdivision plat. Consult local authorities for building line established by local ordinances.

Please check legal description with Deeds; also compare all points before building and report ANY DISCREPANCY

NOTE: There is no observable evidence of earth moving work, building construction or building additions within recent months.
No changes in street right of ways.
No observable evidence of site use as a solid waste dump, dump or sanitary landfill.
Survey performs a mathematical closure.

STATE OF ILLINOIS
COUNTY OF LAKE

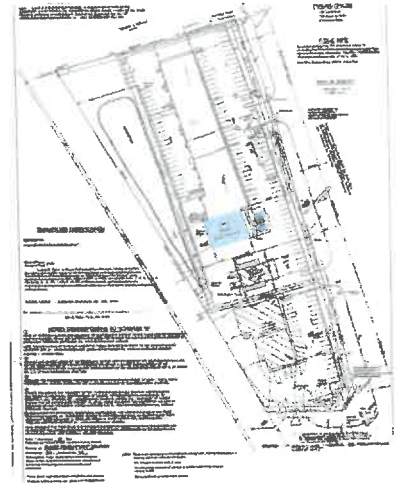
1. Coordination of Service Rights for Public Road by Commonwealth Edison Company (per Document No. 3330343) and Northern Illinois Gas Company (per Document No. 200776).

Proposed Parking Sections – Parking Lot Street Side



Proposed Parking Section A

Next to building
Four Parking Spots



Proposed Parking Section B

Facing Butterfield Road
Six Parking Spots

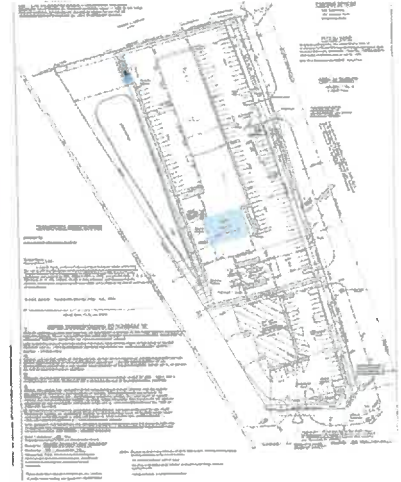


Proposed Parking Sections – Parking Lot Rear Side of Building



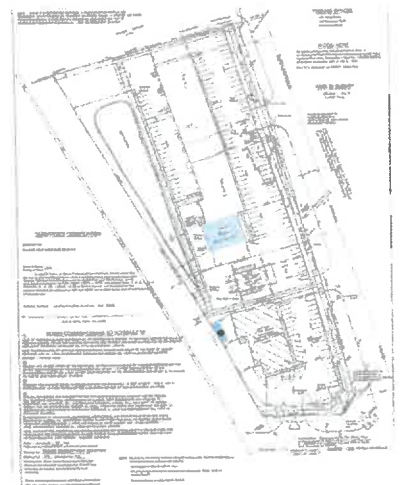
Proposed Parking Section C

- Northwest Corner facing railroad track
- Five Parking Spots



Proposed Parking Section D

- Southwest Corner facing railroad track
- Five Parking Spots



To: Mayor and Board of Trustees

From: Adam Boeche, Director of Public Works and Engineering

For: Village Board Meeting of January 27, 2025

Subject: GIS Consortium Membership

Financial Impact:

\$57,706.75 - 500-451-46410 - Consulting Services
\$57,706.75 - 500-461-46410 - Consulting Services
\$28,853.38 - 100-410-46410 - Consulting Services

Attachments:

1. MGP SSOW MundeleinIL 2025 V01

Background:

The FY2025 budget proposes an amount for procurement of Geographic Information System (GIS) services through membership in the GIS Consortium (GISC). Since joining, the GISC has provided the Village with resources that are utilized by the entire organization as well as the community. The system provides residents with a single-point resource for information related to their parcel or any parcel in the Village. For internal staff, the system is a vital resource that reduces field time with the myriad of tools available. The Village's GIS specialist also provides the Village with a monthly report that provides a status summary of ongoing GIS projects and the costs savings generated from the use of the product. The contract for FY2026 is proposed to be 8% higher than FY2025 due to inflationary adjustments to the vendor's labor rates and third-party services.

The agreement for the calendar year 2025 must be executed at this time.

Recommendation:

Motion to authorize the Director of Public Works and Engineering to sign the annual service provider contract with the Village's GIS Consortium Service Provider, Municipal GIS Partners, Inc.



www.mgpinc.com

Supplemental Statement of Work

Pursuant to and in accordance with Sections 1.2 of that certain GIS Consortium Service Provider Contract dated January 1, 2023 (the "Contract") between the Village of Mundelein, 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, 2025 ("SSOW"):

In consideration of the mutual covenants and agreements hereinafter set forth the Municipality and the Consultant agree to amend the Contract as follows:

Project Schedule/Term

Pursuant to Section 5.2 of the Contract, the Initial Term of the Contract shall remain in effect until the later of (i) the expiration of the Initial Term set forth in the Contract, or (ii) December 31, 2025. For the avoidance of doubt, this section shall only have the effect of extending the term of those Contracts which would otherwise expire prior to December 31, 2025.

Staffing Allocation

The direct program staffing allocation for the Municipality for this agreement period is:

Agreement Period: January 1, 2025, through December 31, 2025

Direct Program Hours: 989.00

Onsite presence: Average of 9.27 days per month; estimated based upon 90 percent of the direct program hours, provided the Municipality and Consultant shall consult with each other in good faith from time to time on the advisability of flexible work arrangements whereby the program hours may be completed off-site, particularly in circumstances where the assigned staff and program are meeting or exceeding expectations.

Fees and Expenses

The fee for the staffing allocation set forth above is \$12,022.24 per month. The total contract value for the agreement period is \$144,266.88. Such fee does not include taxes or any reimbursable out-of-pocket expenses that may be incurred by the Consultant.

SIGNATURE PAGE FOLLOWS

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

_____, _____.

ATTEST:

VILLAGE OF MUNDELEIN

By: _____
Name: _____
Its: _____

By: _____
Name: _____
Its: _____

ATTEST:

CONSULTANT:

MUNICIPAL GIS PARTNERS, INCORPORATED

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

By: Thomas A. Thomey
Name: Thomas A. Thomey
Its: President and General Manager

To: Mayor and Board of Trustees

From: Linda Miller, Finance Director

For: Village Board Meeting of January 27, 2025

Subject: Fiscal Year 2023 Audited Financial Reports

Financial Impact:

N/A

Attachments:

None

Background:

Recommendation:

Motion to accept the Fiscal Year 2023 Audited Financial Reports as presented by Lauterbach & Amen, LLP.

To: Mayor and Board of Trustees

From: Vanna Jankowski, Finance Clerk
Linda Miller, Finance Director

For: Village Board Meeting of January 27, 2025

Subject: Governing Body

Financial Impact:

\$1,466,223.15

Attachments:

1. Governing Body

Background:

The Village's Bill Approval Policy requires bill approval at each board meeting. Board approval is respectfully requested. The full Governing Body Report has been posted on the Village's internet.

Recommendation:

Motion to approve the payment of bills, as indicated in the Governing Body Report for the period between January 14, 2025 and ending January 27, 2025 in the amount of \$1,466,223.15.



GOVERNING BODY

DISBURSEMENTS REPORT

JANUARY 27, 2025

INVOICE REGISTER FOR VILLAGE OF MUNDELEIN

POST DATES 01/14/2025 - 01/27/2025

POSTED AND UNPOSTED

OPEN AND PAID

Invoice Number

Inv Ref #	Vendor Description GL Distribution	Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted PO Number Post Date
300686 0000020938	IRMA NOV 2024 REVENUE BASE ADDITIONAL PREMIUM VJANKOWSKI 100-231-46501.000	11/30/2024 NOV 2024 REVENUE BASE ADDITIONAL PREMIUM		3,000.00 3,000.00	3,000.00	Open	Y 25-00010 01/21/2025
300746 0000020940	IRMA DEC 24 REVENUE BASE ADDITIONAL PREMIUM VJANKOWSKI 100-231-46501.000	12/31/2024 IRMA INSURANCE		1,300.00 1,300.00	1,300.00	Open	Y 01/21/2025
202545 0000020942	IRMA IRMA 2025 ANNUAL CONTRIBUTION 100-231-46501.000 500-451-46501.000 100-000-12615.000 500-000-12615.000	01/03/2025 VJANKOWSKI IRMA INSURANCE IRMA INSURANCE IRMA PREPAID IRMA PREPAID		779,559.00 223,474.00 36,379.00 446,947.00 72,759.00	779,559.00	Open	Y 24-14543 01/21/2025
CC DEC 2024 0000020936	BANKCARD PROCESSING CTR 100-000-25100.000	12/29/2024 VJANKOWSKI CREDIT CARD PAYABLE		9,921.39 9,921.39	9,921.39	Open	Y 01/22/2025
7623201 0000020822	HOME DEPOT CREDIT SVCS. KITCHEN FAUCET - ST 1 100-321-46620.000	01/04/2025 VJANKOWSKI MT BUILDING & GROUNDS		259.00 259.00	259.00	Open	Y 01/24/2025
6971972 0000020904	HOME DEPOT CREDIT SVCS. TRAILER 651 DECK GRIP PAINT 100-430-47525.000	12/26/2024 VJANKOWSKI MT MTLS HEAVY EQUIPMENT		185.00 185.00	185.00	Open	Y 01/24/2025
3013470 0000020907	HOME DEPOT CREDIT SVCS. OIL FOR ASPHALT RECYCLING 100-441-47543.000	12/19/2024 VJANKOWSKI MT MTLS BITUMINOUS PATCH		64.94 64.94	64.94	Open	Y 01/24/2025
3013462 0000020908	HOME DEPOT CREDIT SVCS. PANEL LIGHT FOR PW 100-420-47510.000	12/19/2024 VJANKOWSKI MT MTLS BLDGS & GROUNDS		74.97 74.97	74.97	Open	Y 01/24/2025

INVOICE REGISTER FOR VILLAGE OF MUNDELEIN

POST DATES 01/14/2025 - 01/27/2025

POSTED AND UNPOSTED

OPEN AND PAID

Invoice Number

Inv Ref #	Vendor Description GL Distribution	Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted PO Number Post Date
5013821 0000020909	HOME DEPOT CREDIT SVCS. SHOP SUPPLIES 100-420-47510.000	12/27/2024 VJANKOWSKI MT MTLS BLDGS & GROUNDS		139.92 139.92	139.92	Open	Y 01/24/2025
CINV004076535 0000020731	MNJ TECHNOLOGIES DIRECT UPS FOR FIRE DEPT 100-321-47070.000	11/12/2024 VJANKOWSKI UPS FOR FIRE DEPARTMENT		372.00 372.00	0.00	Paid	Y 01/27/2025
SIN12600617 0000020732	LANDS' END SHIRTS FOR IT 100-202-47120.000	12/10/2024 VJANKOWSKI CLOTHING ALLOWANCE		30.90 30.90	0.00	Paid	Y 01/27/2025
P01460 0000020735	JOE JOHNSON EQUIPMENT LLC VACTOR 549 WAND TRAY 500-452-47525.000	01/03/2025 VJANKOWSKI MT MTLS HEAVY EQUIPMENT		248.98 248.98	0.00	Paid	Y 01/27/2025
085847/6 0000020737	ACE HARDWARE OF LIBERTYVILLE MATERIAL FOR WINTERFEST 100-420-46899.000	12/06/2024 VJANKOWSKI MISC COMMUNITY SERVICE		92.79 92.79	0.00	Paid	Y 01/27/2025
085940/6 0000020739	ACE HARDWARE OF LIBERTYVILLE PROPANE REFILL 100-430-47440.000	12/19/2024 VJANKOWSKI GASOLINE		18.41 18.41	0.00	Paid	Y 01/27/2025
085843/6 0000020740	ACE HARDWARE OF LIBERTYVILLE CORDS FOR DECOS 100-420-46899.000	12/06/2024 VJANKOWSKI MISC COMMUNITY SERVICE		65.95 65.95	0.00	Paid	Y 01/27/2025
085848/6 0000020742	ACE HARDWARE OF LIBERTYVILLE CHRISTMAS DECOR 100-420-46899.000	12/06/2024 VJANKOWSKI MISC COMMUNITY SERVICE		32.37 32.37	0.00	Paid	Y 01/27/2025

INVOICE REGISTER FOR VILLAGE OF MUNDELEIN

POST DATES 01/14/2025 - 01/27/2025

POSTED AND UNPOSTED

OPEN AND PAID

Invoice Number

Inv Ref #	Vendor Description GL Distribution	Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted PO Number Post Date
E183875 0000020743	ERNIE'S WRECKER SVC. INC. TOWING OF AMBULANCE 349 TO PW 100-430-46642.000	10/03/2024 VJANKOWSKI MT AMBULANCES		380.00 380.00	0.00	Paid	Y 01/27/2025
67451 0000020746	MUNICIPAL COLL OF AMERICA INC 500-000-33210.000 100-000-32710.000	12/31/2024 VJANKOWSKI VILLAGE WATER CHARGES COLLECTIONS 1224 BLDG\POLICE COURT FINES COLLECTION 1224		94.18 76.18 18.00	0.00	Paid	Y 01/27/2025
227224311 0000020749	COMCAST VILLAGE NETWORK SERVICES 100-202-47310.000	12/15/2024 VJANKOWSKI COMCAST CHARGES FOR NETWORK		10,487.06 10,487.06	0.00	Paid	Y 01/27/2025
SIN12647700 0000020750	LANDS' END 100-231-47120.000	12/31/2024 VJANKOWSKI FINANCE VILLAGE LOGO CLOTHING		42.67 42.67	0.00	Paid	Y 01/27/2025
5139620 0000020751	LIBERTYVILLE LINCOLN SALES INC SQUAD 31 TPMS SENSOR 100-430-47524.000	12/27/2024 VJANKOWSKI MT MTLS PATROL VEHICLES		66.90 66.90	0.00	Paid	Y 01/27/2025
5139621 0000020752	LIBERTYVILLE LINCOLN SALES INC SQUAD 4 RETAINING NUT 100-430-47524.000	12/27/2024 VJANKOWSKI MT MTLS PATROL VEHICLES		6.36 6.36	0.00	Paid	Y 01/27/2025
5139643 0000020753	LIBERTYVILLE LINCOLN SALES INC SQUAD 11 02 SENSOR 100-430-47524.000	12/30/2024 VJANKOWSKI MT MTLS PATROL VEHICLES		70.69 70.69	0.00	Paid	Y 01/27/2025
5139635 0000020755	LIBERTYVILLE LINCOLN SALES INC SQUAD 4 STRUTS 100-430-47524.000	12/28/2024 VJANKOWSKI MT MTLS PATROL VEHICLES		356.38 356.38	0.00	Paid	Y 01/27/2025

INVOICE REGISTER FOR VILLAGE OF MUNDELEIN

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Invoice Number

Inv Ref #	Vendor Description GL Distribution	Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted PO Number Post Date
SPI20891548 0000020756	RUSSO POWER EQUIPMENT HAND TOOLS FOR TREE PRUNING AND FUEL FOR VJANKOWSKI 100-441-47070.000 100-430-47440.000	01/03/2025 VJANKOWSKI TOOLS/SUPPLIES GASOLINE		574.66 417.69 156.97	0.00	Paid	Y 01/27/2025
14X1-6MM4-TYPY 0000020758	AMAZON CAPITAL SERVICES, INC. 100-231-47015.000	01/06/2025 VJANKOWSKI 1099 ENVELOPES NEC/MISC		45.47 45.47	0.00	Paid	Y 01/27/2025
38680454 0000020760	MCMASTER CARR SUPPLY CO 500-453-47531.000	01/06/2025 VJANKOWSKI MT MTLS PUMP EQUIPMENT		108.03 108.03	0.00	Paid	Y 01/27/2025
PS-INV043487 0000020761	CUTLER WORKWEAR PAUL CACIOPPO CLOTHING ALLOWANCE 500-452-47120.000	01/07/2025 VJANKOWSKI CLOTHING ALLOWANCE		113.34 113.34	0.00	Paid	Y 01/27/2025
13NK-9Y36-1HXD 0000020763	AMAZON CAPITAL SERVICES, INC. 500-453-47510.000	01/07/2025 VJANKOWSKI MT MTLS BLDGS & GROUNDS		18.86 18.86	0.00	Paid	Y 01/27/2025
112P273642 0000020764	CIT TRUCKS LLC ENGINE 311 SLACK ADJUSTERS 100-430-47523.000	01/07/2025 VJANKOWSKI MT MTLS FIRE APPARATUS		244.32 244.32	0.00	Paid	Y 01/27/2025
CINV004082773 0000020765	MNJ TECHNOLOGIES DIRECT APPLE MAGIC KEYBOARDS 100-281-47011.000	01/03/2025 VJANKOWSKI APPLE MAGIC KEYBOARDS FOR BUILDING		2,934.00 2,934.00	0.00	Paid	Y 14526 01/27/2025
25-0051 0000020767	THOMPSON ELEVATOR 5 INSPECTIONS 100-281-46511.000	01/06/2025 VJANKOWSKI ELEVATOR INSPECTION		215.00 215.00	0.00	Paid	Y 01/27/2025

INVOICE REGISTER FOR VILLAGE OF MUNDELEIN

POST DATES 01/14/2025 - 01/27/2025

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25-0134 0000020768	THOMPSON ELEVATOR 2 INSPECTIONS 100-281-46511.000	01/14/2025 VJANKOWSKI ELEVATOR INSPECTION		200.00 200.00	0.00	Paid	Y 01/27/2025
PS-INV043545 0000020770	CUTLER WORKWEAR PANTS FOR 606 SCOTT 100-420-47120.000	01/08/2025 VJANKOWSKI CLOTHING ALLOWANCE		80.98 80.98	0.00	Paid	Y 01/27/2025
38892551 0000020772	MCMASTER CARR SUPPLY CO AIR FILTERS 500-453-47510.000	01/09/2025 VJANKOWSKI MT MTLS BLDGS & GROUNDS		238.48 238.48	0.00	Paid	Y 01/27/2025
821067 0000020773	RYAN, LLC CONSULTANT FEES 100-203-46410.000	01/08/2025 VJANKOWSKI CONSULTING SERVICES		870.00 870.00	0.00	Paid	Y 01/27/2025
403326855001 0000020775	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	01/06/2025 VJANKOWSKI OFFICE SUPPLIES		79.20 79.20	0.00	Paid	Y 01/27/2025
DECEMBER 2024 0000020776	LALUZERNE & SMITH, LTD. Legal Services - May 2024 - April 2025 100-240-46403.000	12/30/2024 VJANKOWSKI PROSECUTING ATTORNEY		6,049.50 6,049.50	0.00	Paid	Y 13591 01/27/2025
398098329001 0000020777	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/03/2024 VJANKOWSKI OFFICE SUPPLIES		27.29 27.29	0.00	Paid	Y 01/27/2025
398098327001 0000020778	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/03/2024 VJANKOWSKI OFFICE SUPPLIES		10.19 10.19	0.00	Paid	Y 01/27/2025

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398098326001 0000020779	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/04/2024 VJANKOWSKI OFFICE SUPPLIES		408.21 408.21	0.00	Paid	Y 01/27/2025
398098039001 0000020780	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/04/2024 VJANKOWSKI OFFICE SUPPLIES		97.78 97.78	0.00	Paid	Y 01/27/2025
404212999001 0000020781	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/24/2024 VJANKOWSKI OFFICE SUPPLIES		33.58 33.58	0.00	Paid	Y 01/27/2025
404212555001 0000020782	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/24/2024 VJANKOWSKI OFFICE SUPPLIES		26.86 26.86	0.00	Paid	Y 01/27/2025
403159536001 0000020783	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/23/2024 VJANKOWSKI OFFICE SUPPLIES		26.09 26.09	0.00	Paid	Y 01/27/2025
403159342001 0000020784	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/21/2024 VJANKOWSKI OFFICE SUPPLIES		30.89 30.89	0.00	Paid	Y 01/27/2025
4003405520001 0000020785	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/20/2024 VJANKOWSKI OFFICE SUPPLIES		6.69 6.69	0.00	Paid	Y 01/27/2025
400340541001 0000020786	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/20/2024 VJANKOWSKI OFFICE SUPPLIES		96.19 96.19	0.00	Paid	Y 01/27/2025

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400340527001 0000020787	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/20/2024 VJANKOWSKI OFFICE SUPPLIES		53.16 53.16	0.00	Paid	Y 01/27/2025
400339515001 0000020788	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/20/2024 VJANKOWSKI OFFICE SUPPLIES		57.00 57.00	0.00	Paid	Y 01/27/2025
402729109001 0000020789	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/14/2024 VJANKOWSKI OFFICE SUPPLIES		15.89 15.89	0.00	Paid	Y 01/27/2025
402728577001 0000020790	ODP BUSINESS SOLUTIONS, LLC VILLAGE HALL OFFICE SUPPLIES 100-201-47015.000	12/16/2024 VJANKOWSKI OFFICE SUPPLIES		37.51 37.51	0.00	Paid	Y 01/27/2025
01082025 0000020791	U.S. POSTAL SERVICE MAILING OF A VETERANS FLAG TO THE RESIDE VJANKOWSKI 100-201-47016.000	01/08/2025 VJANKOWSKI POSTAGE		20.20 20.20	0.00	Paid	Y 01/27/2025
864698 0000020800	ADVOCATE HEALTH-HOSPITALS CORP NEW HIRE SCREEN - PD CROWLEY 100-205-46904.000	01/02/2025 VJANKOWSKI PHYSICAL EXAMS		65.00 65.00	0.00	Paid	Y 01/27/2025
59336 0000020801	PARTY PLUS EVENTS TENTS FOR WINTER TREE LIGHTING FESTIVAL VJANKOWSKI 100-201-46899.000	01/09/2025 VJANKOWSKI MISC COMMUNITY SERVICE		4,871.40 4,871.40	0.00	Paid	Y 14485 01/27/2025
085801/6 0000020802	ACE HARDWARE OF LIBERTYVILLE HARDWARE FOR SIGN SHOP 100-441-47547.000	12/02/2024 VJANKOWSKI MT MTLS SIGNS		46.03 46.03	0.00	Paid	Y 01/27/2025

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085864/6 0000020803	ACE HARDWARE OF LIBERTYVILLE KEEP THE LIGHT RED WREATH 100-321-46620.000	12/09/2024 VJANKOWSKI MT BUILDING & GROUNDS		19.68 19.68	0.00	Paid	Y 01/27/2025
011425-2025 DUE 0000020805	METRO FIRE CHIEFS ASSN 2025 DUES FOR CHIEF & DEPUTY CHIEF 100-321-46305.000 100-323-46305.000	01/14/2025 VJANKOWSKI PROFESSIONAL DUES PROFESSIONAL DUES		100.00 50.00 50.00	0.00	Paid	Y 01/27/2025
AFFI DUES 2025 0000020806	PATRICK COLLINS HONOR GUARD CONFERENCE/TRAINING 100-323-46340.000	01/14/2025 REIMBURS VJANKOWSKI CONV/SCHOOLS/MTGS		135.00 135.00	0.00	Paid	Y 01/27/2025
AFFI DUES 2025 0000020807	JACOB ELLEGOOD HONOR GUARD CONF/TRAINING - REIMBURSEMEN 100-323-46340.000	01/14/2025 VJANKOWSKI CONV/SCHOOLS/MTGS		185.00 185.00	0.00	Paid	Y 01/27/2025
9208172539 0000020808	STRYKER SALES LLC 272-000-48330.000	01/06/2025 VJANKOWSKI AMBULANCES		0.00 833.65	0.00	Void	N 01/27/2025
2352368397 0000020809	MEDLINE INDUSTRIES, LP EMS CLEANING SUPPLIES & EQUIPMENT 100-324-47030.000	01/10/2025 VJANKOWSKI JANITORIAL SUPPLIES		300.48 300.48	0.00	Paid	Y 01/27/2025
8301 0000020810	IL FIRE CHIEFS ASSN TRAINING PROGRAM MGR - A TANNER 100-323-46340.000	01/02/2025 VJANKOWSKI CONV/SCHOOLS/MTGS		475.00 475.00	0.00	Paid	Y 01/27/2025
9005020241202 0000020811	MOTOROLA SOLUTIONS MONTHLY RADIO FEES 100-323-47351.000	01/01/2025 VJANKOWSKI RADIO SERVICING		1,996.00 1,996.00	0.00	Paid	Y 01/27/2025

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72596635 0000020812	TERMINIX ANDERSON STATION 1 PEST CONTROL 100-321-46620.000	01/05/2025 VJANKOWSKI MT BUILDING & GROUNDS		79.80 79.80	0.00	Paid	Y 01/27/2025
72596637 0000020813	TERMINIX ANDERSON STATION 2 PEST CONTROL 100-321-46620.000	01/05/2025 VJANKOWSKI MT BUILDING & GROUNDS		50.70 50.70	0.00	Paid	Y 01/27/2025
NOV 2024 0000020814	PARAMEDIC BILLING SERVICES Payment of 4% commission on collected pa 100-324-46418.000	01/01/2025 VJANKOWSKI AMBULANCE BILLING		3,145.66 3,145.66	0.00	Paid	Y 13889 01/27/2025
E183079 0000020815	ERNIE'S WRECKER SVC. INC. AMB 349 TOW TO PW 100-430-46642.000	12/02/2024 VJANKOWSKI MT AMBULANCES		380.00 380.00	0.00	Paid	Y 01/27/2025
215166 0000020816	AIR ONE EQUIPMENT INC NEW SENSIT GAS MONITOR 100-323-46612.000	12/19/2024 VJANKOWSKI MT LABRATORY EQUIPMENT		879.00 879.00	0.00	Paid	Y 01/27/2025
AFFI DUES 2025 0000020817	ISKRA, DAMIAN CONFERENCE REIMBURSEMENT 100-323-46340.000	01/14/2025 VJANKOWSKI CONV/SCHOOLS/MTGS		135.00 135.00	0.00	Paid	Y 01/27/2025
319217 0000020818	PADDOCK PUBLICATIONS INC. PUBLIC NOTICES - PZC-19-2024 AND PZC-20- 100-203-46901.000	12/29/2024 VJANKOWSKI ADVERTISING		255.30 255.30	0.00	Paid	Y 01/27/2025
2025-00002219 0000020819	LAKE COUNTY CLERK RECORDING FEES - FENTON BREWING COMPANY 100-203-46905.000	01/14/2025 VJANKOWSKI RECORD DOCUMENTS		72.00 72.00	0.00	Paid	Y 01/27/2025

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375798 0000020820	BURKE, WARREN, MACKAY & LEGAL FEES - NOVEMBER 2024 - OAK CREEK P VJANKOWSKI 630-000-27776.000	12/12/2024 CONC 2020-003 OAK CREEK		600.00 600.00	0.00	Paid	Y 01/27/2025
821047 0000020821	RYAN, LLC CONSULTING SERVICES - DECEMBER 2024 - IV VJANKOWSKI 630-000-27775.000	01/03/2025 CONC 2022-006 WIRTZ		1,372.50 1,372.50	0.00	Paid	Y 01/27/2025
9588827932 0000020823	T-MOBILE USA, INC. TIMING ADVANCE 100-301-46499.000	12/10/2024 VJANKOWSKI PROFESSIONAL SERVICES		50.00 50.00	0.00	Paid	Y 01/27/2025
851301404 0000020824	THOMSON REUTERS 2024 - 2025 Background Checks 100-304-46999.000 100-105-46999.000	01/01/2025 VJANKOWSKI MISC OTHER SERVICES MISC OTHER SERVICES		299.73 149.86 149.87	0.00	Paid	Y 13823 01/27/2025
24-011-5174 0000020825	SECOND CHANCE CARDIAC AED'S 100-305-47999.000	11/14/2024 VJANKOWSKI OTHER COMMODITIES		1,345.00 1,345.00	0.00	Paid	Y 01/27/2025
PPP-36630 0000020826	PROMOTIONAL PRODUCTS CO-OP LLC T-Shirt Ranger 100-305-47099.000 100-305-47099.000 100-305-47099.000 100-305-47099.000 100-305-47099.000 100-305-47099.000 100-305-47099.000 100-305-47099.000 100-305-47099.000 100-301-46910.000	12/23/2024 VJANKOWSKI MISC SUPPLIES MISC SUPPLIES MISC SUPPLIES MISC SUPPLIES MISC SUPPLIES MISC SUPPLIES MISC SUPPLIES MISC SUPPLIES MISC SUPPLIES FREIGHT		6,167.00 1,840.00 2,645.00 412.50 300.00 562.50 75.00 150.00 80.00 102.00	0.00	Paid	Y 14260 01/27/2025
120122 0000020827	PAGE'S HEALTHY PAWS K9 MILLIE FOOD 100-305-47099.000	12/27/2024 VJANKOWSKI FOOD AND DOG TREATS FOR K9 MILLIE		15.70 15.70	0.00	Paid	Y 01/27/2025

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117286 0000020828	PAGE'S HEALTHY PAWS K9 MILLIE TREATS 100-305-47099.000	10/25/2024 VJANKOWSKI MISC SUPPLIES		39.58 39.58	0.00	Paid	Y 01/27/2025
367347 0000020829	NORTH EAST MULTI-REGIONAL Training Registration - Officer Jecoa Os 100-305-46340.000	12/10/2024 VJANKOWSKI CONV/SCHOOLS/MTGS		200.00 200.00	0.00	Paid	Y 14385 01/27/2025
366770 0000020830	NORTH EAST MULTI-REGIONAL Training Registration - Officer Jacob Oa 100-305-46340.000	12/10/2024 VJANKOWSKI CONV/SCHOOLS/MTGS		300.00 300.00	0.00	Paid	Y 14384 01/27/2025
366725 0000020831	NORTH EAST MULTI-REGIONAL Training Registration - Officer Israel H 100-305-46340.000	12/10/2024 VJANKOWSKI CONV/SCHOOLS/MTGS		200.00 200.00	0.00	Paid	Y 14382 01/27/2025
366716 0000020832	NORTH EAST MULTI-REGIONAL Training Registration - Officer Jacob Oa 100-305-46340.000	12/10/2024 VJANKOWSKI CONV/SCHOOLS/MTGS		175.00 175.00	0.00	Paid	Y 14384 01/27/2025
368094 0000020833	NORTH EAST MULTI-REGIONAL TRAINING REGISTRATION SGT. KAPLAN 100-305-46340.000	12/19/2024 VJANKOWSKI CONV/SCHOOLS/MTGS		200.00 200.00	0.00	Paid	Y 01/27/2025
366381 0000020834	NORTH EAST MULTI-REGIONAL TRAINING REGISTRATION OFC. BURHMAN AND O 100-305-46340.000	12/10/2024 VJANKOWSKI CONV/SCHOOLS/MTGS		300.00 300.00	0.00	Paid	Y 01/27/2025
366745 0000020835	NORTH EAST MULTI-REGIONAL TRAINING REGISTRATION OFC. DEVORE 100-305-46340.000	12/10/2024 VJANKOWSKI CONV/SCHOOLS/MTGS		125.00 125.00	0.00	Paid	Y 01/27/2025

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367270 0000020836	NORTH EAST MULTI-REGIONAL Training Registration - Officer 100-305-46340.000 100-305-46340.000	12/10/2024 Amber Ka VJANKOWSKI CONV/SCHOOLS/MTGS CONV/SCHOOLS/MTGS		780.00 255.00 525.00	0.00	Paid	Y 14383 01/27/2025
8282042778 0000020837	MOTOROLA SOLUTIONS Single Unit Radio Desk Charger for Comma 100-302-47351.000	12/16/2024 VJANKOWSKI RADIO SERVICING		136.15 136.15	0.00	Paid	Y 14454 01/27/2025
8282024482 0000020839	MOTOROLA SOLUTIONS APX6000 700/800 Model 2.5 Portable 100-260-48599.000	11/15/2024 VJANKOWSKI OTHER EQUIPMENT		160.02 160.02	0.00	Paid	Y 14154 01/27/2025
PD DEC 2024 0000020841	LALUZERNE & SMITH, LTD. Legal Services - May 2024 - April 2025 100-240-46403.000	12/31/2024 VJANKOWSKI PROSECUTING ATTORNEY		8,799.50 8,799.50	0.00	Paid	Y 13591 01/27/2025
01118 0000020842	LAKE COUNTY CHIEFS OF 2025 MEMBERSHIP DUES 100-301-46305.000	01/07/2025 VJANKOWSKI PROFESSIONAL DUES		350.00 350.00	0.00	Paid	Y 01/27/2025
01121 0000020843	LAKE COUNTY CHIEFS OF 2025 MEMBERSHIP DUES 100-301-46305.000	01/09/2025 VJANKOWSKI PROFESSIONAL DUES		350.00 350.00	0.00	Paid	Y 01/27/2025
01123 0000020844	LAKE COUNTY CHIEFS OF 100-301-46305.000	01/14/2025 VJANKOWSKI PROFESSIONAL DUES		350.00 350.00	0.00	Paid	Y 01/27/2025
INV-7211 0000020845	SIGNARAMA GRAYSLAKE SANDWICH BOARD SIGN HOLDERS 100-103-46599.000	12/03/2024 VJANKOWSKI MISC PROPERTY SERVICES		1,313.14 1,313.14	0.00	Paid	Y 01/27/2025

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375797 0000020846	BURKE, WARREN, MACKAY & LEGAL FEES - NOVEMBER 2024 - 630-000-27770.000	12/12/2024 FLAHERTY AN VJANKOWSKI CONC 2022-001 FLAHERTY		2,106.50 2,106.50	0.00	Paid	Y 25-00003 01/27/2025
375799 0000020847	BURKE, WARREN, MACKAY & LEGAL FEES - NOVEMBER 2024 - 630-000-27775.000	12/12/2024 IVANHOE VIL VJANKOWSKI CONC 2022-006 WIRTZ		1,939.50 1,939.50	0.00	Paid	Y 25-00002 01/27/2025
EVENT 022625 0000020848	DOUBLETREE BY HILTON FOOD AND BEV MINIMUM (PLUS SERV CHARGE) 100-102-46340.000	01/02/2025 VJANKOWSKI CONV/SCHOOLS/MTGS		3,050.00 3,050.00	0.00	Paid	Y 25-00001 01/27/2025
BD 011425 0000020849	JOAN VASQUEZ 100-240-46401.000	01/14/2025 VJANKOWSKI CORPORATE COUNSEL		300.00 300.00	0.00	Paid	Y 01/27/2025
2024 1231 WTR 0000020850	CENTRAL LAKE COUNTY 522-469-47450.000	01/02/2025 VJANKOWSKI CLCJAWA WATER CHARGES DEC 2024		127,382.22 127,382.22	0.00	Paid	Y 01/27/2025
2024 1031 SD 0000020851	CENTRAL LAKE COUNTY 500-462-47421.000 500-462-46662.000	01/02/2025 VJANKOWSKI ELP WTR RECEIVING STRTR - OCT 2024 MT WTR RECEIVING STRUCTR - OCT 2024		251.43 113.39 138.04	0.00	Paid	Y 01/27/2025
5316285912 0000020852	NORTH SHORE GAS 500-453-47430.000	01/07/2025 VJANKOWSKI HEATING FUELS 801 E ALLANSON-DEC 24		92.74 92.74	0.00	Paid	Y 01/27/2025
5316379512 0000020853	NORTH SHORE GAS 500-453-47430.000	01/07/2025 VJANKOWSKI HEATING FUELS-300 PLAZA CR-DEC 2024		2,611.19 2,611.19	0.00	Paid	Y 01/27/2025

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5319123381 0000020854	NORTH SHORE GAS 294-294-47430.000	01/09/2025 VJANKOWSKI HEATING FUELS-301 N ARCHER-DEC 2024		673.24 673.24	0.00	Paid	Y 01/27/2025
5320645892 0000020855	NORTH SHORE GAS 100-441-47430.000	01/09/2025 VJANKOWSKI HEATING FUELS-22 E PARK ST-DEC 2024		73.62 73.62	0.00	Paid	Y 01/27/2025
7701742000-1024 0000020856	COMED 100-441-47420.000	12/23/2024 VJANKOWSKI ELECTRIC LIGHT/POWER-500 N DUNBAR-OCT 24		8,175.25 8,175.25	0.00	Paid	Y 01/27/2025
3665583814-1224 0000020857	COMED 100-201-47420.000	12/30/2024 VJANKOWSKI ELECTRIC LIGHT/POWER-301 ARCHER-DEC 2024		671.88 671.88	0.00	Paid	Y 01/27/2025
5660532222-1224 0000020858	COMED 100-441-47420.000	12/31/2024 VJANKOWSKI ELECTRIC LIGHT/POWER-912 E RT 45-DEC 24		7.00 7.00	0.00	Paid	Y 01/27/2025
8120233000-1224 0000020859	COMED 100-441-47420.000	12/30/2024 VJANKOWSKI ELECTRIC/LIGHT POWER-3332 EPSTEIN-DEC 24		59.12 59.12	0.00	Paid	Y 01/27/2025
4424842000-1224 0000020860	COMED 100-441-47420.000	12/30/2024 VJANKOWSKI ELECTRIC LIGHT/POWER-99 HAMMOND-DEC 24		328.41 328.41	0.00	Paid	Y 01/27/2025
3034202111-1224 0000020861	COMED 100-441-47420.000	12/30/2024 VJANKOWSKI ELECTRIC LIGHT/POWER-3811 MELODY-DEC 24		59.12 59.12	0.00	Paid	Y 01/27/2025

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1557812000-1224 0000020862	COMED 100-441-47420.000	12/30/2024 VJANKOWSKI ELECTRIC LIGHT/POWER-22 E PARK-DEC 24		58.72 58.72	0.00	Paid	Y 01/27/2025
2761523333-1224 0000020863	COMED 100-441-47420.000	01/06/2025 VJANKOWSKI ELECTRIC LIGHT/POWER-440 E HAWLEY-DEC 24		68.91 68.91	0.00	Paid	Y 01/27/2025
18960060137-122 0000020864	NICOR GAS COMPANY 500-452-47430.000	01/03/2025 VJANKOWSKI HEATING FUELS-3716 CANTON-DEC 24		54.23 54.23	0.00	Paid	Y 01/27/2025
40127416028-122 0000020865	NICOR GAS COMPANY 500-452-47430.000	01/02/2025 VJANKOWSKI HEATING FUELS-2810 W RT60-DEC 24		53.93 53.93	0.00	Paid	Y 01/27/2025
70391475285-122 0000020866	NICOR GAS COMPANY 500-452-47430.000	01/03/2025 VJANKOWSKI HEATING FUELS-3585 GRAND DOM-DEC 24		54.23 54.23	0.00	Paid	Y 01/27/2025
0385536 0000020867	INTERNATIONAL ASSOCIATION 2025 MEMBERSHIP DUES - CHIEF SEELEY 100-301-46305.000	11/19/2024 VJANKOWSKI PROFESSIONAL DUES		220.00 220.00	0.00	Paid	Y 01/27/2025
0387886 0000020868	INTERNATIONAL ASSOCIATION 2025 MEMBERSHIP DUES - DC POYNOR 100-301-46305.000	11/19/2024 VJANKOWSKI PROFESSIONAL DUES		220.00 220.00	0.00	Paid	Y 01/27/2025
IACA DUES 2025 0000020869	IL ANIMAL CONTROL ASSOC. ANNUAL DUES 100-301-46305.000	01/08/2025 VJANKOWSKI PROFESSIONAL DUES		50.00 50.00	0.00	Paid	Y 01/27/2025

INVOICE REGISTER FOR VILLAGE OF MUNDELEIN

POST DATES 01/14/2025 - 01/27/2025

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Invoice Number

Inv Ref #	Vendor Description GL Distribution	Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted PO Number Post Date
9346500813 0000020870	GRAINGER REPAIR CELL #6 100-301-47510.000	12/13/2024 VJANKOWSKI MT MTLS BLDGS & GROUNDS		190.72 190.72	0.00	Paid	Y 01/27/2025
SEX OF FEES 24 0000020872	TREASURER OF THE ST OF IL SEX OFFENDER FEES 2024 100-301-46999.000	01/07/2025 VJANKOWSKI MISC OTHER SERVICES		57.00 57.00	0.00	Paid	Y 01/27/2025
SEX OF FEES 24 0000020873	IL OFFICE OF ATTORNEY SEX OFFENDER FEES 2024 100-301-46999.000	01/07/2025 VJANKOWSKI MISC OTHER SERVICES		342.00 342.00	0.00	Paid	Y 01/27/2025
SEX OF FEES 24 0000020874	IL STATE POLICE-FINANCE SEX OFFENDER FEES 2024 100-301-46999.000	01/07/2025 VJANKOWSKI MISC OTHER SERVICES		342.00 342.00	0.00	Paid	Y 01/27/2025
7162 0000020875	DOORJAMM, LLC Police DoorJamm 100-305-47099.000 100-301-46910.000	12/19/2024 VJANKOWSKI MISC SUPPLIES FREIGHT		259.29 247.20 12.09	0.00	Paid	Y 14516 01/27/2025
340307 0000020876	GENERAL COMMUNICATIONS, INC GENCOMM Service Contract 291-316-48410.000	12/23/2024 VJANKOWSKI COMPUTER EQUIPMENT		44,996.40 44,996.40	0.00	Paid	Y 14464 01/27/2025
PD NOV 2024 0000020877	MCDONALD'S #4532 PRISONER MEALS NOVEMBER 2024 100-301-47020.000	11/30/2024 VJANKOWSKI PRISONER'S BOARD		13.56 13.56	0.00	Paid	Y 01/27/2025
PD DEC 2024 0000020878	MCDONALD'S #4532 PRISONER MEALS DECEMBER 2024 100-301-47020.000	12/31/2024 VJANKOWSKI PRISONER'S BOARD		36.47 36.47	0.00	Paid	Y 01/27/2025

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CKRQ120524 0000020879	FERDINA, SHANNON FEDINA UNIFORM REIMBURSEMENT 100-302-47120.000	12/05/2024 VJANKOWSKI CLOTHING ALLOWANCE		199.03 199.03	0.00	Paid	Y 01/27/2025
CKRQ010325 0000020880	ELIZABETH MALDONADO MALDONADO REIMBURSEMENT ISP GAS 100-305-46340.000	01/03/2025 VJANKOWSKI CONV/SCHOOLS/MTGS		77.01 77.01	0.00	Paid	Y 01/27/2025
215125 0000020881	AMERI-TEX Dispatch Polo Embroidery - MPD Logo 911 100-302-47120.000	01/03/2025 VJANKOWSKI CLOTHING ALLOWANCE		11.50 11.50	0.00	Paid	Y 14514 01/27/2025
01500193 0000020882	TRANS UNION LLC 2024 - 2025 Financial Background Checks 100-304-46999.000 100-105-46999.000	12/25/2024 VJANKOWSKI MISC OTHER SERVICES MISC OTHER SERVICES		126.95 63.47 63.48	0.00	Paid	Y 13609 01/27/2025
88965-00 0000020883	TERMINAL SUPPLY CO. TRUCK 436 STARTER CABLE 100-430-47526.000	01/09/2025 VJANKOWSKI MT MTLS DUMP TRUCKS		274.79 274.79	0.00	Paid	Y 01/27/2025
86061/6 0000020884	ACE HARDWARE OF LIBERTYVILLE FUNNELS TO MIX FUEL 100-441-47070.000	01/10/2025 VJANKOWSKI TOOLS/SUPPLIES		10.42 10.42	0.00	Paid	Y 01/27/2025
1YPM-L3WN-TQWG 0000020885	AMAZON CAPITAL SERVICES, INC. BINDER 100-410-47015.000	01/03/2025 VJANKOWSKI OFFICE SUPPLIES		39.58 39.58	0.00	Paid	Y 01/27/2025
PS-INV043606 0000020886	CUTLER WORKWEAR JOHN ROGERS PANTS 100-430-47120.000	01/10/2025 VJANKOWSKI CLOTHING ALLOWANCE		59.38 59.38	0.00	Paid	Y 01/27/2025

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CINV004083452 0000020887	MNJ TECHNOLOGIES DIRECT RICOH SCANNERS IT_2024020 100-202-47012.000	01/09/2025 VJANKOWSKI SCANNERS FOR FINANCE DEPARTMENT		1,386.00 1,386.00	0.00	Paid	Y 01/27/2025
27611 0000020888	MENARD, INC REMOTE CONTROLER 500-453-47510.000	01/09/2025 VJANKOWSKI MT MTLS BLDGS & GROUNDS		25.48 25.48	0.00	Paid	Y 01/27/2025
27540 0000020889	MENARD, INC 500-453-47510.000	01/07/2025 VJANKOWSKI HANDSOAP FOR BATHROOM		8.31 8.31	0.00	Paid	Y 01/27/2025
086073/6 0000020890	ACE HARDWARE OF LIBERTYVILLE BATTERIES FOR SCENT DISPENSER 100-420-47510.000	01/13/2025 VJANKOWSKI MT MTLS BLDGS & GROUNDS		35.98 35.98	0.00	Paid	Y 01/27/2025
137X-Y9W6-HTRJ 0000020893	AMAZON CAPITAL SERVICES, INC. NOTEBOOKS 500-453-47015.000	01/09/2025 VJANKOWSKI OFFICE SUPPLIES		19.98 19.98	0.00	Paid	Y 01/27/2025
14NH-46PL-GK9F 0000020895	AMAZON CAPITAL SERVICES, INC. 2025 CALENDARS 500-453-47015.000	01/13/2025 VJANKOWSKI OFFICE SUPPLIES		48.72 48.72	0.00	Paid	Y 01/27/2025
25838 0000020896	MENARD, INC DECOS 100-420-46899.000	11/27/2024 VJANKOWSKI MISC COMMUNITY SERVICE		104.93 104.93	0.00	Paid	Y 01/27/2025
112P275594 0000020897	CIT TRUCKS LLC DUMP TRUCK PLOW HEADLIGHTS 100-430-47526.000	01/14/2025 VJANKOWSKI MT MTLS DUMP TRUCKS		1,681.50 1,681.50	0.00	Paid	Y 01/27/2025

INVOICE REGISTER FOR VILLAGE OF MUNDELEIN

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Inv Ref #	Vendor Description GL Distribution	Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted Post Date	PO Number
48695 0000020900	PETER BAKER & SON CO. ASPHALT FOR PATCHING 100-441-47543.000	10/07/2024 VJANKOWSKI MT MTLS BITUMINOUS PATCH		510.60 510.60	0.00	Paid	Y 01/27/2025	
2530 0000020903	NICASA DEFLECTION GRANT 06/24-09/24 100-301-47956.000	09/30/2024 VJANKOWSKI		31,158.00 31,158.00	0.00	Paid	Y 01/27/2025	14535
2025 0000020910	BIG AUDIO INC 2025 MCD SOUND AND LIGHTING. PREPARY 50% VJANKOWSKI 100-000-12600.000	01/14/2025 PREPAID EXPENSE		8,868.65 8,868.65	0.00	Paid	Y 01/27/2025	25-00021
MCD25-011425 0000020911	BIG AUDIO INC 2025 MCD STAGE RENTAL. PREPAY 50% DEPOSI VJANKOWSKI 100-000-12600.000	01/14/2025 PREPAID EXPENSE		3,200.00 3,200.00	0.00	Paid	Y 01/27/2025	25-00020
0754339-IN 0000020914	BLACKBURN MFG. CO. 500-462-47090.000 500-452-47090.000 100-420-47090.000	01/08/2025 VJANKOWSKI JULIE LOCATING SUPPLIES JULIE LOCATING SUPPLIES JULIE LOCATING SUPPLIES		602.58 38.75 250.00 313.83	0.00	Paid	Y 01/27/2025	
803510 0000020915	LANDCARE USA LLC FY25 LANSCAPE MAINTENANCE CONTRACT 500-462-46620.000 100-441-46677.000 500-453-46620.000 271-427-46677.000 294-294-46620.000	11/01/2024 VJANKOWSKI MT BUILDING & GROUNDS MT BUILDING & GROUNDS MT BUILDING & GROUNDS MT BUILDING & GROUNDS MT BUILDING & GROUNDS		24,678.58 2,500.00 16,178.58 2,500.00 2,250.00 1,250.00	0.00	Paid	Y 01/27/2025	13705
5403284924 0000020916	MORTON SALT, INC FY25 BULK ROCK SALT PURCHASE, JOINT BID VJANKOWSKI 100-441-47541.000	01/14/2025 MT MTLS SALT		8,091.18 8,091.18	0.00	Paid	Y 01/27/2025	14326

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Inv Ref #	Vendor Description GL Distribution	Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted PO Number Post Date
25-0125 0000020917	THOMPSON ELEVATOR ELEVATOR INSPECTIONS (3) 100-281-46511.000	01/13/2025 VJANKOWSKI ELEVATOR INSPECTION		129.00 129.00	0.00	Paid	Y 01/27/2025
PS-INV043788 0000020918	CUTLER WORKWEAR WINTER BOOTS FOR DAKOTA PHILLIPS 100-441-47120.000	01/15/2025 VJANKOWSKI CLOTHING ALLOWANCE		188.95 188.95	0.00	Paid	Y 01/27/2025
6660025571 0000020920	COMMERCIAL TIRE SERVICE, INC SQUAD TIRES 100-430-47524.000	01/15/2025 VJANKOWSKI MT MTLS PATROL VEHICLES		594.00 594.00	0.00	Paid	Y 01/27/2025
1636-FM4X-6PXL 0000020921	AMAZON CAPITAL SERVICES, INC. BRAKE CLEANER DISPENSER 100-430-47070.000	01/15/2025 VJANKOWSKI TOOLS/SUPPLIES		92.50 92.50	0.00	Paid	Y 01/27/2025
086089/6 0000020922	ACE HARDWARE OF LIBERTYVILLE HARDWARE FOR SHELVEING IN SIGN SHOP 100-441-47070.000	01/15/2025 VJANKOWSKI TOOLS/SUPPLIES		40.49 40.49	0.00	Paid	Y 01/27/2025
83451513 0000020923	DE LAGE LANDEN FINCL SVCS INC FD & VOM COPIER LEASE 100-201-46613.000	01/15/2025 VJANKOWSKI MT COPIERS		533.32 533.32	0.00	Paid	Y 01/27/2025
83451432 0000020924	DE LAGE LANDEN FINCL SVCS INC PD COPIER LEASE 100-201-46613.000	01/15/2025 VJANKOWSKI MT COPIERS		347.00 347.00	0.00	Paid	Y 01/27/2025
P59606 0000020925	MCCANN INDUSTRIES INC. SAW BLADE REPLACEMENT FOR WALK BEHIND SA 100-441-47070.000	10/14/2024 VJANKOWSKI TOOLS/SUPPLIES		435.22 435.22	0.00	Paid	Y 01/27/2025

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P62617 0000020926	MCCANN INDUSTRIES INC. ROLLER 478 DRIVE ISOLATORS 100-430-47525.000	01/06/2025 VJANKOWSKI MT MTLS HEAVY EQUIPMENT		238.20 238.20	0.00	Paid	Y 01/27/2025
086091/6 0000020927	ACE HARDWARE OF LIBERTYVILLE MATERIAL FOR BSA INSTALL AT PD 100-301-47510.000	01/15/2025 VJANKOWSKI MT MTLS BLDGS & GROUNDS		44.98 44.98	0.00	Paid	Y 01/27/2025
PS-INV043834 0000020929	CUTLER WORKWEAR WINTER BOOTS 605 BRENT 100-420-47120.000	01/16/2025 VJANKOWSKI CLOTHING ALLOWANCE		134.95 134.95	0.00	Paid	Y 01/27/2025
PS-INV043835 0000020930	CUTLER WORKWEAR WINTER BOOTS 607 BRANDIN 100-420-47120.000	01/16/2025 VJANKOWSKI CLOTHING ALLOWANCE		134.95 134.95	0.00	Paid	Y 01/27/2025
20240535 0000020931	DAHME MECHANICAL INSTALLATION OF 2 VALVE AND PIPE AT WWTP 500-453-47531.000	10/28/2024 VJANKOWSKI MT MTLS PUMP EQUIPMENT		3,488.00 3,488.00	0.00	Paid	Y 14349 01/27/2025
969391 0000020932	NAPA LIBERTYVILLE LG A56 BATTERIES 100-430-47535.000	01/10/2025 VJANKOWSKI CONTRACTUAL FIRE PARTS		395.98 395.98	0.00	Paid	Y 01/27/2025
LQ02604504 0000020933	GFL ENVIRONMENTAL 500-453-46669.000	12/26/2024 VJANKOWSKI MT OTHER EQUIPMENT		93.71 93.71	0.00	Paid	Y 01/27/2025
69652587002 0000020937	CONSTELLATION NEWENERGY ELECTRIC CHARGES 07/10-12/04 100-441-47420.000	12/30/2024 VJANKOWSKI ELECTRIC LIGHT/POWER		14,550.03 14,550.03	0.00	Paid	Y 01/27/2025

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031474 0000020941	LITURGICAL PUBLICATIONS, INC. QUARTERLY NEWSLETTER - MUNDELEIN INSIDER VJANKOWSKI 100-204-46804.000	12/31/2024 NEWSLETTER PUBLICATION		1,098.00 1,098.00	0.00	Paid	Y 01/27/2025
020125 TIF NOTE 0000020943	MUNDELEIN DOWNTOWN REPLACEMENT TIF NOTE 340-264-49403.000	01/06/2025 VJANKOWSKI NOTE		307,367.09 307,367.09	0.00	Paid	Y 24-14544 01/27/2025
278233 0000020944	INFOSEND, INC. JANUARY 1, 2025 BILLING 500-463-46441.000 500-463-47016.000	12/31/2024 VJANKOWSKI JANUARY 1, 2025 BILLING - PRINTING JANUARY 1, 2024 BILLING - POSTAGE		3,740.35 922.72 2,817.63	0.00	Paid	Y 25-00011 01/27/2025
022625-BAB1 0000020945	ERNEST J. SCHWEIT PHOTOGRAPHY DEPOSIT - PHOTOGRAPHY SERVICES FOR EDC B VJANKOWSKI 100-102-46999.000	11/18/2024 MISC OTHER SERVICES		100.00 100.00	0.00	Paid	Y 01/27/2025
022625-BAB2 0000020946	ERNEST J. SCHWEIT PHOTOGRAPHY DEPOSIT - PHOTOGRAPHY SERVICES FOR EDC B VJANKOWSKI 100-102-46999.000	11/19/2024 MISC OTHER SERVICES		50.00 50.00	0.00	Paid	Y 01/27/2025

of Invoices: 171 # Due: 9
of Credit Memos: 0 # Due: 0
Net of Invoices and Credit Memos:

Totals: 1,466,223.15 794,504.22
Totals: 0.00 0.00
1,466,223.15 794,504.22

--- TOTALS BY GL BANK ---

POOL

1,466,223.15

--- TOTALS BY GL DISTRIBUTIONS ---

100-000-12600.000	12,068.65
100-000-12615.000	446,947.00
100-000-25100.000	9,921.39
100-000-32710.000	18.00
100-102-46340.000	3,050.00
100-102-46999.000	150.00

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	100-103-46599.000			1,313.14			
	100-105-46999.000			213.35			
	100-201-46613.000			880.32			
	100-201-46899.000			4,871.40			
	100-201-47015.000			1,006.53			
	100-201-47016.000			20.20			
	100-201-47420.000			671.88			
	100-202-47012.000			1,386.00			
	100-202-47120.000			30.90			
	100-202-47310.000			10,487.06			
	100-203-46410.000			870.00			
	100-203-46901.000			255.30			
	100-203-46905.000			72.00			
	100-204-46804.000			1,098.00			
	100-205-46904.000			65.00			
	100-231-46501.000			227,774.00			
	100-231-47015.000			45.47			
	100-231-47120.000			42.67			
	100-240-46401.000			300.00			
	100-240-46403.000			14,849.00			
	100-260-48599.000			160.02			
	100-281-46511.000			544.00			
	100-281-47011.000			2,934.00			
	100-301-46305.000			1,540.00			
	100-301-46499.000			50.00			
	100-301-46910.000			114.09			
	100-301-46999.000			741.00			
	100-301-47020.000			50.03			
	100-301-47510.000			235.70			
	100-301-47956.000			31,158.00			
	100-302-47120.000			210.53			
	100-302-47351.000			136.15			
	100-304-46999.000			213.33			
	100-305-46340.000			2,357.01			
	100-305-47099.000			6,367.48			
	100-305-47999.000			1,345.00			
	100-321-46305.000			50.00			
	100-321-46620.000			409.18			
	100-321-47070.000			372.00			
	100-323-46305.000			50.00			
	100-323-46340.000			930.00			
	100-323-46612.000			879.00			
	100-323-47351.000			1,996.00			
	100-324-46418.000			3,145.66			
	100-324-47030.000			300.48			
	100-410-47015.000			39.58			
	100-420-46899.000			296.04			
	100-420-47090.000			313.83			
	100-420-47120.000			350.88			

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	100-420-47510.000			250.87			
	100-430-46642.000			760.00			
	100-430-47070.000			92.50			
	100-430-47120.000			59.38			
	100-430-47440.000			175.38			
	100-430-47523.000			244.32			
	100-430-47524.000			1,094.33			
	100-430-47525.000			423.20			
	100-430-47526.000			1,956.29			
	100-430-47535.000			395.98			
	100-441-46677.000			16,178.58			
	100-441-47070.000			903.82			
	100-441-47120.000			188.95			
	100-441-47420.000			23,306.56			
	100-441-47430.000			73.62			
	100-441-47541.000			8,091.18			
	100-441-47543.000			575.54			
	100-441-47547.000			46.03			
	271-427-46677.000			2,250.00			
	291-316-48410.000			44,996.40			
	294-294-46620.000			1,250.00			
	294-294-47430.000			673.24			
	340-264-49403.000			307,367.09			
	500-000-12615.000			72,759.00			
	500-000-33210.000			76.18			
	500-451-46501.000			36,379.00			
	500-452-47090.000			250.00			
	500-452-47120.000			113.34			
	500-452-47430.000			162.39			
	500-452-47525.000			248.98			
	500-453-46620.000			2,500.00			
	500-453-46669.000			93.71			
	500-453-47015.000			68.70			
	500-453-47430.000			2,703.93			
	500-453-47510.000			291.13			
	500-453-47531.000			3,596.03			
	500-462-46620.000			2,500.00			
	500-462-46662.000			138.04			
	500-462-47090.000			38.75			
	500-462-47421.000			113.39			
	500-463-46441.000			922.72			
	500-463-47016.000			2,817.63			
	522-469-47450.000			127,382.22			
	630-000-27770.000			2,106.50			
	630-000-27775.000			3,312.00			
	630-000-27776.000			600.00			

--- TOTALS BY FUND ---

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Inv Ref #	Vendor Description GL Distribution	Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted PO Number Post Date
	100 CORPORATE			850,512.78	685,366.22		
	271 TRAIN STN PARKING			2,250.00	0.00		
	291 9-1-1 SURCHARGE			44,996.40	0.00		
	294 ARCHER BUSINESS CTR			1,923.24	0.00		
	340 TIF DOWNTOWN 2			307,367.09	0.00		
	500 WATERWORKS & SEWERAGE			125,772.92	109,138.00		
	522 LK WATER JAWA			127,382.22	0.00		
	630 ESCROW DEPOSITS			6,018.50	0.00		
--- TOTALS BY DEPT/ACTIVITY ---							
	000 NON DEPARTMENTAL			547,808.72	529,627.39		
	102 BUSINESS DEVELOPMENT			3,200.00	0.00		
	103 FOURTH OF JULY COMMISSION			1,313.14	0.00		
	105 POLICE/FIRE COMMISSION			213.35	0.00		
	201 ADMINISTRATIVE			7,450.33	0.00		
	202 ADMIN SERVICES			11,903.96	0.00		
	203 COMMUNITY DEVELOPEMENT			1,197.30	0.00		
	204 MARKETING			1,098.00	0.00		
	205 HUMAN RESOURCE			65.00	0.00		
	231 FINANCE - ADMINISTRATION			227,862.14	227,774.00		
	240 LEGAL			15,149.00	0.00		
	260 CAPITAL PROJECTS			160.02	0.00		
	264 TIF DOWNTOWN			307,367.09	0.00		
	281 BUILDING - ADMINISTRATION			3,478.00	0.00		
	294 FIRE (RDB)			1,923.24	0.00		
	301 POLICE - ADMINISTRATION			33,888.82	0.00		
	302 POLICE - COMMUNICATIONS			346.68	0.00		
	304 POLICE - INVESTIGATIONS			213.33	0.00		
	305 POLICE - PATROL			10,069.49	0.00		
	316 POLICE (911)			44,996.40	0.00		
	321 FIRE - ADMINISTRATION			831.18	259.00		
	323 FIRE - FIRE OPERATIONS			3,855.00	0.00		
	324 FIRE - RESQUE OPERATIONS			3,446.14	0.00		
	410 PUBLIC WORKS ADMIN			39.58	0.00		
	420 FACILITY MAINTENANCE			1,211.62	214.89		
	427 BLDG/GRDS - TRAIN PARK			2,250.00	0.00		
	430 VEHICLE MAINTENANCE			5,201.38	185.00		
	441 STREET - MAINTENANCE			49,364.28	64.94		
	451 SEWER - ADMINISTRATION			36,379.00	36,379.00		
	452 SEWER - UPTOWN			774.71	0.00		
	453 SEWER -TREATMENT PLANTS			9,253.50	0.00		
	462 WATER - MAINTENANCE			2,790.18	0.00		
	463 WATER - METER READING			3,740.35	0.00		
	469 MAINTENANCE (JAWA)			127,382.22	0.00		

To: Mayor and Board of Trustees

From: Vanna Jankowski, Finance Clerk
Linda Miller, Finance Director

For: Village Board Meeting of January 27, 2025

Subject: Governing Body - AT&T

Financial Impact:

\$2,242.05 - 100-202-47310.000 - Ameritech Charges
\$1,763.87 - 100-301-47310.000 - Ameritech Charges
\$646.13 - 100-325-47310.000 - Ameritech Charges

Attachments:

1. Governing Body-AT&T

Background:

The Village's Bill Approval policy requires bill approval at each board meeting. Board approval is respectfully requested. The attachment was pulled from the Governing Body Report, so the item or items could be voted upon separately.

Recommendation:

Motion to approve the payment of bills, as indicated on the report dated 01/27/2025.

DATE	VENDOR	AMOUNT
01/27/2025	AT&T LONG DISTANCE	\$2,242.05
01/27/2025	AT&T	\$1,763.87
01/27/2025	AT&T	\$646.13



GOVERNING BODY

DISBURSEMENTS REPORT – AT&T

JANUARY 27, 2025

INVOICE REGISTER FOR VILLAGE OF MUNDELEIN

POST DATES 01/27/2025 - 01/27/2025

POSTED AND UNPOSTED OPEN AND PAID

VENDOR CODES: 768, 6631, 7652

Invoice Number

Inv Ref #	Vendor Description GL Distribution	Invoice Date Entered By	Due Date	Invoice Amount	Amount Due	Status	Posted PO Number Post Date
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847970960601

0000020747

AT & T
EOC LANDLINES
100-325-47310.000

01/01/2025

VJANKOWSKI
AMERITECH CHARGES

646.13

0.00

Paid

Y
01/27/2025

646.13

822347657-1

0000020748

AT & T LONG DISTANCE
LONG DISTANCE VILLAGE WIDE
100-202-47310.000

12/22/2024

VJANKOWSKI
AMERITECH CHARGES

2,242.05

0.00

Paid

Y
01/27/2025

2,242.05

847R18043512

0000020871

AT & T
AT&T Phone Charges - Inter-Distance
100-301-47310.000

12/28/2024

VJANKOWSKI
AMERITECH CHARGES

1,763.87

0.00

Paid

Y 13685
01/27/2025

1,763.87

of Invoices: 3 # Due: 0
of Credit Memos: 0 # Due: 0
Net of Invoices and Credit Memos:

Totals:
Totals:

4,652.05

0.00

0.00

0.00

4,652.05

0.00

--- TOTALS BY GL BANK ---

POOL

4,652.05

--- TOTALS BY GL DISTRIBUTIONS ---

100-202-47310.000
100-301-47310.000
100-325-47310.000

2,242.05

1,763.87

646.13

--- TOTALS BY FUND ---

100 CORPORATE

4,652.05

0.00

--- TOTALS BY DEPT/ACTIVITY ---

202 ADMIN SERVICES
301 POLICE - ADMINISTRATION
325 FIRE - EMERGENCY DISASTER

2,242.05

1,763.87

646.13

0.00

0.00

0.00

To: Mayor and Board of Trustees

From:

For: Village Board Meeting of January 27, 2025

Subject: Executive Session Meeting Minute Approval - November 25, 2024

Financial Impact:

N/A

Attachments:

None

Background:

The November 25, 2025 Executive Session Minutes were reviewed at the January 13, 2025 Executive Session Meeting.

Recommendation:

Motion to approve the Executive Session Meeting Minutes for the November 25, 2024 meeting.

To: Mayor and Board of Trustees

From: Vanna Jankowski, Finance Clerk
Linda Miller, Finance Director

For: Village Board Meeting of January 27, 2025

Subject: BS&A Software Implementation

Financial Impact:

\$58,850.00 - 100-231-48410 - Computer Equipment

Attachments:

1. BS&A 158062

Background:

The Village's purchase order policy requires the Village Board's approval prior to issuing a purchase order or acquiring products or services over \$20,000. Attached is a Departmental Purchase Request exceeding the \$20,000 limitation. Board approval is respectfully requested.

Recommendation:

Motion to approve purchase order number 25-00017 in the amount of \$58,850.00 to BS&A Software for implementation charges.

BS& A Software14965 Abbey Lane
Bath, MI 48808**INVOICE**Invoice Number: 158062
Invoice Date: Jan 6, 2025
Page: 1

FN

Phone: 517-641-8900

Bill To:VILLAGE OF MUNDELEIN
300 PLAZA CIR.
MUNDELEIN, IL 60060
LAKEReg # 25-00017
Omnibus ✓

Customer ID	Customer PO	Payment Terms	
VILLAGEOFMUNDELEIN		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
KEVIN SCHAFER	Regular billing		2/5/25

Quantity	Description	Unit Price	Amount
1.00	General Ledger Cloud SaaS fee	8,800.00	8,800.00
1.00	Accounts Payable Cloud SaaS fee	7,215.00	7,215.00
1.00	Cash Receipting Cloud SaaS fee	7,935.00	7,935.00
1.00	Accounts Receivable Cloud SaaS Fee	6,785.00	6,785.00
1.00	Fixed Assets Cloud SaaS fee	6,645.00	6,645.00
1.00	Purchase Order Cloud SaaS fee	7,075.00	7,075.00
1.00	Utility Billing Cloud SaaS fee	11,750.00	11,750.00
1.00	BS&A Online Public record Search	2,645.00	2,645.00

Subtotal	58,850.00
Sales Tax	
Total Invoice Amount	58,850.00
Payment/Credit Applied	
TOTAL	58,850.00

Check/Credit Memo No:

To: Mayor and Board of Trustees

From: Vanna Jankowski, Finance Clerk
Linda Miller, Finance Director

For: Village Board Meeting of January 27, 2025

Subject: IRMA-December 2024 Deductible

Financial Impact:

\$57,835.75 - 100-231-46502 - IRMA Deductible

Attachments:

1. IRMA 300725

Background:

The Village's purchase order policy requires the Village Board's approval prior to issuing a purchase order or acquiring products or services over \$20,000. Attached is a Departmental Purchase Request exceeding the \$20,000 limitation. Board approval is respectfully requested.

Recommendation:

Motion to approve purchase order number 25-00009 in the amount of \$57,835.75 to IRMA for the December 2024 Deductible.

Reg # 25-00009

INTERGOVERNMENTAL RISK MANAGEMENT AGENCY

999 OAKMONT PLAZA DRIVE, SUITE 310

WESTMONT IL 60559

Phone: (708) 562-0300

INVOICE

Date	Inv Number	Page
12/31/2024	300725	1

Bill To: Mundelein
300 Plaza Circle
Mundelein IL 60060

Customer: 214
Terms: Net 30 days

Quantity	Description	Net Amount
1	December 2024 Deductible	29,549.79
1	December 2024 Deductible	28,285.96
	 <i>Police 56005.64</i> <i>Fire 701.80</i> <i>Building Services 22614.977</i> <i>PW - Eng 3743.28</i> <i>Dec 2024 Deductible</i> <i>100 - 231 - 46502</i>	

REMIT TO:
INTERGOVERNMENTAL RISK MANAGEMENT AGENCY
999 OAKMONT PLAZA DRIVE, SUITE 310
WESTMONT IL 60559

Amount 57,835.75

Balance Due 57,835.75

Please include Customer Name and Invoice Number with remittance.